

Confidential per WAC 480-07-160
Exh. SEM-3C
Docket UE-19____
Witness: Shelley E. McCoy

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-19____

PACIFICORP

REDACTED EXHIBIT OF SHELLEY E. MCCOY

Results of Operations for Twelve Months ended June 30, 2019

December 2019

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Twelve Months Ended June 2019

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	326,549,202	22,605,198	349,154,400	17,418,111	366,572,511	3,137,894	369,710,405
3 Interdepartmental	-	-	-	-	-		
4 Special Sales	17,019,166	-	17,019,166	(14,098,884)	2,920,283		
5 Other Operating Revenues	10,619,467	(105,882)	10,513,585	1,268,157	11,781,742		
6 Total Operating Revenues	354,187,835	22,499,316	376,687,151	4,587,384	381,274,536		
7							
8 Operating Expenses:							
9 Steam Production	70,560,214	(497,998)	70,062,216	(4,034,218)	66,027,999		
10 Nuclear Production	-	-	-	-	-		
11 Hydro Production	6,841,672	19,917	6,861,589	(3,454,581)	3,407,008		
12 Other Power Supply	63,424,679	(5,518,909)	57,905,770	(2,624,473)	55,281,297		
13 Transmission	32,375,788	(317,435)	32,058,353	(15,630,071)	16,428,281		
14 Distribution	11,761,768	219,958	11,981,727	393,214	12,374,940		
15 Customer Accounting	5,981,922	100,459	6,082,381	1,020,629	7,103,010	16,140	7,119,150
16 Customer Service & Info	1,003,435	6,542	1,009,977	27,737	1,037,714		
17 Sales	-	-	-	-	-		
18 Administrative & General	9,015,080	(15,118)	8,999,961	389,702	9,389,664		
19 Total O&M Expenses	200,964,557	(6,002,584)	194,961,974	(23,912,061)	171,049,912		
20 Depreciation	48,982,077	(485,149)	48,496,928	68,868,315	117,365,244		
21 Amortization	5,113,848	-	5,113,848	(1,679,685)	3,434,163		
22 Taxes Other Than Income	22,603,339	(287,845)	22,315,494	2,319,051	24,634,546	130,223	24,764,768
23 Income Taxes - Federal	18,041,170	6,872,895	24,914,064	(21,608,410)	3,305,655	628,222	3,933,876
24 Income Taxes - State	-	-	-	-	-		
25 Income Taxes - Def Net	(7,119,821)	(4,911,050)	(12,030,871)	(2,968,388)	(14,999,259)		
26 Investment Tax Credit Adj.	-	-	-	-	-		
27 Misc Revenue & Expense	(260,134)	325,569	65,435	-	65,435		
28 Total Operating Expenses:	288,325,037	(4,488,165)	283,836,872	21,018,823	304,855,695	774,584	305,630,279
29							
30 Operating Rev For Return:	65,862,798	26,987,480	92,850,279	(16,431,438)	76,418,841	2,363,310	78,782,150
31							
32 Rate Base:							
33 Electric Plant In Service	1,869,127,180	28,841,635	1,897,968,815	196,443,909	2,094,412,724		
34 Plant Held for Future Use	34,943	-	34,943	-	34,943		
35 Misc Deferred Debits	4,541,410	(4,016,276)	525,133	155,439	680,572		
36 Elec Plant Acq Adj	-	-	-	-	-		
37 Pensions	-	-	-	-	-		
38 Prepayments	2,033,329	(2,033,329)	-	-	-		
39 Fuel Stock	5,721,216	(5,721,216)	-	-	-		
40 Material & Supplies	8,818,868	(8,818,868)	0	-	0		
41 Working Capital	2,839,474	20,620,031	23,459,505	-	23,459,505		
42 Weatherization Loans	5,093	-	5,093	-	5,093		
43 Misc Rate Base	-	-	-	-	-		
44 Total Electric Plant:	1,893,121,513	28,871,976	1,921,993,489	196,599,348	2,118,592,837	-	2,118,592,837
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(743,720,455)	(48,566,074)	(792,286,529)	36,293,803	(755,992,726)		
48 Accum Prov For Amort	(61,553,794)	(2,423,618)	(63,977,412)	2,103,616	(61,873,797)		
49 Accum Def Income Tax	(272,700,961)	13,626,097	(259,074,864)	36,340,847	(222,734,017)		
50 Unamortized ITC	(19,597)	-	(19,597)	-	(19,597)		
51 Customer Adv For Const	22,215	(2,502,028)	(2,479,813)	-	(2,479,813)		
52 Customer Service Deposits	-	(2,829,106)	(2,829,106)	-	(2,829,106)		
53 Misc Rate Base Deductions	(36,449,286)	4,129,505	(32,319,781)	(16,510,890)	(48,830,671)		
54							
55 Total Rate Base Deductions	(1,114,421,878)	(38,565,226)	(1,152,987,104)	58,227,376	(1,094,759,728)	-	(1,094,759,728)
56							
57 Total Rate Base:	778,699,634	(9,693,249)	769,006,385	254,826,724	1,023,833,109	-	1,023,833,109
58							
59 Return on Rate Base	8.46%		12.07%		7.46%		7.69%
60 Return on Equity	11.65%	6.88%	18.53%	-8.77%	9.76%		10.20%
61							
62 TAX CALCULATION:							
63 Operating Revenue	76,784,147	28,949,325	105,733,472	(41,008,236)	64,725,236	2,991,532	67,716,768
64 Other Deductions	-	-	-	-	-		
65 Interest (AFUDC)	(3,011,899)	(4,620)	(3,016,520)	-	(3,016,520)		(3,016,520)
66 Interest	22,042,471	(4,093,493)	17,948,978	5,947,778	23,896,756		23,896,756
67 Schedule "M"	33,421,214	(319,368)	33,101,846	10,185,333	43,287,179		43,287,179
68 Income Before Tax	91,174,790	32,728,069	123,902,860	(36,770,681)	87,132,178	2,991,532	90,123,710
69							
70 State Income Taxes	-	-	-	-	-		
71 Taxable Income	91,174,790	32,728,069	123,902,860	(36,770,681)	87,132,178	2,991,532	90,123,710
72							
73 Federal Income Taxes + Other	18,041,170	6,872,895	24,914,064	(21,608,410)	3,305,655	628,222	3,933,876

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2019

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	366,572,511	3,137,894	369,710,405
3 Interdepartmental	-		
4 Special Sales	2,920,283		
5 Other Operating Revenues	11,781,742		
6 Total Operating Revenues	<u>381,274,536</u>		
7			
8 Operating Expenses:			
9 Steam Production	66,027,999		
10 Nuclear Production	-		
11 Hydro Production	3,407,008		
12 Other Power Supply	55,281,297		
13 Transmission	16,428,281		
14 Distribution	12,374,940		
15 Customer Accounting	7,103,010	16,140	7,119,150
16 Customer Service & Info	1,037,714		
17 Sales	-		
18 Administrative & General	9,389,664		
19 Total O&M Expenses	<u>171,049,912</u>		
20 Depreciation	117,365,244		
21 Amortization	3,434,163		
22 Taxes Other Than Income	24,634,546	130,223	24,764,768
23 Income Taxes - Federal	3,305,655	628,222	3,933,876
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(14,999,259)		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	65,435		
28 Total Operating Expenses:	<u>304,855,695</u>	<u>774,584</u>	<u>305,630,279</u>
29			
30 Operating Rev For Return:	<u>76,418,841</u>	<u>2,363,310</u>	<u>78,782,150</u>
31			
32 Rate Base:			
33 Electric Plant In Service	2,094,412,724		
34 Plant Held for Future Use	34,943		
35 Misc Deferred Debits	680,572		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	0		
39 Fuel Stock	0		
40 Material & Supplies	0		
41 Working Capital	23,459,505		
42 Weatherization Loans	5,093		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>2,118,592,837</u>	<u>-</u>	<u>2,118,592,837</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(755,992,726)		
48 Accum Prov For Amort	(61,873,797)		
49 Accum Def Income Tax	(222,734,017)		
50 Unamortized ITC	(19,597)		
51 Customer Adv For Const	(2,479,813)		
52 Customer Service Deposits	(2,829,106)		
53 Misc Rate Base Deductions	(48,830,671)		
54			
55 Total Rate Base Deductions	<u>(1,094,759,728)</u>	<u>-</u>	<u>(1,094,759,728)</u>
56			
57 Total Rate Base:	<u>1,023,833,109</u>	<u>-</u>	<u>1,023,833,109</u>
58			
59 Return on Rate Base	7.46%		7.695%
60 Return on Equity	9.76%		10.20%
61			
62 TAX CALCULATION:			
63 Operating Revenue	64,725,236	2,991,532	67,716,768
64 Other Deductions			
65 Interest (AFUDC)	(3,016,520)	-	(3,016,520)
66 Interest	23,896,756	-	23,896,756
67 Schedule "M" Additions	155,112,587	-	155,112,587
68 Schedule "M" Deductions	111,825,408	-	111,825,408
69 Income Before Tax	<u>87,132,178</u>	<u>2,991,532</u>	<u>90,123,710</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>87,132,178</u>	<u>2,991,532</u>	<u>90,123,710</u>
73			
74 Federal Income Taxes + Other	<u>3,305,655</u>	<u>628,222</u>	<u>3,933,876</u>

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2019

Net Rate Base - Washington Jurisdiction	\$ 1,023,833,109	Ref. Page 1.1
Return on Rate Base Requested	<u>7.695%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	78,782,150	
Less Current Operating Revenues	<u>(76,418,841)</u>	
Increase to Current Revenues	2,363,310	
Net to Gross Bump-up	<u>132.776%</u>	
Price Change Required for Requested Return	<u><u>\$ 3,137,894</u></u>	
Requested Price Change	\$ 3,137,894	
Uncollectible Percent	<u>0.514%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 16,140</u>	
Requested Price Change	\$ 3,137,894	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.950%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 130,223</u>	
Requested Price Change	\$ 3,137,894	
Uncollectible Expense	(16,140)	
Taxes Other Than Income	<u>(130,223)</u>	
Income Before Taxes	<u>\$ 2,991,532</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 2,991,532	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 628,222</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.315%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u><u>132.7757%</u></u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2019

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.514% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.950%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.336%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.336%	
Federal Income Tax @ 21.00%	<u>20.020%</u>	
Net Operating Income	<u><u>75.315%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,646,385	Ref. 4.7.1. Line 2
(b) General Business Revenues	<u>320,085,207</u>	Ref. 4.7.1. Line 6
Uncollectible Accounts %	<u>0.514%</u>	(a) / (b)

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)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	40,023,309	22,857,402	(252,204)	-	-	-	17,418,111	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(14,098,884)	-	-	(14,033,498)	-	-	-	(65,386)
5 Other Operating Revenues	1,162,275	518,643	(427,912)	-	-	-	47,809	1,023,734
6 Total Operating Revenues	27,086,700	23,376,045	(680,116)	(14,033,498)	-	-	17,465,921	958,348
7								
8 Operating Expenses:								
9 Steam Production	(4,532,216)	-	252,912	(4,307,598)	51,760	-	-	(529,291)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(3,434,664)	-	162,288	-	17,855	-	-	(3,614,806)
12 Other Power Supply	(8,143,382)	-	294,554	(9,067,408)	15,624	-	1,657,311	(1,043,463)
13 Transmission	(15,947,506)	-	(211,865)	(15,589,078)	9,962	-	-	(156,525)
14 Distribution	613,172	-	579,267	-	33,905	-	-	-
15 Customer Accounting	1,121,088	-	1,108,767	-	12,321	-	-	-
16 Customer Service & Info	34,279	-	31,872	-	2,407	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	374,584	-	364,523	(4,015)	14,076	-	-	-
19 Total O&M Expenses	(29,914,645)	-	2,582,317	(28,968,098)	157,910	-	1,657,311	(5,344,086)
20 Depreciation	68,383,167	-	(485,149)	-	70,111,834	-	(378,804)	(864,714)
21 Amortization	(1,679,685)	-	-	738	(1,870,637)	-	573,051	(382,837)
22 Taxes Other Than Income	2,031,207	-	-	(37,469)	-	2,068,676	-	-
23 Income Taxes: Federal	(14,735,515)	4,908,970	(640,598)	3,056,885	1,417,759	(21,993,915)	(3,462,307)	1,977,692
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(7,879,438)	-	1,975	108,414	(21,823,537)	6,463,157	7,829,785	(459,231)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	325,569	-	265,149	-	-	-	60,420	-
28 Total Operating Expenses:	16,530,658	4,908,970	1,723,695	(25,839,530)	47,993,330	(13,462,083)	6,279,454	(5,073,176)
29								
30 Operating Rev For Return:	10,556,042	18,467,076	(2,403,810)	11,806,033	(47,993,330)	13,462,083	11,186,466	6,031,524
31								
32 Rate Base:								
33 Electric Plant In Service	225,285,545	-	-	(27,315,182)	-	-	307,126,762	(54,526,035)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,860,838)	-	-	-	-	-	(3,860,838)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-	(2,033,329)	-
39 Fuel Stock	(5,721,216)	-	-	-	-	-	(5,721,216)	-
40 Material & Supplies	(8,818,868)	-	-	-	-	-	(8,818,868)	-
41 Working Capital	20,620,031	-	-	-	-	-	20,620,031	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	225,471,324	-	-	(27,315,182)	-	-	307,312,541	(54,526,035)
45								
46 Deductions:								
47 Accum Prov For Deprec	(12,272,272)	-	-	20,667,243	(98,949,388)	-	41,265,364	24,744,509
48 Accum Prov For Amort	(320,002)	-	-	(400)	(5,683,079)	-	-	5,363,476
49 Accum Def Income Tax	49,966,944	-	(20,744)	1,834,218	9,238,457	44,077,928	(1,841,765)	(3,321,151)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	-	-	-	(2,502,028)	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-	(2,829,106)	-
53 Miscellaneous Deductions	(12,381,385)	-	-	-	-	3,070,693	(15,452,078)	-
54								
55 Total Deductions:	19,662,150	-	(20,744)	22,501,062	(95,394,010)	47,148,621	18,640,387	26,786,834
56								
57 Total Rate Base:	245,133,474	-	(20,744)	(4,814,120)	(95,394,010)	47,148,621	325,952,929	(27,739,201)
58								
59 Estimated ROE impact	-1.89%	4.51%	-0.59%	3.00%	-11.12%	2.18%	-2.82%	2.12%
60 Estimated Price Change	11,029,071	(24,519,785)	3,189,556	(16,167,391)	53,977,202	(13,057,266)	18,449,226	(10,842,471)
61								
62 TAX CALCULATION:								
63 Operating Revenue	(12,058,911)	23,376,045	(3,042,434)	14,971,331	(68,399,107)	(2,068,676)	15,553,944	7,549,985
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	(4,620)	-	-	-	-	(4,620)	-	-
66 Interest	1,854,285	-	-	-	-	1,854,285	-	-
67 Schedule "M" Additions	63,396,346	-	(133,728)	(51,450)	75,150,341	(16,168,842)	3,377,952	1,222,074
68 Schedule "M" Deductions	53,530,382	-	(125,696)	363,285	-	18,519,240	35,419,074	(645,521)
69 Income Before Tax	(4,042,612)	23,376,045	(3,050,467)	14,556,596	6,751,233	(38,606,422)	(16,487,178)	9,417,579
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	(4,042,612)	23,376,045	(3,050,467)	14,556,596	6,751,233	(38,606,422)	(16,487,178)	9,417,579
73								
74 Federal Income Taxes	(848,949)	4,908,970	(640,598)	3,056,885	1,417,759	(8,107,349)	(3,462,307)	1,977,692
75 Energy Tax Credits	(13,886,567)	-	-	-	-	(13,886,567)	-	-
76 Federal Income Taxes	(14,735,515)	4,908,970	(640,598)	3,056,885	1,417,759	(21,993,915)	(3,462,307)	1,977,692

WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING

	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)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	22,605,198	22,857,402	(252,204)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(105,882)	(105,882)	-	-	-	-	-	-
6 Total Operating Revenues	22,499,316	22,751,520	(252,204)	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(497,998)	-	31,039	(529,037)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	19,917	-	19,917	-	-	-	-	-
12 Other Power Supply	(5,518,909)	-	156,722	(5,675,631)	-	-	-	-
13 Transmission	(317,435)	-	(317,435)	-	-	-	-	-
14 Distribution	219,958	-	219,958	-	-	-	-	-
15 Customer Accounting	100,459	-	100,459	-	-	-	-	-
16 Customer Service & Info	6,542	-	6,542	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(15,118)	-	(11,104)	(4,015)	-	-	-	-
19 Total O&M Expenses	(6,002,584)	-	206,099	(6,208,683)	-	-	-	-
20 Depreciation	(485,149)	-	(485,149)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	(287,845)	-	-	(37,469)	-	(250,376)	-	-
23 Income Taxes: Federal	6,872,895	4,777,819	(51,731)	1,246,312	-	913,183	(12,688)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(4,911,050)	-	1,975	82,991	-	(4,996,016)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	325,569	-	265,149	-	-	-	60,420	-
28 Total Operating Expenses:	(4,488,165)	4,777,819	(63,656)	(4,916,849)	-	(4,333,210)	47,731	-
29								
30 Operating Rev For Return:	26,987,480	17,973,701	(188,548)	4,916,849	-	4,333,210	(47,731)	-
31								
32 Rate Base:								
33 Electric Plant In Service	28,841,635	-	-	(27,627,626)	-	-	56,469,261	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,016,276)	-	-	-	-	-	(4,016,276)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-	(2,033,329)	-
39 Fuel Stock	(5,721,216)	-	-	-	-	-	(5,721,216)	-
40 Material & Supplies	(8,818,868)	-	-	-	-	-	(8,818,868)	-
41 Working Capital	20,620,031	-	-	-	-	-	20,620,031	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	28,871,976	-	-	(27,627,626)	-	-	56,499,603	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(48,566,074)	-	-	20,667,243	(16,699,602)	-	(52,533,716)	-
48 Accum Prov For Amort	(2,423,618)	-	-	-	(2,423,618)	-	-	-
49 Accum Def Income Tax	13,626,097	-	(20,744)	1,859,727	-	9,509,472	2,277,641	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	-	-	-	(2,502,028)	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-	(2,829,106)	-
53 Miscellaneous Deductions	4,129,505	-	-	-	-	3,070,693	1,058,812	-
54								
55 Total Deductions:	(38,565,226)	-	(20,744)	22,526,971	(19,123,220)	12,580,165	(54,528,398)	-
56								
57 Total Rate Base:	(9,693,249)	-	(20,744)	(5,100,656)	(19,123,220)	12,580,165	1,971,205	-
58								
59 Estimated ROE impact	6.88%	4.39%	-0.05%	1.32%	0.41%	0.79%	-0.05%	0.00%
60 Estimated Price Change	(36,823,155)	(23,864,702)	248,226	(7,049,506)	(1,953,791)	(4,468,151)	264,771	-
61								
62 TAX CALCULATION:								
63 Operating Revenue	28,949,325	22,751,520	(238,304)	6,246,152	-	250,376	(60,420)	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	(4,620)	-	-	-	-	(4,620)	-	-
66 Interest	(4,093,493)	-	-	-	-	(4,093,493)	-	-
67 Schedule "M" Additions	(185,916)	-	(133,728)	(52,188)	-	-	-	-
68 Schedule "M" Deductions	133,452	-	(125,696)	259,147	-	-	-	-
69 Income Before Tax	32,728,069	22,751,520	(246,336)	5,934,817	-	4,348,489	(60,420)	-
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	32,728,069	22,751,520	(246,336)	5,934,817	-	4,348,489	(60,420)	-
73								
74 Federal Income Taxes	6,872,895	4,777,819	(51,731)	1,246,312	-	913,183	(12,688)	-
75 Energy Tax Credits	-	-	-	-	-	-	-	-
76 Federal Income Taxes	6,872,895	4,777,819	(51,731)	1,246,312	-	913,183	(12,688)	-

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA

	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)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	17,418,111	-	-	-	-	-	17,418,111	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(14,098,884)	-	-	(14,033,498)	-	-	-	(65,386)
5 Other Operating Revenues	1,268,157	624,526	(427,912)	-	-	-	47,809	1,023,734
6 Total Operating Revenues	4,587,384	624,526	(427,912)	(14,033,498)	-	-	17,465,921	958,348
7								
8 Operating Expenses:								
9 Steam Production	(4,034,218)	-	221,873	(3,778,560)	51,760	-	-	(529,291)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(3,454,581)	-	142,371	-	17,855	-	-	(3,614,806)
12 Other Power Supply	(2,624,473)	-	137,832	(3,391,777)	15,624	-	1,657,311	(1,043,463)
13 Transmission	(15,630,071)	-	105,570	(15,589,078)	9,962	-	-	(156,525)
14 Distribution	393,214	-	359,308	-	33,905	-	-	-
15 Customer Accounting	1,020,629	-	1,008,307	-	12,321	-	-	-
16 Customer Service & Info	27,737	-	25,330	-	2,407	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	389,702	-	375,626	-	14,076	-	-	-
19 Total O&M Expenses	(23,912,061)	-	2,376,218	(22,759,415)	157,910	-	1,657,311	(5,344,086)
20 Depreciation	68,868,315	-	-	-	70,111,834	-	(378,804)	(864,714)
21 Amortization	(1,679,685)	-	-	738	(1,870,637)	-	573,051	(382,837)
22 Taxes Other Than Income	2,319,052	-	-	-	-	2,319,052	-	-
23 Income Taxes: Federal	(21,608,410)	131,150	(588,867)	1,810,574	1,417,759	(22,907,098)	(3,449,619)	1,977,692
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(2,968,388)	-	-	25,423	(21,823,537)	11,459,173	7,829,785	(459,231)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,018,823	131,150	1,787,351	(20,922,681)	47,993,330	(9,128,873)	6,231,723	(5,073,176)
29								
30 Operating Rev For Return:	(16,431,439)	493,375	(2,215,263)	6,889,183	(47,993,330)	9,128,873	11,234,198	6,031,524
31								
32 Rate Base:								
33 Electric Plant In Service	196,443,909	-	-	312,444	-	-	250,657,500	(54,526,035)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	155,439	-	-	-	-	-	155,439	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	196,599,348	-	-	312,444	-	-	250,812,939	(54,526,035)
45								
46 Deductions:								
47 Accum Prov For Deprec	36,293,803	-	-	-	(82,249,786)	-	93,799,080	24,744,509
48 Accum Prov For Amort	2,103,616	-	-	(400)	(3,259,461)	-	-	5,363,476
49 Accum Def Income Tax	36,340,847	-	-	(25,509)	9,238,457	34,568,456	(4,119,405)	(3,321,151)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,510,890)	-	-	-	-	-	(16,510,890)	-
54								
55 Total Deductions:	58,227,376	-	-	(25,909)	(76,270,790)	34,568,456	73,168,785	26,786,834
56								
57 Total Rate Base:	254,826,724	-	-	286,535	(76,270,790)	34,568,456	323,981,724	(27,739,201)
58								
59 Estimated ROE impact	-8.77%	0.12%	-0.55%	1.70%	-10.65%	1.17%	-4.85%	2.41%
60 Estimated Price Change	47,852,226	(655,082)	2,941,330	(9,117,885)	55,930,993	(8,589,115)	18,184,455	(10,842,471)
61								
62 TAX CALCULATION:								
63 Operating Revenue	(41,008,236)	624,526	(2,804,130)	8,725,179	(68,399,107)	(2,319,052)	15,614,363	7,549,985
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-
66 Interest	5,947,778	-	-	-	-	5,947,778	-	-
67 Schedule "M" Additions	63,582,263	-	-	738	75,150,341	(16,168,842)	3,377,952	1,222,074
68 Schedule "M" Deductions	53,396,930	-	-	104,138	-	18,519,240	35,419,074	(645,521)
69 Income Before Tax	(36,770,682)	624,526	(2,804,130)	8,621,779	6,751,233	(42,954,911)	(16,426,758)	9,417,579
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	(36,770,682)	624,526	(2,804,130)	8,621,779	6,751,233	(42,954,911)	(16,426,758)	9,417,579
73								
74 Federal Income Taxes	(7,721,843)	131,150	(588,867)	1,810,574	1,417,759	(9,020,531)	(3,449,619)	1,977,692
75 Energy Tax Credits	(13,886,567)	-	-	-	-	(13,886,567)	-	-
76 Federal Income Taxes	(21,608,410)	131,150	(588,867)	1,810,574	1,417,759	(22,907,098)	(3,449,619)	1,977,692

PacifiCorp
Washington General Rate Case - 2021
Summary of Total Adjustments

	Tab 3 - Revenue				Tab 4 - O&M
	3.1	3.2	3.3	3.4	4.1
Total Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	Ancillary Revenue	Miscellaneous Expense & Revenue
Operating Revenues:					
General Business Revenues	40,023,309	(6,463,995)	29,321,397	-	-
Interdepartmental	-	-	-	-	-
Special Sales	(14,098,884)	-	-	-	-
Other Operating Revenues	1,162,275	-	-	62,033	456,611
Total Operating Revenues	27,086,700	(6,463,995)	29,321,397	62,033	456,611
Operating Expenses:					
Steam Production	(4,532,216)	-	-	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	(3,434,664)	-	-	-	-
Other Power Supply	(8,143,382)	-	-	-	(403)
Transmission	(15,947,506)	-	-	-	-
Distribution	613,172	-	-	-	-
Customer Accounting	1,121,088	-	-	-	(304)
Customer Service & Info	34,279	-	-	-	13,146
Sales	-	-	-	-	-
Administrative & General	374,584	-	-	-	(3,459)
Total O&M Expenses	(29,914,645)	-	-	-	8,979
Depreciation	68,383,167	-	-	-	(485,149)
Amortization	(1,679,685)	-	-	-	-
Taxes Other Than Income	2,031,207	-	-	-	-
Income Taxes - Federal	(14,735,515)	(1,357,439)	6,157,493	13,027	95,888
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	(7,879,438)	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	325,569	-	-	-	265,149
Total Operating Expenses:	16,530,658	(1,357,439)	6,157,493	13,027	95,888
Operating Rev For Return:	10,556,042	(5,106,556)	23,163,903	49,006	360,723
Rate Base:					
Electric Plant In Service	225,285,545	-	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	(3,860,838)	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	(2,033,329)	-	-	-	-
Fuel Stock	(5,721,216)	-	-	-	-
Material & Supplies	(8,818,868)	-	-	-	-
Working Capital	20,620,031	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	225,471,324	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(12,272,272)	-	-	-	-
Accum Prov For Amort	(320,002)	-	-	-	-
Accum Def Income Tax	49,966,944	-	-	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	(2,502,028)	-	-	-	-
Customer Service Deposits	(2,829,106)	-	-	-	-
Misc Rate Base Deductions	(12,381,385)	-	-	-	-
Total Rate Base Deductions	19,662,150	-	-	-	-
Total Rate Base:	245,133,474	-	-	-	-
Estimated Return on Equity Impact	-1.203%	-1.248%	5.661%	0.012%	0.088%
Estimated Price Change	11,029,071	6,780,264	(30,756,029)	(65,068)	(478,952)
TAX CALCULATION:					
Operating Revenue	(12,058,911)	(6,463,995)	29,321,397	62,033	456,611
Other Deductions	-	-	-	-	-
Interest (AFUDC)	(4,620)	-	-	-	-
Interest	1,854,285	-	-	-	-
Schedule "M" Additions	63,396,346	-	-	-	-
Schedule "M" Deductions	53,530,382	-	-	-	-
Income Before Tax	(4,042,612)	(6,463,995)	29,321,397	62,033	456,611
State Income Taxes	-	-	-	-	-
Taxable Income	(4,042,612)	(6,463,995)	29,321,397	62,033	456,611
Federal Income Taxes Before Credits	(848,949)	(1,357,439)	6,157,493	13,027	95,888
Energy Tax Credits	(13,886,567)	-	-	-	-
Federal Income Taxes	(14,735,515)	(1,357,439)	6,157,493	13,027	95,888

PacifiCorp
Washington General Rate Case - 2021
Summary of Total Adjustments

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue-Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	31,039	221,873	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	19,917	142,371	-	-	-	-
Other Power Supply	19,282	137,832	40,092	-	-	-
Transmission	14,769	105,570	(332,204)	-	-	-
Distribution	50,265	359,308	169,938	-	-	-
Customer Accounting	18,267	130,574	-	-	-	62,259
Customer Service & Info Sales	3,544	25,330	-	(10,147)	-	-
Administrative & General	20,868	149,170	(423,797)	(2,854)	15,875	-
Total O&M Expenses	177,950	1,272,028	(545,971)	(13,001)	15,875	62,259
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(37,369)	(267,126)	114,654	2,730	(3,334)	(13,074)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	140,580	1,004,902	(431,317)	(10,271)	12,542	49,185
Operating Rev For Return:	(140,580)	(1,004,902)	431,317	10,271	(12,542)	(49,185)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.034%	-0.246%	0.105%	0.003%	-0.003%	-0.012%
Estimated Price Change	186,657	1,334,266	(572,684)	(13,637)	16,652	65,305
TAX CALCULATION:						
Operating Revenue	(177,950)	(1,272,028)	545,971	13,001	(15,875)	(62,259)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(177,950)	(1,272,028)	545,971	13,001	(15,875)	(62,259)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(177,950)	(1,272,028)	545,971	13,001	(15,875)	(62,259)
Federal Income Taxes Before Credits	(37,369)	(267,126)	114,654	2,730	(3,334)	(13,074)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(37,369)	(267,126)	114,654	2,730	(3,334)	(13,074)

PacifiCorp
Washington General Rate Case - 2021
Summary of Total Adjustments

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
Operating Revenues:						
General Business Revenues	-	-	(252,204)	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	(427,912)	-	-	-	-
Total Operating Revenues	-	(427,912)	(252,204)	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	97,752	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	(245)	-	-	-	-	-
Customer Accounting	20,238	877,734	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	(78,807)	-	-	438,379	101,626	147,521
Total O&M Expenses	38,938	877,734	-	438,379	101,626	147,521
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(8,177)	(274,186)	(52,963)	(93,747)	(21,341)	(30,979)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	1,975	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	30,761	603,548	(52,963)	346,607	80,284	116,542
Operating Rev For Return:	(30,761)	(1,031,460)	(199,241)	(346,607)	(80,284)	(116,542)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(20,744)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	(20,744)	-	-
Total Rate Base:	-	-	-	(20,744)	-	-
Estimated Return on Equity Impact	-0.008%	-0.252%	-0.049%	-0.084%	-0.020%	-0.028%
Estimated Price Change	40,843	1,369,528	264,544	458,091	106,598	154,739
TAX CALCULATION:						
Operating Revenue	(38,938)	(1,305,646)	(252,204)	(438,379)	(101,626)	(147,521)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(133,728)	-	-
Schedule "M" Deductions	-	-	-	(125,696)	-	-
Income Before Tax	(38,938)	(1,305,646)	(252,204)	(446,412)	(101,626)	(147,521)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(38,938)	(1,305,646)	(252,204)	(446,412)	(101,626)	(147,521)
Federal Income Taxes Before Credits	(8,177)	(274,186)	(52,963)	(93,747)	(21,341)	(30,979)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(8,177)	(274,186)	(52,963)	(93,747)	(21,341)	(30,979)

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	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model Adjustment	Pro Forma Depreciation & Amortization Expense
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	(14,033,498)	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	(14,033,498)	-	-	-	-
Operating Expenses:						
Steam Production	-	(3,778,560)	(529,037)	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(5,675,631)	(3,590,832)	-	160,000	39,056	-
Transmission	-	(15,589,078)	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	(4,015)	-	-	-
Total O&M Expenses	(5,675,631)	(22,958,470)	(533,052)	160,000	39,056	-
Depreciation	-	-	-	-	-	(553,453)
Amortization	-	-	-	-	738	(1,898,437)
Taxes Other Than Income	-	-	(37,469)	-	-	-
Income Taxes - Federal	1,191,883	1,874,244	54,429	(33,600)	(30,071)	514,897
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	82,991	-	25,423	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(4,483,749)	(21,084,226)	(433,101)	126,400	35,145	(1,936,994)
Operating Rev For Return:	4,483,749	7,050,728	433,101	(126,400)	(35,145)	1,936,994
Rate Base:						
Electric Plant In Service	-	-	(27,627,626)	-	312,444	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	(27,627,626)	-	312,444	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	20,667,243	-	-	-
Accum Prov For Amort	-	-	-	-	(400)	-
Accum Def Income Tax	-	-	1,859,727	-	(25,509)	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	22,526,971	-	(25,909)	-
Total Rate Base:	-	-	(5,100,656)	-	286,535	-
Estimated Return on Equity Impact	1.096%	1.723%	0.213%	-0.031%	-0.015%	0.473%
Estimated Price Change	(5,953,328)	(9,361,652)	(1,096,179)	167,828	75,939	(2,571,857)
TAX CALCULATION:						
Operating Revenue	5,675,631	8,924,973	570,521	(160,000)	(39,793)	2,451,891
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	(52,188)	-	738	-
Schedule "M" Deductions	-	-	259,147	-	104,138	-
Income Before Tax	5,675,631	8,924,973	259,186	(160,000)	(143,193)	2,451,891
State Income Taxes	-	-	-	-	-	-
Taxable Income	5,675,631	8,924,973	259,186	(160,000)	(143,193)	2,451,891
Federal Income Taxes Before Credits	1,191,883	1,874,244	54,429	(33,600)	(30,071)	514,897
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	1,191,883	1,874,244	54,429	(33,600)	(30,071)	514,897

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	Tab 6 - Depreciation & Amortization				Tab 7 - Taxes	
	6.2	6.3	6.4	6.5	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves	End-of-Period Reserves	Accelerated Depreciation on Jim Bridger & Colstrip	Depreciation Study	Interest True Up	Property Tax Expense
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	51,760	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	17,855	-	-
Other Power Supply	-	-	-	15,624	-	-
Transmission	-	-	-	9,962	-	-
Distribution	-	-	-	33,905	-	-
Customer Accounting	-	-	-	12,321	-	-
Customer Service & Info	-	-	-	2,407	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	14,076	-	-
Total O&M Expenses	-	-	-	157,910	-	-
Depreciation	-	-	68,175,894	2,489,394	-	-
Amortization	-	-	-	27,800	-	-
Taxes Other Than Income	-	-	-	-	-	2,141,949
Income Taxes - Federal	-	-	-	902,862	(389,400)	(449,809)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	(20,108,757)	(1,714,779)	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	-	48,067,136	1,863,187	(389,400)	1,692,140
Operating Rev For Return:	-	-	(48,067,136)	(1,863,187)	389,400	(1,692,140)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(51,891,711)	(16,699,602)	(29,044,226)	(1,313,849)	-	-
Accum Prov For Amort	(3,245,561)	(2,423,618)	-	(13,900)	-	-
Accum Def Income Tax	-	-	8,381,067	857,390	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(55,137,271)	(19,123,220)	(20,663,159)	(470,360)	-	-
Total Rate Base:	(55,137,271)	(19,123,220)	(20,663,159)	(470,360)	-	-
Estimated Return on Equity Impact	1.226%	0.405%	-11.628%	-0.446%	0.095%	-0.414%
Estimated Price Change	(5,633,294)	(1,953,791)	61,710,341	2,425,803	(517,028)	2,246,750
TAX CALCULATION:						
Operating Revenue	-	-	(68,175,894)	(2,675,104)	-	(2,141,949)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	1,854,285	-
Schedule "M" Additions	-	-	68,175,894	6,974,447	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	-	-	4,299,342	(1,854,285)	(2,141,949)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	4,299,342	(1,854,285)	(2,141,949)
Federal Income Taxes Before Credits	-	-	-	902,862	(389,400)	(449,809)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	902,862	(389,400)	(449,809)

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	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit	PowerTax ADIT Balance	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	(250,376)	-
Income Taxes - Federal	(13,886,567)	-	(115,265)	-	52,579	970
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	1,412,856	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(13,886,567)	-	(115,265)	1,412,856	(197,797)	970
Operating Rev For Return:	13,886,567	-	115,265	(1,412,856)	197,797	(970)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	7,638,008	-	26,236,760	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	7,638,008	-	26,236,760	-	-
Total Rate Base:	-	7,638,008	-	26,236,760	-	-
Estimated Return on Equity Impact	3.394%	-0.156%	0.028%	-0.859%	0.048%	0.000%
Estimated Price Change	(18,437,983)	780,364	(153,043)	4,556,500	(262,626)	1,288
TAX CALCULATION:						
Operating Revenue	-	-	-	-	250,376	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	(4,620)
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	50,236	-	-	-
Schedule "M" Deductions	-	-	599,115	-	-	-
Income Before Tax	-	-	(548,879)	-	250,376	4,620
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	(548,879)	-	250,376	4,620
Federal Income Taxes Before Credits	-	-	(115,265)	-	52,579	970
Energy Tax Credits	(13,886,567)	-	-	-	-	-
Federal Income Taxes	(13,886,567)	-	(115,265)	-	52,579	970

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	Tab 7 - Taxes				Tab 8 - Rate Base	
	7.9	7.10	7.11	7.12	8.1	8.2
	WA Low Income Tax Credit	Wyoming Wind Generation Tax	Removal of TCJA Deferred Balances	Depreciation Study Adjustment Tax Impacts	Jim Bridger Mine Rate Base	Regulatory Assets and Liabilities Amortization
Operating Revenues:						
General Business Revenues	-	-	-	-	-	17,418,111
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	47,809
Total Operating Revenues	-	-	-	-	-	17,465,921
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	100,000
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	100,000
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	573,051
Taxes Other Than Income	(3,308)	180,411	-	-	-	-
Income Taxes - Federal	695	(37,886)	-	(7,169,233)	-	4,677,215
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	(4,996,016)	10,046,317	-	(1,347,243)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(2,613)	142,524	(4,996,016)	2,877,084	-	4,003,023
Operating Rev For Return:	2,613	(142,524)	4,996,016	(2,877,084)	-	13,462,898
Rate Base:						
Electric Plant In Service	-	-	-	-	68,402,454	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	430,387	141,430
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	68,832,841	141,430
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	(57,337,030)	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	10,547,243	(344,082)	-	4,142,205
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	3,070,693	-	-	(16,510,890)
Total Rate Base Deductions	-	-	13,617,936	(344,082)	(57,337,030)	(12,368,685)
Total Rate Base:	-	-	13,617,936	(344,082)	11,495,811	(12,227,255)
Estimated Return on Equity Impact	0.001%	-0.035%	0.923%	-0.696%	-0.234%	3.599%
Estimated Price Change	(3,470)	189,238	(5,242,170)	3,784,914	1,174,510	(19,124,694)
TAX CALCULATION:						
Operating Revenue	3,308	(180,411)	-	-	-	16,792,870
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(16,219,078)	-	5,479,581
Schedule "M" Deductions	-	-	-	17,920,125	-	-
Income Before Tax	3,308	(180,411)	-	(34,139,202)	-	22,272,451
State Income Taxes	-	-	-	-	-	-
Taxable Income	3,308	(180,411)	-	(34,139,202)	-	22,272,451
Federal Income Taxes Before Credits	695	(37,886)	-	(7,169,233)	-	4,677,215
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	695	(37,886)	-	(7,169,233)	-	4,677,215

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	Tab 8 - Rate Base					
	8.3	8.4	8.5	8.6	8.7	8.8
	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	(208,716)	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(1,361,213)	-	-	(12,688)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	1,593,693	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	60,420	-
Total Operating Expenses:	-	232,480	-	(208,716)	47,731	-
Operating Rev For Return:	-	(232,480)	-	208,716	(47,731)	-
Rate Base:						
Electric Plant In Service	-	72,054,930	-	(119,616)	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	(4,432,655)	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	(2,033,329)	-	-	-
Fuel Stock	-	-	(5,721,216)	-	-	-
Material & Supplies	-	-	(8,818,868)	-	-	-
Working Capital	-	-	(2,839,474)	-	-	23,459,505
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	72,054,930	(23,845,543)	(119,616)	-	23,459,505
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(1,215,586)	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	(2,502,028)	-	-	-	-	-
Customer Service Deposits	-	-	-	-	(2,829,106)	-
Misc Rate Base Deductions	-	-	1,058,812	-	-	-
Total Rate Base Deductions	(2,502,028)	(1,215,586)	1,058,812	-	(2,829,106)	-
Total Rate Base:	(2,502,028)	70,839,343	(22,786,731)	(119,616)	(2,829,106)	23,459,505
Estimated Return on Equity Impact	0.052%	-1.394%	0.485%	0.053%	0.047%	-0.471%
Estimated Price Change	(255,629)	7,546,229	(2,328,087)	(289,345)	(225,670)	2,396,823
TAX CALCULATION:						
Operating Revenue	-	-	-	208,716	(60,420)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	(2,451,891)	-	-	-	-
Schedule "M" Deductions	-	4,030,075	-	208,716	-	-
Income Before Tax	-	(6,481,966)	-	-	(60,420)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(6,481,966)	-	-	(60,420)	-
Federal Income Taxes Before Credits	-	(1,361,213)	-	-	(12,688)	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	(1,361,213)	-	-	(12,688)	-

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Washington General Rate Case - 2021
Summary of Total Adjustments

	Tab 8 - Rate Base					Tab 9 - Other
	8.9	8.10	8.11	8.12	8.13	9.1
	Removal of Bridger SCR	End-of-Period Plant Balances	Idaho Asset Exchange	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions	Production Factor
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	(65,386)
Other Operating Revenues	-	-	-	-	-	(10,000)
Total Operating Revenues	-	-	-	-	-	(75,386)
Operating Expenses:						
Steam Production	-	-	-	-	-	(1,132,974)
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	1,557,311	(1,052,100)
Transmission	-	-	-	-	-	(246,844)
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	1,557,311	(2,431,918)
Depreciation	-	-	-	(405,882)	235,794	51,448
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	-	-	(572,737)	(6,192,884)	641,419
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	771,192	6,812,143	(184,278)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	-	-	(207,428)	2,412,364	(1,923,330)
Operating Rev For Return:	-	-	-	207,428	(2,412,364)	1,847,944
Rate Base:						
Electric Plant In Service	(49,971,970)	26,891,641	11,783,530	(10,956,613)	189,042,406	(2,784,664)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	(49,971,970)	26,891,641	11,783,530	(10,956,613)	189,042,406	(2,784,664)
Rate Base Deductions:						
Accum Prov For Deprec	6,213,656	-	(5,439,564)	98,064,729	(236,427)	(1,644,071)
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	2,374,838	-	-	(744,141)	(6,399,081)	166,785
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	8,588,495	-	(5,439,564)	97,320,588	(6,635,508)	(1,477,286)
Total Rate Base:	(41,383,476)	26,891,641	6,343,966	86,363,975	182,406,899	(4,261,951)
Estimated Return on Equity Impact	0.903%	-0.537%	-0.130%	-1.561%	-3.532%	0.543%
Estimated Price Change	(4,228,089)	2,747,480	648,154	8,548,266	21,839,278	(2,889,058)
TAX CALCULATION:						
Operating Revenue	-	-	-	405,882	(1,793,105)	2,305,085
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	114,468	235,794	66,499
Schedule "M" Deductions	-	-	-	3,247,671	27,932,611	(682,792)
Income Before Tax	-	-	-	(2,727,321)	(29,489,922)	3,054,375
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	(2,727,321)	(29,489,922)	3,054,375
Federal Income Taxes Before Credits	-	-	-	(572,737)	(6,192,884)	641,419
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	(572,737)	(6,192,884)	641,419

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Summary of Total Adjustments

	Tab 9 - Other Adjustments		
	9.2	9.3	9.4
	System Non- Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing Adjustment
Operating Revenues:			
General Business Revenues	-	-	-
Interdepartmental	-	-	-
Special Sales	-	-	-
Other Operating Revenues	-	-	1,033,734
Total Operating Revenues	-	-	1,033,734
Operating Expenses:			
Steam Production	603,683	-	-
Nuclear Production	-	-	-
Hydro Production	(3,614,806)	-	-
Other Power Supply	8,637	-	-
Transmission	-	-	90,319
Distribution	-	-	-
Customer Accounting	-	-	-
Customer Service & Info	-	-	-
Sales	-	-	-
Administrative & General	-	-	-
Total O&M Expenses	(3,002,487)	-	90,319
Depreciation	(1,780,354)	151,343	712,849
Amortization	(382,837)	-	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	1,370,336	(82,482)	48,419
Income Taxes - State	-	-	-
Income Taxes - Def Net	(334,312)	59,359	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	-	-	-
Total Operating Expenses:	(4,129,654)	128,220	851,587
Operating Rev For Return:	4,129,654	(128,220)	182,147
Rate Base:			
Electric Plant In Service	(97,344,026)	1,528,890	44,073,765
Plant Held for Future Use	-	-	-
Misc Deferred Debits	-	-	-
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
Total Electric Plant:	(97,344,026)	1,528,890	44,073,765
Rate Base Deductions:			
Accum Prov For Deprec	31,076,468	(58,068)	(4,629,820)
Accum Prov For Amort	5,363,476	-	-
Accum Def Income Tax	4,469,517	(42,956)	(7,914,497)
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	-	-	-
Total Rate Base Deductions	40,909,462	(101,024)	(12,544,318)
Total Rate Base:	(56,434,564)	1,427,866	31,529,447
Estimated Return on Equity Impact	2.346%	-0.061%	-0.584%
Estimated Price Change	(11,249,012)	316,129	2,979,471
TAX CALCULATION:			
Operating Revenue	5,165,678	(151,343)	230,566
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	1,324,840	(169,265)	-
Schedule "M" Deductions	(34,892)	72,163	-
Income Before Tax	6,525,410	(392,771)	230,566
State Income Taxes	-	-	-
Taxable Income	6,525,410	(392,771)	230,566
Federal Income Taxes Before Credits	1,370,336	(82,482)	48,419
Energy Tax Credits	-	-	-
Federal Income Taxes	1,370,336	(82,482)	48,419

PacifiCorp
Washington General Rate Case - 2021
Summary of Restating Adjustments

	Tab 3 - Revenue				Tab 4 - O&M
	3.1	3.2	3.3	3.4	4.1
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	Ancillary Revenue	Miscellaneous Expense & Revenue
Operating Revenues:					
General Business Revenues	22,605,198	(6,463,995)	29,321,397		
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	(105,882)		(105,882)		
Total Operating Revenues	22,499,316	(6,463,995)	29,321,397	(105,882)	-
Operating Expenses:					
Steam Production	(497,998)				
Nuclear Production	-				
Hydro Production	19,917				
Other Power Supply	(5,518,909)				(403)
Transmission	(317,435)				
Distribution	219,958				
Customer Accounting	100,459				(304)
Customer Service & Info	6,542				13,146
Sales	-				
Administrative & General	(15,118)				(3,459)
Total O&M Expenses	(6,002,584)	-	-	-	8,979
Depreciation	(485,149)				(485,149)
Amortization	-				
Taxes Other Than Income	(287,845)				
Income Taxes - Federal	6,872,895	(1,357,439)	6,157,493	(22,235)	44,314
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	(4,911,050)				
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	325,569				265,149
Total Operating Expenses:	(4,488,165)	(1,357,439)	6,157,493	(22,235)	(166,706)
Operating Rev For Return:	26,987,480	(5,106,556)	23,163,903	(83,647)	166,706
Rate Base:					
Electric Plant In Service	28,841,635				
Plant Held for Future Use	-				
Misc Deferred Debits	(4,016,276)				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	(2,033,329)				
Fuel Stock	(5,721,216)				
Material & Supplies	(8,818,868)				
Working Capital	20,620,031				
Weatherization	-				
Misc Rate Base	-				
Total Electric Plant:	28,871,976	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(48,566,074)				
Accum Prov For Amort	(2,423,618)				
Accum Def Income Tax	13,626,097				
Unamortized ITC	-				
Customer Adv For Const	(2,502,028)				
Customer Service Deposits	(2,829,106)				
Misc Rate Base Deductions	4,129,505				
Total Rate Base Deductions	(38,565,226)	-	-	-	-
Total Rate Base:	(9,693,249)	-	-	-	-
Estimated Return on Equity Impact	6.881%	-1.248%	5.661%	-0.020%	0.000%
Estimated Price Change	(36,823,155)	6,780,264	(30,756,029)	111,063	-
TAX CALCULATION:					
Operating Revenue	28,949,325	(6,463,995)	29,321,397	(105,882)	-
Other Deductions	-				
Interest (AFUDC)	(4,620)				
Interest	(4,093,493)				
Schedule "M" Additions	(185,916)				
Schedule "M" Deductions	133,452				
Income Before Tax	32,728,069	(6,463,995)	29,321,397	(105,882)	-
State Income Taxes	-	-	-	-	-
Taxable Income	32,728,069	(6,463,995)	29,321,397	(105,882)	-
Federal Income Taxes Before Credits	6,872,895	(1,357,439)	6,157,493	(22,235)	44,314
Energy Tax Credits	-				
Federal Income Taxes	6,872,895	(1,357,439)	6,157,493	(22,235)	44,314

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Summary of Restating Adjustments

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue-Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	31,039					
Nuclear Production						
Hydro Production	19,917					
Other Power Supply	19,282		40,092			
Transmission	14,769		(332,204)			
Distribution	50,265		169,938			
Customer Accounting	18,267					62,259
Customer Service & Info Sales	3,544			(10,147)		
Administrative & General	20,868		(536,814)	(2,854)	15,875	
Total O&M Expenses	177,950	-	(658,987)	(13,001)	15,875	62,259
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(37,369)	-	138,387	2,730	(3,334)	(13,074)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	140,580	-	(520,600)	(10,271)	12,542	49,185
Operating Rev For Return:	(140,580)	-	520,600	10,271	(12,542)	(49,185)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.034%	0.000%	0.127%	0.003%	-0.003%	-0.012%
Estimated Price Change	186,657	-	(691,230)	(13,637)	16,652	65,305
TAX CALCULATION:						
Operating Revenue	(177,950)	-	658,987	13,001	(15,875)	(62,259)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(177,950)	-	658,987	13,001	(15,875)	(62,259)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(177,950)	-	658,987	13,001	(15,875)	(62,259)
Federal Income Taxes Before Credits	(37,369)	-	138,387	2,730	(3,334)	(13,074)
Energy Tax Credits						
Federal Income Taxes	(37,369)	-	138,387	2,730	(3,334)	(13,074)

PacifiCorp
Washington General Rate Case - 2021
Summary of Restating Adjustments

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
Operating Revenues:						
General Business Revenues			(252,204)			
Interdepartmental Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	(252,204)	-	-	-
Operating Expenses:						
Steam Production			-			
Nuclear Production						
Hydro Production						
Other Power Supply	97,752					
Transmission						
Distribution	(245)					
Customer Accounting	20,238					
Customer Service & Info Sales						
Administrative & General	(78,807)			438,379	101,626	34,081
Total O&M Expenses	38,938	-	-	438,379	101,626	34,081
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(8,177)	-	(52,963)	(93,747)	(21,341)	(7,157)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				1,975		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	30,761	-	(52,963)	346,607	80,284	26,924
Operating Rev For Return:	(30,761)	-	(199,241)	(346,607)	(80,284)	(26,924)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(20,744)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	(20,744)	-	-
Total Rate Base:	-	-	-	(20,744)	-	-
Estimated Return on Equity Impact	-0.008%	0.000%	-0.049%	-0.084%	-0.020%	-0.007%
Estimated Price Change	40,843	-	264,544	458,091	106,598	35,749
TAX CALCULATION:						
Operating Revenue	(38,938)	-	(252,204)	(438,379)	(101,626)	(34,081)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(133,728)		
Schedule "M" Deductions				(125,696)		
Income Before Tax	(38,938)	-	(252,204)	(446,412)	(101,626)	(34,081)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(38,938)	-	(252,204)	(446,412)	(101,626)	(34,081)
Federal Income Taxes Before Credits	(8,177)	-	(52,963)	(93,747)	(21,341)	(7,157)
Energy Tax Credits						
Federal Income Taxes	(8,177)	-	(52,963)	(93,747)	(21,341)	(7,157)

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Summary of Restating Adjustments

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model Adjustment	Pro Forma Depreciation & Amortization Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production			(529,037)			
Nuclear Production						
Hydro Production						
Other Power Supply	(5,675,631)					
Transmission	-					
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General			(4,015)			
Total O&M Expenses	(5,675,631)	-	(533,052)	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income			(37,469)			
Income Taxes - Federal	1,191,883	-	54,429	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net			82,991			
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(4,483,749)	-	(433,101)	-	-	-
Operating Rev For Return:	4,483,749	-	433,101	-	-	-
Rate Base:						
Electric Plant In Service			(27,627,626)			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	(27,627,626)	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec			20,667,243			
Accum Prov For Amort						
Accum Def Income Tax			1,859,727			
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	22,526,971	-	-	-
Total Rate Base:			(5,100,656)	-	-	-
Estimated Return on Equity Impact	1.096%	0.000%	0.213%	0.000%	0.000%	0.000%
Estimated Price Change	(5,953,328)	-	(1,096,179)	-	-	-
TAX CALCULATION:						
Operating Revenue	5,675,631	-	570,521	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions			(52,188)			
Schedule "M" Deductions			259,147			
Income Before Tax	5,675,631	-	259,186	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	5,675,631	-	259,186	-	-	-
Federal Income Taxes Before Credits	1,191,883	-	54,429	-	-	-
Energy Tax Credits						
Federal Income Taxes	1,191,883	-	54,429	-	-	-

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Summary of Restating Adjustments

	Tab 6 - Depreciation & Amortization				Tab 7 - Taxes	
	6.2	6.3	6.4	6.5	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves	End-of-Period Reserves	Accelerated Depreciation on Jim Bridger & Colstrip	Depreciation Study	Interest True Up	Property Tax Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	859,633	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	859,633	-
Operating Rev For Return:	-	-	-	-	(859,633)	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec		(16,699,602)				
Accum Prov For Amort		(2,423,618)				
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(19,123,220)	-	-	-	-
Total Rate Base:	-	(19,123,220)	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.405%	0.000%	0.000%	-0.210%	0.000%
Estimated Price Change	-	(1,953,791)	-	-	1,141,384	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest					(4,093,493)	
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	4,093,493	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	4,093,493	-
Federal Income Taxes Before Credits	-	-	-	-	859,633	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	859,633	-

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Summary of Restating Adjustments

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit	PowerTax ADIT Balance	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					(250,376)	
Income Taxes - Federal	-	-	-	-	52,579	970
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	(197,797)	970
Operating Rev For Return:	-	-	-	-	197,797	(970)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort		(1,037,771)				
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(1,037,771)	-	-	-	-
Total Rate Base:	-	(1,037,771)	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.021%	0.000%	0.000%	0.048%	0.000%
Estimated Price Change	-	(106,028)	-	-	(262,626)	1,288
TAX CALCULATION:						
Operating Revenue	-	-	-	-	250,376	-
Other Deductions						
Interest (AFUDC)						(4,620)
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	250,376	4,620
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	250,376	4,620
Federal Income Taxes Before Credits	-	-	-	-	52,579	970
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	52,579	970

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Summary of Restating Adjustments

	Tab 7 - Taxes				Tab 8 - Rate Base	
	7.9	7.10	7.11	7.12	8.1	8.2
	WA Low Income Tax Credit	Wyoming Wind Generation Tax	Removal of TCJA Deferred Balances	Depreciation Study Adjustment Tax Impacts	Jim Bridger Mine Rate Base	Regulatory Assets and Liabilities Amortization
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net			(4,996,016)			
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	(4,996,016)	-	-	-
Operating Rev For Return:	-	-	4,996,016	-	-	-
Rate Base:						
Electric Plant In Service					66,700,000	
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj					416,379	
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	67,116,379	-
Rate Base Deductions:						
Accum Prov For Deprec					(51,242,778)	
Accum Prov For Amort						
Accum Def Income Tax			10,547,243			
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions			3,070,693			
Total Rate Base Deductions	-	-	13,617,936	-	(51,242,778)	-
Total Rate Base:	-	-	13,617,936	-	15,873,601	-
Estimated Return on Equity Impact	0.000%	0.000%	0.923%	0.000%	-0.322%	0.000%
Estimated Price Change	-	-	(5,242,170)	-	1,621,783	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

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Summary of Restating Adjustments

	Tab 8 - Rate Base					
	8.3	8.4	8.5	8.6	8.7	8.8
	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-		(12,688)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense					60,420	
Total Operating Expenses:	-	-	-	-	47,731	-
Operating Rev For Return:	-	-	-	-	(47,731)	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits			(4,432,655)			
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments			(2,033,329)			
Fuel Stock			(5,721,216)			
Material & Supplies			(8,818,868)			
Working Capital			(2,839,474)			23,459,505
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	(23,845,543)	-	-	23,459,505
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const	(2,502,028)					
Customer Service Deposits					(2,829,106)	
Misc Rate Base Deductions			1,058,812			
Total Rate Base Deductions	(2,502,028)	-	1,058,812	-	(2,829,106)	-
Total Rate Base:	(2,502,028)	-	(22,786,731)	-	(2,829,106)	23,459,505
Estimated Return on Equity Impact	0.052%	0.000%	0.485%	0.000%	0.047%	-0.471%
Estimated Price Change	(255,629)	-	(2,328,087)	-	(225,670)	2,396,823
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(60,420)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	(60,420)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(60,420)	-
Federal Income Taxes Before Credits	-	-	-	-	(12,688)	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	(12,688)	-

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Summary of Restating Adjustments

	Tab 8 - Rate Base					Tab 9 - Other
	8.9	8.10	8.11	8.12	8.13	9.1
	Removal of Bridger SCR	End-of-Period Plant Balances	Idaho Asset Exchange	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions	Production Factor
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service	(48,905,910)	26,891,641	11,783,530			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	(48,905,910)	26,891,641	11,783,530	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	4,148,626		(5,439,564)			
Accum Prov For Amort						
Accum Def Income Tax	2,277,641					
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	6,426,267	-	(5,439,564)	-	-	-
Total Rate Base:	(42,479,643)	26,891,641	6,343,966	-	-	-
Estimated Return on Equity Impact	0.929%	-0.537%	-0.130%	0.000%	0.000%	0.000%
Estimated Price Change	(4,340,083)	2,747,480	648,154	-	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

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Summary of Restating Adjustments

	Tab 9 - Other Adjustments		
	9.2	9.3	9.4
	System Non- Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing Adjustment
Operating Revenues:			
General Business Revenues			
Interdepartmental			
Special Sales			
Other Operating Revenues			
Total Operating Revenues	-	-	-
Operating Expenses:			
Steam Production			
Nuclear Production			
Hydro Production			
Other Power Supply			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Info			
Sales			
Administrative & General			
Total O&M Expenses	-	-	-
Depreciation			
Amortization			
Taxes Other Than Income			
Income Taxes - Federal	-	-	-
Income Taxes - State	-	-	-
Income Taxes - Def Net			
Investment Tax Credit Adj.			
Misc Revenue & Expense			
Total Operating Expenses:	-	-	-
Operating Rev For Return:	-	-	-
Rate Base:			
Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits			
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital			
Weatherization			
Misc Rate Base			
Total Electric Plant:	-	-	-
Rate Base Deductions:			
Accum Prov For Deprec			
Accum Prov For Amort			
Accum Def Income Tax			
Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits			
Misc Rate Base Deductions			
Total Rate Base Deductions	-	-	-
Total Rate Base:	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%
Estimated Price Change	-	-	-
TAX CALCULATION:			
Operating Revenue	-	-	-
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			
Schedule "M" Deductions			
Income Before Tax	-	-	-
State Income Taxes	-	-	-
Taxable Income	-	-	-
Federal Income Taxes Before Credits	-	-	-
Energy Tax Credits			
Federal Income Taxes	-	-	-

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Summary of Pro Forma Adjustments

	Total Pro Forma Adjustments	Tab 3 - Revenue				Tab 4 - O&M
		3.1	3.2	3.3	3.4	4.1
		Temperature Normalization	Revenue Normalizing	Wheeling Revenue	Ancillary Revenue	Miscellaneous Expense & Revenue
Operating Revenues:						
General Business Revenues	17,418,111					
Interdepartmental	-					
Special Sales	(14,098,884)					
Other Operating Revenues	1,268,157			167,915	456,611	
Total Operating Revenues	4,587,384	-	-	167,915	456,611	-
Operating Expenses:						
Steam Production	(4,034,218)					
Nuclear Production	-					
Hydro Production	(3,454,581)					
Other Power Supply	(2,624,473)					
Transmission	(15,630,071)					
Distribution	393,214					
Customer Accounting	1,020,629					
Customer Service & Info	27,737					
Sales	-					
Administrative & General	389,702					
Total O&M Expenses	(23,912,061)	-	-	-	-	-
Depreciation	68,868,315					
Amortization	(1,679,685)					
Taxes Other Than Income	2,319,052					
Income Taxes - Federal	(21,608,410)	-	-	35,262	95,888	
Income Taxes - State	-	-	-	-	-	
Income Taxes - Def Net	(2,968,388)					
Investment Tax Credit Adj.	-					
Misc Revenue & Expense	-					
Total Operating Expenses:	21,018,823	-	-	35,262	95,888	-
Operating Rev For Return:	(16,431,439)	-	-	132,653	360,723	-
Rate Base:						
Electric Plant In Service	196,443,909					
Plant Held for Future Use	-					
Misc Deferred Debits	155,439					
Elec Plant Acq Adj	-					
Nuclear Fuel	-					
Prepayments	-					
Fuel Stock	-					
Material & Supplies	-					
Working Capital	-					
Weatherization	-					
Misc Rate Base	-					
Total Electric Plant:	196,599,348	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	36,293,803					
Accum Prov For Amort	2,103,616					
Accum Def Income Tax	36,340,847					
Unamortized ITC	-					
Customer Adv For Const	-					
Customer Service Deposits	-					
Misc Rate Base Deductions	(16,510,890)					
Total Rate Base Deductions	58,227,376	-	-	-	-	-
Total Rate Base:	254,826,724	-	-	-	-	-
Estimated Return on Equity Impact	-6.994%	0.000%	0.000%	0.032%	0.088%	0.000%
Estimated Price Change	47,852,226	-	-	(176,130)	(478,952)	-
TAX CALCULATION:						
Operating Revenue	(41,008,236)	-	-	167,915	456,611	-
Other Deductions	-					
Interest (AFUDC)	-					
Interest	5,947,778					
Schedule "M" Additions	63,582,263					
Schedule "M" Deductions	53,396,930					
Income Before Tax	(36,770,682)	-	-	167,915	456,611	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(36,770,682)	-	-	167,915	456,611	-
Federal Income Taxes Before Credits	(7,721,843)	-	-	35,262	95,888	-
Energy Tax Credits	(13,886,567)	-	-	-	-	-
Federal Income Taxes	(21,608,410)	-	-	35,262	95,888	-

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue-Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production		221,873				
Nuclear Production						
Hydro Production		142,371				
Other Power Supply		137,832				
Transmission		105,570				
Distribution		359,308				
Customer Accounting		130,574				
Customer Service & Info		25,330				
Sales						
Administrative & General		149,170	113,016			
Total O&M Expenses	-	1,272,028	113,016	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal		(267,126)	(23,733)	-	-	-
Income Taxes - State		-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	1,004,902	89,283	-	-	-
Operating Rev For Return:	-	(1,004,902)	(89,283)	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	-0.246%	-0.022%	0.000%	0.000%	0.000%
Estimated Price Change	-	1,334,266	118,546	-	-	-
TAX CALCULATION:						
Operating Revenue	-	(1,272,028)	(113,016)	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(1,272,028)	(113,016)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,272,028)	(113,016)	-	-	-
Federal Income Taxes Before Credits	-	(267,126)	(23,733)	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	(267,126)	(23,733)	-	-	-

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Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues		(427,912)				
Total Operating Revenues	-	(427,912)	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting		877,734				
Customer Service & Info						
Sales						
Administrative & General						113,440
Total O&M Expenses	-	877,734	-	-	-	113,440
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(274,186)	-	-	-	(23,822)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	603,548	-	-	-	89,617
Operating Rev For Return:	-	(1,031,460)	-	-	-	(89,617)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	-0.252%	0.000%	0.000%	0.000%	-0.022%
Estimated Price Change	-	1,369,528	-	-	-	118,990
TAX CALCULATION:						
Operating Revenue	-	(1,305,646)	-	-	-	(113,440)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(1,305,646)	-	-	-	(113,440)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,305,646)	-	-	-	(113,440)
Federal Income Taxes Before Credits	-	(274,186)	-	-	-	(23,822)
Energy Tax Credits						
Federal Income Taxes	-	(274,186)	-	-	-	(23,822)

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Summary of Pro Forma Adjustments

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model Adjustment	Pro Forma Depreciation & Amortization Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental Special Sales		(14,033,498)				
Other Operating Revenues						
Total Operating Revenues	-	(14,033,498)	-	-	-	-
Operating Expenses:						
Steam Production		(3,778,560)				
Nuclear Production						
Hydro Production						
Other Power Supply		(3,590,832)		160,000	39,056	
Transmission		(15,589,078)				
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	(22,958,470)	-	160,000	39,056	-
Depreciation						(553,453)
Amortization					738	(1,898,437)
Taxes Other Than Income						
Income Taxes - Federal	-	1,874,244	-	(33,600)	(30,071)	514,897
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					25,423	
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	(21,084,226)	-	126,400	35,145	(1,936,994)
Operating Rev For Return:	-	7,050,728	-	(126,400)	(35,145)	1,936,994
Rate Base:						
Electric Plant In Service					312,444	
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	312,444	-
Rate Base Deductions:						
Accum Prov For Deprec					(400)	
Accum Prov For Amort					(25,509)	
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	(25,909)	-
Total Rate Base:	-	-	-	-	286,535	-
Estimated Return on Equity Impact	0.000%	1.723%	0.000%	-0.031%	-0.015%	0.473%
Estimated Price Change	-	(9,361,652)	-	167,828	75,939	(2,571,857)
TAX CALCULATION:						
Operating Revenue	-	8,924,973	-	(160,000)	(39,793)	2,451,891
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					738	
Schedule "M" Deductions					104,138	
Income Before Tax	-	8,924,973	-	(160,000)	(143,193)	2,451,891
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	8,924,973	-	(160,000)	(143,193)	2,451,891
Federal Income Taxes Before Credits	-	1,874,244	-	(33,600)	(30,071)	514,897
Energy Tax Credits						
Federal Income Taxes	-	1,874,244	-	(33,600)	(30,071)	514,897

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 6 - Depreciation & Amortization				Tab 7 - Taxes	
	6.2	6.3	6.4	6.5	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves	End-of-Period Reserves	Accelerated Depreciation on Jim Bridger & Colstrip	Depreciation Study	Interest True Up	Property Tax Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production				51,760		
Nuclear Production						
Hydro Production				17,855		
Other Power Supply				15,624		
Transmission				9,962		
Distribution				33,905		
Customer Accounting				12,321		
Customer Service & Info				2,407		
Sales						
Administrative & General				14,076		
Total O&M Expenses	-	-	-	157,910	-	-
Depreciation			68,175,894	2,489,394		
Amortization				27,800		
Taxes Other Than Income						2,141,949
Income Taxes - Federal	-	-	-	902,862	(1,249,033)	(449,809)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net			(20,108,757)	(1,714,779)		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	48,067,136	1,863,187	(1,249,033)	1,692,140
Operating Rev For Return:	-	-	(48,067,136)	(1,863,187)	1,249,033	(1,692,140)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(51,891,711)		(29,044,226)	(1,313,849)		
Accum Prov For Amort	(3,245,561)			(13,900)		
Accum Def Income Tax			8,381,067	857,390		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	(55,137,271)	-	(20,663,159)	(470,360)	-	-
Total Rate Base:	(55,137,271)	-	(20,663,159)	(470,360)	-	-
Estimated Return on Equity Impact	1.226%	0.000%	-11.628%	-0.446%	0.305%	-0.414%
Estimated Price Change	(5,633,294)	-	61,710,341	2,425,803	(1,658,413)	2,246,750
TAX CALCULATION:						
Operating Revenue	-	-	(68,175,894)	(2,675,104)	-	(2,141,949)
Other Deductions						
Interest (AFUDC)						
Interest					5,947,778	
Schedule "M" Additions			68,175,894	6,974,447		
Schedule "M" Deductions						
Income Before Tax	-	-	-	4,299,342	(5,947,778)	(2,141,949)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	4,299,342	(5,947,778)	(2,141,949)
Federal Income Taxes Before Credits	-	-	-	902,862	(1,249,033)	(449,809)
Energy Tax Credits						
Federal Income Taxes	-	-	-	902,862	(1,249,033)	(449,809)

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit	PowerTax ADIT Balance	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(13,886,567)	-	(115,265)	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				1,412,856		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(13,886,567)	-	(115,265)	1,412,856	-	-
Operating Rev For Return:	13,886,567	-	115,265	(1,412,856)	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		8,675,778		26,236,760		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	8,675,778	-	26,236,760	-	-
Total Rate Base:	-	8,675,778	-	26,236,760	-	-
Estimated Return on Equity Impact	3.394%	-0.177%	0.028%	-0.859%	0.000%	0.000%
Estimated Price Change	(18,437,983)	886,392	(153,043)	4,556,500	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions			50,236			
Schedule "M" Deductions			599,115			
Income Before Tax	-	-	(548,879)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	(548,879)	-	-	-
Federal Income Taxes Before Credits	-	-	(115,265)	-	-	-
Energy Tax Credits	(13,886,567)					
Federal Income Taxes	(13,886,567)	-	(115,265)	-	-	-

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 7 - Taxes				Tab 8 - Rate Base	
	7.9	7.10	7.11	7.12	8.1	8.2
	WA Low Income Tax Credit	Wyoming Wind Generation Tax	Removal of TCJA Deferred Balances	Depreciation Study Adjustment Tax Impacts	Jim Bridger Mine Rate Base	Regulatory Assets and Liabilities Amortization
Operating Revenues:						
General Business Revenues						17,418,111
Interdepartmental Special Sales						
Other Operating Revenues						47,809
Total Operating Revenues	-	-	-	-	-	17,465,921
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						100,000
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	100,000
Depreciation Amortization						573,051
Taxes Other Than Income Taxes - Federal	(3,308)	180,411	-	(7,169,233)	-	4,677,215
Income Taxes - State	695	(37,886)	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.				10,046,317		(1,347,243)
Misc Revenue & Expense						
Total Operating Expenses:	(2,614)	142,525	-	2,877,085	-	4,003,023
Operating Rev For Return:	2,614	(142,525)	-	(2,877,085)	-	13,462,898
Rate Base:						
Electric Plant In Service					1,702,454	
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj					14,008	141,430
Nuclear Fuel Prepayments Fuel Stock						
Material & Supplies Working Capital Weatherization Misc Rate Base						
Total Electric Plant:	-	-	-	-	1,716,462	141,430
Rate Base Deductions:						
Accum Prov For Deprec					(6,094,253)	
Accum Prov For Amort						
Accum Def Income Tax				(344,082)		4,142,205
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						(16,510,890)
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	(344,082)	(6,094,253)	(12,368,685)
Total Rate Base:	-	-	-	(344,082)	(4,377,790)	(12,227,255)
Estimated Return on Equity Impact	0.001%	-0.035%	0.000%	-0.696%	0.091%	3.599%
Estimated Price Change	(3,471)	189,239	-	3,784,915	(447,272)	(19,124,694)
TAX CALCULATION:						
Operating Revenue	3,308	(180,411)	-	-	-	16,792,870
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(16,219,078)		5,479,581
Schedule "M" Deductions				17,920,125		
Income Before Tax	3,308	(180,411)	-	(34,139,202)	-	22,272,451
State Income Taxes	-	-	-	-	-	-
Taxable Income	3,308	(180,411)	-	(34,139,202)	-	22,272,451
Federal Income Taxes Before Credits	695	(37,886)	-	(7,169,233)	-	4,677,215
Energy Tax Credits						
Federal Income Taxes	695	(37,886)	-	(7,169,233)	-	4,677,215

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 8 - Rate Base					
	8.3	8.4	8.5	8.6	8.7	8.8
	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation				(208,716)		
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(1,361,213)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		1,593,693				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	232,480	-	(208,716)	-	-
Operating Rev For Return:	-	(232,480)	-	208,716	-	-
Rate Base:						
Electric Plant In Service		72,054,930		(119,616)		
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	72,054,930	-	(119,616)	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		(1,215,586)				
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(1,215,586)	-	-	-	-
Total Rate Base:	-	70,839,343	-	(119,616)	-	-
Estimated Return on Equity Impact	0.000%	-1.394%	0.000%	0.053%	0.000%	0.000%
Estimated Price Change	-	7,546,229	-	(289,345)	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	208,716	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(2,451,891)				
Schedule "M" Deductions		4,030,075		208,716		
Income Before Tax	-	(6,481,966)	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(6,481,966)	-	-	-	-
Federal Income Taxes Before Credits	-	(1,361,213)	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	(1,361,213)	-	-	-	-

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 8 - Rate Base					Tab 9 - Other
	8.9	8.10	8.11	8.12	8.13	9.1
	Removal of Bridger SCR	End-of-Period Plant Balances	Idaho Asset Exchange	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions	Production Factor
Operating Revenues:						
General Business Revenues						
Interdepartmental Special Sales						(65,386)
Other Operating Revenues						(10,000)
Total Operating Revenues	-	-	-	-	-	(75,386)
Operating Expenses:						
Steam Production						(1,132,974)
Nuclear Production						
Hydro Production						
Other Power Supply					1,557,311	(1,052,100)
Transmission						(246,844)
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	1,557,311	(2,431,918)
Depreciation				(405,882)	235,794	51,448
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	(572,737)	(6,192,884)	641,419
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				771,192	6,812,143	(184,278)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	(207,428)	2,412,364	(1,923,330)
Operating Rev For Return:	-	-	-	207,428	(2,412,364)	1,847,944
Rate Base:						
Electric Plant In Service	(1,066,061)			(10,956,613)	189,042,406	(2,784,664)
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	(1,066,061)	-	-	(10,956,613)	189,042,406	(2,784,664)
Rate Base Deductions:						
Accum Prov For Deprec	2,065,031			98,064,729	(236,427)	(1,644,071)
Accum Prov For Amort						
Accum Def Income Tax	97,198			(744,141)	(6,399,081)	166,785
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	2,162,228	-	-	97,320,588	(6,635,508)	(1,477,286)
Total Rate Base:	1,096,167	-	-	86,363,975	182,406,899	(4,261,951)
Estimated Return on Equity Impact	-0.023%	0.000%	0.000%	-1.561%	-3.532%	0.543%
Estimated Price Change	111,994	-	-	8,548,266	21,839,278	(2,889,058)
TAX CALCULATION:						
Operating Revenue	-	-	-	405,882	(1,793,105)	2,305,085
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				114,468	235,794	66,499
Schedule "M" Deductions				3,247,671	27,932,611	(682,792)
Income Before Tax	-	-	-	(2,727,321)	(29,489,922)	3,054,375
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	(2,727,321)	(29,489,922)	3,054,375
Federal Income Taxes Before Credits	-	-	-	(572,737)	(6,192,884)	641,419
Energy Tax Credits						
Federal Income Taxes	-	-	-	(572,737)	(6,192,884)	641,419

PacifiCorp
Washington General Rate Case - 2021
Summary of Pro Forma Adjustments

	Tab 9 - Other Adjustments		
	9.2	9.3	9.4
	System Non-Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing Adjustment
Operating Revenues:			
General Business Revenues			
Interdepartmental			
Special Sales			
Other Operating Revenues			1,033,734
Total Operating Revenues	-	-	1,033,734
Operating Expenses:			
Steam Production	603,683		
Nuclear Production			
Hydro Production	(3,614,806)		
Other Power Supply	8,637		
Transmission			90,319
Distribution			
Customer Accounting			
Customer Service & Info			
Sales			
Administrative & General			
Total O&M Expenses	(3,002,487)	-	90,319
Depreciation	(1,780,354)	151,343	712,849
Amortization	(382,837)		
Taxes Other Than Income			
Income Taxes - Federal	1,370,336	(82,482)	48,419
Income Taxes - State	-	-	-
Income Taxes - Def Net	(334,312)	59,359	
Investment Tax Credit Adj.			
Misc Revenue & Expense			
Total Operating Expenses:	(4,129,654)	128,220	851,587
Operating Rev For Return:	4,129,654	(128,220)	182,147
Rate Base:			
Electric Plant In Service	(97,344,026)	1,528,890	44,073,765
Plant Held for Future Use			
Misc Deferred Debits			
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital			
Weatherization			
Misc Rate Base			
Total Electric Plant:	(97,344,026)	1,528,890	44,073,765
Rate Base Deductions:			
Accum Prov For Deprec	31,076,468	(58,068)	(4,629,820)
Accum Prov For Amort	5,363,476		
Accum Def Income Tax	4,469,517	(42,956)	(7,914,497)
Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits			
Misc Rate Base Deductions			
Total Rate Base Deductions	40,909,462	(101,024)	(12,544,318)
Total Rate Base:	(56,434,564)	1,427,866	31,529,447
Estimated Return on Equity Impact	2.346%	-0.061%	-0.584%
Estimated Price Change	(11,249,012)	316,129	2,979,471
TAX CALCULATION:			
Operating Revenue	5,165,678	(151,343)	230,566
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions	1,324,840	(169,265)	
Schedule "M" Deductions	(34,892)	72,163	
Income Before Tax	6,525,410	(392,771)	230,566
State Income Taxes	-	-	-
Taxable Income	6,525,410	(392,771)	230,566
Federal Income Taxes Before Credits	1,370,336	(82,482)	48,419
Energy Tax Credits			
Federal Income Taxes	1,370,336	(82,482)	48,419

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2019
FILE:	WA JAM 2021 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	December 6, 2019
TIME:	4:11:51 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	Washington Inter-Jurisdictional Allocation Methodology
FACTOR:	Separate Jurisdiction
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	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
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	47.44%	4.92%	2.33%
PREFERRED	0.01%	6.75%	0.00%
COMMON	52.55%	10.20%	5.36%
	<u>100.00%</u>		<u>7.69%</u>

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Please refer to testimonies of Company witness Ms. Nikki L. Koblaha and Ms. Ann E. Bulkley for details on Capital Structure and proposed Return on Equity in this case.

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
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	4,738,801,365	4,412,252,164	326,549,202	40,023,309	366,572,511
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	92,960,317	75,941,151	17,019,166	(14,098,884)	2,920,283
5 Other Operating Revenues	2.4	177,063,148	166,443,681	10,619,467	1,162,275	11,781,742
6 Total Operating Revenues	2.4	5,008,824,830	4,654,636,995	354,187,835	27,086,700	381,274,536
7						
8 Operating Expenses:						
9 Steam Production	2.6	581,389,214	510,829,000	70,560,214	(4,532,216)	66,027,999
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	42,248,599	35,406,927	6,841,672	(3,434,664)	3,407,008
12 Other Power Supply	2.9 & 2.10	273,936,150	210,511,471	63,424,679	(8,143,382)	55,281,297
13 Transmission	2.12	195,950,398	163,574,611	32,375,788	(15,947,506)	16,428,281
14 Distribution	2.13	198,586,379	186,824,611	11,761,768	613,172	12,374,940
15 Customer Accounts	2.14	82,050,225	76,068,304	5,981,922	1,121,088	7,103,010
16 Customer Service	2.14	99,292,578	98,289,143	1,003,435	34,279	1,037,714
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	144,693,786	135,678,706	9,015,080	374,584	9,389,664
19						
20 Total O & M Expenses	2.16	1,618,147,330	1,417,182,773	200,964,557	(29,914,645)	171,049,912
21						
22 Depreciation	2.17	723,487,510	674,505,433	48,982,077	68,383,167	117,365,244
23 Amortization Expense	2.19	53,571,608	48,457,760	5,113,848	(1,679,685)	3,434,163
24 Taxes Other Than Income	2.19	199,541,666	176,938,326	22,603,339	2,031,206	24,634,546
25 Income Taxes - Federal	2.23	464,810,742	446,769,572	18,041,170	(14,735,515)	3,305,655
26 Income Taxes - State	2.22	102,097,212	102,097,212	0	0	-
27 Income Taxes - Def Net	2.21	(184,341,081)	(177,221,261)	(7,119,821)	(7,879,438)	(14,999,259)
28 Investment Tax Credit Adj.	2.19	(2,943,987)	(2,943,987)	0	0	0
29 Misc Revenue & Expense	2.5	(3,327,067)	(3,066,933)	(260,134)	325,569	65,435
30						
31 Total Operating Expenses	2.23	2,971,043,932	2,682,718,895	288,325,037	16,530,658	304,855,695
32						
33 Operating Revenue for Return		2,037,780,899	1,971,918,100	65,862,798	10,556,042	76,418,841
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	27,890,085,517	26,020,958,337	1,869,127,180	225,285,545	2,094,412,724
37 Plant Held for Future Use	2.33	26,330,964	26,296,021	34,943	0	34,943
38 Misc Deferred Debits	2.35	384,511,834	379,970,424	4,541,410	(3,860,838)	680,572
39 Elec Plant Acq Adj	2.33 & 2.34	27,853,927	27,853,927	0	0	0
40 Pensions	2.34	0	0	0	0	0
41 Prepayments	2.35	50,895,410	48,862,081	2,033,329	(2,033,329)	0
42 Fuel Stock	2.34	177,204,226	171,483,010	5,721,216	(5,721,216)	0
43 Material & Supplies	2.35	242,375,361	233,556,492	8,818,868	(8,818,868)	0
44 Working Capital	2.36	26,097,671	23,258,197	2,839,474	20,620,031	23,459,505
45 Weatherization Loans	2.34	(8,203,661)	(8,208,753)	5,093	0	5,093
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		28,817,151,248	26,924,029,736	1,893,121,513	225,471,324	2,118,592,837
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.41	(9,819,100,118)	(9,075,379,663)	(743,720,455)	(12,272,272)	(755,992,726)
52 Accum Prov For Amort	2.42	(600,446,648)	(538,892,854)	(61,553,794)	(320,002)	(61,873,797)
53 Accum Def Income Taxes	2.38	(4,380,768,520)	(4,108,067,559)	(272,700,961)	49,966,944	(222,734,017)
54 Unamortized ITC	2.38	(279,298)	(259,700)	(19,597)	0	(19,597)
55 Customer Adv for Const	2.37	(59,661,091)	(59,683,306)	22,215	(2,502,028)	(2,479,813)
56 Customer Service Deposits	2.36	0	0	0	(2,829,106)	(2,829,106)
57 Misc. Rate Base Deductions	2.36 & 2.37	(532,208,891)	(495,759,605)	(36,449,286)	(12,381,385)	(48,830,671)
58						
59 Total Rate Base Deductions		(15,392,464,566)	(14,278,042,688)	(1,114,421,878)	19,662,150	(1,094,759,728)
60						
61 Total Rate Base		13,424,686,682	12,645,987,048	778,699,634	245,133,475	1,023,833,109
62						
63 Return on Rate Base		15.179%		8.46%		7.46%
64						
65 Return on Equity		24.443%		11.65%		9.76%
66 Net Power Costs		546,019,139		121,104,117		104,171,086
67 100 Basis Points in Equity:		70,546,729		4,092,067		5,380,243
68 Revenue Requirement Impact		89,299,656		5,179,831		6,810,434
69 Rate Base Decrease		(449,203,300)		(45,550,667)		(67,341,475)

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
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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		734,943	736,016	(1,073)	(62)	(1,135)
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		(3,951,390)	(3,686,577)	(264,813)	265,211	398
225		P	CAGW		26,718	20,953	5,765	-	5,765
226		P	CAGE		(137,165)	(137,165)	-	-	-
227		P	SG		-	-	-	-	-
228				B1	(3,326,894)	(3,066,773)	(260,121)	265,149	5,028
229									
230		Total Miscellaneous Revenues			(3,327,067)	(3,066,933)	(260,134)	265,149	5,016
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	60,420	60,420
234					-	-	-	60,420	60,420
235		Total Miscellaneous Expenses			-	-	-	60,420	60,420
236									
237		Net Misc Revenue and Expense			(3,327,067)	(3,066,933)	(260,134)	325,569	65,435
238									
239	500	Operation Supervision & Engineering							
240		P	SG		473,386	436,409	36,977	1,349	38,326
241		P	CAGW		33,946	26,621	7,325	(2,156)	5,168
242		P	CAGE		3,522,311	3,522,311	-	-	-
243		P	JBG		14,029,902	11,002,643	3,027,259	24,798	3,052,057
244		P	CAGE		-	-	-	-	-
245				B2	18,059,545	14,987,984	3,071,560	23,991	3,095,551
246									
247	501	Fuel Related							
248		P	SE		(179,889)	(166,511)	(13,378)	-	(13,378)
249		P	S		2,494,393	2,494,393	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,437,815	1,127,575	310,240	(91,917)	218,323
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		21,705,580	21,705,580	-	-	-
255		P	JBE		2,911,613	2,253,833	657,779	3,966	661,745
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	28,369,511	27,414,870	954,642	(87,950)	866,691
259									
260	501NPC	Fuel Related							
261			S		-	-	-	(3,695,810)	(3,695,810)
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		245,722,226	190,209,707	55,512,519	(1,215,724)	54,296,795
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	245,722,226	190,209,707	55,512,519	(4,911,534)	50,600,985
273									
274		Total Fuel Related			274,091,738	217,624,577	56,467,161	(4,999,485)	51,467,676
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		1,050,663	823,960	226,704	(67,167)	159,537
279		P	CAGE		60,427,742	60,427,742	-	-	-
280		P	JBG		20,769,697	16,288,180	4,481,518	-	4,481,518
281		P	CAGE		-	-	-	-	-
282				B2	82,248,103	77,539,882	4,708,221	(67,167)	4,641,054
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	339,903	339,903
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	339,903	339,903
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE	B2	-	-	-	-	-
294					-	-	-	-	-

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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		45,022	35,308	9,714	(2,878)	6,836
299		P	CAGE		1,521,960	1,521,960	-	-	-
300		P	JBG		-	-	-	-	-
301		P	CAGE		-	-	-	-	-
302				B2	<u>1,566,982</u>	<u>1,557,268</u>	<u>9,714</u>	<u>(2,878)</u>	<u>6,836</u>
303									
304	506	Misc. Steam Expense							
305		P	SG		-	-	-	-	-
306		P	SE		-	-	-	-	-
307		P	CAGW		2,030,213	1,592,150	438,063	(129,788)	308,275
308		P	CAGE		50,198,289	50,198,289	-	-	-
309		P	JBG		(22,980,645)	(18,022,067)	(4,958,578)	26,857	(4,931,721)
310		P	CAGE		-	-	-	-	-
311				B2	<u>29,247,857</u>	<u>33,768,372</u>	<u>(4,520,515)</u>	<u>(102,930)</u>	<u>(4,623,445)</u>
312									
313	507	Rents							
314		P	SG		-	-	-	-	-
315		P	CAGW		22,589	17,715	4,874	(1,444)	3,430
316		P	CAGE		164,337	164,337	-	-	-
317		P	JBG		328,909	257,940	70,969	-	70,969
318		P	CAGE		-	-	-	-	-
319				B2	<u>515,835</u>	<u>439,992</u>	<u>75,843</u>	<u>(1,444)</u>	<u>74,399</u>
320									
321	510	Maint Supervision & Engineering							
322		P	SG		-	-	-	-	-
323		P	CAGW		257,325	201,802	55,524	(16,450)	39,073
324		P	CAGE		7,034,477	7,034,477	-	-	-
325		P	JBG		798,564	626,256	172,308	-	172,308
326		P	CAGE		-	-	-	-	-
327				B2	<u>8,090,366</u>	<u>7,862,535</u>	<u>227,831</u>	<u>(16,450)</u>	<u>211,381</u>
328									
329									
330									
331	511	Maintenance of Structures							
332		P	SG		-	-	-	-	-
333		P	CAGW		341,056	267,466	73,590	(21,803)	51,787
334		P	CAGE		15,625,951	15,625,951	-	-	-
335		P	JBG		10,822,810	8,487,551	2,335,259	-	2,335,259
336		P	CAGE		-	-	-	-	-
337				B2	<u>26,789,817</u>	<u>24,380,968</u>	<u>2,408,849</u>	<u>(21,803)</u>	<u>2,387,046</u>
338									
339	512	Maintenance of Boiler Plant							
340		P	SG		-	-	-	263,779	263,779
341		P	CAGW		2,583,545	2,026,088	557,456	(165,161)	392,295
342		P	CAGE		68,437,184	68,437,184	-	-	-
343		P	JBG		24,478,364	19,196,620	5,281,744	247,688	5,529,432
344		P	CAGE		-	-	-	-	-
345				B2	<u>95,499,093</u>	<u>89,659,893</u>	<u>5,839,200</u>	<u>346,306</u>	<u>6,185,507</u>
346									
347	513	Maintenance of Electric Plant							
348		P	SG		-	-	-	-	-
349		P	CAGW		53,234	41,748	11,486	(3,403)	8,083
350		P	CAGE		27,864,186	27,864,186	-	-	-
351		P	JBG		7,962,913	6,244,740	1,718,173	-	1,718,173
352		P	CAGE		-	-	-	-	-
353				B2	<u>35,880,333</u>	<u>34,150,674</u>	<u>1,729,660</u>	<u>(3,403)</u>	<u>1,726,256</u>
354									
355	514	Maintenance of Misc. Steam Plant							
356		P	SG		-	-	-	-	-
357		P	CAGW		420,100	329,454	90,646	(26,856)	63,790
358		P	CAGE		6,884,438	6,884,438	-	-	-
359		P	JBG		2,095,007	1,642,963	452,044	-	452,044
360		P	CAGE		-	-	-	-	-
361				B2	<u>9,399,546</u>	<u>8,856,856</u>	<u>542,690</u>	<u>(26,856)</u>	<u>515,833</u>
362									
363				B2	<u>581,389,214</u>	<u>510,829,000</u>	<u>70,560,214</u>	<u>(4,532,216)</u>	<u>66,027,999</u>
364	517	Operation Super & Engineering							
365		P	SG		-	-	-	-	-
366					-	-	-	-	-
367									
368	518	Nuclear Fuel Expense							
369		P	SE		-	-	-	-	-
370									
371					-	-	-	-	-

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
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ACCT	DESCRIP	BUS	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
521	547NPC	Fuel-NPC								
522			S		-	-	-	3,254,493	3,254,493	
523			CAEW		60,748,148	47,024,185	13,723,963	(300,555)	13,423,408	
524			CAEE		-	-	-	-	-	
525			SE		-	-	-	-	-	
526				B2	60,748,148	47,024,185	13,723,963	2,953,939	16,677,902	
527										
528	548	Generation Expense								
529		P	SG		-	-	-	6,923	6,923	
530		P	CAGW		9,240,465	7,246,632	1,993,833	26,355	2,020,188	
531		P	CAGE		8,530,246	8,530,246	-	-	-	
532		P	S		-	-	-	-	-	
533				B2	17,770,711	15,776,878	1,993,833	33,278	2,027,111	
534										
535	549	Miscellaneous Other								
536		0	S		96,122	96,122	-	-	-	
537		P	SG		1,020,109	940,427	79,682	2,816,824	2,896,506	
538		P	CAGW		1,548,102	1,214,065	334,037	(1,284,982)	(950,945)	
539		P	CAGE		2,544,625	2,544,625	-	-	-	
540		P	CAGE		-	-	-	-	-	
541				B2	5,208,958	4,795,240	413,719	1,531,842	1,945,561	
542										
543										
544										
545										
546	550	Rents								
547			S		288,047	288,047	-	-	-	
548		P	SG		39,499	36,413	3,085	-	3,085	
549		P	CAGW		1,862,488	1,460,616	401,873	-	401,873	
550		P	CAGE		1,744,352	1,744,352	-	-	-	
551		P	CAGE		-	-	-	-	-	
552				B2	3,934,386	3,529,428	404,958	-	404,958	
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		25,929	20,334	5,595	-	5,595	
563		P	CAGE		2,904,133	2,904,133	-	-	-	
564		P	CAGE		-	-	-	-	-	
565				B2	2,930,062	2,924,467	5,595	-	5,595	
566										
567	553	Maint of Generation & Electric Plant								
568		P	SG		-	-	-	-	-	
569		P	CAGW		4,790,562	3,756,893	1,033,669	48,726	1,082,395	
570		P	CAGE		9,905,701	9,905,701	-	-	-	
571		P	CAGE		-	-	-	-	-	
572				B2	14,696,262	13,662,593	1,033,669	48,726	1,082,395	
573										
574	554	Maintenance of Misc. Other								
575		P	SG		-	-	-	-	-	
576		P	CAGW		232,733	182,516	50,217	-	50,217	
577		P	CAGE		1,010,815	1,010,815	-	-	-	
578		P	CAGE		-	-	-	-	-	
579				B2	1,243,548	1,193,331	50,217	-	50,217	
580										
581	Total Other Power Generation				B2	106,812,491	89,160,719	17,651,772	4,567,785	22,219,556
582										
583										
584	555	Purchased Power								
585		P	S		(69,142,527)	(70,283,657)	1,141,130	260,000	1,401,130	
586			CAEW		-	-	-	-	-	
587			CAGW		-	-	-	-	-	
588					(69,142,527)	(70,283,657)	1,141,130	260,000	1,401,130	

**JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
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ACCT	DESCRIP	BUS	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
589	555NPC	Purchased Power-NPC							
590		P	SG		-	-	-	-	-
591		P	SE		-	-	-	-	-
592		P	CAGW		-	-	-	-	-
593		P	CAGW		192,672,007	151,098,796	41,573,210	(6,461,788)	35,111,422
594		P	CAGE		-	-	-	-	-
595		P	CAEW		1,051,205	813,721	237,484	(5,201)	232,283
596		P	CAEE		-	-	-	-	-
597			DGP		-	-	-	-	-
598			S		215,592	-	215,592	(6,771,408)	(6,555,816)
599					193,938,804	151,912,518	42,026,286	(13,238,397)	28,787,889
600									
601		Total Purchased Power		B2	124,796,276	81,628,860	43,167,416	(12,978,397)	30,189,019
602									
603	556	System Control & Load Dispatch							
604		P	SG		909,957	838,879	71,078	-	71,078
605		P	CAGW		-	-	-	-	-
606		P	CAGE		-	-	-	-	-
607									
608				B2	909,957	838,879	71,078	-	71,078
609									
610									
611									
612	557	Other Expenses							
613		P	S		5,529,036	5,529,036	-	6,754	6,754
614		P	SG		26,559,612	24,485,013	2,074,599	81,399	2,155,998
615		P	SGCT		-	-	-	-	-
616		P	SO		-	-	-	5,290	5,290
617		P	CAEE		-	-	-	-	-
618		P	TROJP		-	-	-	-	-
619		P	CAGW		237,385	186,164	51,221	173,787	225,008
620		P	CAGE		7,198,186	7,198,186	-	-	-
621		P	JBG		1,884,023	1,477,504	406,519	-	406,519
622		P	CAEW		-	-	-	-	-
623		P	JBE		9,184	7,109	2,075	-	2,075
624				B2	41,417,427	38,883,013	2,534,414	267,230	2,801,644
625									
626									
627		Total Other Power Supply		B2	167,123,659	121,350,752	45,772,907	(12,711,167)	33,061,741
628									
629		TOTAL PRODUCTION EXPENSE		B2	897,573,964	756,747,398	140,826,566	(16,110,262)	124,716,303
630									
631									
632		Summary of Production Expense by Factor							
633		S			(60,519,337)	(61,876,059)	1,356,722	(6,945,970)	(5,589,248)
634		SG			29,002,561	26,737,141	2,265,420	6,577,283	8,842,703
635		SE			(179,889)	(166,511)	(13,378)	339,903	326,526
636		JBG			60,189,544	47,202,330	12,987,214	299,343	13,286,557
637		TROJP			-	-	-	-	-
638		JBE			2,920,796	2,260,942	659,854	3,966	663,820
639		DGP			-	-	-	-	-
640		DEU			-	-	-	-	-
641		DEP			-	-	-	-	-
642		CAGW			250,712,723	196,615,955	54,096,767	(14,868,598)	39,228,169
643		CAGE			286,220,406	286,220,406	-	-	-
644		CAEW			307,521,580	238,047,613	69,473,966	(1,521,480)	67,952,486
645		CAEE			21,705,580	21,705,580	-	-	-
646		SNPPS			-	-	-	-	-
647		SNPPO			-	-	-	-	-
648		DGU			-	-	-	-	-
649		MC			-	-	-	-	-
650		SSGCT			-	-	-	-	-
651		SSECT			-	-	-	-	-
652		SSGC			-	-	-	-	-
653		SSGCH			-	-	-	-	-
654		SSECH			-	-	-	-	-
655		Total Production Expense by Factor		B2	897,573,964	756,747,398	140,826,566	(16,115,552)	124,711,014

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
656	560	Operation Supervision & Engineering								
657		T	SG		6,534,640	6,024,212	510,428	317,473	827,900	
658		T	JBG		-	-	-	(4,574)	(4,574)	
659		T	CAGW		242,112	189,871	52,241	(172,596)	(120,355)	
660		T	CAGE		512,697	512,697	-	-	-	
661				B2	7,289,449	6,726,780	562,668	140,303	702,971	
662										
663	561	Load Dispatching								
664		T	SG		17,602,975	16,227,988	1,374,987	-	1,374,987	
665		T	JBG		0	0	0	-	0	
666		T	CAGW		460,334	361,006	99,327	-	99,327	
667		T	CAGE		1,934,070	1,934,070	-	-	-	
668				B2	19,997,379	18,523,065	1,474,314	-	1,474,314	
669	562	Station Expense								
670		T	SG		15,852	14,613	1,238	-	1,238	
671		T	JBG		69,706	54,665	15,041	-	15,041	
672		T	CAGW		625,703	490,694	135,009	-	135,009	
673		T	CAGE		2,077,494	2,077,494	-	-	-	
674				B2	2,788,755	2,637,467	151,288	-	151,288	
675										
676	563	Overhead Line Expense								
677		T	SG		-	-	-	-	-	
678		T	CAGW		135,204	106,031	29,173	-	29,173	
679		T	CAGE		903,206	903,206	-	-	-	
680				B2	1,038,410	1,009,236	29,173	-	29,173	
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			S		-	-	-	(15,247,677)	(15,247,677)	
699			SE		-	-	-	-	-	
700			CAGW		124,485,683	97,625,167	26,860,516	(588,245)	26,272,270	
701			CAGE		-	-	-	-	-	
702			CAEW		-	-	-	-	-	
703			SG		-	-	-	-	-	
704					124,485,683	97,625,167	26,860,516	(15,835,922)	11,024,593	
705										
706		Total Transmission of Electricity by Others				124,485,683	97,625,167	26,860,516	(15,835,922)	11,024,593
707										
708	566	Misc. Transmission Expense								
709		T	SG		2,360,754	2,176,353	184,401	-	184,401	
710		T	CAGW		81,841	64,182	17,659	-	17,659	
711		T	CAGE		429,103	429,103	-	-	-	
712		0	S		-	-	-	-	-	
713				B2	2,871,698	2,669,638	202,060	-	202,060	
714										
715	567	Rents - Transmission								
716		T	SG		17,693	16,311	1,382	-	1,382	
717		T	JBG		-	-	-	-	-	
718		T	CAGW		933,281	731,905	201,376	-	201,376	
719		T	CAGE		1,170,292	1,170,292	-	-	-	
720				B2	2,121,266	1,918,508	202,758	-	202,758	
721										
722	568	Maint Supervision & Engineering								
723		T	SG		577,949	532,804	45,144	-	45,144	
724		T	CAGW		225,270	176,663	48,607	-	48,607	
725		T	CAGE		547,229	547,229	-	-	-	
726				B2	1,350,447	1,256,696	93,751	-	93,751	
727										
728	569	Maintenance of Structures								
729		T	SG		5,299,751	4,885,782	413,969	-	413,969	
730		T	CAGW		370,264	290,371	79,893	-	79,893	
731		T	CAGE		136,545	136,545	-	-	-	
732				B2	5,806,560	5,312,698	493,862	-	493,862	

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
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ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1168	Summary of Depreciation Expense by Factor									
1169	S				172,931,803	157,466,423	15,465,380	586,780	16,052,160	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				33,690	31,059	2,632	21,924,745	21,927,376	
1173	SO				15,567,254	14,523,974	1,043,280	153,734	1,197,014	
1174	CN				1,040,345	968,186	72,159	(13,479)	58,680	
1175	SE				-	-	-	-	-	
1176	CAGW				108,809,723	85,331,640	23,478,084	(9,303,250)	14,174,834	
1177	CAGE				383,666,907	383,666,907	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				95,328	95,328	-	-	-	
1180	JBG				41,342,459	32,421,917	8,920,542	55,034,637	63,955,179	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	723,487,510	674,505,433	48,982,077	68,383,167	117,365,244
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU'S			576,525	494,491	82,034	(1,526)	80,507	
1186		I-SG SG			-	-	-	-	-	
1187		PTD SO			289,934	270,503	19,431	(374)	19,057	
1188		I-DGU DGU			-	-	-	-	-	
1189		CUST CN			-	-	-	-	-	
1190		I-SG CAGW			-	-	-	-	-	
1191		I-SG CAGE			-	-	-	-	-	
1192		I-DGP DGP			-	-	-	-	-	
1193				B4	866,459	764,994	101,464	(1,900)	99,564	
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			821,777	818,754	3,024	-	3,024	
1202		P SE			-	-	-	-	-	
1203		I-SG SG			7,593,454	7,000,321	593,133	(311,787)	281,346	
1204		PTD SO			10,992,229	10,255,556	736,673	365,243	1,101,916	
1205		CUST CN			9,726,915	9,052,247	674,667	64,036	738,704	
1206		I-SG CAGW			-	-	-	-	-	
1207		I-SG CAGE			-	-	-	-	-	
1208		I-DGP DGP			-	-	-	-	-	
1209		I-SG CAGE			-	-	-	-	-	
1210		I-SG CAGE			-	-	-	-	-	
1211		I-SG CAGW			13,386,379	10,497,974	2,888,405	(2,368,514)	519,891	
1212		I-SG CAGE			4,471,041	4,471,041	-	-	-	
1213		P JBG			224,240	175,855	48,385	62	48,447	
1214		P CAEW			-	-	-	-	-	
1215		P CAEE			1,239	1,239	-	-	-	
1216		I-DGU DGU			-	-	-	-	-	
1217				B4	47,217,274	42,272,988	4,944,286	(2,250,959)	2,693,327	
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			311,125	243,993	67,132	123	67,255	
1233		P CAGE			-	-	-	-	-	
1234		P SG			-	-	-	-	-	
1235				B4	311,125	243,993	67,132	123	67,255	
1236										
1237	Total Amortization of Limited Term Plant				B4	48,394,858	43,281,975	5,112,882	(2,252,736)	2,860,146
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP S			-	-	-	-	-	
1242					-	-	-	-	-	
1243				B4	-	-	-	-	-	
1244										

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

ACCT	FERC	DESCRIP	BUS	WCA	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1379	41110	Deferred Income Tax - Federal-CR									
1380		GP	S				(130,031,059)	(128,262,592)	(1,768,468)	(8,238,683)	(10,007,151)
1381		DPW	CIAC				(25,324,501)	(23,693,369)	(1,631,132)	-	(1,631,132)
1382		GP	SCHMDEXP				(241,934,106)	(225,554,507)	(16,379,599)	3,009,204	(13,370,394)
1383		GP	SNP				(10,288,673)	(9,662,153)	(626,520)	-	(626,520)
1384		PT	SG				114,577	105,627	8,950	31,201	40,151
1385		PT	SNPD				(516,039)	(482,801)	(33,238)	-	(33,238)
1386		LABOF	SO				(417,668)	(389,677)	(27,991)	7,367	(20,624)
1387		IBT	TAXDEPR				-	-	-	-	-
1388		CUST	JBG				-	-	-	(15,646,352)	(15,646,352)
1389		CUST	BADDEBT				(97,689)	(85,423)	(12,266)	-	(12,266)
1390		GP	GPS				145,317	135,578	9,739	-	9,739
1391		P	CN				-	-	-	-	-
1392		P	JBE				(4,376,003)	(3,387,395)	(988,608)	-	(988,608)
1393		PT	CAGW				(10,103)	(7,923)	(2,180)	(1,115,782)	(1,117,962)
1394		PT	CAGE				(348,307)	(348,307)	-	-	-
1395		P	SE				-	-	-	-	-
1396		P	CAEE				(4,291,166)	(4,291,166)	-	-	-
1397						B7	(417,375,420)	(395,924,108)	(21,451,312)	(21,953,045)	(43,404,357)
1398											
1399		TOTAL DEFERRED INCOME TAXES				B7	(184,341,081)	(177,221,261)	(7,119,821)	(7,879,438)	(14,999,259)
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				58,125	44,994	13,131	(9,065)	4,066
1413		P	SCHMDEXP				129,290	120,537	8,753	1,211	9,965
1414		P	CAEE				-	-	-	-	-
1415		P	CAGW				-	-	-	-	-
1416		P	CAGE				-	-	-	-	-
1417		LABOF	SNP				-	-	-	-	-
1418		SCHM/SO					2,371,219	2,212,305	158,913	58,090	217,003
1419											
1420						B6	2,558,634	2,377,836	180,798	50,236	231,034
1421											
1422	SCHMAT	Additions - Temporary									
1423		SCHM/S					13,158,549	1,679,527	11,479,022	6,102,652	17,581,674
1424		P	JBE				17,798,327	13,777,405	4,020,922	-	4,020,922
1425		DPW	CIAC				103,001,232	96,367,000	6,634,231	-	6,634,231
1426		SCHM/SNP					41,846,673	39,298,457	2,548,216	-	2,548,216
1427		P	TROJD				-	-	-	-	-
1428		P	CN				-	-	-	50,557	50,557
1429		SCHM/SE					-	-	-	-	-
1430		P	SG				(466,012)	(429,612)	(36,401)	10,939,620	10,903,219
1431		SCHM/GPS					(591,042)	(551,432)	(39,610)	-	(39,610)
1432		SCHM/SO					1,698,765	1,584,918	113,847	480,246	594,093
1433		SCHM/SNPD					2,098,862	1,963,676	135,186	-	135,186
1434		P	JBG				-	-	-	55,103,662	55,103,662
1435		CUST	BADDEBT				397,328	347,437	49,891	-	49,891
1436		P	CAGW				46,873	36,759	10,114	2,908,579	2,918,693
1437		P	CAGE				15,474	15,474	-	-	-
1438		SCHM/CAEW					-	-	-	-	-
1439		SCHM/CAEE					17,453,269	17,453,269	-	-	-
1440		BOOKI	SCHMDEXP				984,007,982	917,387,959	66,620,023	(12,239,205)	54,380,818
1441						B6	1,180,466,280	1,088,930,838	91,535,442	63,346,110	154,881,552
1442											
1443		TOTAL SCHEDULE - M ADDITIONS				B6	1,183,024,913	1,091,308,673	91,716,240	63,396,346	155,112,587
1444											
1445	SCHMDF	Deductions - Flow Through									
1446		SCHMIS					-	-	-	-	-
1447		SCHM/CAGW					-	-	-	-	-
1448		SCHM/CAGE					-	-	-	-	-
1449		SCHM/DGP					-	-	-	-	-
1450		SCHM/DGU					-	-	-	-	-
1451						B6	-	-	-	-	-

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ACCT	FERC	DESCRIP	BUS	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	B6		(18,519)	(14,335)	(4,184)	-	(4,184)	
1523	40910	Fed. Credit	P	SO	B6		(41,507)	(38,725)	(2,782)	-	(2,782)	
1524	40910	Fed. Credit	P	SG			-	-	-	(14,985,137)	(14,985,137)	
1525	40910	Fed. Credit		CAGW	B6		(5,091,351)	(3,992,780)	(1,098,571)	1,098,571	-	
1526	40910	Fed. Credit		CAEE			-	-	-	-	-	
1527	FEDERAL INCOME TAX							464,810,742	446,769,572	18,041,170	(14,735,515)	3,305,655
1528												
1529	TOTAL OPERATING EXPENSES							2,971,043,932	2,682,718,895	288,325,037	16,530,658	304,855,695
1530	310	Land and Land Rights										
1531		P	DGP				-	-	-	-	-	
1532		P	DGU				-	-	-	-	-	
1533		P	SG				-	-	-	-	-	
1534		P	CAGW				1,788,644	1,402,705	385,939	-	385,939	
1535		P	CAGE				90,007,495	90,007,495	-	-	-	
1536		P	JBG				1,193,761	936,181	257,580	-	257,580	
1537		P	S				-	-	-	-	-	
1538		P	CAGE				-	-	-	-	-	
1539					B8		92,989,900	92,346,381	643,519	-	643,519	
1540												
1541	311	Structures and Improvements										
1542		P	DGP				-	-	-	-	-	
1543		P	DGU				-	-	-	-	-	
1544		P	SG				-	-	-	-	-	
1545		P	CAGW				62,979,416	49,390,226	13,589,190	28,620	13,617,810	
1546		P	CAGE				822,926,268	822,926,268	-	-	-	
1547		P	JBG				148,219,714	116,238,061	31,981,653	177,301	32,158,955	
1548		P	CAGE				-	-	-	-	-	
1549					B8		1,034,125,398	988,554,555	45,570,843	205,921	45,776,764	
1550												
1551	312	Boiler Plant Equipment										
1552		P	DGP				-	-	-	-	-	
1553		P	DGU				-	-	-	-	-	
1554		P	SG				-	-	-	12,254,273	12,254,273	
1555		P	CAGW				122,341,922	95,943,970	26,397,952	(25,769,703)	628,249	
1556		P	CAGE				3,507,824,449	3,507,824,449	-	-	-	
1557		P	JBG				992,279,162	778,173,175	214,105,988	(44,092,851)	170,013,136	
1558		P	S				-	-	-	(119,616)	(119,616)	
1559					B8		4,622,445,534	4,381,941,594	240,503,940	(57,727,897)	182,776,043	
1560												
1561	314	Turbogenerator Units										
1562		P	DGP				-	-	-	-	-	
1563		P	DGU				-	-	-	-	-	
1564		P	SG				-	-	-	-	-	
1565		P	CAGW				39,056,062	30,628,860	8,427,202	(15,657)	8,411,544	
1566		P	CAGE				754,220,625	754,220,625	-	-	-	
1567		P	JBG				205,729,752	161,339,047	44,390,705	95,631	44,486,336	
1568		P	CAGE				-	-	-	-	-	
1569					B8		999,006,439	946,188,532	52,817,907	79,974	52,897,881	
1570												
1571	315	Accessory Electric Equipment										
1572		P	DGP				-	-	-	-	-	
1573		P	DGU				-	-	-	-	-	
1574		P	SG				-	-	-	-	-	
1575		P	CAGW				9,346,937	7,330,130	2,016,807	3,382	2,020,188	
1576		P	CAGE				417,783,383	417,783,383	-	-	-	
1577		P	JBG				60,820,909	47,697,464	13,123,445	23,659	13,147,104	
1578		P	CAGE				-	-	-	-	-	
1579					B8		487,951,228	472,810,977	15,140,251	27,041	15,167,292	
1580												
1581												
1582												
1583	316	Misc Power Plant Equipment										
1584		P	DGP				-	-	-	-	-	
1585		P	DGU				-	-	-	-	-	
1586		P	SG				-	-	-	-	-	
1587		P	CAGW				420,931	330,106	90,825	2,978	93,803	
1588		P	CAGE				27,181,448	27,181,448	-	-	-	
1589		P	JBG				5,154,995	4,042,692	1,112,303	(33)	1,112,271	
1590		P	CAGE				-	-	-	-	-	
1591					B8		32,757,373	31,554,245	1,203,128	2,946	1,206,074	
1592												
1593	317	Steam Plant ARO										
1594		P	S				-	-	-	-	-	
1595							-	-	-	-	-	
1596							-	-	-	-	-	

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ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1743	Summary of Hydraulic Plant by Factor									
1744	S				-	-	-	-	-	
1745	SG	P			-	-	-	80,540,696	80,540,696	
1746	CAGW				880,290,844	690,348,792	189,942,052	(169,520,762)	20,421,291	
1747	CAGE				188,057,496	188,057,496	-	-	-	
1748	DGP				-	-	-	-	-	
1749	DGU				-	-	-	-	-	
1750	Total Hydraulic Plant by Factor				B8	1,068,348,340	878,406,287	189,942,052	(88,980,066)	100,961,987
1751										
1752	340	Land and Land Rights								
1753		S			74,986	74,986	-	-	-	
1754		P	SG		-	-	-	-	-	
1755		P	DGU		-	-	-	-	-	
1756		P	CAGW		4,533,120	3,555,000	978,120	(1,222)	976,898	
1757		P	CAGE		40,830,447	40,830,447	-	-	-	
1758		P	CAGE		-	-	-	-	-	
1759					B8	45,438,553	44,460,433	978,120	(1,222)	976,898
1760										
1761	341	Structures and Improvements								
1762		P	SG		-	-	-	-	-	
1763		P	DGU		-	-	-	-	-	
1764		P	CAGW		58,221,170	45,658,676	12,562,494	12,851	12,575,345	
1765		P	CAGE		169,992,869	169,992,869	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767					B8	228,214,039	215,651,545	12,562,494	12,851	12,575,345
1768										
1769	342	Fuel Holders, Producers & Accessories								
1770		P	SG		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	CAGW		1,622,667	1,272,541	350,126	-	350,126	
1773		P	CAGE		14,565,556	14,565,556	-	-	-	
1774		P	CAGE		-	-	-	-	-	
1775					B8	16,188,223	15,838,097	350,126	-	350,126
1776										
1777	343	Prime Movers								
1778		P	S		-	-	-	-	-	
1779		P	DGU		-	-	-	-	-	
1780		P	SG		-	-	-	272,522,046	272,522,046	
1781		P	CAGW		978,058,627	767,021,032	211,037,595	(159,242,971)	51,794,624	
1782		P	CAGE		1,946,316,331	1,946,316,331	-	-	-	
1783		P	CAGE		-	-	-	-	-	
1784					B8	2,924,374,958	2,713,337,363	211,037,595	113,279,075	324,316,670
1785										
1786	344	Generators								
1787		P	S		-	-	-	-	-	
1788		P	DGU		-	-	-	-	-	
1789		P	SG		-	-	-	-	-	
1790		P	CAGW		134,496,124	105,475,636	29,020,488	814	29,021,302	
1791		P	CAGE		340,870,546	340,870,546	-	-	-	
1792		P	CAGE		-	-	-	-	-	
1793					B8	475,366,670	446,346,182	29,020,488	814	29,021,302
1794										
1795	345	Accessory Electric Plant								
1796		P	SG		-	-	-	-	-	
1797		P	DGU		-	-	-	-	-	
1798		P	CAGW		88,588,290	69,473,424	19,114,866	20,156	19,135,022	
1799		P	CAGE		238,783,840	238,783,840	-	-	-	
1800		P	CAGE		-	-	-	-	-	
1801					B8	327,372,129	308,257,263	19,114,866	20,156	19,135,022
1802										
1803										
1804										
1805	346	Misc. Power Plant Equipment								
1806		P	SG		-	-	-	-	-	
1807		P	DGU		-	-	-	-	-	
1808		P	CAGW		4,080,872	3,200,335	880,538	1,256	881,794	
1809		P	CAGE		11,837,626	11,837,626	-	-	-	
1810					B8	15,918,498	15,037,960	880,538	1,256	881,794
1811										
1812	347	Other Production ARO								
1813		P	S		-	-	-	-	-	
1814										
1815										

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2033	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				6,800,987	6,480,148	320,839	(12,622)	308,217	
2035		G-DGFDGP				-	-	-	-	-	
2036		G-DGLDGU				-	-	-	-	-	
2037		CUST CN				4,590,640	4,272,229	318,411	(38,146)	280,265	
2038		G-SG SG				-	-	-	-	-	
2039		P SE				-	-	-	-	-	
2040		PTD SO				62,323,443	58,146,674	4,176,769	(728,309)	3,448,460	
2041		G-SG CAGW				567,402	444,973	122,429	(8,466)	113,964	
2042		G-SG CAGE				2,247,033	2,247,033	-	-	-	
2043		P JBG				214,201	167,983	46,219	1,706	47,925	
2044		P JBE				-	-	-	-	-	
2045		P CAEE				16,822	16,822	-	-	-	
2046		G-SG CAGE				-	-	-	-	-	
2047		G-SG CAGE				-	-	-	-	-	
2048					B8	<u>76,760,527</u>	<u>71,775,861</u>	<u>4,984,667</u>	<u>(785,837)</u>	<u>4,198,830</u>	
2049											
2050	392	Transportation Equipment									
2051		G-SITLS				87,206,196	81,861,286	5,344,910	(17,785)	5,327,125	
2052		PTD SO				7,441,968	6,943,225	498,743	(36,735)	462,008	
2053		G-SG SG				-	-	-	-	-	
2054		CUST CN				-	-	-	-	-	
2055		G-DGLDGU				-	-	-	-	-	
2056		P SE				-	-	-	-	-	
2057		G-DGFDGP				-	-	-	-	-	
2058		G-SG CAGW				5,730,349	4,493,901	1,236,448	15,882	1,252,330	
2059		G-SG CAGE				13,456,434	13,456,434	-	-	-	
2060		P JBG				2,516,532	1,973,535	542,997	17,795	560,792	
2061		P CAEW				-	-	-	-	-	
2062		P CAEE				515,447	515,447	-	-	-	
2063		G-SG CAGE				-	-	-	-	-	
2064		G-SG CAGE				-	-	-	-	-	
2065					B8	<u>116,866,926</u>	<u>109,243,828</u>	<u>7,623,098</u>	<u>(20,843)</u>	<u>7,602,255</u>	
2066											
2067	393	Stores Equipment									
2068		G-SITLS				8,505,092	7,787,125	717,967	(20,858)	697,109	
2069		G-DGFDGP				-	-	-	-	-	
2070		G-DGLDGU				-	-	-	-	-	
2071		PTD SO				255,085	237,989	17,095	-	17,095	
2072		G-SG SG				-	-	-	-	-	
2073		G-SG CAGW				759,222	595,403	163,819	5,180	168,998	
2074		G-SG CAGE				4,279,936	4,279,936	-	-	-	
2075		G-SG JBG				807,954	633,620	174,334	14,841	189,174	
2076		G-SG CAGE				-	-	-	-	-	
2077					B8	<u>14,607,288</u>	<u>13,534,073</u>	<u>1,073,215</u>	<u>(838)</u>	<u>1,072,377</u>	
2078											
2079	394	Tools, Shop & Garage Equipment									
2080		G-SITLS				34,250,682	31,455,362	2,795,320	(51,167)	2,744,153	
2081		G-DGFDGP				-	-	-	-	-	
2082		G-SG SG				-	-	-	-	-	
2083		PTD SO				2,596,430	2,422,423	174,007	(31,448)	142,559	
2084		P SE				-	-	-	-	-	
2085		G-DGLDGU				-	-	-	-	-	
2086		G-SG CAGW				2,741,539	2,149,992	591,547	(13,955)	577,592	
2087		G-SG CAGE				18,499,240	18,499,240	-	-	-	
2088		P JBG				3,021,149	2,369,270	651,879	9,345	661,224	
2089		P CAEW				-	-	-	-	-	
2090		P CAEE				109,044	109,044	-	-	-	
2091		G-SG CAGE				-	-	-	-	-	
2092		G-SG CAGE				-	-	-	-	-	
2093					B8	<u>61,218,085</u>	<u>57,005,332</u>	<u>4,212,753</u>	<u>(87,225)</u>	<u>4,125,528</u>	
2094											
2095	395	Laboratory Equipment									
2096		G-SITLS				21,363,907	20,076,686	1,287,220	(9,826)	1,277,395	
2097		G-DGFDGP				-	-	-	-	-	
2098		G-DGLDGU				-	-	-	-	-	
2099		PTD SO				4,830,177	4,506,470	323,707	9,608	333,315	
2100		P SE				-	-	-	-	-	
2101		G-SG SG				-	-	-	-	-	
2102		G-SG CAGW				1,337,331	1,048,773	288,559	(642)	287,916	
2103		G-SG CAGE				4,815,582	4,815,582	-	-	-	
2104		P JBG				326,496	256,047	70,449	6,745	77,193	
2105		P CAEW				-	-	-	-	-	
2106		P CAEE				1,211,258	1,211,258	-	-	-	
2107		G-SG CAGE				-	-	-	-	-	
2108		G-SG CAGE				-	-	-	-	-	
2109					B8	<u>33,884,752</u>	<u>31,914,817</u>	<u>1,969,935</u>	<u>5,884</u>	<u>1,975,819</u>	

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2110									
2111	396	Power Operated Equipment							
2112		G-SITLS			134,059,257	125,120,252	8,939,006	(514)	8,938,492
2113		G-DGFDGP			-	-	-	-	-
2114		G-SG SG			-	-	-	-	-
2115		PTD SO			6,102,851	5,693,852	408,999	(647)	408,351
2116		G-DGLDGU			-	-	-	-	-
2117		P SE			-	-	-	-	-
2118		G-SG CAGW			3,592,571	2,817,395	775,176	(1,151)	774,025
2119		G-SG CAGE			32,697,530	32,697,530	-	-	-
2120		P JBG			10,066,212	7,894,206	2,172,006	(3,162)	2,168,844
2121		P CAEW			-	-	-	-	-
2122		P CAEE			327,247	327,247	-	-	-
2123		G-SG CAGE			-	-	-	-	-
2124		G-SG CAGE			-	-	-	-	-
2125				B8	186,845,668	174,550,482	12,295,186	(5,474)	12,289,713
2126	397	Communication Equipment							
2127		G-SITLS			197,593,449	183,911,664	13,681,785	1,459,503	15,141,288
2128		COM_IDGP			-	-	-	-	-
2129		COM_IDGU			-	-	-	-	-
2130		PTD SO			91,729,685	85,582,180	6,147,505	1,308,202	7,455,707
2131		CUST CN			3,848,526	3,581,589	266,937	(195,044)	71,893
2132		G-SG SG			138,684	127,851	10,833	-	10,833
2133		COM_I SE			-	-	-	-	-
2134		G-SG CAGW			51,367,256	40,283,644	11,083,612	2,006,996	13,090,607
2135		COM_I CAGE			121,125,837	121,125,837	-	-	-
2136		COM_I JBG			4,792,061	3,758,069	1,033,992	(175,738)	858,254
2137		COM_I CAEW			-	-	-	-	-
2138		COM_I CAEE			341,558	341,558	-	-	-
2139		COM_I JBE			-	-	-	(72)	(72)
2140		COM_I CAGE			-	-	-	-	-
2141				B8	470,937,055	438,712,391	32,224,664	4,403,846	36,628,510
2142									
2143	398	Misc. Equipment							
2144		G-SITLS			2,924,725	2,742,189	182,536	(1,573)	180,963
2145		G-DGFDGP			-	-	-	-	-
2146		G-DGLDGU			-	-	-	-	-
2147		CUST CN			74,544	69,374	5,170	552	5,722
2148		PTD SO			2,325,845	2,169,972	155,873	(8,089)	147,783
2149		P SE			-	-	-	-	-
2150		G-SG SG			-	-	-	-	-
2151		G-SG CAGW			407,725	319,749	87,976	376	88,351
2152		G-SG CAGE			2,050,079	2,050,079	-	-	-
2153		P JBG			186,493	146,253	40,240	4,430	44,670
2154		P CAEW			-	-	-	-	-
2155		P CAEE			4,270	4,270	-	-	-
2156		G-SG CAGE			-	-	-	-	-
2157				B8	7,973,682	7,501,887	471,795	(4,305)	467,490
2158									
2159	399	Coal Mine							
2160		P SE			-	-	-	-	-
2161		P CAEW			-	-	-	-	-
2162		P CAEE			1,854,828	1,854,828	-	-	-
2163	MP	P JBE			-	-	-	68,402,454	68,402,454
2164				B8	1,854,828	1,854,828	-	68,402,454	68,402,454
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			4,661,541	4,661,541	-	-	-
2175		P CAGW			3,255,146	2,552,776	702,369	-	702,369
2176		P CAGE			7,844,631	7,844,631	-	-	-
2177		PTD SO			2,156,217	2,011,712	144,505	-	144,505
2178				B9	17,917,534	17,070,661	846,874	-	846,874
2179									
2180		Remove Capital Leases			(17,917,534)	(17,070,661)	(846,874)	-	(846,874)
2181				B9	-	-	-	-	-
2182									
2183	1011392	General Vehicles Capital Leases							
2184		LABOF SO			-	-	-	-	-
2185				B9	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					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			26,642,708	24,857,177	1,785,531	857,422	2,642,953
2193		CUST CN			-	-	-	-	-
2194		G-SG SG			(6,846)	(6,311)	(535)	535	-
2195		G-SG CAGE			6,846	6,846	-	-	-
2196		G-DGL CAGW			-	-	-	-	-
2197					26,642,708	24,857,712	1,784,996	857,957	2,642,953
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	1,265,545,780	1,175,554,223	89,991,557	72,802,815	162,794,372
2208									
2209		Summary of General Plant by Factor							
2210		S			643,110,059	594,836,756	48,273,303	1,384,629	49,657,933
2211		JBG			21,953,529	17,216,573	4,736,955	(124,037)	4,612,918
2212		JBE			-	-	-	68,402,381	68,402,381
2213		SG			131,838	121,540	10,298	535	10,833
2214		SO			310,528,128	289,717,272	20,810,856	1,366,051	22,176,907
2215		SE			-	-	-	-	-
2216		CN			17,825,885	16,589,466	1,236,419	(230,971)	1,005,448
2217		DEU			-	-	-	-	-
2218		CAGW			73,089,204	57,318,605	15,770,598	2,004,227	17,774,825
2219		CAGE			211,280,971	211,280,971	-	-	-
2220		CAEW			-	-	-	-	-
2221		CAEE			5,543,701	5,543,701	-	-	-
2222		SSGCT			-	-	-	-	-
2223		SSGCH			-	-	-	-	-
2224		Less Capital Leases			(17,917,534)	(17,070,661)	(846,874)	-	(846,874)
2225		Total General Plant by Factor		B8	1,265,545,780	1,175,554,223	89,991,557	72,802,815	162,794,372
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			181,298,688	142,179,520	39,119,167	(32,660)	39,086,508
2239		I-SG CAGE			14,386,245	14,386,245	-	-	-
2240		I-DGP DGP			-	-	-	-	-
2241		I-DGU DGU			-	-	-	-	-
2242				B8	164,603,717	125,484,550	39,119,167	(32,660)	39,086,508
2243									
2244	303	Miscellaneous Intangible Plant							
2245		I-SITU: S			21,215,139	19,178,776	2,036,363	-	2,036,363
2246		I-SG SG			1,600,187	1,475,195	124,992	8,989,349	9,114,341
2247		PTD SO			383,478,029	357,778,244	25,699,785	1,321,333	27,021,118
2248		P SE			-	-	-	-	-
2249		CUST CN			170,442,379	158,620,345	11,822,034	350,386	12,172,421
2250		I-SG CAGW			76,950,152	60,346,470	16,603,683	(22,697,690)	(6,094,008)
2251		I-SG CAGE			86,355,414	86,355,414	-	-	-
2252		P JBG			2,130,388	1,670,710	459,678	312	459,990
2253		P CAEW			-	-	-	-	-
2254		P CAEE			6,716	6,716	-	-	-
2255		I-SG CAGE			-	-	-	-	-
2256		I-SG CAGE			-	-	-	-	-
2257				B8	742,178,404	685,431,869	56,746,535	(12,036,310)	44,710,225
2258	303	Less Non-Utility Plant							
2259		I-SITU: S			-	-	-	-	-
2260				B8	742,178,404	685,431,869	56,746,535	(12,036,310)	44,710,225

**JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES**

ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2338	115	Accum Provision for Asset Acquisition Adjustments								
2339		P S				(1,143,453)	(1,143,453)	-	-	-
2340		P SG				-	-	-	-	-
2341		P CAGW				-	-	-	-	-
2342		P CAGE				(125,934,375)	(125,934,375)	-	-	-
2343		P DGP				-	-	-	-	-
2344		Total Accum Provision for Asset Acq. Adj.			B15	(127,077,828)	(127,077,828)	-	-	-
2345										
2346	128	Pensions								
2347		P SO				-	-	-	-	-
2348		Total Pensions				-	-	-	-	-
2349										
2350	124	Weatherization								
2351		DMSC S				817,715	812,286	5,428	-	5,428
2352		DMSC SO				(5,008)	(4,672)	(336)	-	(336)
2353					B16	812,707	807,614	5,093	-	5,093
2354										
2355	182W	Weatherization								
2356		DMSC S				(9,016,367)	(9,016,367)	-	-	-
2357		DMSC SG				-	-	-	-	-
2358		DMSC CAGE				-	-	-	-	-
2359		DMSC SO				-	-	-	-	-
2360					B16	(9,016,367)	(9,016,367)	-	-	-
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				(8,203,661)	(8,208,753)	5,093	-	5,093
2371										
2372	151	Fuel Stock								
2373		P DEU				-	-	-	-	-
2374		P SE				-	-	-	-	-
2375		P CAEW				1,733,255	1,341,686	391,570	(391,570)	0
2376		P CAEE				157,089,241	157,089,241	-	-	-
2377		P JBE				23,591,301	18,261,654	5,329,646	(5,329,646)	-
2378		P CAEE				-	-	-	-	-
2379		P CAEE				-	-	-	-	-
2380		Total Fuel Stock			B13	182,413,797	176,692,581	5,721,216	(5,721,216)	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				(2,601,958)	(2,601,958)	-	-	-
2392					B13	(2,601,958)	(2,601,958)	-	-	-
2393										
2394	25317	DG&T Working Capital Deposit								
2395		P SE				-	-	-	-	-
2396		P CAEW				-	-	-	-	-
2397		P CAEE				(2,607,613)	(2,607,613)	-	-	-
2398					B13	(2,607,613)	(2,607,613)	-	-	-
2399										
2400	25319	Provo Working Capital Deposit								
2401		P SE				-	-	-	-	-
2402		P CAEW				-	-	-	-	-
2403		P CAEE				-	-	-	-	-
2404						-	-	-	-	-
2405						-	-	-	-	-
2406		Total Fuel Stock			B13	177,204,226	171,483,010	5,721,216	(5,721,216)	0

**JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2628	283	Accumulated Deferred Income Taxes								
2629		GP	S		(32,520,048)	(32,988,134)	468,086	(391,087)	76,999	
2630		P	SG		(4,780)	(4,407)	(373)	-	(373)	
2631		P	SE		-	-	-	-	-	
2632		LABOF SO				(21,711,223)	(20,256,188)	(1,455,035)	1,391,836	(63,199)
2633		GP	GPS		(3,444,682)	(3,213,827)	(230,854)	-	(230,854)	
2634		PTD	SNP		(1,119,888)	(1,051,693)	(68,195)	-	(68,195)	
2635		P	TROJD		-	-	-	-	-	
2636		PTD	SGCT		-	-	-	-	-	
2637		P	CAGW		(742,255)	(582,097)	(160,158)	-	(160,158)	
2638		P	CAGE		(1,017,254)	(1,017,254)	-	-	-	
2639		P	CAEW		-	-	-	-	-	
2640		P	CAEE		(44,111,274)	(44,111,274)	-	-	-	
2641		P	JBE		(22,439)	(17,370)	(5,069)	-	(5,069)	
2642		P	SGCT		-	-	-	-	-	
2643										
2644				B19	(104,693,842)	(103,242,244)	(1,451,598)	1,000,749	(450,849)	
2645										
2646		TOTAL ACCUM DEF INCOME TAX			B19	(4,380,768,520)	(4,108,067,559)	(272,700,961)	49,966,944	(222,734,017)
2647	255	Accumulated Investment Tax Credit								
2648		PTD	S		-	-	-	-	-	
2649		PTD	ITC84		-	-	-	-	-	
2650		PTD	ITC85		-	-	-	-	-	
2651		PTD	ITC86		-	-	-	-	-	
2652		PTD	ITC88		-	-	-	-	-	
2653		PTD	ITC89		-	-	-	-	-	
2654		PTD	ITC90		(56,922)	(54,695)	(2,227)	-	(2,227)	
2655		PTD	SG		(222,376)	(205,006)	(17,370)	-	(17,370)	
2656		Total Accumulated ITC			B19	(279,298)	(259,700)	(19,597)	-	(19,597)
2657										
2658		TOTAL RATE BASE DEDUCTIONS				(4,972,917,800)	(4,663,770,171)	(309,147,629)	32,254,424	(276,893,205)
2659										
2660										
2661										
2662	108SP	Steam Prod Plant Accumulated Depr								
2663		P	S		11,296,935	11,296,935	-	-	-	
2664		P	DGP		-	-	-	-	-	
2665		P	DGU		-	-	-	-	-	
2666		P	SG		-	-	-	(7,275,532)	(7,275,532)	
2667		P	CAGW		(127,154,503)	(99,718,131)	(27,436,372)	18,288,998	(9,147,375)	
2668		P	CAGE		(2,470,411,980)	(2,470,411,980)	-	-	-	
2669		P	JBG		(586,871,177)	(460,240,852)	(126,630,325)	(25,158,961)	(151,789,286)	
2670		P	CAGE		-	-	-	-	-	
2671				B17	(3,173,140,725)	(3,019,074,028)	(154,066,697)	(14,145,495)	(168,212,193)	
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		3,073,536	3,073,536	-	-	-	
2682		P	SG		-	-	-	(30,964,535)	(30,964,535)	
2683		P	DGU		-	-	-	-	-	
2684		P	CAGW		(346,418,424)	(271,671,053)	(74,747,371)	54,451,354	(20,296,017)	
2685		P	CAGE		(84,244,032)	(84,244,032)	-	-	-	
2686		P	CAGW		-	-	-	-	-	
2687		P	CAGE		-	-	-	-	-	
2688				B17	(427,588,919)	(352,841,548)	(74,747,371)	23,486,819	(51,260,552)	
2689										
2690	108OP	Other Production Plant - Accum Depr								
2691		P	S		-	-	-	-	-	
2692		P	DGU		-	-	-	-	-	
2693		P	DGP		-	-	-	-	-	
2694		P	SG		-	-	-	25,935,761	25,935,761	
2695		P	CAGW		(475,615,060)	(372,990,682)	(102,624,378)	55,645,713	(46,978,665)	
2696		P	CAGE		(669,765,790)	(669,765,790)	-	-	-	
2697		P	CAGE		-	-	-	-	-	
2698				B17	(1,145,380,850)	(1,042,756,472)	(102,624,378)	81,581,474	(21,042,904)	
2699										
2700	108EP	Experimental Plant - Accum Depr								
2701		P	DGP		-	-	-	-	-	
2702		P	SG		-	-	-	-	-	
2703					-	-	-	-	-	

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2704										
2705	TOTAL PRODUCTION PLANT DEPR					(4,746,110,495)	(4,414,672,048)	(331,438,447)	90,922,798	(240,515,649)
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708		S			14,370,471	14,370,471	-	-	-	-
2709		DGP			-	-	-	-	-	-
2710		DGU			-	-	-	-	-	-
2711		SG			-	-	-	(12,304,307)	-	(12,304,307)
2712		CAGW			(949,187,986)	(744,379,865)	(204,808,121)	128,386,065	-	(76,422,057)
2713		CAGE			(3,224,421,802)	(3,224,421,802)	-	-	-	-
2714		JBG			(586,871,177)	(460,240,852)	(126,630,325)	(25,158,961)	-	(151,789,286)
2715		SSGCT			-	-	-	-	-	-
2716	Total of Prod Plant Depreciation by Factor					(4,746,110,495)	(4,414,672,048)	(331,438,447)	90,922,798	(240,515,649)
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720		T	DGP		-	-	-	-	-	-
2721		T	DGU		-	-	-	-	-	-
2722		T	CAGW		(532,522,773)	(417,619,308)	(114,903,465)	29,801,727	-	(85,101,738)
2723		T	CAGE		(1,176,481,288)	(1,176,481,288)	-	-	-	-
2724		T	JBG		(42,748,325)	(33,524,436)	(9,223,888)	1,074,543	-	(8,149,345)
2725		T	SG		8,533,992	7,867,393	666,599	(52,214,199)	-	(51,547,600)
2726	TOTAL TRANS PLANT ACCUM DEPR				B17	(1,743,218,394)	(1,619,757,639)	(123,460,755)	(21,337,929)	(144,798,684)
2727	108360	Land and Land Rights								
2728		DPW	S		(10,115,100)	(9,926,275)	(188,825)	(157,985)	-	(346,810)
2729				B17	(10,115,100)	(9,926,275)	(188,825)	(157,985)	-	(346,810)
2730										
2731	108361	Structures and Improvements								
2732		DPW	S		(27,437,881)	(26,266,839)	(1,171,041)	(341,033)	-	(1,512,075)
2733				B17	(27,437,881)	(26,266,839)	(1,171,041)	(341,033)	-	(1,512,075)
2734										
2735	108362	Station Equipment								
2736		DPW	S		(287,817,174)	(265,212,993)	(22,604,181)	(3,014,613)	-	(25,618,794)
2737				B17	(287,817,174)	(265,212,993)	(22,604,181)	(3,014,613)	-	(25,618,794)
2738										
2739	108363	Storage Battery Equipment								
2740		DPW	S		-	-	-	-	-	-
2741				B17	-	-	-	-	-	-
2742										
2743	108364	Poles, Towers & Fixtures								
2744		DPW	S		(652,635,646)	(582,545,296)	(70,090,350)	(4,381,613)	-	(74,471,963)
2745				B17	(652,635,646)	(582,545,296)	(70,090,350)	(4,381,613)	-	(74,471,963)
2746										
2747	108365	Overhead Conductors								
2748		DPW	S		(332,533,819)	(298,554,526)	(33,979,293)	(2,437,199)	-	(36,416,492)
2749				B17	(332,533,819)	(298,554,526)	(33,979,293)	(2,437,199)	-	(36,416,492)
2750										
2751	108366	Underground Conduit								
2752		DPW	S		(168,730,062)	(157,627,095)	(11,102,967)	(1,189,815)	-	(12,292,782)
2753				B17	(168,730,062)	(157,627,095)	(11,102,967)	(1,189,815)	-	(12,292,782)
2754										
2755	108367	Underground Conductors								
2756		DPW	S		(397,948,954)	(384,515,102)	(13,433,851)	(2,560,864)	-	(15,994,716)
2757				B17	(397,948,954)	(384,515,102)	(13,433,851)	(2,560,864)	-	(15,994,716)
2758										
2759	108368	Line Transformers								
2760		DPW	S		(538,609,060)	(478,284,364)	(60,324,696)	(4,390,830)	-	(64,715,526)
2761				B17	(538,609,060)	(478,284,364)	(60,324,696)	(4,390,830)	-	(64,715,526)
2762										
2763	108369	Services								
2764		DPW	S		(319,346,056)	(290,597,972)	(28,748,084)	(2,801,126)	-	(31,549,210)
2765				B17	(319,346,056)	(290,597,972)	(28,748,084)	(2,801,126)	-	(31,549,210)
2766										
2767	108370	Meters								
2768		DPW	S		(84,903,372)	(79,712,213)	(5,191,159)	(838,640)	-	(6,029,800)
2769				B17	(84,903,372)	(79,712,213)	(5,191,159)	(838,640)	-	(6,029,800)
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774		DPW	S		(7,269,901)	(6,906,324)	(363,577)	(18,524)	-	(382,101)
2775				B17	(7,269,901)	(6,906,324)	(363,577)	(18,524)	-	(382,101)
2776										
2777	108372	Leased Property								
2778		DPW	S		-	-	-	-	-	-
2779				B17	-	-	-	-	-	-

JUNE 2019 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	ACCT	DESCRIP	BUS	WCA	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	(600,446,648)	(538,892,854)	(61,553,794)	(320,002)	(61,873,797)
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				15,557,868	17,211,021	(1,653,153)	(167,708)	(1,820,861)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(290,856,691)	(271,364,168)	(19,492,523)	(523,067)	(20,015,591)
2946		CN				(131,913,030)	(122,763,425)	(9,149,605)	(1,424,755)	(10,574,360)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,203,083)	(943,492)	(259,592)	(96,875)	(356,466)
2949		CAGW				(136,634,298)	(107,152,453)	(29,481,846)	6,053,279	(23,428,567)
2950		CAGE				(35,968,923)	(35,968,923)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				(6,449)	(6,449)	-	-	-
2953		SG				(19,422,042)	(17,904,966)	(1,517,076)	(4,160,876)	(5,677,951)
2954		Less Capital Lease				-	-	-	-	-
2955		Total Provision For Amortization by Factor			B18	(600,446,648)	(538,892,854)	(61,553,794)	(320,002)	(61,873,797)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
TOTAL

Page 3.0 Total

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue	3.4 Ancillary Revenue
1 Operating Revenues:					
2 General Business Revenues	22,857,402	(6,463,995)	29,321,397	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	518,643	-	-	62,033	456,611
6 Total Operating Revenues	23,376,045	(6,463,995)	29,321,397	62,033	456,611
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	4,908,970	(1,357,439)	6,157,493	13,027	95,888
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	4,908,970	(1,357,439)	6,157,493	13,027	95,888
29					
30 Operating Rev For Return:	18,467,076	(5,106,556)	23,163,903	49,006	360,723
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	4.513%	-1.248%	5.661%	0.012%	0.088%
61 Estimated Price Change	(24,519,785)	6,780,264	(30,756,029)	(65,068)	(478,952)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	23,376,045	(6,463,995)	29,321,397	62,033	456,611
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	23,376,045	(6,463,995)	29,321,397	62,033	456,611
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	23,376,045	(6,463,995)	29,321,397	62,033	456,611
77					
78 Federal Income Taxes	4,908,970	(1,357,439)	6,157,493	13,027	95,888

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
RESTATING

Page 3.0 Restating

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue	3.4 Ancillary Revenue
1 Operating Revenues:					
2 General Business Revenues	22,857,402	(6,463,995)	29,321,397	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	(105,882)	-	-	(105,882)	-
6 Total Operating Revenues	22,751,520	(6,463,995)	29,321,397	(105,882)	-
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	4,777,819	(1,357,439)	6,157,493	(22,235)	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	4,777,819	(1,357,439)	6,157,493	(22,235)	-
29					
30 Operating Rev For Return:	17,973,701	(5,106,556)	23,163,903	(83,647)	-
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	4.392%	-1.248%	5.661%	-0.020%	0.000%
61 Estimated Price Change	(23,864,702)	6,780,264	(30,756,029)	111,063	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	22,751,520	(6,463,995)	29,321,397	(105,882)	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	22,751,520	(6,463,995)	29,321,397	(105,882)	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	22,751,520	(6,463,995)	29,321,397	(105,882)	-
77					
78 Federal Income Taxes	4,777,819	(1,357,439)	6,157,493	(22,235)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
PRO FORMA

	3.1	3.2	3.3	3.4
	Temperature	Revenue	Wheeling Revenue	Ancillary Revenue
	Total Normalized	Normalizing		
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	624,526	-	167,915	456,611
6 Total Operating Revenues	624,526	-	167,915	456,611
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	131,150	-	35,262	95,888
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	131,150	-	35,262	95,888
29				
30 Operating Rev For Return:	493,375	-	132,653	360,723
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	0.122%	0.000%	0.000%	0.033%
61 Estimated Price Change	(655,082)	-	-	(478,952)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	624,526	-	167,915	456,611
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	624,526	-	167,915	456,611
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	624,526	-	167,915	456,611
77				
78 Federal Income Taxes	131,150	-	35,262	95,888

**PacifiCorp
Washington General Rate Case - 2021
Temperature Normalization**

PAGE 3.1

	<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	(5,364,940)	WA	Situs	(5,364,940)	3.1.1
Commercial	442	RES	(928,264)	WA	Situs	(928,264)	3.1.1
Industrial ¹	442	RES	(170,791)	WA	Situs	(170,791)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(6,463,995)</u>			<u>(6,463,995)</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
Washington General Rate Case - 2021
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	\$137,110,175	\$7,854,475	\$144,964,649	\$11,458,415	(\$5,364,940)	\$6,093,475	\$151,058,124	\$0	\$0	\$151,058,124	\$0	\$0	\$151,058,124
Commercial	\$124,009,834	(\$3,156,766)	\$120,853,068	\$11,372,330	(\$928,264)	\$10,444,066	\$131,297,134	\$0	\$0	\$131,297,134	\$0	\$0	\$131,297,134
Industrial	\$46,327,303	(\$1,369,113)	\$44,958,190	\$5,405,307	\$0	\$5,405,307	\$50,363,496	\$0	\$0	\$50,363,496	\$0	\$0	\$50,363,496
Irrigation	\$14,276,013	\$254,605	\$14,530,618	\$1,015,991	(\$170,791)	\$845,200	\$15,375,818	\$0	\$0	\$15,375,818	\$0	\$0	\$15,375,818
Public St & Hwy	\$1,265,386	(\$22,709)	\$1,242,677	\$69,354	\$0	\$69,354	\$1,312,031	\$0	\$0	\$1,312,031	\$0	\$0	\$1,312,031
Total Washington	\$322,988,711	\$3,560,491	\$326,549,202	\$29,321,397	(\$6,463,995)	\$22,857,402	\$349,406,604	\$0	\$0	\$349,406,604	\$0	\$0	\$349,406,604
Source / Formula	305 Report		A + B	Ref Page 3.2	Customer Info. Services Table 3	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 \$169,669, BPA Residential Exchange Credits (\$13,999,321), and DSM revenues \$10,269,257.

² Adjustments back out Schedule 191 (System Benefits Charge) (\$12,165,430), PCAM Sch 97 \$11,400,267, Decoupling Sch 93 \$2,911,215, FTAA Sch 197 \$3,728,230, Out of Period -\$88,772, Tolerance -\$63,863, Alternative Revenue \$1,463,027, Deferred NPC -\$129,220, Revenue Accounting Adj \$22,388,035, Irrigation Demand -\$122,000 and Merger Credit \$4.

**PacifiCorp
Washington General Rate Case - 2021
Summary of kWh Adjustments**

KWhs			
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,608,219,052	(60,426,969)	1,547,792,083
Commercial	1,573,280,974	(13,671,621)	1,559,609,353
Industrial	749,630,726	136,255	749,766,981
Irrigation	167,243,151	(2,447,353)	164,795,798
Public St & Hwy	9,126,707	42,704	9,169,411
Total Washington	4,107,500,610	(76,366,984)	4,031,133,626
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -77,101,943 kWh, and Out of Period 718,779 and tolerance adjustment 16,180.

PacifiCorp
Washington General Rate Case - 2021
Summary of Revenue Adjustments

	Average Customers	Adjustment	Average Customers Actual	Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Irrigation														
02APSV0040	2,873	67	2,940	99,183,957	5,472,390	-1,117,006	-2,371,115	1,984,269	101,168,226	\$8,446,190	\$878,164	\$0	\$878,164	\$9,324,354
02APSV040X	2,290	-95	2,196	59,314,194	3,272,610	1,040,768	0	4,313,378	63,627,572	\$5,499,999	\$340,496	\$0	\$340,496	\$5,840,495
Subtotal	5,164	-28	5,136	158,498,151	8,745,000	-76,238	-2,371,115	6,297,647	164,795,798	\$13,946,189	\$1,218,660	\$0	\$1,218,660	\$15,164,849
AGA	0			0			0	0	0	\$210,969	\$0	\$0	\$0	\$210,969
Irrigation Demand Charge	0			0			0	0	0	\$122,000	-\$122,000	\$0	-\$122,000	\$0
Chehalis Deferral	0			0			0	0	0	\$6,121	-\$6,121	\$0	-\$6,121	\$0
Rev Adjustment	0			0			0	0	0	-\$1,087,001	\$1,087,001	\$0	\$1,087,001	\$0
Centralia Refund	0			0			0	0	0	\$459,274	-\$459,274	\$0	-\$459,274	\$0
Merger Credit	0			0			0	0	0	\$274	-\$274	\$0	-\$274	\$0
BPA Balancing Acct	0			0			0	0	0	-\$18,800	\$18,800	\$0	\$18,800	\$0
Tax	0			0			0	0	0	\$8,521	-\$8,521	\$0	-\$8,521	\$0
Alt Rate Program	0			0			0	0	0	-\$657,529	\$657,529	\$0	\$657,529	\$0
BPA Adjustment Fee	0			0			0	0	0	\$112,996	-\$112,996	\$0	-\$112,996	\$0
Unbilled Sales	0			8,745,000	-8,745,000		0	-8,745,000	0	\$1,173,000	-\$1,173,000	\$0	-\$1,173,000	\$0
Total	5,164	-28	5,136	167,243,151	0	-76,238	-2,371,115	-2,447,353	164,795,798	\$14,276,013	\$1,099,805	\$0	\$1,099,805	\$15,375,818
Public Street & Highway Lighting														
02COSL0052	14	0	14	141,214	3,830	-354	0	3,476	144,690	\$30,476	\$415	\$0	\$415	\$30,891
02CUSL053F	120	0	120	2,957,358	80,210	520	0	80,730	3,038,088	\$213,592	\$4,820	\$0	\$4,820	\$218,412
02CUSL053M	112	0	112	738,432	20,028	-413	0	19,615	758,047	\$53,026	\$1,050	\$0	\$1,050	\$54,077
02HPSV0051	220	24	244	3,588,894	97,339	33,056	0	130,395	3,719,289	\$792,437	\$21,803	\$0	\$21,803	\$814,240
02MVSU0057	35	-3	32	1,459,809	39,593	9,895	0	49,488	1,509,297	\$190,063	\$4,257	\$0	\$4,257	\$194,320
02CFR0012	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Sub Total	501	22	523	8,885,707	241,000	42,704	0	283,704	9,169,411	\$1,279,594	\$32,346	\$0	\$32,346	\$1,311,940
AGA	0			0			0	0	0	\$91	\$0	\$0	\$0	\$91
Chehalis Deferral	0			0			0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0			0			0	0	0	-\$57,714	\$57,714	\$0	\$57,714	\$0
Centralia Refund	0			0			0	0	0	\$23,415	-\$23,415	\$0	-\$23,415	\$0
Unbilled Sales	0			241,000	-241,000		0	-241,000	0	\$20,000	-\$20,000	\$0	-\$20,000	\$0
Total	501	22	523	9,126,707	0	42,704	0	42,704	9,169,411	\$1,265,386	\$46,645	\$0	\$46,645	\$1,312,031
Total	137,161	-291	136,870	4,107,500,610	0	734,959	-77,101,943	-76,366,984	4,031,133,626	\$22,988,711	\$26,417,893	\$0	\$26,417,893	\$49,406,604

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 191 (System Benefits Charge), Schedule 97 (PCAM), Schedule 93 (Decoupling) Schedule 197 (FTAA) Revenue Accounting Adjustments (Alter Rev, NPC, Irr KW, DSM, Blue Sky, Tax), Out-of-Period and Tolerance Adjustment.

PacifiCorp
Washington General Rate Case - 2021
Summary of Revenue Adjustments

3005

Booked Revenues	Unbilled Adjustment		BPA Adjustment		Total Remaining		Total Adj. Rev.		Total Prof Forma		Total Adj Rev.		Adjusted Revenue	
	Adjustment	Normalization	Adjustment	Temperature	Adj.	Rev.	Restating and Annualized	Adj.	Restating & Annualized	Adj.	Restating & Annualized	Adjustments	Revenue	
Irrigation														
02AFPSV0940	\$7,104,401	-\$469,794	\$808,348	-\$170,791	\$0	\$0,324,354	\$0	\$0,324,354	\$0	\$0,324,354	\$978,164	\$9,324,354	\$9,324,354	
02AFPSV040X	\$482,559	-\$122,103	\$340,496	\$0	\$0	\$5,840,495	\$0	\$5,840,495	\$0	\$5,840,495	\$340,496	\$5,840,495	\$5,840,495	
Subtotal	\$1,173,000	-\$591,897	\$808,348	-\$170,791	\$0	\$15,164,849	\$0	\$15,164,849	\$0	\$15,164,849	\$1,218,660	\$15,164,849	\$15,164,849	
AGA	\$0	\$0	\$0	\$0	\$0	\$210,989	\$0	\$210,989	\$0	\$210,989	\$0	\$210,989	\$210,989	
Irrigation Demand Charge	\$1,020,000	-\$1,020,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,020,000	\$0	\$0	
Delivered NPC	\$6,121	\$6,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,121	\$6,121	\$6,121	
Rev Adjustment	\$1,087,001	-\$1,087,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,087,001	\$1,087,001	\$1,087,001	
DSM	\$4,592,724	-\$4,592,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,592,724	\$0	\$0	
Blue Sky	\$274	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$274	\$274	\$274	
BPA Balancing Acct	\$19,800	\$0	\$19,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,800	\$19,800	\$19,800	
Income Tax Deferral	\$9,521	\$9,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,521	\$9,521	\$9,521	
Revenue Adjustment	\$67,200	-\$67,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,200	\$67,200	\$67,200	
BPA Adjustment Fee	\$112,986	-\$112,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$112,986	\$0	\$0	
Unbilled Rev.	\$1,173,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,173,000	\$0	\$0	
Total	\$14,276,013	-\$556,444	\$714,152	-\$170,791	\$0	\$15,375,818	\$0	\$15,375,818	\$0	\$15,375,818	\$1,099,605	\$15,375,818	\$15,375,818	
Public Street & Highway Lighting														
02COSL0652	\$30,476	-\$61	\$0	\$0	\$0	\$30,891	\$0	\$30,891	\$0	\$30,891	\$415	\$30,891	\$30,891	
02CULS053F	\$3,338	\$1,482	\$0	\$0	\$0	\$218,412	\$0	\$218,412	\$0	\$218,412	\$4,820	\$218,412	\$218,412	
02CULS053M	\$53,026	\$829	\$0	\$0	\$0	\$54,077	\$0	\$54,077	\$0	\$54,077	\$1,090	\$54,077	\$54,077	
02CULS053S	\$42,876	\$1,298	\$0	\$0	\$0	\$44,174	\$0	\$44,174	\$0	\$44,174	\$820	\$44,174	\$44,174	
02AFMS0057	\$180,683	\$2,071	\$0	\$0	\$0	\$184,320	\$0	\$184,320	\$0	\$184,320	\$4,257	\$184,320	\$184,320	
02CFR0012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total	\$1,279,654	\$12,246	\$0	\$0	\$0	\$1,311,940	\$0	\$1,311,940	\$0	\$1,311,940	\$32,346	\$1,311,940	\$1,311,940	
AGA	\$311	\$0	\$0	\$0	\$0	\$311	\$0	\$311	\$0	\$311	\$0	\$311	\$311	
Delivered NPC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	-\$57,714	\$57,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,714	\$0	\$0	
DSM	\$23,415	-\$23,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,415	\$0	\$0	
Unbilled Rev.	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,000	\$0	\$0	
Total	\$1,285,382,26	\$46,645	\$0	\$0	\$0	\$1,312,031	\$0	\$1,312,031	\$0	\$1,312,031	\$46,645	\$1,312,031	\$1,312,031	
Washington Total	\$322,989,711	\$18,982,696	\$13,959,321	-\$5,463,995	\$26,417,893	\$349,406,604	\$0	\$349,406,604	\$0	\$349,406,604	\$26,417,893	\$349,406,604	\$349,406,604	

1 Adjustments back out Schedule 191 (System Benefits Charge) -\$12,185,430, PCAM Sch 87 \$11,400,267, Decoupling Sch 93 \$2,511,215, FTAA Sch 197 \$3,726,230, Out of Period -\$88,772, Tolerance -\$63,883.
 2 Alternative Revenue \$1,483,027, Deferred NPC -\$128,250, Revenue Accounting Adj \$22,388,035, Irrigation Demand -\$122,000, DSM -\$102,892,257, Blue Sky -\$169,669 and Merger Credit \$4.
 * No rate change

**PacifiCorp
Washington General Rate Case - 2021
Revenue Normalization**

	<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	11,458,415	WA	Situs	11,458,415	3.1.1
Commercial	442	RES	11,372,330	WA	Situs	11,372,330	3.1.1
Industrial ¹	442	RES	6,421,298	WA	Situs	6,421,298	3.1.1
Public Street & Highway	444	RES	69,354	WA	Situs	69,354	3.1.1
			<u>29,321,397</u>			<u>29,321,397</u>	

¹ Includes 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 2019 are normalized by removing Schedule 191 (System Benefits Charge) (\$12,165,430), PCAM Sch 97 \$11,400,267, Decoupling Sch 93 \$2,911,215, FTAA Sch 197 \$3,728,230, Out of Period (\$88,772), Tolerance (\$63,863), Alternative Revenue \$1,463,027, Deferred NPC (\$129,220), Revenue Accounting Adjustment \$22,388,035, Irrigation Demand (\$122,000) and Merger Credit \$4.

**PacifiCorp
Washington General Rate Case - 2021
Wheeling Revenue**

	<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 Revenues:							
Other Electric Revenues	456	RES	(2,200,553)	WRG	4.812%	(105,882)	3.3.1
Other Electric Revenues	456	PRO	3,489,778	WRG	4.812%	167,915	3.3.1
			<u>1,289,225</u>			<u>62,033</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2019			115,311,933				3.3.1
Total Adjustments			<u>1,289,225</u>				Above
Adjusted Wheeling Revenues 12 ME December 2020			<u>116,601,158</u>				3.3.1

Description of Adjustment:

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

PacifiCorp
Washington General Rate Case - 2021
Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(1,368)
Avangrid Renewables, LLC	(6,077,922)
Avista Corporation	(20,985)
BASIN ELECTRIC POWER COOPERATIVE	(1,873,667)
BLACK HILLS POWER & LIGHT COMPANY	(3,860,257)
BONNEVILLE POWER ADMINISTRATION	(16,667,343)
BONNEVILLE POWER ADMINISTRATION	(4,472,439)
Brookfield Energy Marketing L.P.	(89,212)
Calpine Energy Solutions, LLC	(1,222,740)
City of Anaheim	(1,205)
City of Roseville	(1,629,586)
Clatskanie PUD	(1,040,170)
Colorado Electric Utility Co.	(5,322)
Constellation NewEnergy, Inc.	(37,423)
CONSTELLATION POWER SOURCE, INC.	(1,526,735)
DESERET GENERATION & TRANS. CO-OP.	(4,584,913)
Eagle Energy Partners I LP	(5,897)
Eugene Water & Electric Board	(571,516)
Evergreen BioPower	(379,381)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(1,108,637)
Intermountain Renewable(Cyrq Enrgy)	(411,124)
Los Angeles Dept. of Water & Power	(1,238,409)
Macquarie Energy LLC	(390,017)
MAG Energy Solutions Inc.	(105,986)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(5,425,643)
Municipal Energy Agency of Nebraska	(7,211)
Navajo Tribal Utility Authority	(68,814)
NextEra Energy Resources, LLC	(3,276,886)
NV Energy	(402,587)
PACIFIC GAS & ELECTRIC COMPANY	(154,526)
PORTLAND GENERAL ELECTRIC COMPANY	(301,115)
POWEREX	(20,409,950)
PUBLIC SERVICE COMPANY OF COLORADO	(25)
RAINBOW ENERGY MARKETING CORPORATIO	(180,670)
Sacramento Municipal Utility Dist	(654,849)
Salt River Project	(866,003)
SeaWest Windpower, Inc.	(67,585)
Shell Energy NA (Coral Power)	(2,770,900)
SIERRA PACIFIC POWER COMPANY	(36,159)
Simplot Phosphates, LLC	(3,887)
So. Cal Public Power Authority	(24,972)
Southern California Edison Company	(3,708,795)
State of South Dakota	(137,863)
Tenaska Power Services Company	(360,788)
The Energy Authority	(54,939)
TRANSALTA ENERGY MARKETING CORP.	(339,277)
TRI-STATE GEN. & TRANS. ASSOCIATION	(582,649)
U.S. Bureau of Reclamation	(59,859)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(18,724,538)
UTAH MUNICIPAL POWER AGENCY	(3,287,302)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(24,497)
WESTERN AREA POWER ADMIN. - UT	(3,234,598)
WESTERN AREA POWER ADMINISTRATION	(112,915)
Enel Cove Fort LLC	(119,620)
Cowlitz Revenue	(181,067)
Accruals and Adjustments	(2,118,921)

Total (115,311,933)
Ref 3.3

Type		
RES	Remove refunds and other out of period adjustments	2,437,814
RES	Annualize EWEB 25MW PTP	(652,832)
RES	Annualize Navajo Tribal Utility Authority	(13,854)
RES	Clatskanie Reduction of Reservation	429,424
RES	BPA Idaho Falls	-
PRO	Obsidian Renewables 50MW PTP	(2,070,535)
PRO	Obsidian Renewables 10MW PTP	(414,107)
PRO	Forecasted Price/Volume Increase	(1,005,136)

Test Period Incremental Adjustments (1,289,225)
Ref 3.3

Accum Test Period Totals (116,601,158)
Ref 3.3

**PacifiCorp
Washington General Rate Case - 2021
Ancillary Revenue**

PAGE 3.4

	<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:							
Ancillary Contract Renewal	456	PRO	2,116,174	CAGW	21.577%	456,611	3.4.1
Ancillary Contract Renewal	456	PRO	(850,081)	CAGE	0.000%	-	3.4.1
			<u>1,266,093</u>			<u>456,611</u>	

Description of Adjustment:

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

PacifiCorp
Washington General Rate Case - December 2021
Ancillary Services Revenue

Description	12 Months Ended	12 Months	Incremental	FERC Acct	Factor
	June 2019	Ending	Change		
		December 2021			
SCL Stateline Demand & Energy	9,234,829	11,351,003	2,116,174	456	CAGW
BPA Foote Creek 4 Ancillary Service	742,694	-	(742,694)	456	CAGE
BPA Foote Creek 1 Ancillary Service	63,322	-	(63,322)	456	CAGE
EWEB Foote Creek 1 O&M	203,552	-	(203,552)	456	CAGE
EWEB Facilities Credit	(202,709)	-	202,709	456	CAGE
EWEB Facilities Charge	43,223	-	(43,223)	456	CAGE
	10,084,911	11,351,003	1,266,093		
			Ref. 3.4		

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

Page 4.0 Total

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Insurance Expense	Advertising	Memberships & Subscriptions
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(252,204)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(427,912)	-	-	-	-	-
6 Total Operating Revenues	(680,116)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	252,912	-	31,039	221,873	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	162,288	-	19,917	142,371	-	-
12 Other Power Supply	294,554	(403)	19,282	137,832	40,092	-
13 Transmission	(211,865)	-	14,769	105,570	(332,204)	-
14 Distribution	579,267	-	50,265	359,308	169,938	-
15 Customer Accounting	1,108,767	(304)	18,267	130,574	-	-
16 Customer Service & Info	31,872	13,146	3,544	25,330	-	(10,147)
17 Sales	-	-	-	-	-	-
18 Administrative & General	364,523	(3,459)	20,868	149,170	(423,797)	(2,854)
19 Total O&M Expenses	2,582,317	8,979	177,950	1,272,028	(545,971)	(13,001)
20 Depreciation	(485,149)	(485,149)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(640,598)	44,314	(37,369)	(267,126)	114,654	2,730
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	1,975	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	265,149	265,149	-	-	-	-
28 Total Operating Expenses:	1,723,695	(166,706)	140,580	1,004,902	(431,317)	(10,271)
29						
30 Operating Rev For Return:	(2,403,810)	166,706	(140,580)	(1,004,902)	431,317	10,271
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	(20,744)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(20,744)	-	-	-	-	-
56						
57 Total Rate Base:	(20,744)	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.587%	0.041%	-0.034%	-0.246%	0.105%	0.003%
61 Estimated Price Change	3,189,556	(221,345)	186,657	1,334,266	(572,684)	(13,637)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,042,434)	211,021	(177,950)	(1,272,028)	545,971	13,001
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(133,728)	-	-	-	-	-
71 Schedule "M" Deductions	(125,696)	-	-	-	-	-
72 Income Before Tax	(3,050,467)	211,021	(177,950)	(1,272,028)	545,971	13,001
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,050,467)	211,021	(177,950)	(1,272,028)	545,971	13,001
77						
78 Federal Income Taxes	(640,598)	44,314	(37,369)	(267,126)	114,654	2,730

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

Page 4.0.1 Total

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	(252,204)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	(427,912)	-	-	-	-
6 Total Operating Revenues	-	-	(427,912)	(252,204)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	97,752	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	(245)	-	-	-	-	-
15 Customer Accounting	62,259	20,238	877,734	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(78,807)	-	-	438,379	101,626	147,521
19 Total O&M Expenses	62,259	38,938	877,734	-	438,379	101,626	147,521
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(13,074)	(8,177)	(274,186)	(52,963)	(93,747)	(21,341)	(30,979)
24 State	-	-	-	-	1,975	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	49,185	30,761	603,548	(52,963)	346,607	80,284	116,542
29							
30 Operating Rev For Return:	(49,185)	(30,761)	(1,031,460)	(199,241)	(346,607)	(80,284)	(116,542)
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	-	-	-	-	(20,744)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(20,744)	-	-
56							
57 Total Rate Base:	-	-	-	-	(20,744)	-	-
58							
59							
60 Estimated ROE impact	-0.012%	-0.008%	-0.252%	-0.049%	-0.084%	-0.020%	-0.028%
61 Estimated Price Change	65,305	40,843	1,369,528	264,544	458,091	106,598	154,739
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(62,259)	(38,938)	(1,305,646)	(252,204)	(438,379)	(101,626)	(147,521)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(133,728)	-	-
71 Schedule "M" Deductions	-	-	-	-	(125,696)	-	-
72 Income Before Tax	(62,259)	(38,938)	(1,305,646)	(252,204)	(446,412)	(101,626)	(147,521)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(62,259)	(38,938)	(1,305,646)	(252,204)	(446,412)	(101,626)	(147,521)
77							
78 Federal Income Taxes	(13,074)	(8,177)	(274,186)	(52,963)	(93,747)	(21,341)	(30,979)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
RESTATING

Page 4.0 Restating

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Insurance Expense	Advertising	Memberships & Subscriptions
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(252,204)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(252,204)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	31,039	-	31,039	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	19,917	-	19,917	-	-	-
12 Other Power Supply	156,722	(403)	19,282	40,092	-	-
13 Transmission	(317,435)	-	14,769	(332,204)	-	-
14 Distribution	219,958	-	50,265	169,938	-	-
15 Customer Accounting	100,459	(304)	18,267	-	-	-
16 Customer Service & Info	6,542	13,146	3,544	-	(10,147)	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(11,104)	(3,459)	20,868	(536,814)	(2,854)	15,875
19 Total O&M Expenses	206,099	8,979	177,950	(658,987)	(13,001)	15,875
20 Depreciation	(485,149)	(485,149)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(51,731)	44,314	(37,369)	138,387	2,730	(3,334)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	1,975	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	265,149	265,149	-	-	-	-
28 Total Operating Expenses:	(63,656)	(166,706)	140,580	(520,600)	(10,271)	12,542
29						
30 Operating Rev For Return:	(188,548)	166,706	(140,580)	520,600	10,271	(12,542)
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	(20,744)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(20,744)	-	-	-	-	-
56						
57 Total Rate Base:	(20,744)	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.046%	0.041%	-0.034%	0.000%	0.127%	0.003%
61 Estimated Price Change	248,226	(221,345)	186,657	-	(691,230)	(13,637)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(238,304)	211,021	(177,950)	658,987	13,001	(15,875)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(133,728)	-	-	-	-	-
71 Schedule "M" Deductions	(125,696)	-	-	-	-	-
72 Income Before Tax	(246,336)	211,021	(177,950)	658,987	13,001	(15,875)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(246,336)	211,021	(177,950)	658,987	13,001	(15,875)
77						
78 Federal Income Taxes	(51,731)	44,314	(37,369)	138,387	2,730	(3,334)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
RESTATING

Page 4.0.1 Restating

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	(252,204)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	(252,204)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	97,752	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	(245)	-	-	-	-	-
15 Customer Accounting	62,259	20,238	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(78,807)	-	-	438,379	101,626	34,081
19 Total O&M Expenses	62,259	38,938	-	-	438,379	101,626	34,081
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(13,074)	(8,177)	-	(52,963)	(93,747)	(21,341)	(7,157)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	1,975	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	49,185	30,761	-	(52,963)	346,607	80,284	26,924
29							
30 Operating Rev For Return:	(49,185)	(30,761)	-	(199,241)	(346,607)	(80,284)	(26,924)
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	-	-	-	-	(20,744)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(20,744)	-	-
56							
57 Total Rate Base:	-	-	-	-	(20,744)	-	-
58							
59							
60 Estimated ROE impact	-0.012%	-0.008%	0.000%	-0.049%	-0.084%	-0.020%	-0.007%
61 Estimated Price Change	65,305	40,843	-	264,544	458,091	106,598	35,749
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(62,259)	(38,938)	-	(252,204)	(438,379)	(101,626)	(34,081)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(133,728)	-	-
71 Schedule "M" Deductions	-	-	-	-	(125,696)	-	-
72 Income Before Tax	(62,259)	(38,938)	-	(252,204)	(446,412)	(101,626)	(34,081)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(62,259)	(38,938)	-	(252,204)	(446,412)	(101,626)	(34,081)
77							
78 Federal Income Taxes	(13,074)	(8,177)	-	(52,963)	(93,747)	(21,341)	(7,157)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

Page 4.0 Pro Forma

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Insurance Expense	Advertising	Memberships & Subscriptions
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(427,912)	-	-	-	-	-
6 Total Operating Revenues	(427,912)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	221,873	-	221,873	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	142,371	-	142,371	-	-	-
12 Other Power Supply	137,832	-	137,832	-	-	-
13 Transmission	105,570	-	105,570	-	-	-
14 Distribution	359,308	-	359,308	-	-	-
15 Customer Accounting	1,008,307	-	130,574	-	-	-
16 Customer Service & Info	25,330	-	25,330	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	375,626	-	149,170	113,016	-	-
19 Total O&M Expenses	2,376,218	-	1,272,028	113,016	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(588,867)	-	(267,126)	(23,733)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,787,351	-	1,004,902	89,283	-	-
29						
30 Operating Rev For Return:	(2,215,263)	-	(1,004,902)	(89,283)	-	-
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	-0.548%	0.000%	0.000%	-0.249%	-0.022%	0.000%
61 Estimated Price Change	2,941,330	-	-	1,334,266	118,546	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,804,130)	-	(1,272,028)	(113,016)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,804,130)	-	(1,272,028)	(113,016)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,804,130)	-	(1,272,028)	(113,016)	-	-
77						
78 Federal Income Taxes	(588,867)	-	(267,126)	(23,733)	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Payment Fees and Bill Credits	Remove Non-Recurring Entries	Environmental Remediation	Credit Facility Fee Adjustment	Amortization of Pension Settlement Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	(427,912)	-	-	-	-
6 Total Operating Revenues	-	-	(427,912)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	877,734	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	113,440
19 Total O&M Expenses	-	-	877,734	-	-	-	113,440
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(274,186)	-	-	-	(23,822)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	603,548	-	-	-	89,617
29							
30 Operating Rev For Return:	-	-	(1,031,460)	-	-	-	(89,617)
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%	-0.255%	0.000%	0.000%	0.000%	-0.022%
61 Estimated Price Change	-	-	1,369,528	-	-	-	118,990
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(1,305,646)	-	-	-	(113,440)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(1,305,646)	-	-	-	(113,440)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(1,305,646)	-	-	-	(113,440)
77							
78 Federal Income Taxes	-	-	(274,186)	-	-	-	(23,822)

PacifiCorp
Washington General Rate Case - 2021
Miscellaneous General Expense & Revenue

PAGE 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 Revenue:							
Gain on Property Sales	421	RES	(613,406)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(105,668)	UT	Situs	-	
Gain on Property Sales	421	RES	(62)	WA	Situs	(62)	
Gain on Property Sales	421	RES	3,965,281	SO	6.702%	265,744	
Loss on Property Sales	421	RES	7,672	CAGE	0.000%	-	
Loss on Property Sales	421	RES	196	WY-ALL	Situs	-	
Loss on Property Sales	421	RES	81	OR	Situs	-	
Loss on Property Sales	421	RES	(7,949)	SO	6.702%	(533)	
			<u>3,246,145</u>			<u>265,149</u>	4.1.1
Adjustment to Expense:							
Steam Depreciation Expense	403SP	RES	(2,248,434)	CAGW	21.577%	(485,149)	
Amortization of Unrecovered Plant	407	RES	2,248,434	OR	Situs	-	
Other Expenses	557	RES	(5,165)	SG	7.811%	(403)	
Customer Records	903	RES	(4,389)	CN	6.936%	(304)	
Customer Records	903	RES	(22,179)	OR	Situs	-	
Informational Advertising	909	RES	(2,290)	CA	Situs	-	
Informational Advertising	909	RES	(33,143)	CN	6.936%	(2,299)	
Informational Advertising	909	RES	10,877	ID	Situs	-	
Informational Advertising	909	RES	35,790	OR	Situs	-	
Informational Advertising	909	RES	(1,795)	UT	Situs	-	
Informational Advertising	909	RES	15,444	WA	Situs	15,444	
Informational Advertising	909	RES	(1,062)	WY-ALL	Situs	-	
Administrative & General Salaries	920	RES	(1,916)	SO	6.702%	(128)	
Office Supplies and Expense	921	RES	(41,446)	SO	6.702%	(2,778)	
Outside Services	923	RES	(14,920)	SO	6.702%	(1,000)	
Regulatory Commission Expense	928	RES	(10,940)	WY-ALL	Situs	-	
Regulatory Commission Expense	928	RES	(8,037)	OR	Situs	-	
Regulatory Commission Expense	928	RES	(9,536)	UT	Situs	-	
Regulatory Commission Expense	928	RES	(268)	WA	Situs	(268)	
Regulatory Commission Expense	928	RES	28,780	SO	6.702%	1,929	
Duplicate Charges	929	RES	(18,115)	SO	6.702%	(1,214)	
Advertising	930	RES	531	UT	Situs	-	
			<u>(83,778)</u>			<u>(476,170)</u>	4.1.1

Description of Adjustment:

This restating adjustment removes certain miscellaneous expenses that should have been charged below-the-line to non-regulated expenses. It also reallocates certain items such as gains and losses on property sales and regulatory commission expense to reflect the appropriate allocation among the Company's jurisdictions.

**PacifiCorp
Washington General Rate Case - 2021
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	(613,406)	
Gain on Property Sales	421	UT	(105,668)	
Gain on Property Sales	421	WA	(62)	
Gain on Property Sales	421	SO	3,965,281	
Loss on Property Sales	421	CAGE	7,672	
Loss on Property Sales	421	WYP	196	
Loss on Property Sales	421	OR	81	
Loss on Property Sales	421	SO	(7,949)	
			<u>3,246,145</u>	Ref 4.1
Depreciation Allocation Correction				
System allocated give-back	403SP	CAGW	(2,248,434)	
Situs allocated give-back	407	OR	<u>2,248,434</u>	
			-	
Non Regulated Flights				
Other Expenses	557	SG	(5,165)	
Informational Advertising	909	CN	(1,713)	
Admin & General	920	SO	(1,916)	
Office Supplies and Expenses	921	SO	<u>(24,820)</u>	
			<u>(33,613)</u>	
Informational & Instructional Advertising				
Blue Sky	909	CN	4,893	
Blue Sky	909	OR	31,489	
Blue Sky	903	CN	(4,389)	
Blue Sky	903	OR	(22,179)	
Blue Sky	929	SO	(18,115)	
DSM	909	CN	(3,848)	
Sponsorships	909	OR	(1,298)	
Sponsorships	909	UT	(4,673)	
Sponsorships	909	ID	(500)	
Campaign	909	UT	(531)	
Campaign	930	UT	531	
Remove system allocation	909	CN	(32,476)	
Remove system allocation	909	OR	(2,057)	
Remove system allocation	909	WA	(367)	
Remove system allocation	909	CA	(2,619)	
Remove system allocation	909	UT	(10,433)	
Remove system allocation	909	WY	(1,508)	
Add situs allocation	909	ID	11,377	
Add situs allocation	909	UT	13,841	
Add situs allocation	909	WY	446	
Add situs allocation	909	WA	15,811	
Add situs allocation	909	CA	329	
Add situs allocation	909	OR	7,655	
			<u>(18,619)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	<u>(16,626)</u>	
			<u>(16,626)</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	<u>(14,920)</u>	
			<u>(14,920)</u>	
FERC 928 - Regulatory Commission Expense				
Remove situs allocation	928	WY	(10,940)	
Remove situs allocation	928	OR	(8,037)	
Remove situs allocation	928	UT	(9,536)	
Remove situs allocation	928	WA	(268)	
Add system allocation	928	SO	28,780	
			-	
Total Expense			<u><u>(83,778)</u></u>	Ref 4.1

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase - Annualizing

	<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	363,109	CAGE	0.000%	-	
Steam Operations	500	RES	7	CAGW	21.577%	2	
Steam Operations	500	RES	13,026	JBG	21.577%	2,811	
Steam Operations	500	RES	1,958	SG	7.811%	153	
Fuel Related-Non NPC	501	RES	688	CAEE	0.000%	-	
Hydro Operations	535	RES	43,144	CAGE	0.000%	-	
Hydro Operations	535	RES	73,972	CAGW	21.577%	15,961	
Other Operations	549	RES	273	OR	Situs	-	
Other Power Supply Expenses	557	RES	3,665	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	186,038	SG	7.811%	14,532	
Other Power Supply Expenses	557	RES	331	ID	Situs	-	
Transmission Operations	560	RES	27,953	CAGE	0.000%	-	
Transmission Operations	560	RES	4,300	CAGW	21.577%	928	
Transmission Operations	560	RES	334	JBG	21.577%	72	
Transmission Operations	560	RES	88,882	SG	7.811%	6,943	
Distribution Operations	580	RES	139,622	SNPD	6.441%	8,993	
Distribution Operations	580	RES	146,877	WA	Situs	10,267	
Administrative & General	920	RES	297,230	SO	6.702%	19,920	
Administrative & General	920	RES	2,734	WA	Situs	22	
Steam Maintenance	512	RES	207,742	CAGE	0.000%	-	
Steam Maintenance	512	RES	130,108	JBG	21.577%	28,074	
Hydro Maintenance	545	RES	4,497	CAGE	0.000%	-	
Hydro Maintenance	545	RES	18,333	CAGW	21.577%	3,956	
Other Operations	548	RES	38,734	CAGE	0.000%	-	
Other Operations	548	RES	13,844	CAGW	21.577%	2,987	
Other Operations	548	RES	10,046	SG	7.811%	785	
Other Maintenance	553	RES	13,046	CAGE	0.000%	-	
Other Maintenance	553	RES	4,535	CAGW	21.577%	979	
Transmission Maintenance	571	RES	45,834	CAGE	0.000%	-	
Transmission Maintenance	571	RES	21,953	CAGW	21.577%	4,737	
Transmission Maintenance	571	RES	25,375	SG	7.811%	1,982	
Transmission Maintenance	571	RES	497	JBG	21.577%	107	
Distribution Maintenance	593	RES	45,002	SNPD	6.441%	2,899	
Distribution Maintenance	593	RES	508,013	WA	Situs	28,107	
Customer Accounts	903	RES	188,770	CN	6.936%	13,093	
Customer Accounts	903	RES	107,553	WA	Situs	5,173	
Customer Services	908	RES	21,127	CN	6.936%	1,465	
Customer Services	908	RES	377	OTHER	0.000%	-	
Customer Services	908	RES	35,701	WA	Situs	2,078	
Administrative & General	935	RES	13,814	SO	6.702%	926	
Administrative & General	935	RES	117	WA	Situs	0	
			<u>2,849,162</u>			<u>177,950</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2019 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase - Pro Forma

	<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	2,595,590	CAGE	0.000%	-	
Steam Operations	500	PRO	52	CAGW	21.577%	11	
Steam Operations	500	PRO	93,115	JBG	21.577%	20,092	
Steam Operations	500	PRO	13,993	SG	7.811%	1,093	
Fuel Realted-Non NPC	501	PRO	4,917	CAEE	0.000%	-	
Hydro Operations	535	PRO	308,403	CAGE	0.000%	-	
Hydro Operations	535	PRO	528,772	CAGW	21.577%	114,094	
Other Operations	549	PRO	1,950	OR	Situs	-	
Other Power Supply Expenses	557	PRO	26,201	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	1,329,843	SG	7.811%	103,875	
Other Power Supply Expenses	557	PRO	2,366	ID	Situs	-	
Transmission Operations	560	PRO	199,814	CAGE	0.000%	-	
Transmission Operations	560	PRO	30,737	CAGW	21.577%	6,632	
Transmission Operations	560	PRO	2,386	JBG	21.577%	515	
Transmission Operations	560	PRO	635,350	SG	7.811%	49,628	
Distribution Operations	580	PRO	998,052	SNPD	6.441%	64,284	
Distribution Operations	580	PRO	1,049,910	WA	Situs	73,392	
Steam Maintenance	512	PRO	1,484,989	CAGE	0.000%	-	
Steam Maintenance	512	PRO	930,045	JBG	21.577%	200,678	
Hydro Maintenance	545	PRO	32,147	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	131,048	CAGW	21.577%	28,277	
Other Operations	548	PRO	276,883	CAGE	0.000%	-	
Other Operations	548	PRO	98,959	CAGW	21.577%	21,353	
Other Operations	548	PRO	71,809	SG	7.811%	5,609	
Other Maintenance	553	PRO	93,258	CAGE	0.000%	-	
Other Maintenance	553	PRO	32,420	CAGW	21.577%	6,995	
Transmission Maintenance	571	PRO	327,635	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	156,928	CAGW	21.577%	33,861	
Transmission Maintenance	571	PRO	181,384	SG	7.811%	14,168	
Transmission Maintenance	571	PRO	3,552	JBG	21.577%	766	
Distribution Maintenance	593	PRO	321,688	SNPD	6.441%	20,720	
Distribution Maintenance	593	PRO	3,631,393	WA	Situs	200,913	
Customer Accounts	903	PRO	1,349,369	CN	6.936%	93,593	
Customer Accounts	903	PRO	768,814	WA	Situs	36,980	
Customer Services	908	PRO	151,024	CN	6.936%	10,475	
Customer Services	908	PRO	2,692	OTHER	0.000%	-	
Customer Services	908	PRO	255,198	WA	Situs	14,855	
Administrative & General	920	PRO	2,124,673	SO	6.702%	142,391	
Administrative & General	920	PRO	19,542	WA	Situs	160	
Administrative & General	935	PRO	98,745	SO	6.702%	6,618	
Administrative & General	935	PRO	834	WA	Situs	1	
			<u>20,366,479</u>			<u>1,272,028</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 December 2021 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase

The unadjusted and restated (12 months ended June 2019) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2019 total labor related expenses are identified on page 4.3.2.
2. Actual June 2019 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 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall 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 4.3.7.
5. SERP related expenses are removed from the base period period through the restating adjustment portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase

Account	Description	12 Months Ended June 2019	Restatement		Adjustment	Pro Forma		Ref.
			12 Months Ended June 2019	12 Months Ending December 2021		Adjustment	Adjustment	
5001XX	Regular Ordinary Time	425,912,106	431,660,266	464,063,773	5,748,161	32,403,507		
5002XX	Overtime	67,524,548	68,435,867	73,573,153	911,319	5,137,286		
5003XX	Premium Pay	9,829,148	9,961,804	10,709,608	132,655	747,804		
	Subtotal for Escalation	503,265,801	510,057,937	548,346,533	6,792,136	38,288,596		4.3.3_4
500410	Annual Incentive Plan	25,306,247	25,306,247	27,573,089	-	2,266,842		
580XXX	Payroll Tax Expense	37,611,173	38,095,899	40,989,909	484,727	2,894,010		4.3.7
580700	Payroll Tax Expense-Unemployment	2,863,447	2,863,447	2,863,447	-	-		
	Total Payroll Taxes	40,474,620	40,959,347	43,853,357	484,727	2,894,010		
501115	SERP Plan	2,949,199	-	-	(2,949,199)	-		
50112X	Medical	56,328,447	56,328,447	56,328,447	-	-		
5011XX	Pension	14,800,484	14,800,484	(376,634)	-	(15,177,118)		4.3.6
501102	Pension Administration	617,175	617,175	617,175	-	-		4.3.6
50115X	Post Retirement	(9,828,690)	(9,828,690)	(7,582,051)	-	2,246,639		4.3.6
501160	Post Employment	6,680,732	6,680,732	7,096,918	-	416,186		4.3.6
5012XX	401(k)	37,766,926	37,766,926	37,766,926	-	-		
xxxxx	All Other Labor and Benefit Items	23,980,578	23,980,578	23,980,578	-	-		
	Other Labor	133,294,851	130,345,652	117,831,360	(2,949,199)	(12,514,292)		
	Total Labor	702,341,520	706,669,183	737,604,339	4,327,663	30,935,156		4.3.8
	Non-Utility and Capitalized Labor	239,947,739	241,426,241	251,994,918	1,478,501	10,568,677		4.3.8
	Total Utility Labor	462,393,780	465,242,942	485,609,421	2,849,162	20,366,479		4.3.8

**PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay June 2019 - Actual	503,265,801	4.3.2
Regular Time/Overtime/Premium Pay June 2019 - Annualized	510,057,937	4.3.2
% Increase-Annualized	1.35%	
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	548,346,533	4.3.2
% Increase-Pro Forma	7.51%	
% Increase-Total	8.96%	

Base Period: 12 Mo. Ended June 2019
Pro Forma Period: 12 Mo. Ending December 2021

PacifiCorp
Washington General Rate Case - 2021
General Wage Increase Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Labor (12 Months Ended June 2019)

Acct	Account Desc.	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
500XX	Reg/Ordinary Time	35,130	37,141	32,697	37,128	35,978	33,811	37,941	34,185	34,420	35,938	38,092	33,452	425,912
500XX	Overtime	5,657	6,220	6,447	5,463	6,045	5,001	4,783	5,322	7,119	5,046	5,855	4,567	67,525
500XX	Premium Pay	812	1,099	859	855	645	709	516	822	750	1,004	919	839	9,829
Grand Total		41,599	44,460	40,003	43,446	42,668	39,521	43,240	40,329	42,288	41,987	44,866	38,859	503,266

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

Labor (12 Months Ended June 2019)

Group Code	Labor Group	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
2	Officer/Exempt	15,280	16,356	14,102	16,324	16,377	14,534	16,574	15,349	16,052	15,437	17,432	14,555	188,371
3	BEW 125	3,212	3,350	2,970	3,312	3,207	3,162	3,432	3,207	3,329	3,240	3,328	2,965	38,714
4	BEW 659	4,251	4,132	4,131	3,830	3,760	3,690	4,070	4,024	4,526	3,483	3,838	3,334	47,068
5	UWUA 197	167	180	227	177	198	263	176	165	265	160	179	182	2,317
8	UWUA 127	4,076	4,331	3,974	4,148	4,645	4,087	4,380	3,763	4,112	4,345	4,848	3,951	50,662
9	BEW 57 WY	52	71	66	72	70	64	71	60	61	75	68	59	789
11	BEW 57 PD	8,795	10,084	9,107	9,259	8,576	8,352	8,823	8,456	8,191	9,635	9,448	8,671	107,397
12	BEW 57 PS	3,647	3,760	3,491	4,117	3,711	3,401	3,524	3,368	3,762	3,548	3,565	3,203	43,098
13	PCCC Non-Exempt	675	703	645	735	671	660	705	548	593	610	599	548	7,736
15	BEW 57 CT	314	334	285	348	341	294	320	287	320	350	287	299	3,807
16	Local 77	125	117	123	123	124	115	113	113	106	122	114	125	1,409
18	Non-Exempt	1,005	1,040	881	1,007	989	898	1,037	946	997	963	1,128	988	11,898
Grand Total		41,598,584	44,459,652	40,003,114	43,446,009	42,668,432	39,521,308	43,239,857	40,329,075	42,288,226	41,986,914	44,865,801	38,858,830	503,266

Restatement Increase

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

Annualized Labor June 2019

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, 2018 is shown as effective on January 1, 2019.

Group Code	Labor Group	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
2	Officer/Exempt	15,685	16,789	14,476	16,756	16,811	14,919	16,574	15,349	16,052	15,437	17,432	14,555	190,635
3	BEW 125	3,292	3,434	3,045	3,291	3,287	3,241	3,432	3,207	3,329	3,240	3,328	2,965	39,194
4	BEW 659	4,358	4,235	4,234	3,926	3,854	3,782	4,172	4,124	4,840	3,570	3,838	3,334	48,066
5	UWUA 197	171	184	232	181	203	270	180	170	272	183	183	182	2,371
8	UWUA 127	4,178	4,440	4,074	4,148	4,645	4,087	4,380	3,763	4,112	4,345	4,848	3,951	50,971
9	BEW 57 WY	52	71	66	72	70	64	71	60	61	75	68	59	789
11	BEW 57 PD	9,015	10,336	9,334	9,490	8,790	8,561	9,044	8,456	8,191	9,635	9,448	8,671	108,972
12	BEW 57 PS	3,738	3,854	3,579	4,220	3,804	3,486	3,613	3,368	3,762	3,548	3,565	3,203	43,739
13	PCCC Non-Exempt	687	715	657	748	663	672	705	548	593	610	599	548	7,807
15	BEW 57 CT	322	342	292	357	350	302	349	287	294	320	320	299	3,863
16	Local 77	128	120	126	126	127	118	120	113	106	122	114	125	1,427
18	Non-Exempt	1,026	1,063	900	1,028	1,011	918	1,037	946	997	963	1,128	988	12,023
Grand Total		42,651	45,585	41,014	44,442	43,653	40,419	43,666	40,434	42,408	42,078	44,870	38,859	510,568

Ref. 4.3.2

Base Period: 12 Mo. Ended June 2019
Pro Forma Period: 12 Mo. Ending December 2021

REDACTED

PacificCorp
Washington General Rate Case - 2021
General Wage Increase Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Pro Forma Increase to December 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, 2019 is shown as effective on January 1, 2020.

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

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

Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun 2021	Jul 2021	Aug-21	Sep-21	Oct 2021	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
Grand Total														548,347

Ref. 4.3.2

REDACTED
Page 4.3.5

**PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase**

Account	Description	A	B	C	D	D - A	Ref
		Actual June 2019 Net of Joint Venture	Actual June 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
Pension Line Items							
5011XX	Pensions	14,800,484	14,917,273	(379,606)	(376,634)	(15,177,118)	4.3.2
5011XX	Pension Administration	617,175	636,442	636,442	617,175	-	4.3.2
50115X	Post Retirement Benefits	(9,828,690)	(9,781,918)	(7,545,970)	(7,582,051)	2,246,639	4.3.2
	Post Employment Benefits	6,680,732	6,902,574	7,332,580	7,096,918	416,186	4.3.2
	Total	12,269,701	12,674,371	43,446	(244,591)	(12,514,292)	4.3.2
		Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

**PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase
Payroll Tax 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 2019 Restated Labor						
Annualized Wages Adjustment	a		6,792,136	6,792,136		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	6,792,136	6,792,136		
Percentage of eligible wages	d		91.72%	100.00%		
Total eligible wages	e	c * d	6,229,691	6,792,136		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	386,241	98,486		
Total FICA Tax on Restated Labor		g	386,241	98,486	484,727	4.3.2
FICA Calculated on December 2021 Pro Forma Labor						
Pro Forma Wages Adjustment	h		38,288,596	38,288,596		4.3.2
Pro Forma Incentive Adjustment	i		2,266,842	2,266,842		4.3.2
	j	h + i	40,555,439	40,555,439		
Percentage of eligible wages	k		91.71%	100.00%		
Total eligible wages	l	j * k	37,192,838	40,555,439		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	2,305,956	588,054		
Total FICA Tax on Pro Forma Labor		n	2,305,956	588,054	2,894,010	4.3.2

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase
Adjustment by FERC Account - Total Company

Page 4.3.8

Indicator	Actual		Total Company Basis			
	12 Months Ended June 2019	% Of Total	Restating Adjustment	Restatement 12 Months Ended June 2019	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2021
500CAGE	58,929,406	8.39%	363,109	59,292,515	2,595,590	61,888,104
500CAGW	1,183	0.00%	7	1,190	52	1,242
500JBG	2,114,046	0.30%	13,026	2,127,072	93,115	2,220,187
500SG	317,696	0.05%	1,958	319,653	13,993	333,646
501CAEE	111,639	0.02%	688	112,327	4,917	117,244
512CAGE	33,714,691	4.80%	207,742	33,922,433	1,484,989	35,407,421
512JBG	21,115,437	3.01%	130,108	21,245,546	930,045	22,175,591
535CAGE	7,001,888	1.00%	43,144	7,045,032	308,403	7,353,435
535CAGW	12,005,072	1.71%	73,972	12,079,045	528,772	12,607,817
545CAGE	729,848	0.10%	4,497	734,345	32,147	766,492
545CAGW	2,975,273	0.42%	18,333	2,993,606	131,048	3,124,654
548CAGE	6,286,259	0.90%	38,734	6,324,993	276,883	6,601,876
548CAGW	2,246,730	0.32%	13,844	2,260,573	98,959	2,359,532
548SG	1,630,318	0.23%	10,046	1,640,364	71,809	1,712,173
549OR	44,262	0.01%	273	44,534	1,950	46,484
553CAGE	2,117,290	0.30%	13,046	2,130,336	93,258	2,223,594
553CAGW	736,064	0.10%	4,535	740,600	32,420	773,020
557CAGE	594,868	0.08%	3,665	598,534	26,201	624,735
557ID	53,712	0.01%	331	54,043	2,366	56,408
557SG	30,192,308	4.30%	186,038	30,378,346	1,329,843	31,708,188
560CAGE	4,536,510	0.65%	27,953	4,564,462	199,814	4,764,276
560CAGW	697,847	0.10%	4,300	702,147	30,737	732,884
560JBG	54,167	0.01%	334	54,500	2,386	56,886
560SG	14,424,776	2.05%	88,882	14,513,658	635,350	15,149,008
571CAGE	7,438,508	1.06%	45,834	7,484,342	327,635	7,811,977
571CAGW	3,562,835	0.51%	21,953	3,584,789	156,928	3,741,717
571JBG	80,633	0.01%	497	81,130	3,552	84,682
571SG	4,118,091	0.59%	25,375	4,143,465	181,384	4,324,850
580CA	795,498	0.11%	4,902	800,400	35,038	835,438
580ID	1,538,858	0.22%	9,482	1,548,340	67,780	1,616,120
580OR	6,886,628	0.98%	42,434	6,929,062	303,327	7,232,389
580SNPD	22,659,431	3.23%	139,622	22,799,053	998,052	23,797,105
580UT	10,558,319	1.50%	65,058	10,623,377	465,049	11,088,426
580WA	1,666,265	0.24%	10,267	1,676,532	73,392	1,749,924
580WYP	2,127,370	0.30%	13,108	2,140,478	93,702	2,234,180
580WYU	263,876	0.04%	1,626	265,502	11,623	277,124
593CA	4,165,520	0.59%	25,667	4,191,187	183,473	4,374,660
593ID	4,229,824	0.60%	26,063	4,255,887	186,306	4,442,192
593OR	26,671,361	3.80%	164,343	26,835,704	1,174,760	28,010,464
593SNPD	7,303,497	1.04%	45,002	7,348,500	321,688	7,670,188
593UT	33,635,539	4.79%	207,254	33,842,794	1,481,502	35,324,296
593WA	4,561,458	0.65%	28,107	4,589,565	200,913	4,790,477
593WYP	8,373,067	1.19%	51,593	8,424,659	368,798	8,793,457
593WYU	809,181	0.12%	4,986	814,167	35,641	849,808
903CA	669,488	0.10%	4,125	673,613	29,488	703,101
903CN	30,635,629	4.36%	188,770	30,824,398	1,349,369	32,173,767
903ID	2,049,632	0.29%	12,629	2,062,262	90,278	2,152,539
903OR	6,423,705	0.91%	39,581	6,463,287	282,937	6,746,224
903UT	6,041,627	0.86%	37,227	6,078,854	266,108	6,344,962
903WA	839,589	0.12%	5,173	844,762	36,980	881,742
903WYP	1,183,539	0.17%	7,293	1,190,832	52,130	1,242,962
903WYU	247,323	0.04%	1,524	248,847	10,894	259,740
908CA	42,192	0.01%	260	42,452	1,858	44,310
908CN	3,428,794	0.49%	21,127	3,449,922	151,024	3,600,945
908ID	(456)	0.00%	(3)	(459)	(20)	(479)
908OR	2,030,993	0.29%	12,515	2,043,507	89,457	2,132,964
908OTHER	61,125	0.01%	377	61,502	2,692	64,194
908UT	2,429,917	0.35%	14,973	2,444,889	107,027	2,551,917
908WA	337,255	0.05%	2,078	339,333	14,855	354,187
908WYP	954,027	0.14%	5,878	959,905	42,021	1,001,926
920CA	165,614	0.02%	1,020	166,634	7,295	173,929
920ID	35,586	0.01%	219	35,805	1,567	37,373
920OR	85,783	0.01%	529	86,311	3,778	90,090
920SO	48,237,876	6.87%	297,230	48,535,106	2,124,673	50,659,779
920UT	66,659	0.01%	411	67,069	2,936	70,005
920WA	3,640	0.00%	22	3,662	160	3,822
920WYP	86,394	0.01%	532	86,926	3,805	90,731
935CA	4,037	0.00%	25	4,062	178	4,240
935OR	14,708	0.00%	91	14,798	648	15,446
935SO	2,241,864	0.32%	13,814	2,255,678	98,745	2,354,422
935WA	33	0.00%	0	33	1	34
935WYP	164	0.00%	1	165	7	172
Utility Labor	462,393,780	65.8360%	2,849,162	465,242,942	20,366,479	485,609,421
Non-Utility/Capital	239,947,739	34.1640%	1,478,501	241,426,241	10,568,677	251,994,918
Total	702,341,520	100.0000%	4,327,663	706,669,183	30,935,156	737,604,339

PacifiCorp
Washington General Rate Case - December 2021
General Wage Increase
Adjustment by FERC Account - WA Allocated

Indicator	Washington Allocated						
	WA %	Actual		Restating Adjustment	Restatement		Pro Forma
		12 Months Ended June 2019	% Of Total		12 Months Ended June 2019	Pro Forma Adjustment	
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	21.5772%	255	0.00%	2	257	11	268
500JBG	21.5772%	456,152	1.04%	2,811	458,962	20,092	479,054
500SG	7.8111%	24,816	0.06%	153	24,968	1,093	26,061
501CAEE	0.0000%	-	0.00%	-	-	-	-
512CAGE	0.0000%	-	0.00%	-	-	-	-
512JBG	21.5772%	4,556,119	10.39%	28,074	4,584,192	200,678	4,784,870
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	21.5772%	2,590,358	5.91%	15,961	2,606,319	114,094	2,720,413
545CAGE	0.0000%	-	0.00%	-	-	-	-
545CAGW	21.5772%	641,980	1.46%	3,956	645,936	28,277	674,213
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	21.5772%	484,781	1.11%	2,987	487,768	21,353	509,121
548SG	7.8111%	127,346	0.29%	785	128,131	5,609	133,740
549OR	0.0000%	-	0.00%	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	21.5772%	158,822	0.36%	979	159,801	6,995	166,796
557CAGE	0.0000%	-	0.00%	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-
557SG	7.8111%	2,358,353	5.38%	14,532	2,372,884	103,875	2,476,760
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	21.5772%	150,576	0.34%	928	151,504	6,632	158,136
560JBG	21.5772%	11,688	0.03%	72	11,760	515	12,274
560SG	7.8111%	1,126,734	2.57%	6,943	1,133,677	49,628	1,183,305
571CAGE	0.0000%	-	0.00%	-	-	-	-
571CAGW	21.5772%	768,760	1.75%	4,737	773,497	33,861	807,357
571JBG	21.5772%	17,398	0.04%	107	17,506	766	18,272
571SG	7.8111%	321,668	0.73%	1,982	323,650	14,168	337,819
580CA	0.0000%	-	0.00%	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.4409%	1,459,477	3.33%	8,993	1,468,470	64,284	1,532,753
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,666,265	3.80%	10,267	1,676,532	73,392	1,749,924
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	6.4409%	470,413	1.07%	2,899	473,311	20,720	494,031
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	4,561,458	10.40%	28,107	4,589,565	200,913	4,790,477
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	6.9361%	2,124,914	4.84%	13,093	2,138,008	93,593	2,231,601
903ID	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	839,589	1.91%	5,173	844,762	36,980	881,742
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	6.9361%	237,824	0.54%	1,465	239,290	10,475	249,765
908ID	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	337,255	0.77%	2,078	339,333	14,855	354,187
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.7018%	3,232,788	7.37%	19,920	3,252,707	142,391	3,395,098
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	3,640	0.01%	22	3,662	160	3,822
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	6.7018%	150,244	0.34%	926	151,170	6,618	157,788
935WA	100.0000%	33	0.00%	0	33	1	34
935WYP	0.0000%	-	0.00%	-	-	-	-
Utility Labor		28,879,704	65.8360%	177,950	29,057,654	1,272,028	30,329,682
Non-Utility/Capital		14,986,403	34.1640%	92,343	15,078,746	660,087	15,738,833
Total		43,866,107	100.0000%	270,293	44,136,400	1,932,115	46,068,515

PacifiCorp
Washington General Rate Case - 2021
Insurance Expense

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	<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	(8,010,040)	SO	6.702%	(536,814)	4.4.1
Adjust Property Damage expense to 6-year avg:							
Property Insurance - Transmission	571	RES	(1,539,606)	CAGW	21.577%	(332,204)	4.4.2
Property Insurance - WA Distribution	593	RES	169,938	WA	Situs	169,938	4.4.2
Property Insurance - Non-T&D	553	RES	185,806	CAGW	21.577%	40,092	4.4.2
Adjust Liability Insurance Premium to expected level	925	PRO	3,547,397	SO	6.702%	237,738	4.4.3
Adjust Property Insurance Premium to expected level	924	PRO	(1,861,030)	SO	6.702%	(124,722)	4.4.3

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 insurance expense adjustment also excludes expense accruals for one large incident.

PacifiCorp
Washington General Rate Case - 2021
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 2014	18,461,414	(14,838,593)	-	3,622,821
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
	Six-year average			5,812,476
	Amount in base period			13,822,515
	Adjustment			<u>(8,010,040)</u>
				Ref 4.4

**PacifiCorp
Washington General Rate Case - 2021
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 2013 - June 2014	1,164,626	122,446	467,043
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
6-Year Average	835,877	856,178	575,619
July 2018 - June 2019	665,939	2,395,784	389,813
Difference in six-year average and 12 ME June 2019	169,938 Ref 4.4	(1,539,606) Ref 4.4	185,806 Ref 4.4

**PacifiCorp
Washington General Rate Case - 2021
Advertising**

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	<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:							
Advertising Expense - Reallocation	909	RES	(259,186)	CN	6.936%	(17,977)	4.5.1
Advertising Expense - Reallocation	930	RES	(42,585)	SO	6.702%	(2,854)	4.5.1
California Advertising Expense	909	RES	29,617	CA	Situs	-	4.5.1
Idaho Advertising Expense	909	RES	990	ID	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	72,630	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	102,102	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	1,821	WA	Situs	1,821	4.5.1
Wyoming Advertising Expense	909	RES	1,364	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	27,849	CAGW	21.577%	6,009	4.5.1
RMP Advertising Expense	909	RES	22,813	CAGE	0.000%	-	4.5.1
Utah Advertising Expense	930	RES	(43)	UT	Situs	-	4.5.1
Wyoming Advertising Expense	930	RES	42,628	WY	Situs	-	4.5.1
			-			(13,001)	

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 2019, 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 General Rate Case - 2021
Advertising
Re-allocate System Costs

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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	259,186
RES	9301000	530020	Advertising Services	SO	42,585
					<u>301,771</u>

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	29,617
RES	9090000	530022	Informational Advertising Services	CAGE	22,813
RES	9090000	530022	Informational Advertising Services	CAGW	27,849
RES	9090000	530022	Informational Advertising Services	ID	990
RES	9090000	530022	Informational Advertising Services	OR	72,630
RES	9090000	530022	Informational Advertising Services	UT	102,102
RES	9090000	530022	Informational Advertising Services	WA	1,821
RES	9090000	530022	Informational Advertising Services	WY	1,364
RES	9301000	530020	Advertising Services	UT	(43)
RES	9301000	530020	Advertising Services	WY	42,628
					<u>301,771</u>

**PacifiCorp
Washington General Rate Case - 2021
Memberships and Subscriptions**

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	<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	(1,665,097)	SO	6.702%	(111,591)	4.6.3
Memberships As Booked	930	RES	(6,980)	WA	Situs	(6,980)	4.6.3
Total			<u>(1,672,077)</u>			<u>(118,571)</u>	
Add Back:							
Memberships on State Specific Factors	930	RES	1,319,717	SO	6.702%	88,444	4.6.3
Memberships on State Specific Factors	930	RES	3,195	CA	Situs	-	4.6.3
Memberships on State Specific Factors	930	RES	141,074	OR	Situs	-	4.6.3
Memberships on State Specific Factors	930	RES	46,002	WA	Situs	46,002	4.6.3
Memberships on State Specific Factors	930	RES	109,252	UT	Situs	-	4.6.3
Memberships on State Specific Factors	930	RES	12,125	ID	Situs	-	4.6.3
Memberships on State Specific Factors	930	RES	40,712	WY-ALL	Situs	-	4.6.3
Total			<u>1,672,077</u>			<u>134,446</u>	
			<u>-</u>			<u>15,875</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 2019, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington General Rate Case - 2021
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	\$ 2,962	\$ 2,962
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	\$ 1,511	\$ 1,511
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 350	\$ 350
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Cheyenne Sunrise Rotary Club	WYP	WYP	\$ 870	\$ -
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Clatsop Economic Development Resources	OR	OR	\$ 1,000	\$ -
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	Creswell Chamber of Commerce	SO	OR	\$ 290	\$ 290
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	\$ 5,000	\$ 5,000
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	553110	Klamath County Economic Development Association	OR	OR	\$ 1,000	\$ -
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500	\$ 500
930.2	545550	League of Oregon Cities	SO	OR	\$ 450	\$ 450
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	Madras-Jefferson County Chamber of Commerce	SO	OR	\$ 385	\$ 385
930.2	545550	Mount Shasta Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Oregon Business Council	SO	OR	\$ 54,926	\$ 54,926
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Oregon Economic Development Association	OR	OR	\$ 12,000	\$ -
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 300	\$ 300
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	\$ 750	\$ 750
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230	\$ 230
930.2	545550	Redmond Executive Association	SO	OR	\$ 700	\$ 700
930.2	545550	Riverton Chamber of Commerce	SO	WYP	\$ 924	\$ 924
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	\$ 1,200	\$ 1,200
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,030	\$ 1,030
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 200	\$ 200
930.2	545550	Rotary Club of Salt Lake City	SO	UT	\$ 1,294	\$ 1,294
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	\$ 2,500	\$ 2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	\$ 6,500	\$ -
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 1,299	\$ 1,299
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	\$ 330	\$ 330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 425	\$ 425
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 650	\$ 650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 1,650	\$ 1,650
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	\$ 7,075	\$ 7,075
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	Washakie Development Association	SO	WYP	\$ 500	\$ 500
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	\$ 865	\$ 865
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,152	\$ 1,152
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	545550	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	553110	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 2,000	\$ 2,000
930.2	553110	Laramie Chamber of Business Alliance	SO	WYP	\$ 8,000	\$ 8,000
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Portland DAMA International Chapter	SO	SO	\$ 700	\$ 700
930.2	545550	Rexburg Rotary Club	SO	ID	\$ 952	\$ 952
930.2	545550	Utah Alliance for Economic Development	SO	UT	\$ 1,000	\$ 1,000
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700	\$ 18,700
930.2	545550	Utah Technology Council	SO	UT	\$ 8,750	\$ 8,750
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 300	\$ 300
930.2	553110	Friends of Old Town Stayton	OR	OR	\$ 2,000	\$ -
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 155	\$ 155
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	\$ 435	\$ 435
930.2	545550	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
930.2	553110	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Albany Downtown Association	SO	OR	\$ 180	\$ 180

PacifiCorp
Washington General Rate Case - 2021
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	American Fork Chamber of Commerce	SO	UT	\$ 200	\$ 200
930.2	545550	Association of Idaho Cities	SO	ID	\$ 1,500	\$ 1,500
930.2	545550	Cache Chamber of Commerce	SO	UT	\$ 678	\$ 678
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500	\$ 3,500
930.2	545550	Evanston Rotary Club	SO	WYP	\$ 124	\$ 124
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	\$ 500	\$ 500
930.2	545550	Hispanic Metropolitan Chamber	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	\$ 175	\$ 175
930.2	553110	Jefferson County Economic Development	OR	OR	\$ 2,000	\$ -
930.2	545550	Klamath Basin Home Builders Association	SO	OR	\$ 425	\$ 425
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	553110	Lake County Chamber of Commerce	OR	OR	\$ 1,000	\$ -
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	\$ 500	\$ 500
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Rigby Chamber of Commerce	SO	ID	\$ 100	\$ 100
930.2	545550	Sandy Area Chamber of Commerce	SO	UT	\$ 5,000	\$ 5,000
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	Takena Kiwanis	SO	OR	\$ 260	\$ 260
930.2	545550	Umpqua Lions Club	SO	OR	\$ 150	\$ 150
930.2	545550	Walla Walla Sunrise Rotary Club	SO	WA	\$ 600	\$ 600
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	West Jordan Chamber of Commerce	SO	UT	\$ 695	\$ 695
930.2	545550	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	553110	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	545550	Yakima County Development Association	SO	WA	\$ 15,000	\$ 15,000
930.2	553110	Yakima County Development Association	WA	WA	\$ 480	\$ 480
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	\$ 3,695	\$ 3,695
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	Evanston Chamber of Commerce	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	545550	Hood River County Chamber of Commerce	SO	OR	\$ 350	\$ 350
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 110	\$ 110
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	\$ 4,615	\$ 4,615
930.2	545550	Redmond Economic Development, Inc.	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Redmond Economic Development, Inc.	OR	OR	\$ 2,000	\$ -
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395	\$ 395
930.2	545550	South Coast Development Council, Inc.	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	\$ 300	\$ 300
930.2	545550	WorldatWork	SO	SO	\$ 265	\$ 265
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 240	\$ 240
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	Economic Development Alliance of Lincoln County	SO	OR	\$ 100	\$ 100
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
930.2	553110	International Economic Development Council	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Jefferson Economic Development Institute	SO	CA	\$ 1,000	\$ 1,000
930.2	553110	Jefferson Economic Development Institute	CA	CA	\$ 1,000	\$ -
930.2	545550	Linn-Benton Community College Foundation	SO	OR	\$ 500	\$ 500
930.2	553110	Lovell Inc.	SO	WYP	\$ 1,500	\$ 1,500
930.2	545550	Moab Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	553110	Port of Columbia County	WA	WA	\$ 500	\$ 500
930.2	545550	River District Chamber	SO	UT	\$ 2,500	\$ 2,500
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	553110	Six County Association of Governments	SO	UT	\$ 1,000	\$ 1,000
930.2	545550	The Enterprise	SO	SO	\$ 750	\$ 750
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	SO	WYP	\$ 395	\$ 395
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Utah Clean Air Partnership UCAIR Inc.	SO	UT	\$ 5,000	\$ 5,000
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	Western Labor and Management Public Affairs Committee	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 240	\$ 240
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310	\$ 310
930.2	545550	Canyonville Area Chamber of Commerce	SO	OR	\$ 75	\$ 75
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	\$ 1,750	\$ 1,750
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105	\$ 105
930.2	545550	Philomath Chamber of Commerce	SO	OR	\$ 325	\$ 325
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	\$ 260	\$ 260
930.2	545550	Greybull Area Chamber of Commerce	SO	WYP	\$ 255	\$ 255

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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	Rawlins Chamber of Commerce	SO	WYP	\$ 250	\$ 250
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	Western Energy Institute	SO	SO	\$ 500	\$ 500
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	\$ 4,500	\$ 4,500
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	\$ 325	\$ 325
930.2	545550	Coquille Chamber of Commerce	SO	OR	\$ 145	\$ 145
930.2	553110	Carbon County Economic Development Corporation	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600	\$ 600
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600	\$ 600
930.2	545550	Northwest Public Power Association	SO	SO	\$ 1,625	\$ 1,625
930.2	545550	Drive Oregon, Forth	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Lander Chamber of Commerce	SO	WYP	\$ 759	\$ 759
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 936	\$ 936
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	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	553110	Prineville Economic Development	OR	OR	\$ 1,500	\$ -
930.2	545550	Oregon Sports Authority	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Partners in Diversity	SO	OR	\$ 4,000	\$ 4,000
930.2	553110	Utah Media Group	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Vernal Chamber (Dinahmites)	SO	UT	\$ 75	\$ 75
930.2	545550	Association of Washington Business	SO	WA	\$ 1,000	\$ 1,000
930.2	553110	Soul District Business Association	OR	OR	\$ 5,000	\$ -
930.2	553110	Soul District Business Association	SO	OR	\$ 1,000	\$ 1,000
					<u>\$ 427,866</u>	<u>\$ 391,996</u>

Industry Association Dues

930.2	545550	American Wind Energy Association	SO	SO	25,000	25,000
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	29,550	29,550
930.2	545550	Edison Electric Institute	SO	SO	871,843	871,843
930.2	545550	National Automated Clearing House	SO	SO	2,875	2,875
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	98,000	98,000
930.2	545550	National Joint Utilities Notification System	SO	SO	1,313	1,313
930.2	545550	North American Transmission Forum, Inc.	SO	SO	41,216	41,216
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,200	1,200
930.2	545550	Smart Electric Power Alliance	SO	SO	10,250	10,250
930.2	545550	Intermountain Electrical Association	SO	SO	9,000	9,000
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	39,417	39,417
930.2	545550	Edison Electric Institute - Avian Power Line Interaction Committee	SO	SO	4,500	4,500
930.2	545550	Edison Electric Institute - USWAG	SO	SO	56,618	56,618
930.2	545550	Western Energy Supply Transmission Associates	SO	SO	25,685	25,685
930.2	545550	North American Transmission Forum	SO	SO	45,615	45,615
					<u>1,280,082</u>	<u>1,280,082</u>

SUMMARY			
Memberships as Booked			
Account	Factor	Amount	
930.2	SO	1,665,097	Ref 4.6
930.2	WA	6,980	Ref 4.6
		<u>1,672,077</u>	
Reallocated Memberships			
Account	Factor	Amount	
930.2	SO	1,319,717	Ref 4.6
930.2	CA	3,195	Ref 4.6
930.2	OR	141,074	Ref 4.6
930.2	WA	46,002	Ref 4.6
930.2	UT	109,252	Ref 4.6
930.2	ID	12,125	Ref 4.6
930.2	WY-ALL	40,712	Ref 4.6
		<u>1,672,077</u>	Ref 4.6

**PacifiCorp
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Revenue-Sensitive/Uncollectible Expense**

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	<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	62,259	WA	Situs	62,259	4.7.1

Description of Adjustment:

This adjusts the Company's actual June 2019 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-130043 and included in the final revenue requirement calculations approved by the Commission in the Company's 2013 and 2014 general rate cases, as well as 2015 limited issues filing.

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Washington General Rate Case - 2021
Revenue-Sensitive/Uncollectible Expense

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12 Months Ended	WA FERC Account 904	General Business Revenues	
Jun-16	1,556,484	330,245,262	
Jun-17	1,685,839	340,464,803	
Jun-18	1,808,555	322,739,180	
Jun-19	1,534,663	326,549,202	Ref 2.3

Line	description	4 year Average	
1	Unadjusted Revenue	329,999,611	
2	Per Books Uncollectible Expense	1,646,385	
3	Uncollectible % (Line 2 / Line 1)	0.4989%	
4	Normalized Revenue	349,406,604	Ref 3.1.1, Col. J
5	Normalizing Adjustments	29,321,397	Ref 3.1.1, Col. D
6	General Business Revenues before Adjustments	320,085,207	
7	Normalized Uncollectible Expense (Line 3 * Line 4)	1,596,921	
8	Per Books Uncollectible Expense	1,534,663	Above
9	Adjustment to Uncollectible Expense	62,259	Ref 4.7.1

PacifiCorp
Washington General Rate Case - 2021
Legal Expenses

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	<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:							
Reallocate Per Books Legal Expenses							
	557	RES	165,068	CAEE	0.000%	-	
	557	RES	67,618	CAGE	0.000%	-	
	557	RES	805,418	CAGW	21.577%	173,787	
	557	RES	1,490	OR	Situs	-	
	557	RES	(1,127,616)	SG	7.811%	(88,079)	
	557	RES	78,931	SO	6.702%	5,290	
	557	RES	2,336	UT	Situs	-	
	557	RES	6,754	WA	Situs	6,754	
	588	RES	(3,809)	SNPD	6.441%	(245)	
	588	RES	3,809	UT	Situs	-	
	905	RES	1,736	CAGE	0.000%	-	
	905	RES	94,354	CAGW	21.577%	20,359	
	905	RES	(1,736)	CN	6.936%	(120)	
	905	RES	(94,354)	UT	Situs	-	
	923	RES	94,009	CAGE	0.000%	-	
	923	RES	298,440	CAGW	21.577%	64,395	
	923	RES	12,116	JBG	21.577%	2,614	
	923	RES	38,611	OR	Situs	-	
	923	RES	128,199	SG	7.811%	10,014	
	923	RES	(397,294)	SO	6.702%	(26,626)	
	923	RES	(170,688)	UT	Situs	-	
	923	RES	1,920	WA	Situs	1,920	
	923	RES	(5,313)	WY-ALL	Situs	-	
	925	RES	52,906	OR	Situs	-	
	925	RES	(109,935)	SO	6.702%	(7,368)	
	925	RES	56,641	UT	Situs	-	
	925	RES	388	WA	Situs	388	
	928	RES	26,141	CAGE	0.000%	-	
	928	RES	268	CAGW	21.577%	58	
	928	RES	291,738	OR	Situs	-	
	928	RES	1,960	SG	7.811%	153	
	928	RES	(1,851,560)	SO	6.702%	(124,087)	
	928	RES	1,421,297	UT	Situs	-	
	928	RES	(268)	WA	Situs	(268)	
	928	RES	110,424	WY-ALL	Situs	-	
			<u>-</u>			<u>38,938</u>	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 Issues Filing in Washington, Docket No. UE-152253.

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Washington General Rate Case - 2021
Legal Expenses

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FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Alloc. Factors %	Legal Expenses to Re-allocate
506	JBG	(5,846)	-	21.577%	-
539	CAGE	875	-	0.000%	-
549	CAGE	1,750	-	0.000%	-
557	CAEE	-	165,068	0.000%	-
557	CAGE	87,500	67,618	0.000%	-
557	CAGW	84,437	805,418	21.577%	173,787
557	OR	-	1,490	0.000%	-
557	SG	2,062,899	(1,127,616)	7.811%	(88,079)
557	SO	-	78,931	6.702%	5,290
557	UT	-	2,336	0.000%	-
557	WA	-	6,754	100.000%	6,754
560	CAGE	2,480	-	0.000%	-
560	SG	6,871	-	7.811%	-
561	CAGE	5,780	-	0.000%	-
588	SNPD	3,809	(3,809)	6.441%	(245)
588	UT	-	3,809	0.000%	-
593	SNPD	42,968	-	6.441%	-
594	UT	61	-	0.000%	-
903	CN	8,508	-	6.936%	-
905	CAGE	-	1,736	0.000%	-
905	CAGW	-	94,354	21.577%	20,359
905	CN	17,934	(1,736)	6.936%	(120)
905	UT	416,830	(94,354)	0.000%	-
923	CA	136,107	-	0.000%	-
923	CAGE	-	94,009	0.000%	-
923	CAGW	-	298,440	21.577%	64,395
923	JBG	-	12,116	21.577%	2,614
923	OR	85,924	38,611	0.000%	-
923	SG	-	128,199	7.811%	10,014
923	SO	875,957	(397,294)	6.702%	(26,626)
923	UT	1,272,251	(170,688)	0.000%	-
923	WA	9,696	1,920	100.000%	1,920
923	WYP	1,683	-	0.000%	-
923	WYU	5,542	(5,313)	0.000%	-
925	OR	-	52,906	0.000%	-
925	SO	218,668	(109,935)	6.702%	(7,368)
925	UT	-	56,641	0.000%	-
925	WA	-	388	100.000%	388
928	CA	727,892	-	0.000%	-
928	CAEE	8,083	-	0.000%	-
928	CAGE	-	26,141	0.000%	-
928	CAGW	-	268	21.577%	58
928	OR	532,514	291,738	0.000%	-
928	SG	-	1,960	7.811%	153
928	SO	2,214,771	(1,851,560)	6.702%	(124,087)
928	UT	312,642	1,421,297	0.000%	-
928	WA	37,139	(268)	100.000%	(268)
928	WYP	116,933	106,627	0.000%	-
928	WYU	-	3,797	0.000%	-
935	UT	203	-	0.000%	-
Total		9,292,861	-		38,938
			Ref. 4.8		Ref. 4.8

**PacifiCorp
Washington General Rate Case - 2021
Payment Fees and Bill Credits**

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	<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:							
Customer Accounts Expense	903	PRO	877,734	WA	Situs	877,734	4.9.1
Adjustment to Revenue:							
Misc. Electric Revenue	451	PRO	(215,019)	WA	Situs	(215,019)	4.9.1
Misc. Electric Revenue	451	PRO	(212,893)	WA	Situs	(212,893)	4.9.1

Description of Adjustment:

This adjustment adds into test period results the pro forma incremental expense and reduction in revenues due to credit card fees, paystation fees, autopay credits, and paperless billing credits. For details, please refer to the direct testimony of Company witness Ms. Melissa S. Nottingham.

PacifiCorp
Washington General Rate Case - 2021
Summary of Fees and Credits by Type

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Customer Accounts Expense	FERC Acct	Alloc.	Total Co. (\$)	
Credit Card Fees	903	WA	613,879	
Paystation Fees	903	WA	263,855	
			877,734	Ref 4.9

Bill Credits	FERC Acct	Alloc.	Total Co. (\$)	
Auto Pay Credit	451	UT	2,981,190	
	451	OR	1,474,624	
	451	WA	215,019	Ref 4.9
	451	WY	364,304	
	451	ID	208,621	
	451	CA	75,640	
			5,319,398	
Paperless Credit	451	UT	2,686,268	
	451	OR	1,373,862	
	451	WA	212,893	Ref 4.9
	451	WY	331,568	
	451	ID	216,718	
	451	CA	89,071	
			4,910,381	

**PacifiCorp
Washington General Rate Case - 2021
Remove Non-Recurring Entries**

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	<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 Revenues:							
Residential	440	RES	(101,816)	WA	Situs	(101,816)	4.10.2
Commercial	442	RES	(93,091)	WA	Situs	(93,091)	4.10.2
Industrial (includes Irrigation)	442	RES	(57,297)	WA	Situs	(57,297)	4.10.2
Street & Highway Lighting	445	RES	-	WA	Situs	-	4.10.2
			<u>(252,204)</u>			<u>(252,204)</u>	4.10.2
Adjustment to Expense:							
Removal of prior-period accounting entry	557	RES	739,504	CAGE	0.000%	-	4.10.1

Description of Adjustment:

This adjustment removes one-time, non-recurring or prior period related items from base period results. Effective January 1, 2018, Congress passed the Tax Cuts and Jobs Act ("TCJA") that reduced the federal income tax rate from 35% to 21%. The adjustment to revenues is required to correctly reflect general business revenues for the period 12 months ended June 2019. The adjustment to expense is to remove the reversal of a CWIP adjustment that was originally posted in December 2017.

**PacifiCorp
Washington General Rate Case - 2021
Remove Non-Recurring Entries
CWIP Reversal Adjustment**

PAGE 4.10.1

<u>FERC</u> <u>Account</u>	<u>FERC</u> <u>Location</u>	<u>Account</u> <u>Number</u>	<u>Description</u>	<u>Amount</u>	<u>Allocation</u>
5570000	95	545990	RMP CWIP Reserve Reveral booked December 2017.	(739,504)	CAGE

**PacifiCorp
Washington General Rate Case - 2021
Remove Non-Recurring Entries
TCJA Revenue Adjustment**

PAGE 4.10.2

<u>Revenue Accounts (Income Tax Deferral)</u>		<u>Amount</u>	<u>REF#</u>
440	Residential	101,816	3.1.5
442	Commercial	93,091	3.1.5
442	Industrial	48,775	3.1.5
442	Irrigation	8,521	3.1.6
445	Str. & Hwy. Lighting	-	3.1.6
		<u>252,204</u>	4.10

**PacifiCorp
Washington General Rate Case - 2021
Environmental Remediation**

PAGE 4.11

	<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	6,541,252	SO	6.702%	438,379	4.11.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	(1,875,559)	SO	6.702%	(125,696)	4.11.2
Def Inc Tax Expense	41010	RES	(461,136)	SO	6.702%	(30,904)	4.11.2
ADIT Balance	283	RES	20,768,208	SO	6.702%	1,391,836	4.11.2
Schedule M Adjustment	SCHMAT	RES	(447,098)	SO	6.702%	(29,963)	4.11.2
Def Inc Tax Expense	41110	RES	109,926	SO	6.702%	7,367	4.11.2
ADIT Balance	190	RES	(13,694,229)	SO	6.702%	(917,755)	4.11.2
Schedule M Adjustment	SCHMAT	RES	(103,765)	WA	Situs	(103,765)	4.11.2
Def Inc Tax Expense	41110	RES	25,512	WA	Situs	25,512	4.11.2
ADIT Balance	283	RES	(494,825)	WA	Situs	(494,825)	4.11.2

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 2019.

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Washington General Rate Case - 2021
Environmental Remediation
Non-PERCO

Total Environmental Expense	Internal Order	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	12 ME June-19
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	-	-	270	5,756	-	4,759	612	3,305	2,310	-	1,906	-	18,917
Silver Bell Tailings Cost Increase	406192	134,525	136,228	192,452	115,563	130,410	494,374	(142,092)	40,939	204	16,607	18,934	1,390	1,139,535
**spill cleanup -- Pacific Power	406240	76,814	46,392	46,758	134,345	53,152	68,038	102,528	79,750	148,900	(10,785)	136,605	82,563	965,060
**spill cleanup -- Rocky Mountain	406241	56,862	183,366	38,733	46,396	46,380	61,985	2,336	16,403	18,563	31,716	34,243	60,542	597,526
American Barrel	407502	7,436	12,757	6,957	-	29,299	(142)	6,350	5,472	89	5,679	7,278	19,318	100,493
Astoria/Unocal	407503	16,105	21,222	1,784	5,616	6,256	106,578	2,917	7,922	7,709	12,767	8,753	20,046	217,673
Big Fork Hydro Plant	407504	20,728	-	1,324	52	13,375	110	4,046	34,640	-	1,727	13,734	4,090	93,826
Bridger Coal Fuel Oil Spill	407505	11,856	10,016	20,057	8,092	9,738	25,907	609	21,919	174	31,428	46,935	18,185	204,916
Bridger FGD Pond 1 Closure	407506	16,468	33,552	45,611	31,185	27,113	21,954	1,558	2,569	8,333	3,053	17,944	11,481	220,822
Bridger Plant Oil Spills	407507	15,103	2,784	6,623	7,330	5,380	29,155	116	3,737	232	3,630	12,729	8,689	95,507
Cedar Steam Plant	407508	-	-	-	-	-	-	-	-	-	-	1,224	(251)	973
Dave Johnston Oil Spill	407509	9,222	2,643	1,707	2,787	2,803	11,735	-	3,471	204	8,709	5,391	1,685	50,357
Eugene MGP	407510	129	39	721	219	206	2,903	365	450	228	779	519	633	7,191
Everett MGP	407511	17	17	-	17	-	7	102	-	(5,761)	7,871	-	-	2,271
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	-	-	-	-	17,857	-	17,857
Huntington Ash Landfill	407513	1,180	268	310	7,779	1,234	25,809	402	18,808	4,641	4,109	36,513	10,176	111,230
Idaho Falls Pole Yard	407514	(211)	15,676	18,803	8,689	31,438	42,325	15,410	32,960	9,520	45,729	89,308	13,671	323,319
Jordan Plant Substation	407515	-	-	1,286	1,400	-	-	381	-	-	200	-	174	3,441
Montauge Ranch	407517	-	26	-	-	-	-	-	-	-	-	-	-	26
Naughton FGD Pond Closure	407518	14,573	3,331	3,654	683	4,834	84	174	348	435	-	161	10,239	38,516
Ogden MGP	407519	13,420	7,497	24,984	4,880	16,115	53,730	(18,666)	29,161	204	133,020	268,636	35,672	568,651
Olympia MGP	407520	26	26	-	-	-	10	152	-	-	3,648	-	-	3,862
Portland Harbor Source Control	407521	44,420	78,884	71,447	40,974	24,354	122,742	171,306	36,250	97,924	91,824	35,456	44,100	859,682
Tacoma A St.	407523	3,100	1,947	129	1,098	758	415	1,600	193	387	231	554	5,383	15,797
Wyodak Fuel Oil Spill	407540	2,218	6,075	1,456	-	202	-	209	209	418	5,220	3,650	1,456	21,111
Bors Property	408380	10,572	26	258	26	489	62	1,690	-	9	24	-	-	13,155
Carbon Ash Spill (UT)	408383	5,773	41,133	17,788	18,940	14,125	42,465	(2,155)	5,768	819	3,479	48,009	17,483	213,628
Bridger Plant - FGD Pond 1	408590	-	267	-	-	-	4,123	204	6,414	2,604	304	19,326	4,971	38,212
Bridger Plant-FGD Pond Closure	408591	-	200	467	-	-	-	-	-	-	-	7,716	2,479	10,862
Dave Johnston-Pond 4A&4B	408592	(9,222)	300	500	-	-	33,498	306	10,363	-	612	13,144	6,995	56,497
Naughton Plant-FGD Pond 1	408593	-	300	400	-	-	20,000	816	11,072	-	-	31,166	22,718	86,473
Hunter Plant-	408594	1,113	769	400	684	-	25,436	306	27,641	3,333	204	31,831	7,601	99,318
Hunter Plant-Ash Landfill	408597	-	-	169	-	1,609	22,316	259	6,822	777	518	-	4,180	36,652
Colstrip Pond	408598	-	-	-	-	-	-	-	-	-	408	33,951	7,688	42,048
Cholla Ash-Flyash Pond	408599	-	-	-	-	-	-	-	-	-	408	612	-	1,020
Naughton South Ash Pond	408625	-	-	-	-	800	20,510	306	9,437	-	-	8,295	7,739	47,087
NTO Parking Asbestos	408822	-	-	-	-	700	217,040	-	-	-	-	-	-	217,740
Total		452,227	605,740	505,048	442,510	420,769	1,457,930	152,147	416,026	302,257	403,119	952,379	431,099	6,541,252

Ref 4.11

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

**PacifiCorp
Washington General Rate Case - 2021
Environmental Remediation
Adjustment to Taxes**

Account	Secondary	Description	Unadjusted Jun-19	Book Amortization	Adjusted Amount	Incremental Adjustment	WCA Factor	
4099300	415300	Hazardous Waste Clean-up Costs	(1,875,559)	-	-	1,875,559	SO	Ref. 4.11
4098300	415301	Environmental Costs WA	103,765	-	-	(103,765)	WA	Ref. 4.11
4098300	605301	Environmental Regulated	447,098	-	-	(447,098)	SO	Ref. 4.11
			<u>(2,426,422)</u>			<u>2,426,422</u>		
41010	415300	Hazardous Waste Clean-up Costs	461,136	-	-	(461,136)	SO	Ref. 4.11
41110	415301	Environmental Costs WA	(25,512)	-	-	25,512	WA	Ref. 4.11
41110	605301	Environmental Regulated	(109,926)	-	-	109,926	SO	Ref. 4.11
			<u>325,698</u>			<u>(325,698)</u>		
AMA Balances:								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(20,768,208)	-	-	20,768,208	SO	Ref. 4.11
283	287591	DTL 415.301 Environmental Clean-up Accrual	494,825	-	-	(494,825)	WA	Ref. 4.11
190	287240	DTA 605.301 Environmental Regulated	13,694,229	-	-	(13,694,229)	SO	Ref. 4.11

**PacifiCorp
Washington General Rate Case – 2021
Credit Facility Fee Adjustment**

PAGE 4.12

	<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:							
Credit facility fee expense	921	RES	1,516,402	SO	6.702%	101,626	4.12.1

Description of Adjustment:

This adjustment adds into test period results the credit facilities and associated commitment fees which are a requirement for the Company to have access to short-term borrowing or commercial paper to administrative and general expenses.

**PacifiCorp
Washington General Rate Case – 2021
Credit Facility Fee Adjustment**

Adjust Interest Expense - Credit Facility Fees	FERC Acct	Alloc.	12 ME June 2019 Total Co. (\$)	
Reallocate credit facility fees interest expense	921	SO	1,516,402	Ref 4.12

Period	Monthly balance (\$)
Jul-18	127,630
Aug-18	127,444
Sep-18	128,112
Oct-18	127,630
Nov-18	127,630
Dec-18	130,431
Jan-19	127,630
Feb-19	127,630
Mar-19	106,269
Apr-19	103,217
May-19	108,621
Jun-19	174,160
12 ME June 2019	1,516,402

PacifiCorp
Washington General Rate Case - 2021
Amortization of Pension Settlement Adjustment

PAGE 4.13

	<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:							
Re-allocate base period expense	926	RES	(36,529)	SO	6.702%	(2,448)	4.13.1
Re-allocate base period expense	926	RES	36,529	WA	Situs	36,529	4.13.1
Annualize base period expense	926	PRO	36,529	WA	Situs	36,529	4.13.1
Projected incr. amortization expense	926	PRO	1,147,615	SO	6.702%	76,910	4.13.2

Description of Adjustment:

This adjustment corrects the allocation of the 2018 pension deferral amortization approved in Docket UE-181042, Order 01 (Order Granting Accounting Petition), entered on April 11, 2019. It also annualizes base period expenses to reflect a full year's amortization on the 2018 deferral in the test year. Additionally the Company's actuaries are forecasting another pension settlement loss in calendar year 2020. This adjustment also adds the amortization of the 2020 pension settlement. Similar to the 2018 deferral, the 2020 deferral will be amortized over the average remaining life of the plan participants in 2020, or 20 years.

PacifiCorp
Washington General Rate Case - 2021
Amortization of Pension Settlement Adjustment
2018 Pension Settlement Amortization

	<u>Amortization</u>
Base Period Amount (below)	(36,529)
Pro Forma Amount (below)	(73,059)
Adjustment:	<u>(36,529)</u>
	Ref. 4.13

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>
Opening Balance			1,492,118
2019 January	1,492,118	(6,088)	1,486,030
February	1,486,030	(6,088)	1,479,942
March	1,479,942	(6,088)	1,473,854
April	1,473,854	(6,088)	1,467,766
May	1,467,766	(6,088)	1,461,677
June	1,461,677	(6,088)	1,455,589
	Base Period Amort =	(36,529)	
July	1,455,589	(6,088)	1,449,501
August	1,449,501	(6,088)	1,443,413
September	1,443,413	(6,088)	1,437,324
October	1,437,324	(6,088)	1,431,236
November	1,431,236	(6,088)	1,425,148
December	1,425,148	(6,088)	1,419,060
2020 January	1,419,060	(6,088)	1,412,971
February	1,412,971	(6,088)	1,406,883
March	1,406,883	(6,088)	1,400,795
April	1,400,795	(6,088)	1,394,707
May	1,394,707	(6,088)	1,388,618
June	1,388,618	(6,088)	1,382,530
July	1,382,530	(6,088)	1,376,442
August	1,376,442	(6,088)	1,370,354
September	1,370,354	(6,088)	1,364,265
October	1,364,265	(6,088)	1,358,177
November	1,358,177	(6,088)	1,352,089
December	1,352,089	(6,088)	1,346,001
2021 January	1,346,001	(6,088)	1,339,912
February	1,339,912	(6,088)	1,333,824
March	1,333,824	(6,088)	1,327,736
April	1,327,736	(6,088)	1,321,648
May	1,321,648	(6,088)	1,315,560
June	1,315,560	(6,088)	1,309,471
July	1,309,471	(6,088)	1,303,383
August	1,303,383	(6,088)	1,297,295
September	1,297,295	(6,088)	1,291,207
October	1,291,207	(6,088)	1,285,118
November	1,285,118	(6,088)	1,279,030
December	1,279,030	(6,088)	1,272,942
	Pro Forma Amort =	(73,059)	

All amounts are reflected on a Washington allocated basis.

PacifiCorp
Washington General Rate Case - 2021
Amortization of Pension Settlement Adjustment
2020 Pension Settlement Amortization

	<u>Amortization</u>
Base Period Amount (below)	-
Pro Forma Amount (below)	<u>(1,147,615)</u>
Adjustment:	<u>(1,147,615)</u>
	Ref. 4.13

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>
Opening Balance			22,952,299
2021 January	22,952,299	(95,635)	22,856,664
February	22,856,664	(95,635)	22,761,030
March	22,761,030	(95,635)	22,665,395
April	22,665,395	(95,635)	22,569,761
May	22,569,761	(95,635)	22,474,126
June	22,474,126	(95,635)	22,378,492
July	22,378,492	(95,635)	22,282,857
August	22,282,857	(95,635)	22,187,222
September	22,187,222	(95,635)	22,091,588
October	22,091,588	(95,635)	21,995,953
November	21,995,953	(95,635)	21,900,319
December	21,900,319	(95,635)	21,804,684
Pro Forma Amort =		(1,147,615)	

All amounts are reflected on a total company basis.

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
TOTAL

Page 5.0 Total

	5.1	5.2	5.3	5.4	5.5
	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model Adjustment
	Total Normalized				
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	(14,033,498)	-	(14,033,498)	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	(14,033,498)	-	(14,033,498)	-	-
7					
8 Operating Expenses:					
9 Steam Production	(4,307,598)	-	(3,778,560)	(529,037)	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	(9,067,408)	(5,675,631)	(3,590,832)	-	160,000
13 Transmission	(15,589,078)	0	(15,589,078)	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	(4,015)	-	-	(4,015)	-
19 Total O&M Expenses	(28,968,098)	(5,675,631)	(22,958,470)	(533,052)	160,000
20 Depreciation	-	-	-	-	-
21 Amortization	738	-	-	-	738
22 Taxes Other Than Income	(37,469)	-	-	(37,469)	-
23 Income Taxes: Federal	3,056,885	1,191,883	1,874,244	54,429	(33,600)
24 State	-	-	-	-	-
25 Deferred Income Taxes	108,414	-	-	82,991	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	(25,839,530)	(4,483,749)	(21,084,226)	(433,101)	126,400
29					
30 Operating Rev For Return:	11,806,033	4,483,749	7,050,728	433,101	(126,400)
31					
32 Rate Base:					
33 Electric Plant In Service	(27,315,182)	-	-	(27,627,626)	-
34 Plant Held for Future Use	-	-	-	-	312,444
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:	(27,315,182)	-	-	(27,627,626)	312,444
45					
46 Deductions:					
47 Accum Prov For Deprec	20,667,243	-	-	20,667,243	-
48 Accum Prov For Amort	(400)	-	-	-	(400)
49 Accum Def Income Tax	1,834,218	-	-	1,859,727	-
50 Unamortized ITC	-	-	-	-	(25,509)
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	22,501,062	-	-	22,526,971	-
56					
57 Total Rate Base:	(4,814,120)	-	-	(5,100,656)	286,535
58					
59					
60 Estimated ROE impact	3.003%	1.096%	1.723%	0.213%	-0.031%
61 Estimated Price Change	(16,167,391)	(5,953,328)	(9,361,652)	(1,096,179)	167,828
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	14,971,331	5,675,631	8,924,973	570,521	(160,000)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	(51,450)	-	-	(52,188)	738
71 Schedule "M" Deductions	363,285	-	-	259,147	-
72 Income Before Tax	14,556,596	5,675,631	8,924,973	259,186	(160,000)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	14,556,596	5,675,631	8,924,973	259,186	(160,000)
77					
78 Federal Income Taxes	3,056,885	1,191,883	1,874,244	54,429	(33,600)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
RESTATING

Page 5.0 Restating

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model 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	(529,037)	-	-	(529,037)	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(5,675,631)	(5,675,631)	-	-	-	-
13 Transmission	0	0	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,015)	-	-	(4,015)	-	-
19 Total O&M Expenses	(6,208,683)	(5,675,631)	-	(533,052)	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(37,469)	-	-	(37,469)	-	-
23 Income Taxes: Federal	1,246,312	1,191,883	-	54,429	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	82,991	-	-	82,991	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(4,916,849)	(4,483,749)	-	(433,101)	-	-
29						
30 Operating Rev For Return:	4,916,849	4,483,749	-	433,101	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(27,627,626)	-	-	(27,627,626)	-	-
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:	(27,627,626)	-	-	(27,627,626)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,667,243	-	-	20,667,243	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,859,727	-	-	1,859,727	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,526,971	-	-	22,526,971	-	-
56						
57 Total Rate Base:	(5,100,656)	-	-	(5,100,656)	-	-
58						
59						
60 Estimated ROE impact	1.316%	1.096%	0.000%	0.213%	0.000%	0.000%
61 Estimated Price Change	(7,049,506)	(5,953,328)	-	(1,096,179)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,246,152	5,675,631	-	570,521	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	259,147	-	-	259,147	-	-
72 Income Before Tax	5,934,817	5,675,631	-	259,186	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	5,934,817	5,675,631	-	259,186	-	-
77						
78 Federal Income Taxes	1,246,312	1,191,883	-	54,429	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
PRO FORMA

Page 5.0 Pro Forma

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs - Restating	Net Power Costs - Pro Forma	Colstrip #3 Removal	REC Purchase Adjustment	Nodal Pricing Model Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(14,033,498)	-	(14,033,498)	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(14,033,498)	-	(14,033,498)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,778,560)	-	(3,778,560)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(3,391,777)	-	(3,590,832)	-	160,000	39,056
13 Transmission	(15,589,078)	-	(15,589,078)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(22,759,415)	-	(22,958,470)	-	160,000	39,056
20 Depreciation	-	-	-	-	-	-
21 Amortization	738	-	-	-	-	738
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,810,574	-	1,874,244	-	(33,600)	(30,071)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	25,423	-	-	-	-	25,423
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(20,922,681)	-	(21,084,226)	-	126,400	35,145
29						
30 Operating Rev For Return:	6,889,183	-	7,050,728	-	(126,400)	(35,145)
31						
32 Rate Base:						
33 Electric Plant In Service	312,444	-	-	-	-	312,444
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:	312,444	-	-	-	-	312,444
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	(400)	-	-	-	-	(400)
49 Accum Def Income Tax	(25,509)	-	-	-	-	(25,509)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(25,909)	-	-	-	-	(25,909)
56						
57 Total Rate Base:	286,535	-	-	-	-	286,535
58						
59						
60 Estimated ROE impact	1.696%	0.000%	1.745%	0.000%	-0.031%	-0.017%
61 Estimated Price Change	(9,117,885)	-	(9,361,652)	-	167,828	75,939
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,725,179	-	8,924,973	-	(160,000)	(39,793)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	738	-	-	-	-	738
71 Schedule "M" Deductions	104,138	-	-	-	-	104,138
72 Income Before Tax	8,621,779	-	8,924,973	-	(160,000)	(143,193)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,621,779	-	8,924,973	-	(160,000)	(143,193)
77						
78 Federal Income Taxes	1,810,574	-	1,874,244	-	(33,600)	(30,071)

PacifiCorp
Washington General Rate Case - 2021
Net Power Costs - Restating

PAGE 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:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	21.577%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	CAGW	21.577%	-	5.1.1
Non-Firm Sales	447NPC	RES	-	CAEW	22.592%	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	21.577%	-	5.1.1
Existing Firm Energy - Pacific	555NPC	RES	-	CAEW	22.592%	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA Situs		-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(26,303,844)	CAGW	21.577%	(5,675,631)	5.1.1
Other Generation Expenses	555NPC	RES	-	CAGW	21.577%	-	5.1.1
Total Purchased Power			<u>(26,303,844)</u>			<u>(5,675,631)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	7,474,132	CAGW	21.577%	1,612,708	5.1.1
Post Merger Firm	565NPC	RES	(7,474,132)	CAGW	21.577%	(1,612,708)	5.1.1
Non Firm	565NPC	RES	-	CAEW	22.592%	-	5.1.1
Total Wheeling Expense			<u>0</u>			<u>0</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.592%	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.592%	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(26,303,844)</u>			<u>(5,675,631)</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 for the PacifiCorp Balance Authority Area West (PACW) for the 12 months ended June 2019.

PacifiCorp
Washington General Rate Case - 2021
Net Power Costs - West Control Area

Description	FERC Account	(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		
					UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2019		(3) * (4)		NORMALIZED NPC 12 Months Ended June 2019		(3) * (6)		NORMALIZING ADJUSTMENT 12 Months Ended June 2019 WCA		(7) - (5)		PRO FORMA NPC 12 Months Ending Dec 2021		(10) - (7)		PRO FORMA ADJUSTMENT 12 Months Ending Dec 2021
			WCA Alloc. Factor	WA Alloc. %	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	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	
Sales for Resale (Account 447)																					
Existing Firm Sales - Pacific	447NPC		CAGW	21.577%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC		CAGW	21.577%	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721
Non-Firm Sales	447NPC		CAEW	22.592%	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721
Total Sales for Resale					78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721	17,019,166	78,875,721
Purchased Power (Account 555)																					
Existing Firm Demand - Pacific	555NPC		CAGW	21.577%	444,056	95,815	444,056	95,815	444,056	95,815	444,056	95,815	444,056	95,815	444,056	95,815	444,056	95,815	444,056	95,815	444,056
Existing Firm Energy - Pacific	555NPC		CAEW	22.592%	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205	237,484	1,051,205
Existing Firm Energy - Utah	555NPC		CAEW	22.592%	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592
WA Qualifying Facilities	555NPC		WA	100.000%	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592	215,592
WA Qualifying Facilities	555NPC		CAGW	21.577%	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951
Post-Merger Firm Energy	555NPC		CAGW	21.577%	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951	41,477,395	192,227,951
Other Generation Expenses	555NPC		CAGW	21.577%	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804
Total Purchased Power					193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804	42,026,286	193,938,804
Wheeling (Account 565)																					
Existing Firm - Pacific	565NPC		CAGW	21.577%	-	-	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132
Existing Firm - Utah	565NPC		CAGW	21.577%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Merger Firm	565NPC		CAGW	21.577%	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683
Non Firm	565NPC		CAEW	22.592%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Wheeling Expense					124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683	26,860,516	124,485,683
Fuel Expense (Accounts 501 and 547)																					
Fuel Consumed - Coal	501NPC		CAEW	22.592%	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226	55,512,519	245,722,226
Fuel Consumed - Natural Gas	547NPC		CAEW	22.592%	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148	13,723,963	60,748,148
Total Fuel and Other Expense					306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374	69,236,482	306,470,374
Total Net Power Cost					546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139	121,104,117	546,019,139
					Ref. 5.1.2	Ref. 2.2	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.2	Ref. 2.2	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.2	Ref. 2.2	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.2	Ref. 2.2	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.2
					Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-19

	<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	78,875,721				78,875,721
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	78,875,721	-	-	-	78,875,721
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	1,446,443	433,933	1,012,510		
Misc/Pacific	48,818	10,123	38,695		
Q.F. Contracts/PPL	215,592	-	-		215,592
Small Purchases west	-	-			
Pacific Sub Total	1,710,853	444,056	1,051,205	-	215,592
Gemstate	-				
GSLM	-				
QF Contracts/UPL	-	-			
IPP Layoff	-	-			
Small Purchases east	-				
UP&L to PP&L	-	-			
Utah Sub Total	-	-	-	-	-
Combine Hills Wind	4,521,745				4,521,745
Short Term Firm Purchases	187,706,206				187,706,206
New Firm Sub Total	192,227,951	-	-	-	192,227,951
TOTAL PURCHASED POWER & NET INTERC	193,938,804	444,056	1,051,205	-	192,443,542
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	124,485,683				124,485,683
Non-Firm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	124,485,683	-	-	-	124,485,683
COAL FUEL BURN EXPENSE					
Colstrip	6,626,549			6,626,549	
Jim Bridger	239,095,677			239,095,677	
TOTAL COAL FUEL BURN EXPENSE	245,722,226	-	-	245,722,226	-
GAS FUEL BURN EXPENSE					
Chehalis	27,196,795			27,196,795	
Hermiston	33,551,354			33,551,354	
TOTAL GAS FUEL BURN EXPENSE	60,748,148	-	-	60,748,148	-
OTHER GENERATION EXPENSE					
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	546,019,139	444,056	1,051,205	306,470,374	238,053,504

Ref 5.1.1

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-19

	Merged 12ME Jun 19	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	78,875,721				78,875,721
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	78,875,721	-	-	-	78,875,721
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	1,446,443	433,933	1,012,510		
Misc/Pacific	48,818	10,123	38,695		
Q.F. Contracts/PPL	215,592	-	-		215,592
Small Purchases west	-		-		
Pacific Sub Total	1,710,853	444,056	1,051,205	-	215,592
Gemstate	-		-		
GSLM	-		-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		
Small Purchases east	-		-		
UP&L to PP&L	-	-	-		
Utah Sub Total	-	-	-	-	-
Combine Hills Wind p160595	4,521,745				4,521,745
Short Term Firm Purchases	161,402,362				161,402,362
New Firm Sub Total	165,924,107	-	-	-	165,924,107
TOTAL PURCHASED PW & NET INT.	167,634,959	444,056	1,051,205	-	166,139,698
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	7,474,132	7,474,132			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	117,011,551				117,011,551
Nonfirm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	124,485,683	7,474,132	-	-	117,011,551
COAL FUEL BURN EXPENSE					
Colstrip	6,626,549			6,626,549	
Jim Bridger	239,095,677			239,095,677	
TOTAL COAL FUEL BURN EXPENSE	245,722,226	-	-	245,722,226	-
GAS FUEL BURN EXPENSE					
Chehalis	27,196,795			27,196,795	
Hermiston	33,551,354			33,551,354	
TOTAL GAS FUEL BURN EXPENSE	60,748,148	-	-	60,748,148	-
OTHER GENERATION EXPENSE					
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	519,715,295	7,918,188	1,051,205	306,470,374	204,275,527

Ref. 5.1.1

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-21

	Merged <u>01/21-12/21</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	2,985,669				2,985,669
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	2,985,669	-	-	-	2,985,669
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	146,726	44,018	102,708		
Misc/Pacific	11,511	2,387	9,124		
Q.F. Contracts/PPL	208,630	-	-		208,630
Small Purchases west	-	-	-		
Pacific Sub Total	366,866	46,405	111,832	-	208,630
Gemstate	127,748		127,748		
GSLM	-		-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		-
Small Purchases east	1,063		1,063		
UP&L to PP&L	-	-	-		-
Utah Sub Total	128,810	-	128,810	-	-
Cedar Springs Wind	915,716				915,716
Cedar Springs Wind III	695,820				695,820
Combine Hills Wind	419,392				419,392
Cove Mountain Solar	301,814				301,814
Cove Mountain Solar II	107,688				107,688
Hunter Solar	556,332				556,332
MagCorp Reserves	397,169				397,169
Milican Solar	156,343				156,343
Milford Solar	553,121				553,121
Nucor	556,916				556,916
Monsanto Reserves	1,562,220				1,562,220
Prineville Solar	190,428				190,428
Rock River Wind	308,243				308,243
Sigurd Solar	466,871				466,871
Three Buttes Wind	1,608,334				1,608,334
Top of the World Wind	3,168,317				3,168,317
Wolverine Creek Wind	803,029				803,029
Short Term Firm Purchases	15,832,896				15,832,896
New Firm Sub Total	28,600,649	-	-	-	28,600,649
Other Generation	336,134				336,134
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	29,432,460	46,405	240,642	-	29,145,413
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	11,107,620	11,107,620			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	162,122				162,122
Nonfirm Wheeling	1,695			1,695	
TOTAL WHEELING & U. OF F. EXPENSE	11,271,438	11,107,620	-	1,695	162,122
THERMAL FUEL BURN EXPENSE					
Colstrip	1,801,130			1,801,130	
Chehalis	12,008,290			12,008,290	
Hermiston	5,043,036			5,043,036	
Jim Bridger	49,932,829			49,932,829	
TOTAL FUEL BURN EXPENSE	68,785,284	-	-	68,785,284	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	106,503,513	11,154,025	240,642	68,786,980	26,321,867

Ref. 5.1.1

PacifiCorp
Washington General Rate Case - 2021
Net Power Costs - Pro Forma

PAGE 5.2

	<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:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	(14,033,498)	WA	Situs	(14,033,498)	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>(14,033,498)</u>			<u>(14,033,498)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(49,410)	WA	Situs	(49,410)	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	(125,652)	WA	Situs	(125,652)	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	128,810	WA	Situs	128,810	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	(6,962)	WA	Situs	(6,962)	5.1.1
Post-Merger Firm Energy	555NPC	PRO	(7,201,115)	WA	Situs	(7,201,115)	5.1.1
Other Generation Expenses	555NPC	PRO	336,134	WA	Situs	336,134	5.1.1
Total Purchased Power			<u>(6,918,195)</u>			<u>(6,918,195)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	9,494,912	WA	Situs	9,494,912	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(25,085,686)	WA	Situs	(25,085,686)	5.1.1
Non Firm	565NPC	PRO	1,695	WA	Situs	1,695	5.1.1
Total Wheeling Expense			<u>(15,589,078)</u>			<u>(15,589,078)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(3,778,560)	WA	Situs	(3,778,560)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	3,327,363	WA	Situs	3,327,363	5.1.1
Total Fuel and Other Expense			<u>(451,198)</u>			<u>(451,198)</u>	
Total Net Power Cost Adjustment - Pro Forma							
			<u>(8,924,973)</u>			<u>(8,924,973)</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 and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the 12 months ending December 2021. The use of pro forma net power costs in results is consistent with approved treatment in prior rate cases, including the Company's 2010, 2011, 2013, and 2014 rate cases.

PacifiCorp
Washington General Rate Case - 2021
Colstrip #3 Removal

PAGE 5.3

	<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:							
Taxes Other	408	RES	(559,091)	GPS	6.702%	(37,469)	5.3.1
Net Depreciation Expense - Sch M SCHMDT		RES	1,201,023	CAGW	21.577%	259,147	5.3.2
Deferred Income Tax Expense	41010	RES	325,158	CAGW	21.577%	70,160	5.3.2
Operations & Maintenance	500	RES	(10,057)	CAGW	21.577%	(2,170)	5.3.4
Operations & Maintenance	501	RES	(367,550)	CAGW	21.577%	(79,307)	5.3.4
Operations & Maintenance	501	RES	(58,440)	CAGW	21.577%	(12,610)	5.3.4
Operations & Maintenance	502	RES	(311,286)	CAGW	21.577%	(67,167)	5.3.4
Operations & Maintenance	505	RES	(13,339)	CAGW	21.577%	(2,878)	5.3.4
Operations & Maintenance	506	RES	(601,503)	CAGW	21.577%	(129,788)	5.3.4
Operations & Maintenance	507	RES	(6,693)	CAGW	21.577%	(1,444)	5.3.4
Operations & Maintenance	510	RES	(76,239)	CAGW	21.577%	(16,450)	5.3.4
Operations & Maintenance	511	RES	(101,047)	CAGW	21.577%	(21,803)	5.3.4
Operations & Maintenance	512	RES	(765,442)	CAGW	21.577%	(165,161)	5.3.4
Operations & Maintenance	513	RES	(15,772)	CAGW	21.577%	(3,403)	5.3.4
Operations & Maintenance	514	RES	(124,466)	CAGW	21.577%	(26,856)	5.3.4
Administrative & General	924	RES	(47,040)	SO	6.702%	(3,152)	5.3.4
Administrative & General	925	RES	(12,868)	SO	6.702%	(862)	5.3.4
			<u>(2,511,742)</u>			<u>(533,052)</u>	
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	21.577%	(23,795,975)	5.3.2
Post-merger Plant	312	RES	(17,757,873)	CAGW	21.577%	(3,831,651)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	91,881,987	CAGW	21.577%	19,825,553	5.3.2
Post-merger Depreciation Reserve	108SP	RES	3,900,830	CAGW	21.577%	841,690	5.3.2
Deferred Income Tax Balance	282	RES	8,495,028	CAGW	21.577%	1,832,988	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
Deferred Income Tax Expense	41110	RES	12,831	WA	Situs	12,831	5.3.3
ADIT	283	RES	26,739	WA	Situs	26,739	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. Depreciation expense for Colstrip #3 is removed in Adjustment 6.5, Depreciation Study.

**PacifiCorp
Washington General Rate Case - 2021
Colstrip #3 Removal
Property Tax Calculation**

	6/30/2019	Ref.
Total Colstrip Property Taxes	1,887,061	
Colstrip #3 as a percentage of Total Colstrip NBV	29.6276%	
Property Tax expense to remove	<u>559,091</u>	5.3

Gross Colstrip Book Value	239,624,656
Gross Colstrip Book Reserve	<u>(130,746,282)</u>
Total Colstrip NBV	<u>108,878,374</u>
Colstrip Unit 3 Book Value	128,040,873
Colstrip Unit 3 Book Reserve	<u>(95,782,817)</u>
Colstrip Unit 3 NBV	<u>32,258,056</u>
Colstrip Unit 3 NBV %	29.6276%

**PacifiCorp
Washington General Rate Case - 2021
Colstrip #3 Removal
Summary of Balances**

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,214,522)	
Depreciation Expense - Post Merger	<u>(382,981)</u>	
	(1,597,504)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>17,757,873</u>	5.3
	128,040,873	
Depreciation Reserve - Pre Merger	(91,881,987)	5.3
Depreciation Reserve - Post Merger	<u>(3,900,830)</u>	5.3
	(95,782,817)	
ADIT Balance	(8,495,028)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(396,481)	5.3
Deferred Income Tax Expense	(325,158)	5.3

PacifiCorp
Washington General Rate Case - 2021
Colstrip #3 Removal
Schedule M, Deferred Income Tax Expense and ADIT

FERC Account	Description	Amount	Factor	
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA	Ref 5.3
41110	Reg Asset - Washington Colstrip #3 - 415.510	(12,831)	WA	Ref 5.3
283	Reg Asset - Washington Colstrip #3 - 287639	(26,739)	WA	Ref 5.3

PacifiCorp
Washington General Rate Case - 2021
Colstrip #3 Removal
Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME June 2019	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 29.6276% Unit 3 Share of		F = E + C Total Unit 3 O&M
							O&M	Total Unit 3 O&M	
5000000	OPER SUPV & ENG	CAGW	33,946	33,946			10,057	10,057	10,057
5012000	FUEL HAND-COAL	CAGW	1,240,567	1,240,567			367,550	367,550	367,550
5014500	START UP FUEL-DIESEL	CAGW	197,248	197,248			58,440	58,440	58,440
5020000	STEAM EXPENSES	CAGW	1,050,663	1,050,663			311,286	311,286	311,286
5050000	ELECTRIC EXPENSES	CAGW	45,022	45,022			13,339	13,339	13,339
5060000	MISC STEAM PWR EXP	CAGW	2,030,213	2,030,213			601,503	601,503	601,503
5070000	RENTS (STEAM GEN)	CAGW	22,589	22,589			6,693	6,693	6,693
5100000	MNT SUPERV & ENG	CAGW	257,325	257,325			76,239	76,239	76,239
5110000	MNT OF STRUCTURES	CAGW	341,056	341,056			101,047	101,047	101,047
5120000	MANT OF BOILR PLNT	CAGW	2,583,545	2,583,545			765,442	765,442	765,442
5130000	MAINT ELEC PLANT	CAGW	53,234	53,234			15,772	15,772	15,772
5140000	MAINT MISC STM PLN	CAGW	420,100	420,100			124,466	124,466	124,466
9243000	PROP INS - PREMIUMS	SO	158,769	158,769			47,040	47,040	47,040
9250000	INJURIES & DAMAGES	SO	43,433	43,433			12,868	12,868	12,868
			8,477,711	8,477,711	-	-	2,511,742	2,511,742	2,511,742

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

29.6276% **Ref 5.3.1**

**PacifiCorp
Washington General Rate Case - 2021
REC Purchase Adjustment**

PAGE 5.4

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>
Purchased Power	555	PRO	160,000	WA	Situs	160,000	5.4.1

Description of Adjustment:

This adjustment adds in the pro forma REC purchases for calendar year 2021. REC purchases are currently recovered in Schedule 95. In accordance with Docket UE-161067, Order 01, these costs are being included in the Company's rate case filing.



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 14, 2017

VIA ELECTRONIC FILING

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

**RE: Compliance Filing—Order 01 in Docket UE-161067
Schedule 95—Renewable Energy Revenue Adjustment**

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, submits the following revised tariff sheet under RCW 80.28.060, WAC 480-07-883, WAC chapter 480-80, and in compliance with Order 01 in Docket UE-161067. The Company respectfully requests an effective date of May 8, 2017.

Third Revision of Sheet No. 95.1 Schedule 95 Renewable Energy Revenue Adjustment

In accordance with Order 01, the Company is proposing to adjust Schedule 95 to allow recovery of the costs related to the unbundled renewable energy credits (RECs) purchased as part of the Company's 2016 renewable request for proposals (RFP) for compliance with the renewable portfolio standard. The proposed tariff will recover approximately \$160,000 per year, which reflects the Washington-allocated annual amount that the Company purchased through the 2016 renewable RFP.

The current tariff, which was approved as a compliance filing in Docket UE-100749 in 2014, collects approximately \$2.5 million per year. The proposed tariff will collect approximately \$160,000 per year and will therefore result in an overall decrease of approximately 0.7 percent to Pacific Power's Washington customers. If approved, a residential customer using approximately 1,200 kWh per month would see a bill decrease of \$ 0.75 per month.

It is respectfully requested that all formal correspondence and requests regarding this filing be addressed to:

By e-mail (preferred): datarequest@pacificorp.com

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

PacifiCorp
Washington General Rate Case - 2021
REC Purchase Adjustment

Washington Utilities and Transportation Commission
April 14, 2017
Page 2

Informal inquiries may be directed to Ariel Son, Regulatory Affairs Manager, at (503) 813-5410.

Sincerely,

 /s/
R. Bryce Dalley
Vice President, Regulation
Pacific Power & Light Company
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
(503) 813-6389
bryce.dalley@pacificorp.com

Enclosures

Attachment A: Estimated Effect of Rate Decrease and Residential Monthly Billing Comparison
Attachment B: Compliance Tariff—Legislative and Clean

**PacifiCorp
Washington General Rate Case - 2021
Nodal Pricing Model Adjustment**

PAGE 5.5

	<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 Expenses	557	PRO	500,000	SG	7.811%	39,056	5.5.2
Intangible Plant Amortization	404IP	PRO	9,443	SG	7.811%	738	5.5.1
Adjustment to Rate Base:							
Add Dec-2020 EOP Plant							
Miscellaneous Intangible Plant	303	PRO	4,000,000	SG	7.811%	312,444	5.5.1
Accum Amort For Intangible Plant	1111P	PRO	(393)	SG	7.811%	(31)	5.5.1
Adjust Dec-20 EOP to Dec-21 AMA							
Accum Amort For Intangible Plant	1111P	PRO	(4,721)	SG	7.811%	(369)	5.5.1
Adjustment to Tax EOP 2020:							
Schedule M Adjustment	SCHMAT	PRO	393	SG	7.811%	31	
Schedule M Adjustment	SCHMDT	PRO	1,333,200	SG	7.811%	104,138	
Deferred Inc Tax Exp	41010	PRO	327,692	SG	7.811%	25,596	
ADIT Balance - EOP 2020	282	PRO	(327,692)	SG	7.811%	(25,596)	
Adjust Dec-20 EOP to Dec-21 AMA							
Schedule M Adjustment	SCHMAT	PRO	9,049	SG	7.811%	707	
Deferred Inc Tax Exp	41010	PRO	(2,225)	SG	7.811%	(174)	
ADIT Balance - Incremental 2020	282	PRO	1,113	SG	7.811%	87	

Description of Adjustment:

This adjustment adds the software related rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in the Nodal Pricing Model MOU signed by parties.

PacifiCorp
Washington General Rate Case - 2021
Nodal Pricing Model Adjustment

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Intangible (Software)	SG	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Amortization Expense*														
Intangible Plant Amortization	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	SG	393	787	787	787	787	787	787	787	787	787	787	787	787
														12 ME Dec-21
														9,443
														Ref. 5.5

Amortization Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Accum. Amort. for Intangible Plant	SG	(393)	(1,180)	(1,967)	(2,754)	(3,541)	(4,328)	(5,115)	(5,902)	(6,689)	(7,476)	(8,262)	(9,049)	(9,836)

EOP		AMIA	
Dec 2020	Dec 2021	Dec 2021	Adjustment
303	4,000,000	4,000,000	-
1111P	Ref. 5.5	(393)	(4,721)
	Ref. 5.5	(5,115)	(4,721)

*2020 Composite Depreciation Rate - Intangible 0.236%
*2021 Composite Depreciation Rate - Intangible 0.236%

**PacifiCorp
Washington General Rate Case - 2021
Nodal Pricing Model Adjustment**

Project	Date	Project Capital Amount	
Intangible Plant			
CAISO Implementation Fee	12/31/2020	\$ 1,000,000	
ESM System Upgrades	12/31/2020	\$ 906,000	
Settlement System Upgrades	12/31/2020	\$ 1,585,000	
Internal Capitalized IT Labor	12/31/2020	\$ 509,000	
		\$ 4,000,000	Ref 5.5.1
Incremental O&M			
ESM Maintenance and Licenses		\$ 200,000	
Settlements Maintenance and Licenses		\$ 300,000	
		\$ 500,000	Ref 5.5

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

Page 6.0 Total

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation & Amortization Expense	(cont.) Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	(cont.) Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) 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	51,760	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	17,855	-	-	-	-	-
12 Other Power Supply	15,624	-	-	-	-	-
13 Transmission	9,962	-	-	-	-	-
14 Distribution	33,905	-	-	-	-	-
15 Customer Accounting	12,321	-	-	-	-	-
16 Customer Service & Info	2,407	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	14,076	-	-	-	-	-
19 Total O&M Expenses	157,910	-	-	-	-	-
20 Depreciation	70,111,834	(553,453)	-	-	-	-
21 Amortization	(1,870,637)	-	(1,898,437)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,417,759	116,225	398,672	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(21,823,537)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	47,993,330	(437,228)	(1,499,766)	-	-	-
29						
30 Operating Rev For Return:	(47,993,330)	437,228	1,499,766	-	-	-
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	(98,949,388)	-	(51,891,711)	-	(2,786,211)	(2,500,112)
48 Accum Prov For Amort	(5,683,079)	-	-	(3,245,561)	-	-
49 Accum Def Income Tax	9,238,457	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(95,394,010)	-	(51,891,711)	(3,245,561)	(2,786,211)	(2,500,112)
56						
57 Total Rate Base:	(95,394,010)	-	(51,891,711)	(3,245,561)	(2,786,211)	(2,500,112)
58						
59						
60 Estimated ROE impact	-11.119%	0.107%	0.367%	1.149%	0.067%	0.058%
61 Estimated Price Change	53,977,202	(580,533)	(1,991,324)	(5,301,700)	(331,594)	(284,663)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(68,399,107)	553,453	1,898,437	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	75,150,341	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	6,751,233	553,453	1,898,437	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,751,233	553,453	1,898,437	-	-	-
77						
78 Federal Income Taxes	1,417,759	116,225	398,672	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

Page 6.0.1 Total

	6.3.2	6.3.3	6.4	6.5	6.5.1	6.5.2	6.5.3
	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves	Accelerated Depreciation - Colstrip & Jim Bridger	Depreciation Study	(cont.) Depreciation Study	(cont. 2) Depreciation Study	(cont. 3) Depreciation Study
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	-	-	-	-	-	51,760	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	17,855	-
12 Other Power Supply	-	-	-	-	-	15,624	-
13 Transmission	-	-	-	-	-	9,962	-
14 Distribution	-	-	-	-	-	33,905	-
15 Customer Accounting	-	-	-	-	-	12,321	-
16 Customer Service & Info	-	-	-	-	-	2,407	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	14,076	-
19 Total O&M Expenses	-	-	-	-	-	157,910	-
20 Depreciation	-	-	68,175,894	(4,485,053)	-	-	-
21 Amortization	-	-	-	-	27,800	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	941,861	(5,838)	(33,161)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(20,108,757)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	48,067,136	(3,543,192)	21,962	124,749	-
29							
30 Operating Rev For Return:	-	-	(48,067,136)	3,543,192	(21,962)	(124,749)	-
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	(11,413,279)	-	(29,044,226)	-	-	-	2,173,374
48 Accum Prov For Amort	(1,617,588)	(806,030)	-	-	-	-	-
49 Accum Def Income Tax	-	-	8,381,067	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,030,868)	(806,030)	(20,663,159)	-	-	-	2,173,374
56							
57 Total Rate Base:	(13,030,868)	(806,030)	(20,663,159)	-	-	-	2,173,374
58							
59							
60 Estimated ROE impact	0.274%	0.017%	-11.628%	0.866%	-0.005%	-0.030%	-0.045%
61 Estimated Price Change	(1,331,345)	(82,351)	61,710,341	(4,704,497)	29,161	165,637	222,050
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(68,175,894)	4,485,053	(27,800)	(157,910)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	68,175,894	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	4,485,053	(27,800)	(157,910)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	4,485,053	(27,800)	(157,910)	-
77							
78 Federal Income Taxes	-	-	-	941,861	(5,838)	(33,161)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

Page 6.0.2 Total

	6.5.4	6.5.5
	(cont. 4) Depreciation Study	(cont. 5) Depreciation Study
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	-	6,974,447
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	-	-
24 State	-	-
25 Deferred Income Taxes	-	(1,714,779)
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>-</u>	<u>5,259,668</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>(5,259,668)</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	-	(3,487,223)
48 Accum Prov For Amort	(13,900)	-
49 Accum Def Income Tax	-	857,390
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>(13,900)</u>	<u>(2,629,834)</u>
56		
57 Total Rate Base:	<u>(13,900)</u>	<u>(2,629,834)</u>
58		
59		
60 Estimated ROE impact	0.000%	-1.235%
61 Estimated Price Change	(1,420)	6,714,873
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	(6,974,447)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	6,974,447
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>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

Page 6.0 Restating

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation & Amortization Expense	(cont.) Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	(cont.) Pro Forma Depreciation & Amortization & Reserves	End-of-Period Plant Reserves	(cont.) 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	-	-	-	-	-	-
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	(16,699,602)	-	-	-	(2,786,211)	(2,500,112)
48 Accum Prov For Amort	(2,423,618)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(19,123,220)	-	-	-	(2,786,211)	(2,500,112)
56						
57 Total Rate Base:	(19,123,220)	-	-	-	(2,786,211)	(2,500,112)
58						
59						
60 Estimated ROE impact	0.405%	0.000%	0.000%	0.000%	0.000%	0.058%
61 Estimated Price Change	(1,953,791)	-	-	-	(284,663)	(255,433)
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	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

Page 6.0.1 Restating

	6.3.2	6.3.3	6.4	6.5	6.5.1	6.5.2	6.5.3
	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves	Accelerated Depreciation - Colstrip & Jim Bridger	Depreciation Study	(cont.) Depreciation Study	(cont. 2) Depreciation Study	(cont. 3) Depreciation Study
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	(11,413,279)	-	-	-	-	-	-
48 Accum Prov For Amort	(1,617,588)	(806,030)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,030,868)	(806,030)	-	-	-	-	-
56							
57 Total Rate Base:	(13,030,868)	(806,030)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.274%	0.017%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,331,345)	(82,351)	-	-	-	-	-
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	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

	6.5.4	6.5.5
	(cont. 4) Depreciation Study	(cont. 5) Depreciation Study
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>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

Page 6.0 Pro Forma

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation & Amortization Expense	(cont.) Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	(cont.) Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) 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	51,760	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	17,855	-	-	-	-	-
12 Other Power Supply	15,624	-	-	-	-	-
13 Transmission	9,962	-	-	-	-	-
14 Distribution	33,905	-	-	-	-	-
15 Customer Accounting	12,321	-	-	-	-	-
16 Customer Service & Info	2,407	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	14,076	-	-	-	-	-
19 Total O&M Expenses	157,910	-	-	-	-	-
20 Depreciation	70,111,834	(553,453)	-	-	-	-
21 Amortization	(1,870,637)	-	(1,898,437)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,417,759	116,225	398,672	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(21,823,537)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	47,993,330	(437,228)	(1,499,766)	-	-	-
29						
30 Operating Rev For Return:	(47,993,330)	437,228	1,499,766	-	-	-
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	(82,249,786)	-	(51,891,711)	-	-	-
48 Accum Prov For Amort	(3,259,461)	-	-	(3,245,561)	-	-
49 Accum Def Income Tax	9,238,457	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(76,270,790)	-	(51,891,711)	(3,245,561)	-	-
56						
57 Total Rate Base:	(76,270,790)	-	(51,891,711)	(3,245,561)	-	-
58						
59						
60 Estimated ROE impact	-10.654%	0.108%	0.371%	1.663%	0.097%	0.000%
61 Estimated Price Change	55,930,993	(580,533)	(1,991,324)	(5,301,700)	(331,594)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(68,399,107)	553,453	1,898,437	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	75,150,341	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	6,751,233	553,453	1,898,437	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,751,233	553,453	1,898,437	-	-	-
77						
78 Federal Income Taxes	1,417,759	116,225	398,672	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

Page 6.0.1 Pro Forma

	6.3.2	6.3.3	6.4	6.5	6.5.1	6.5.2	6.5.3
	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves	Accelerated Depreciation - Colstrip & Jim Bridger	Depreciation Study	(cont.) Depreciation Study	(cont. 2) Depreciation Study	(cont. 3) Depreciation Study
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	-	-	-	-	-	51,760	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	17,855	-
12 Other Power Supply	-	-	-	-	-	15,624	-
13 Transmission	-	-	-	-	-	9,962	-
14 Distribution	-	-	-	-	-	33,905	-
15 Customer Accounting	-	-	-	-	-	12,321	-
16 Customer Service & Info	-	-	-	-	-	2,407	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	14,076	-
19 Total O&M Expenses	-	-	-	-	-	157,910	-
20 Depreciation	-	-	68,175,894	(4,485,053)	-	-	-
21 Amortization	-	-	-	-	27,800	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	941,861	(5,838)	(33,161)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(20,108,757)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	48,067,136	(3,543,192)	21,962	124,749	-
29							
30 Operating Rev For Return:	-	-	(48,067,136)	3,543,192	(21,962)	(124,749)	-
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	-	-	(29,044,226)	-	-	-	2,173,374
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	8,381,067	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(20,663,159)	-	-	-	2,173,374
56							
57 Total Rate Base:	-	-	(20,663,159)	-	-	-	2,173,374
58							
59							
60 Estimated ROE impact	0.000%	0.000%	-11.588%	0.877%	-0.005%	-0.031%	-0.065%
61 Estimated Price Change	-	-	61,710,341	(4,704,497)	29,161	165,637	222,050
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(68,175,894)	4,485,053	(27,800)	(157,910)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	68,175,894	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	4,485,053	(27,800)	(157,910)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	4,485,053	(27,800)	(157,910)	-
77							
78 Federal Income Taxes	-	-	-	941,861	(5,838)	(33,161)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

	6.5.4	6.5.5
	(cont. 4) Depreciation Study	(cont. 5) Depreciation Study
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	-	6,974,447
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	-	-
24 State	-	-
25 Deferred Income Taxes	-	(1,714,779)
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>-</u>	<u>5,259,668</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>(5,259,668)</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	-	(3,487,223)
48 Accum Prov For Amort	(13,900)	-
49 Accum Def Income Tax	-	857,390
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>(13,900)</u>	<u>(2,629,834)</u>
56		
57 Total Rate Base:	<u>(13,900)</u>	<u>(2,629,834)</u>
58		
59		
60 Estimated ROE impact	0.000%	-1.227%
61 Estimated Price Change	(1,420)	6,714,873
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	(6,974,447)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	6,974,447
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>

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Depreciation & Amortization 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:							
Steam Depreciation Expense	403SP	PRO	658,857	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(403,239)	CAGW	21.577%	(87,008)	
Steam Depreciation Expense	403SP	PRO	2,683,400	SG	7.811%	209,603	
Steam Depreciation Expense	403SP	PRO	386,982	JBG	21.577%	83,500	
Hydro Depreciation Expense	403HP	PRO	511,602	CAGE	0.000%	-	
Hydro Depreciation Expense	403HP	PRO	(9,700,978)	CAGW	21.577%	(2,093,199)	
Other Depreciation Expense	403OP	PRO	586,413	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	(649,484)	CAGW	21.577%	(140,140)	
Other Depreciation Expense - Wind	403OP	PRO	(347,207)	CAGE	0.000%	-	
Other Depreciation Expense - Wind	403OP	PRO	(430,540)	CAGW	21.577%	(92,899)	
Transmission Depreciation Expense	403TP	PRO	2,189,938	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	3,624,241	CAGW	21.577%	782,009	
Transmission Depreciation Expense	403TP	PRO	(126,580)	SG	7.811%	(9,887)	
Transmission Depreciation Expense	403TP	PRO	203,096	JBG	21.577%	43,822	
Distribution Depreciation Expense	403360	PRO	5,858	WA	Situs	5,858	
Distribution Depreciation Expense	403361	PRO	11,224	WA	Situs	11,224	
Distribution Depreciation Expense	403362	PRO	94,237	WA	Situs	94,237	
Distribution Depreciation Expense	403364	PRO	113,419	WA	Situs	113,419	
Distribution Depreciation Expense	403365	PRO	72,153	WA	Situs	72,153	
Distribution Depreciation Expense	403366	PRO	35,786	WA	Situs	35,786	
Distribution Depreciation Expense	403367	PRO	83,548	WA	Situs	83,548	
Distribution Depreciation Expense	403368	PRO	128,678	WA	Situs	128,678	
Distribution Depreciation Expense	403369	PRO	77,054	WA	Situs	77,054	
Distribution Depreciation Expense	403370	PRO	21,804	WA	Situs	21,804	
Distribution Depreciation Expense	403371	PRO	809	WA	Situs	809	
Distribution Depreciation Expense	403373	PRO	5,758	WA	Situs	5,758	
General Depreciation Expense	403GP	PRO	113,016	CA	Situs	-	
General Depreciation Expense	403GP	PRO	559,108	OR	Situs	-	
General Depreciation Expense	403GP	PRO	33,677	WA	Situs	33,677	
General Depreciation Expense	403GP	PRO	109,529	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	211,429	UT	Situs	-	
General Depreciation Expense	403GP	PRO	109,083	ID	Situs	-	
General Depreciation Expense	403GP	PRO	(22,165)	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	432,517	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	115,078	CAGW	21.577%	24,831	
General Depreciation Expense	403GP	PRO	4,511	SG	7.811%	352	
General Depreciation Expense	403GP	PRO	855,746	SO	6.702%	57,350	
General Depreciation Expense	403GP	PRO	(4,324)	JBG	21.577%	(933)	
General Depreciation Expense	403GP	PRO	-	JBE	22.592%	-	
General Depreciation Expense	403GP	PRO	(214,280)	CN	6.936%	(14,863)	
General Depreciation Expense	403GP	PRO	10,153	CAEE	0.000%	-	
Total Depreciation Expense			<u>2,149,910</u>			<u>(553,453)</u>	6.1.2

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation expense into results.

PacifiCorp
Washington General Rate Case - 2021
(cont.) Pro Forma Depreciation & Amortization 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:							
Intangible Amortization	404IP	PRO	97	CA	Situs	-	
Intangible Amortization	404IP	PRO	935,637	CN	6.936%	64,897	
Intangible Amortization	404IP	PRO	289	JBG	21.577%	62	
Intangible Amortization	404IP	PRO	(5)	ID	Situs	-	
Intangible Amortization	404IP	PRO	1,230	OR	Situs	-	
Intangible Amortization	404IP	PRO	(1,239)	CAEE	0.000%	-	
Intangible Amortization	404IP	PRO	(7,589,676)	SG	7.811%	(592,838)	
Intangible Amortization	404IP	PRO	408,684	CAGE	0.000%	-	
Intangible Amortization	404IP	PRO	(7,855,876)	CAGW	21.577%	(1,695,077)	
Intangible Amortization	404IP	PRO	4,868,802	SO	6.702%	326,296	
Intangible Amortization	404IP	PRO	160,840	UT	Situs	-	
Intangible Amortization	404IP	PRO	-	WA	Situs	-	
Intangible Amortization	404IP	PRO	(356)	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	CAGE	0.000%	-	
Hydro Amortization	404HP	PRO	571	CAGW	21.577%	123	
Other Amortization	404OP	PRO	-	CAGE	0.000%	-	
General Amortization	404GP	PRO	(39,046)	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.936%	-	
General Amortization	404GP	PRO	(58,262)	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	(5,581)	SO	6.702%	(374)	
General Amortization	404GP	PRO	(0)	UT	Situs	-	
General Amortization	404GP	PRO	(1,526)	WA	Situs	(1,526)	
General Amortization	404GP	PRO	(70,419)	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>(9,245,837)</u>			<u>(1,898,437)</u>	6.1.3
Adjustment Summary:							
			2,149,910			(553,453)	6.1
			<u>(9,245,837)</u>			<u>(1,898,437)</u>	6.1.1
Total Adjustment			<u>(7,095,926)</u>			<u>(2,451,891)</u>	

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation expense into results.

**PacifiCorp
Washington General Rate Case - 2021
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2019 Expense	12 ME Dec 2020 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE					
Steam Production Plant:					
Control Area Generation - East	403SP	CAGE	200,998,873	196,088,501	(4,910,372)
Control Area Generation - West	403SP	CAGW	2,880,187	2,476,948	(403,239)
System Generation	403SP	SG	-	2,683,400	2,683,400
Renewable - Blundell	403SP	CAGE	-	4,561,715	4,561,715
Renewable - Blundell 2	403SP	CAGE	-	1,007,514	1,007,514
Jim Bridger Generation	403SP	JBG	39,542,494	39,929,476	386,982
Total Steam Plant			<u>243,421,554</u>	<u>246,747,554</u>	<u>3,326,000</u>
Hydro Production Plant:					
Control Area Generation - East	403HP	CAGE	7,741,420	8,253,022	511,602
Control Area Generation - West	403HP	CAGW	30,417,819	20,716,841	(9,700,978)
Klamath	403HP	CAGW	-	-	-
Total Hydro Plant			<u>38,159,239</u>	<u>28,969,862</u>	<u>(9,189,376)</u>
Other Production Plant:					
Control Area Generation - East	403OP	CAGE	43,967,403	44,553,816	586,413
Control Area Generation - West	403OP	CAGW	16,811,606	16,162,122	(649,484)
Wind Control Area Generation - East	403OP	CAGE	43,176,632	42,829,425	(347,207)
Wind Control Area Generation - West	403OP	CAGW	24,498,558	24,068,018	(430,540)
Total Other Production Plant			<u>128,454,199</u>	<u>127,613,381</u>	<u>(840,818)</u>
Transmission Plant:					
Control Area Generation - East	403TP	CAGE	81,451,418	81,799,640	348,222
Control Area Generation - West	403TP	CAGW	26,988,244	28,987,604	1,999,361
Jim Bridger Generation	403TP	JBG	1,364,751	1,567,847	203,096
System Generation	403TP	SG	32,238	(94,342)	(126,580)
Control Area Generation - East (19)	403TP	CAGE	-	746,653	746,653
Control Area Generation - West (19)	403TP	CAGW	-	747,767	747,767
Control Area Generation - East (20)	403TP	CAGE	-	1,095,063	1,095,063
Control Area Generation - West (20)	403TP	CAGW	-	877,113	877,113
Total Transmission Plant			<u>109,836,651</u>	<u>115,727,346</u>	<u>5,890,695</u>
Distribution Plant:					
California	403364	CA	7,937,175	8,032,661	95,486
Oregon	403364	OR	53,608,264	56,571,654	2,963,390
Washington	403364	WA	14,311,535	14,961,864	650,329
Eastern Wyoming	403364	WYP	16,472,691	19,701,936	3,229,245
Utah	403364	UT	54,969,349	82,851,294	27,881,945
Idaho	403364	ID	7,065,187	10,186,146	3,120,959
Western Wyoming	403364	WYU	3,841,152	4,091,934	250,781
Total Distribution Plant			<u>158,205,353</u>	<u>196,397,489</u>	<u>38,192,136</u>
General Plant:					
California	403GP	CA	402,578	515,594	113,016
Oregon	403GP	OR	5,078,614	5,637,722	559,108
Washington	403GP	WA	1,153,845	1,187,523	33,677
Eastern Wyoming	403GP	WYP	1,983,011	2,092,540	109,529
Utah	403GP	UT	4,800,293	5,011,723	211,429
Idaho	403GP	ID	919,901	1,028,984	109,083
Western Wyoming	403GP	WYU	388,208	366,042	(22,165)
Control Area Generation - East	403GP	CAGE	6,638,365	7,070,882	432,517
Control Area Generation - West	403GP	CAGW	2,887,055	3,002,133	115,078
System Generation	403GP	SG	1,452	5,963	4,511
General Office	403GP	SO	15,567,254	16,423,000	855,746
Jim Bridger Generation	403GP	JBG	435,214	430,890	(4,324)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	1,040,345	826,065	(214,280)
Control Area Energy - East	403GP	CAEE	95,328	105,482	10,153
Total General Plant			<u>41,391,464</u>	<u>43,704,544</u>	<u>2,313,080</u>
Total Depreciation Expense			<u>719,468,459</u>	<u>759,160,176</u>	<u>39,691,717</u>
			Situs Balance to Non-WA States		37,541,807
			Net Balance to Lead Sheet		2,149,910
			Ref 6.1		

**PacifiCorp
Washington General Rate Case - 2021
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2019 Expense	12 ME Dec 2020 Expense	Adjustment to Test Period
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	1,765	1,863	97
Customer Service	404IP	CN	9,726,915	10,662,551	935,637
Jim Bridger Generation	404IP	JBG	224,240	224,529	289
Idaho	404IP	ID	23,042	23,036	(5)
Oregon	404IP	OR	10,341	11,571	1,230
Control Area Energy - East	404IP	CAEE	1,239	-	(1,239)
System Generation	404IP	SG	7,593,454	3,778	(7,589,676)
Control Area Generation - East	404IP	CAGE	4,471,041	4,364,461	(106,580)
Control Area Generation - West	404IP	CAGW	13,386,379	2,457,120	(10,929,259)
Klamath Hydro Relicensing	404IP	CAGW	-	-	-
General Office	404IP	SO	10,992,229	15,861,031	4,868,802
Control Area Generation - East	404IP	CAGE	-	515,264	515,264
Control Area Generation - West	404IP	CAGW	-	3,073,383	3,073,383
Utah	404IP	UT	(3,576,248)	(3,415,408)	160,840
Washington	404IP	WA	3,024	3,024	-
Eastern Wyoming	404IP	WYP	107,692	107,336	(356)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>42,965,111</u>	<u>33,893,538</u>	<u>(9,071,573)</u>
Hydro Production Plant:					
Control Area Generation - East	404HP	CAGE	-	-	-
Control Area Generation - West	404HP	CAGW	311,125	311,696	571
Total Hydro Plant			<u>311,125</u>	<u>311,696</u>	<u>571</u>
Other Production Plant:					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	404GP	CA	67,062	28,016	(39,046)
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	308,163	249,902	(58,262)
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	289,934	284,353	(5,581)
Utah	404GP	UT	728	728	(0)
Washington	404GP	WA	82,034	80,507	(1,526)
Eastern Wyoming	404GP	WYP	118,538	48,119	(70,419)
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			<u>866,459</u>	<u>691,624</u>	<u>(174,834)</u>
Total Amortization			<u>44,142,695</u>	<u>34,896,858</u>	<u>(9,245,837)</u>
					Ref 6.1.1
Total Depreciation and Amortization			<u>763,611,154</u>	<u>794,057,035</u>	<u>30,445,880</u>
					Ref. 6.1.11

PacifiCorp
Washington General Rate Case - 2021
Jun 2019 - Dec 2020 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jun 2019 Adjustments	Jul 2019 Adjustments	Aug 2019 Adjustments	Sep 2019 Adjustments	Oct 2019 Adjustments	Nov 2019 Adjustments	Dec 2019 Adjustments
AMORTIZATION EXPENSE									
Intangible Plant:									
California	CA	0.387%	481,167	481,167	481,167	481,167	481,167	481,167	147
Customer Service	CN	6.069%	176,107,084	176,073,025	176,038,966	176,004,907	175,970,848	175,936,789	880,010
Idaho	ID	10.532%	4,317,424	4,317,424	4,317,424	4,317,424	4,317,424	4,317,424	18,071
Idaho Bridge Generation	ID	0.250%	4,815,241	4,815,241	4,815,241	4,815,241	4,815,241	4,815,241	920
Oregon	OR	0.250%	4,815,241	4,815,241	4,815,241	4,815,241	4,815,241	4,815,241	920
Central Area Energy - East	CAE	0.000%	(61,459)	(61,459)	(61,459)	(61,459)	(61,459)	(61,459)	(61,459)
System Generation	SG	0.236%	1,600,187	1,600,187	1,600,187	1,600,187	1,600,187	1,600,187	315
Central Area Generation - East	CAGE	4.870%	90,727,811	90,695,005	90,542,100	90,449,184	90,356,269	90,263,354	366,910
Central Area Generation - West	CAGW	3.058%	88,469,915	88,210,073	87,950,230	87,690,388	87,430,546	87,170,704	210,368
Central Area Generation - East	CAGE	4.870%	7,742,261	7,742,261	7,742,261	7,742,261	7,742,261	7,742,261	1,041,245
Central Area Generation - West	CAGW	4.870%	10,579,624	10,579,624	10,579,624	10,579,624	10,579,624	10,579,624	42,939
Utah	UT	3.058%	100,504,608	100,504,608	100,504,608	100,504,608	100,504,608	100,504,608	256,115
Washington	WA	13.032%	(284,437)	(284,437)	(284,437)	(284,437)	(284,437)	(284,437)	(1,385)
Eastern Wyoming	WY	0.148%	2,036,863	2,036,863	2,036,863	2,036,863	2,036,863	2,036,863	252
Western Wyoming	WY	1.863%	5,628,211	5,628,211	5,628,211	5,628,211	5,628,211	5,628,211	9,131
Wyoming	WY	10.233%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	631,958
Klamath Hydro Relicensing	CAGW		6,678,945	6,678,945	6,678,945	6,678,945	6,678,945	6,678,945	3,471,787
Total Intangible Plant			915,937,465	922,550,430	921,131,831	919,649,349	916,144,669	912,640,000	3,471,787
Hydro Production Plant:									
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-
Central Area Generation - West	CAGW	2.126%	14,658,889	14,658,889	14,658,889	14,658,889	14,658,889	14,658,889	25,975
Tanahydro Plant	CAGW		25,975	25,975	25,975	25,975	25,975	25,975	25,975
Total Hydro Production Plant			14,684,864	14,684,864	14,684,864	14,684,864	14,684,864	14,684,864	51,950
Other Production Plant:									
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-
Total Other Production Plant			-	-	-	-	-	-	-
General Plant:									
California	CA	5.538%	505,860	505,860	505,860	505,860	505,860	505,860	2,335
General Office	CN	0.000%	-	-	-	-	-	-	-
Oregon	OR	4.683%	5,336,018	5,336,018	5,336,018	5,336,018	5,336,018	5,336,018	20,825
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	333,771	2,825
General Office	SO	6.122%	4,644,475	4,644,475	4,644,475	4,644,475	4,644,475	4,644,475	23,686
Washington	WA	3.345%	2,406,680	2,406,680	2,406,680	2,406,680	2,406,680	2,406,680	6,709
Eastern Wyoming	WY	1.061%	4,536,829	4,536,829	4,536,829	4,536,829	4,536,829	4,536,829	4,010
Western Wyoming	WY	0.000%	-	-	-	-	-	-	-
Total General Plant			17,782,344	17,782,344	17,782,344	17,782,344	17,782,344	17,782,344	57,635
Total Amortization			948,342,818	955,021,763	953,573,164	952,090,692	950,598,801	949,106,916	3,555,397
Total Depreciation & Amortization			28,091,977,472	28,134,669,252	28,171,127,354	28,202,057,071	28,232,946,801	28,263,836,538	48,326,538

PacificCorp
Washington General Rate Case - 2021
Jun 2019 - Dec 2020 Depreciation & Amortization Expense

Table with columns: Description, Factor, Depreciation Rate, Depreciation Expense (Sep 2020, Oct 2020, Nov 2020, Dec 2020), Adjustments, EPIS Balance, Adjusted EPIS Balance, Depreciation Expense (Sep 2020, Oct 2020, Nov 2020, Dec 2020), Adjustments, EPIS Balance, Adjusted EPIS Balance, Depreciation Expense (Sep 2020, Oct 2020, Nov 2020, Dec 2020). Rows include Steam Production Plant, Hydro Production Plant, Other Production Plant, Transmission Plant, Distribution Plant, and Mining Plant.

Summary table with columns: 12 ME Dec 2020 Depreciation Expense, Adjusted EPIS Balance, Total Depreciation Expense. Rows for Steam Production Plant, Hydro Production Plant, Other Production Plant, Transmission Plant, Distribution Plant, and Mining Plant.

PacifiCorp
Washington General Rate Case - 2021
Jun 2019 - Dec 2020 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Oct 2020	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Nov 2020	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Dec 2020	12 ME Dec 2020 Depreciation Expense
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.387%	481,167	147	-	481,167	887,843	147	-	887,771	1,118,089	636,532	-	1,118,089	1,863
Customer Service	CN	6.069%	175,596,199	888,115	(34,059)	175,562,140	18,171,111	887,771	(34,059)	18,137,052	175,494,022	887,599	(34,059)	175,459,963	10,682,851
Idaho Bridge Generation	IG	10.527%	4,531,865	18,171	(68)	4,531,797	4,339,320	18,171	(68)	4,339,252	4,339,320	18,171	-	4,339,320	2,646,59
Idaho	ID	0.250%	4,607,842	881	(493)	4,607,349	4,606,655	881	(493)	4,606,162	4,606,655	881	-	4,606,655	23,038
Central Area Energy - East	CAEE	0.000%	(921,891)	-	(61,459)	(983,350)	-	881	(61,459)	(983,350)	(1,106,269)	-	-	(1,106,269)	11,571
System Generation	SG	0.236%	1,600,187	315	-	1,600,187	1,600,187	315	-	1,600,187	1,600,187	315	-	1,600,187	3,778
Central Area Generation - East	CAGE	4.870%	88,334,327	362,385	(92,006)	88,242,321	88,148,116	362,385	(92,006)	88,056,110	88,056,610	361,631	-	88,056,610	4,864,461
Central Area Generation - West	CAGW	3.058%	9,572,282	203,165	(289,842)	9,282,440	202,442	203,165	(289,842)	192,600	78,792,196	201,118	-	78,792,196	12,647,120
Central Area Generation - East	CAGE	4.870%	10,579,624	42,939	(21,860)	10,557,764	1,342,939	42,939	(21,860)	1,320,939	10,579,624	42,939	-	10,579,624	15,515,264
Central Area Generation - West	CAGW	3.058%	100,504,608	256,115	(1,385)	100,503,223	255,730	256,115	(1,385)	254,345	100,504,608	255,115	-	100,504,608	3,073,383
Utah	UT	13.032%	(26,211,766)	(284,655)	(1,385)	(26,213,151)	(284,655)	(284,655)	(1,385)	(286,040)	(26,215,520)	(284,700)	-	(26,215,520)	(3,415,408)
Washington	WA	0.148%	2,036,263	252	-	2,036,515	2,036,263	252	-	2,036,515	2,036,263	252	-	2,036,263	3,024
Eastern Wyoming	WYP	1.863%	5,427,115	8,890	(13,486)	5,413,708	8,888	8,890	(13,486)	5,400,222	5,386,695	8,824	-	5,386,695	107,336
Western Wyoming	WYU	10.233%	74,111,750	-	-	74,111,750	-	-	-	74,111,750	-	-	-	74,111,750	-
Klamath Hydro Refueling	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			913,767,913	2,826,733	(695,520)	913,072,394	2,825,142	(381,185)	13,295,164	2,823,639	925,966,373	2,844,403	-	925,966,373	33,893,538
Hydro Production Plant:															
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Generation - West	CAGW	2.126%	14,659,690	25,975	-	14,659,690	25,975	25,975	-	14,659,690	25,975	25,975	-	14,659,690	311,696
Tanahydro Plant		-	14,659,690	25,975	-	14,659,690	25,975	25,975	-	14,659,690	25,975	25,975	-	14,659,690	311,696
Other Production Plant:															
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	5.538%	505,860	2,335	-	505,860	2,335	2,335	-	505,860	505,860	2,335	-	505,860	28,016
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.683%	5,336,018	20,825	-	5,336,018	20,825	20,825	-	5,336,018	5,336,018	20,825	-	5,336,018	249,902
Idaho	ID	0.000%	333,771	23,686	-	333,771	23,686	23,686	-	333,771	333,771	23,686	-	333,771	284,353
SO	SO	6.122%	4,644,475	6,709	-	4,644,475	6,709	6,709	-	4,644,475	4,644,475	6,709	-	4,644,475	80,507
Washington	WA	3.345%	2,406,680	6,709	-	2,406,680	6,709	6,709	-	2,406,680	2,406,680	6,709	-	2,406,680	80,507
Eastern Wyoming	WYP	1.061%	4,536,829	4,010	-	4,536,829	4,010	4,010	-	4,536,829	4,536,829	4,010	-	4,536,829	48,119
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			17,782,344	57,635	-	17,782,344	57,635	57,635	-	17,782,344	17,782,344	57,635	-	17,782,344	691,624
Total Amortization			945,209,246	2,910,343	(695,520)	945,513,726	2,908,752	(381,185)	13,295,164	2,907,249	958,427,705	2,928,013	-	958,427,705	34,898,858
Total Depreciation & Amortization															
28,903,590,649			66,500,177	38,946,655	28,943,437,204	66,578,110	115,268,327	29,058,705,631	66,716,026	179,990,051	29,237,695,682	67,015,381	-	29,237,695,682	794,057,035
															Ref. 5.1.3
															794,057,035
															Total Not Including Mining

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Depreciation & Amortization Reserve

	<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:							
Steam Depreciation Reserve	108SP	PRO	(225,620,802)	CAGE	0.000%	-	
Steam Depreciation Reserve	108SP	PRO	(912,743)	CAGW	21.577%	(196,944)	
Steam Depreciation Reserve	108SP	PRO	(4,025,099)	SG	7.811%	(314,405)	
Steam Depreciation Reserve	108SP	PRO	(35,154,787)	JBG	21.577%	(7,585,416)	
Hydro Depreciation Reserve	108HP	PRO	(10,245,310)	CAGE	0.000%	-	
Hydro Depreciation Reserve	108HP	PRO	(32,407,889)	CAGW	21.577%	(6,992,713)	
Other Depreciation Reserve	108OP	PRO	(38,594,613)	CAGE	0.000%	-	
Other Depreciation Reserve	108OP	PRO	(14,313,052)	CAGW	21.577%	(3,088,355)	
Other Wind Depreciation Reserve	108OP	PRO	(59,132,213)	CAGE	0.000%	-	
Other Wind Depreciation Reserve	108OP	PRO	(31,066,900)	CAGW	21.577%	(6,703,365)	
Transmission Depreciation Reserve	108TP	PRO	(103,291,759)	CAGE	0.000%	-	
Transmission Depreciation Reserve	108TP	PRO	(34,769,284)	CAGW	21.577%	(7,502,235)	
Transmission Depreciation Reserve	108TP	PRO	146,283	SG	7.811%	11,426	
Transmission Depreciation Reserve	108TP	PRO	(1,881,568)	JBG	21.577%	(405,990)	
Distribution Depreciation Reserve	108360	PRO	(153,210)	WA	Situs	(153,210)	
Distribution Depreciation Reserve	108361	PRO	(293,528)	WA	Situs	(293,528)	
Distribution Depreciation Reserve	108362	PRO	(2,464,536)	WA	Situs	(2,464,536)	
Distribution Depreciation Reserve	108364	PRO	(2,966,191)	WA	Situs	(2,966,191)	
Distribution Depreciation Reserve	108365	PRO	(1,886,979)	WA	Situs	(1,886,979)	
Distribution Depreciation Reserve	108366	PRO	(935,901)	WA	Situs	(935,901)	
Distribution Depreciation Reserve	108367	PRO	(2,184,978)	WA	Situs	(2,184,978)	
Distribution Depreciation Reserve	108368	PRO	(3,365,260)	WA	Situs	(3,365,260)	
Distribution Depreciation Reserve	108369	PRO	(2,015,156)	WA	Situs	(2,015,156)	
Distribution Depreciation Reserve	108370	PRO	(570,240)	WA	Situs	(570,240)	
Distribution Depreciation Reserve	108371	PRO	(21,160)	WA	Situs	(21,160)	
Distribution Depreciation Reserve	108373	PRO	(150,590)	WA	Situs	(150,590)	
General Depreciation Reserve	108GP	PRO	(886,446)	CA	Situs	-	
General Depreciation Reserve	108GP	PRO	(7,205,638)	OR	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,286,071)	WA	Situs	(1,286,071)	
General Depreciation Reserve	108GP	PRO	(1,210,552)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(7,796,204)	UT	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,846,932)	ID	Situs	-	
General Depreciation Reserve	108GP	PRO	(493,230)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(8,379,614)	CAGE	0.000%	-	
General Depreciation Reserve	108GP	PRO	(4,196,064)	CAGW	21.577%	(905,393)	
General Depreciation Reserve	108GP	PRO	(8,945)	SG	7.811%	(699)	
General Depreciation Reserve	108GP	PRO	(2,810,853)	SO	6.702%	(188,377)	
General Depreciation Reserve	108GP	PRO	778,565	JBG	21.577%	167,992	
General Depreciation Reserve	108GP	PRO	321	JBE	22.592%	72	
General Depreciation Reserve	108GP	PRO	1,535,293	CN	6.936%	106,489	
General Depreciation Reserve	108GP	PRO	(164,225)	CAEE	0.000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.000%	-	
Total Depreciation Reserve			<u>(642,248,062)</u>			<u>(51,891,711)</u>	6.2.2

Description of Adjustment:

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects the end of period methodology used for including electric plant in service items in rate base.

PacifiCorp
Washington General Rate Case - 2021
(cont.) Pro Forma Depreciation & Amortization Reserve

PAGE 6.2.1

	<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 Rate Base:							
Intangible Amortization Reserve	111IP	PRO	(2,745)	CA	Situs	-	
Intangible Amortization Reserve	111IP	PRO	(15,390,066)	CN	6.936%	(1,067,469)	
Intangible Amortization Reserve	111IP	PRO	(33,004)	ID	Situs	-	
Intangible Amortization Reserve	111IP	PRO	(5,667,649)	CAGE	0.000%	-	
Intangible Amortization Reserve	111IP	PRO	(8,466)	OR	Situs	-	
Intangible Amortization Reserve	111IP	PRO	1,106,269	CAEE	0.000%	-	
Intangible Amortization Reserve	111IP	PRO	(5,666)	SG	7.811%	(443)	
Intangible Amortization Reserve	111IP	PRO	(7,446,099)	CAGW	21.577%	(1,606,659)	
Intangible Amortization Reserve	111IP	PRO	(336,794)	JBG	21.577%	(72,671)	
Intangible Amortization Reserve	111IP	PRO	(3,634,198)	SO	6.702%	(243,555)	
Intangible Amortization Reserve	111IP	PRO	5,147,222	UT	Situs	-	
Intangible Amortization Reserve	111IP	PRO	(4,535)	WA	Situs	(4,535)	
Intangible Amortization Reserve	111IP	PRO	79,128	WY-ALL	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization Reserve	111HP	PRO	-	CAGE	0.000%	-	
Hydro Amortization Reserve	111HP	PRO	(467,544)	CAGW	21.577%	(100,883)	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.000%	-	
General Amortization Reserve	111GP	PRO	(42,023)	CA	Situs	-	
General Amortization Reserve	111GP	PRO	-	CN	6.936%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.811%	-	
General Amortization Reserve	111GP	PRO	(374,852)	OR	Situs	-	
General Amortization Reserve	111GP	PRO	(426,530)	SO	6.702%	(28,585)	
General Amortization Reserve	111GP	PRO	-	ID	Situs	-	
General Amortization Reserve	111GP	PRO	(1,092)	UT	Situs	-	
General Amortization Reserve	111GP	PRO	(120,761)	WA	Situs	(120,761)	
General Amortization Reserve	111GP	PRO	(72,178)	WY-ALL	Situs	-	
General Amortization Reserve	111GP	PRO	-	WY-ALL	Situs	-	
			<u>(27,701,584)</u>			<u>(3,245,561)</u>	6.2.3
Adjustment Summary:							
			(642,248,062)			(51,891,711)	6.2
			<u>(27,701,584)</u>			<u>(3,245,561)</u>	6.2.1
Total Adjustment			<u>(669,949,646)</u>			<u>(55,137,271)</u>	

Description of Adjustment:

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects the end of period methodology used for including electric plant in service items in rate base.

**PacifiCorp
Washington General Rate Case - 2021
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted End of Period 12 ME Jun 2019 Reserve	Test Period Reserve (End of Period) (December 2020)	Adjustment to Test Period
DEPRECIATION RESERVE					
Steam Production Plant:					
Control Area Generation - East	108SP	CAGE	(2,421,561,863)	(2,635,860,987)	(214,299,124)
Control Area Generation - West	108SP	CAGW	(32,442,851)	(33,355,593)	(912,743)
System Generation	108SP	SG	-	(4,025,099)	(4,025,099)
Renewable - Blundell	108SP	CAGE	(65,264,277)	(75,074,684)	(9,810,407)
Renewable - Blundell 2	108SP	CAGE	(9,926,642)	(11,437,913)	(1,511,271)
Jim Bridger Generation	108SP	JBG	(595,439,382)	(630,594,169)	(35,154,787)
Total Steam Plant			<u>(3,124,635,015)</u>	<u>(3,390,348,446)</u>	<u>(265,713,431)</u>
Hydro Production Plant:					
Control Area Generation - East	108HP	CAGE	(86,339,875)	(96,585,184)	(10,245,310)
Control Area Generation - West	108HP	CAGW	(272,465,716)	(299,067,180)	(26,601,465)
Klamath	108HP	CAGW	(88,383,096)	(94,189,521)	(5,806,425)
Total Hydro Plant			<u>(447,188,687)</u>	<u>(489,841,885)</u>	<u>(42,653,199)</u>
Other Production Plant:					
Control Area Generation - East	108OP	CAGE	(252,867,870)	(291,462,483)	(38,594,613)
Control Area Generation - West	108OP	CAGW	(202,031,539)	(216,344,591)	(14,313,052)
Wind Control Area Generation - East	108OP	CAGE	(458,699,014)	(517,831,227)	(59,132,213)
Wind Control Area Generation - West	108OP	CAGW	(293,591,192)	(324,658,092)	(31,066,900)
Total Other Plant			<u>(1,207,189,615)</u>	<u>(1,350,296,393)</u>	<u>(143,106,778)</u>
Transmission Plant:					
Control Area Generation - East	108TP	CAGE	(1,212,520,540)	(1,313,856,852)	(101,336,312)
Control Area Generation - West	108TP	CAGW	(557,387,481)	(590,434,856)	(33,047,375)
Jim Bridger Generation	108TP	JBG	(51,934,664)	(53,816,232)	(1,881,568)
System Generation	108TP	SG	8,532,945	8,679,229	146,283
Control Area Generation - East (19)	108TP	CAGE	-	(860,384)	(860,384)
Control Area Generation - West (19)	108TP	CAGW	-	(844,796)	(844,796)
Control Area Generation - East (20)	108TP	CAGE	-	(1,095,063)	(1,095,063)
Control Area Generation - West (20)	108TP	CAGW	-	(877,113)	(877,113)
Total Transmission Plant			<u>(1,813,309,739)</u>	<u>(1,953,106,068)</u>	<u>(139,796,328)</u>
Distribution Plant:					
California	108364	CA	(138,842,809)	(147,062,217)	(8,219,408)
Oregon	108364	OR	(1,017,251,759)	(1,069,701,829)	(52,450,070)
Washington	108364	WA	(254,269,518)	(271,277,247)	(17,007,729)
Eastern Wyoming	108364	WYP	(264,618,132)	(285,535,624)	(20,917,492)
Utah	108364	UT	(998,035,522)	(1,084,767,651)	(86,732,129)
Idaho	108364	ID	(149,207,836)	(159,934,909)	(10,727,073)
Western Wyoming	108364	WYU	(58,760,424)	(64,494,886)	(5,734,462)
Total Distribution Plant			<u>(2,880,985,998)</u>	<u>(3,082,774,362)</u>	<u>(201,788,364)</u>
General Plant:					
California	108GP	CA	(7,234,341)	(8,120,788)	(886,446)
Oregon	108GP	OR	(84,544,724)	(91,750,362)	(7,205,638)
Washington	108GP	WA	(24,157,433)	(25,443,504)	(1,286,071)
Eastern Wyoming	108GP	WYP	(23,971,348)	(25,181,900)	(1,210,552)
Utah	108GP	UT	(85,056,354)	(92,852,558)	(7,796,204)
Idaho	108GP	ID	(16,831,634)	(18,678,566)	(1,846,932)
Western Wyoming	108GP	WYU	(5,782,407)	(6,275,637)	(493,230)
Control Area Generation - East	108GP	CAGE	(81,112,073)	(89,491,687)	(8,379,614)
Control Area Generation - West	108GP	CAGW	(31,820,199)	(36,016,264)	(4,196,064)
System Generation	108GP	SG	33,674	24,729	(8,945)
General Office	108GP	SO	(102,867,839)	(105,678,692)	(2,810,853)
Jim Bridger Generation	108GP	JBG	(6,860,243)	(6,081,678)	778,565
Jim Bridger Energy	108GP	JBE	-	321	321
Customer Service	108GP	CN	(6,314,416)	(4,779,123)	1,535,293
Control Area Energy - East	108GP	CAEE	(1,583,569)	(1,747,794)	(164,225)
Total General Plant			<u>(478,102,906)</u>	<u>(512,073,503)</u>	<u>(33,970,597)</u>
Mining Plant:					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
Total Depreciation Reserve			<u>(9,951,411,961)</u>	<u>(10,778,440,657)</u>	<u>(827,028,697)</u>
				Situs Balance to Non-WA States	(184,780,635)
				Net Balance to Lead Sheet	(642,248,062)
					Ref 6.2

PacifiCorp
Washington General Rate Case - 2021
Depreciation and Amortization Reserve Summary

Description	Account	Factor	Adjusted End of Period 12 ME Jun 2019 Reserve	Test Period Reserve (End of Period) (December 2020)	Adjustment to Test Period
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	(2,672)	(5,417)	(2,745)
Customer Service	111IP	CN	(137,070,357)	(152,460,423)	(15,390,066)
Idaho	111IP	ID	(930,856)	(963,860)	(33,004)
Jim Bridger Generation	111IP	JBG	(1,315,257)	(1,652,051)	(336,794)
Oregon	111IP	OR	(105,941)	(114,406)	(8,466)
Control Area Energy - East	111IP	CAEE	-	1,106,269	1,106,269
System Generation	111IP	SG	(21,967,106)	(21,972,773)	(5,666)
Control Area Generation - East	111IP	CAGE	(31,595,656)	(36,490,409)	(4,894,753)
Control Area Generation - West	111IP	CAGW	(36,256,408)	(35,300,685)	955,723
General Office	111IP	SO	(290,867,606)	(294,501,804)	(3,634,198)
Renewable - Blundell	111IP	CAGE	-	-	-
Control Area Generation - East	111IP	CAGE	(6,724,389)	(7,497,285)	(772,896)
Control Area Generation - West	111IP	CAGW	(34,813,772)	(39,423,846)	(4,610,075)
Klamath Hydro Relicensing	111IP	CAGW	(70,320,003)	(74,111,750)	(3,791,747)
Utah	111IP	UT	30,396,632	35,543,854	5,147,222
Washington	111IP	WA	(4,535)	(9,071)	(4,535)
Eastern Wyoming	111IP	WYP	(153,589)	(74,461)	79,128
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<u>(601,731,514)</u>	<u>(627,928,118)</u>	<u>(26,196,604)</u>
Hydro Production Plant:					
Control Area Generation - East	111HP	CAGE	-	-	-
Control Area Generation - West	111HP	CAGW	(2,515,843)	(2,983,387)	(467,544)
Total Hydro Plant			<u>(2,515,843)</u>	<u>(2,983,387)</u>	<u>(467,544)</u>
Other Production Plant:					
Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	111GP	CA	(505,769)	(547,793)	(42,023)
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(4,176,900)	(4,551,753)	(374,852)
General Office	111GP	SO	(3,442,703)	(3,869,233)	(426,530)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(17,944)	(19,035)	(1,092)
Washington	111GP	WA	(1,691,029)	(1,811,790)	(120,761)
Eastern Wyoming	111GP	WYP	(4,351,504)	(4,423,682)	(72,178)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(14,519,621)</u>	<u>(15,557,057)</u>	<u>(1,037,436)</u>
Total Amortization Reserve			<u>(618,766,978)</u>	<u>(646,468,562)</u>	<u>(27,701,584)</u>
					Ref 6.2.1
Total Depreciation & Amortization Reserve			<u>(10,570,178,939)</u>	<u>(11,424,909,220)</u>	<u>(854,730,281)</u>
					Ref. 6.2.9

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Description	Factor	Adjusted Reserve Balance Jun 2019	Adjustments	Adjusted Reserve Balance Jul 2019	Adjustments	Adjusted Reserve Balance Aug 2019	Adjustments	Adjusted Reserve Balance Sep 2019	Adjustments	Adjusted Reserve Balance Oct 2019	Adjustments	Adjusted Reserve Balance Nov 2019	Adjustments	Adjusted Reserve Balance Dec 2019	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(2,672)	(147)	(2,819)	(147)	(2,966)	(147)	(3,113)	(147)	(3,260)	(147)	(3,407)	(147)	(3,555)	(147)
Customer Service	CN	(137,070,357)	(856,468)	(137,926,825)	(856,723)	(138,783,120)	(856,978)	(139,639,244)	(857,233)	(140,495,195)	(857,488)	(141,350,973)	(857,743)	(142,206,680)	(857,998)
Idaho	ID	(1,315,257)	(107,711)	(1,422,968)	(107,711)	(1,530,679)	(107,711)	(1,638,390)	(107,711)	(1,746,101)	(107,711)	(1,853,812)	(107,711)	(1,961,523)	(107,711)
Jun/Zipper Generation	OR	(1,105,941)	(469)	(1,106,410)	(469)	(1,106,879)	(469)	(1,107,348)	(469)	(1,107,817)	(469)	(1,108,286)	(469)	(1,108,755)	(469)
Oregon	OR														
Central Area Energy - East	CAEE														
System Generation	SG	(21,967,106)	(315)	(21,967,421)	(315)	(21,967,736)	(315)	(21,968,051)	(315)	(21,968,366)	(315)	(21,968,681)	(315)	(21,968,996)	(315)
Central Area Generation - East	CAGE	(31,596,666)	(275,398)	(31,872,064)	(275,398)	(32,147,462)	(275,398)	(32,422,860)	(275,398)	(32,698,258)	(275,398)	(32,973,656)	(275,398)	(33,249,054)	(275,398)
Central Area Generation - West	CAGW	(36,256,408)	47,467	(36,208,941)	48,130	(36,161,474)	48,792	(36,113,907)	49,454	(36,066,440)	50,116	(36,018,973)	50,778	(35,971,506)	51,440
Central Area Generation - East	CAGE	(6,724,389)	(42,939)	(6,767,328)	(42,939)	(6,810,267)	(42,939)	(6,853,205)	(42,939)	(6,896,144)	(42,939)	(6,939,083)	(42,939)	(6,982,021)	(42,939)
Central Area Generation - West	CAGW	(34,813,772)	(256,115)	(35,069,887)	(256,115)	(35,326,002)	(256,115)	(35,582,117)	(256,115)	(35,838,233)	(256,115)	(36,094,348)	(256,115)	(36,350,463)	(256,115)
General Office	SO	(290,867,606)	(212,179)	(291,079,785)	(212,179)	(291,291,964)	(212,179)	(291,504,143)	(212,179)	(291,716,322)	(212,179)	(291,928,501)	(212,179)	(292,140,680)	(212,179)
Utah	UT	30,396,632	285,829	30,682,461	285,829	30,968,290	285,829	31,254,119	285,829	31,540,000	285,829	31,825,829	285,829	32,111,658	285,829
Washington	WA	(4,538)	(252)	(4,790)	(252)	(5,042)	(252)	(5,294)	(252)	(5,546)	(252)	(5,798)	(252)	(6,050)	(252)
Western Wyoming	WY	(153,369)	4,210	(149,159)	4,231	(144,948)	4,252	(140,737)	4,273	(136,524)	4,294	(132,313)	4,315	(128,098)	4,341
Western Wyoming	WYU														
Klamath Hydro Reficensing	CAGW	(70,320,003)	(631,958)	(70,951,961)	(631,958)	(71,583,919)	(631,958)	(72,215,876)	(631,958)	(72,847,834)	(631,958)	(73,479,792)	(631,958)	(74,111,750)	(631,958)
Total Intangible Plant		(601,791,514)	(1,887,984)	(603,679,498)	(1,898,306)	(605,569,484)	(1,908,628)	(607,460,470)	(1,918,950)	(609,350,456)	(1,929,272)	(611,240,438)	(1,939,594)	(613,120,420)	(1,949,916)
Hydro Production Plant:															
Central Area Generation - East	CAGE	(2,515,843)	(25,975)	(2,541,818)	(25,975)	(2,567,793)	(25,975)	(2,593,767)	(25,975)	(2,619,742)	(25,975)	(2,645,717)	(25,975)	(2,671,691)	(25,975)
Central Area Generation - West	CAGW	(2,515,843)	(25,975)	(2,541,818)	(25,975)	(2,567,793)	(25,975)	(2,593,767)	(25,975)	(2,619,742)	(25,975)	(2,645,717)	(25,975)	(2,671,691)	(25,975)
Other Production Plant:															
Central Area Generation - East	CAGE														
Total Other Plant															
General Plant:															
California	CA	(505,769)	(2,335)	(508,104)	(2,335)	(510,439)	(2,335)	(512,773)	(2,335)	(515,108)	(2,335)	(517,443)	(2,335)	(519,777)	(2,335)
Central Office	CN														
System Generation	SG	(4,176,900)	(20,825)	(4,197,725)	(20,825)	(4,218,550)	(20,825)	(4,239,375)	(20,825)	(4,260,200)	(20,825)	(4,281,025)	(20,825)	(4,301,850)	(20,825)
Oregon	OR	(3,448,333)	(24,860)	(3,473,193)	(24,860)	(3,498,053)	(24,860)	(3,522,913)	(24,860)	(3,547,773)	(24,860)	(3,572,633)	(24,860)	(3,597,493)	(24,860)
Idaho	ID	(333,771)	(61)	(333,832)	(61)	(333,893)	(61)	(333,954)	(61)	(334,015)	(61)	(334,076)	(61)	(334,137)	(61)
Utah	UT	(17,944)	(61)	(18,005)	(61)	(18,066)	(61)	(18,127)	(61)	(18,188)	(61)	(18,249)	(61)	(18,310)	(61)
Washington	WA	(1,891,029)	(6,709)	(1,897,738)	(6,709)	(1,904,447)	(6,709)	(1,911,156)	(6,709)	(1,917,865)	(6,709)	(1,924,574)	(6,709)	(1,931,283)	(6,709)
Eastern Wyoming	WYP	(4,351,504)	(4,010)	(4,355,514)	(4,010)	(4,359,524)	(4,010)	(4,363,534)	(4,010)	(4,367,544)	(4,010)	(4,371,554)	(4,010)	(4,375,564)	(4,010)
Western Wyoming	WYU														
Total General Plant		(14,519,621)	(57,635)	(14,577,256)	(57,635)	(14,634,892)	(57,635)	(14,692,527)	(57,635)	(14,750,162)	(57,635)	(14,807,798)	(57,635)	(14,865,433)	(57,635)
Total Amortization Reserve		(618,766,978)	(1,970,704)	(620,737,682)	(1,979,918)	(622,717,600)	(1,979,918)	(624,697,518)	(1,979,918)	(626,677,436)	(1,979,918)	(628,657,354)	(1,979,918)	(630,637,282)	(1,979,918)
Total Depreciation & Amortization Reserve															
		(10,570,176,939)	(47,659,020)	(10,617,835,959)	(47,791,479)	(10,665,659,437)	(47,923,928)	(10,713,529,047)	(48,056,377)	(10,761,278,525)	(48,191,326)	(10,809,089,003)	(48,326,275)	(10,856,950,579)	(48,461,224)

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Description	Factor	Adjusted Reserve Balance Jan 2020	Adjustments	Adjusted Reserve Balance Feb 2020	Adjustments	Adjusted Reserve Balance Mar 2020	Adjustments	Adjusted Reserve Balance Apr 2020	Adjustments	Adjusted Reserve Balance May 2020	Adjustments	Adjusted Reserve Balance Jun 2020	Adjustments	Adjusted Reserve Balance Jul 2020	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(3,702)	(147)	(3,849)	(147)	(3,996)	(147)	(4,143)	(147)	(4,290)	(147)	(4,437)	(147)	(4,584)	(147)
Customer Service	CN	(143,022,014)	(855,262)	(143,877,276)	(855,090)	(144,732,366)	(854,918)	(145,627,284)	(854,745)	(146,482,029)	(854,573)	(147,336,602)	(854,401)	(148,191,003)	(854,229)
Idaho	ID	(1,468,232)	(18,711)	(1,486,943)	(18,711)	(1,505,654)	(18,711)	(1,524,365)	(18,711)	(1,543,076)	(18,711)	(1,561,787)	(18,711)	(1,580,498)	(18,711)
Juniper Generation	OR	(1,092,224)	(468)	(1,092,692)	(468)	(1,093,160)	(468)	(1,093,628)	(468)	(1,094,096)	(468)	(1,094,564)	(468)	(1,095,032)	(468)
Central Area Energy - East	CAE	430,216	61,459	491,675	61,459	553,134	61,459	614,594	61,459	676,053	61,459	737,513	61,459	798,972	61,459
System Generation	SG	(21,889,310)	(272,498)	(22,161,808)	(272,119)	(22,434,306)	(271,742)	(22,706,804)	(271,365)	(22,979,302)	(270,988)	(23,251,800)	(270,611)	(23,524,298)	(270,234)
Central Area Generation - East	CAGE	(33,813,688)	(42,939)	(33,856,627)	(42,939)	(33,900,566)	(42,939)	(33,944,505)	(42,939)	(33,988,444)	(42,939)	(34,032,383)	(42,939)	(34,076,322)	(42,939)
Central Area Generation - West	CAGW	(7,024,860)	(256,115)	(7,280,975)	(256,115)	(7,537,090)	(256,115)	(7,793,205)	(256,115)	(8,049,320)	(256,115)	(8,305,435)	(256,115)	(8,561,550)	(256,115)
Central Area Generation - East	CAGW	(36,602,579)	(42,939)	(36,645,518)	(42,939)	(36,688,457)	(42,939)	(36,731,396)	(42,939)	(36,774,335)	(42,939)	(36,817,274)	(42,939)	(36,860,213)	(42,939)
General Office	SO	(292,230,872)	(285,934)	(292,516,806)	(285,934)	(292,802,740)	(285,934)	(293,088,674)	(285,934)	(293,374,608)	(285,934)	(293,660,542)	(285,934)	(293,946,476)	(285,934)
Utah	UT	32,397,751	(252)	32,397,500	(252)	32,397,248	(252)	32,396,997	(252)	32,396,745	(252)	32,396,493	(252)	32,396,241	(252)
Washington	WA	(16,289)	(4,305)	(20,594)	(4,305)	(24,899)	(4,305)	(29,204)	(4,305)	(33,509)	(4,305)	(37,814)	(4,305)	(42,119)	(4,305)
Western Wyoming	WY	(123,661)	(4,305)	(127,966)	(4,305)	(132,271)	(4,305)	(136,576)	(4,305)	(140,881)	(4,305)	(145,186)	(4,305)	(149,491)	(4,305)
Klamath Hydro Refueling	WYU	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	CAGW	(64,234,187)	(1,236,397)	(65,470,584)	(1,233,197)	(66,707,081)	(1,230,011)	(67,943,578)	(1,226,849)	(69,189,575)	(1,223,649)	(70,486,072)	(1,220,495)	(71,732,567)	(1,217,341)
Hydro Production Plant:															
Central Area Generation - East	CAGE	(2,697,666)	(25,975)	(2,723,641)	(25,975)	(2,749,616)	(25,975)	(2,775,590)	(25,975)	(2,801,565)	(25,975)	(2,827,539)	(25,975)	(2,853,514)	(25,975)
Central Area Generation - West	CAGW	(2,697,666)	(25,975)	(2,723,641)	(25,975)	(2,749,616)	(25,975)	(2,775,590)	(25,975)	(2,801,565)	(25,975)	(2,827,539)	(25,975)	(2,853,514)	(25,975)
Other Production Plant:															
Central Area Generation - East	CAGE	(522,112)	(2,335)	(524,446)	(2,335)	(526,781)	(2,335)	(529,116)	(2,335)	(531,450)	(2,335)	(533,785)	(2,335)	(536,120)	(2,335)
California	CA	(4,522,576)	(20,825)	(4,543,401)	(20,825)	(4,564,226)	(20,825)	(4,585,051)	(20,825)	(4,605,876)	(20,825)	(4,626,701)	(20,825)	(4,647,526)	(20,825)
Central Area Generation	SG	(1,338,570)	(21,066)	(1,359,636)	(21,066)	(1,380,702)	(21,066)	(1,401,768)	(21,066)	(1,422,834)	(21,066)	(1,443,900)	(21,066)	(1,464,966)	(21,066)
General Office	SO	(333,771)	(61)	(333,832)	(61)	(333,893)	(61)	(333,954)	(61)	(334,015)	(61)	(334,076)	(61)	(334,137)	(61)
Idaho	ID	(18,368)	(61)	(18,429)	(61)	(18,490)	(61)	(18,551)	(61)	(18,612)	(61)	(18,673)	(61)	(18,734)	(61)
Utah	UT	(1,737,892)	(6,709)	(1,744,601)	(6,709)	(1,751,310)	(6,709)	(1,758,019)	(6,709)	(1,764,728)	(6,709)	(1,771,437)	(6,709)	(1,778,146)	(6,709)
Washington	WA	(4,379,573)	(4,010)	(4,383,583)	(4,010)	(4,387,593)	(4,010)	(4,391,603)	(4,010)	(4,395,613)	(4,010)	(4,399,623)	(4,010)	(4,403,633)	(4,010)
Eastern Wyoming	WYP	(14,923,068)	(57,655)	(14,980,724)	(57,655)	(15,038,380)	(57,655)	(15,096,036)	(57,655)	(15,153,692)	(57,655)	(15,211,348)	(57,655)	(15,269,004)	(57,655)
Western Wyoming	WYU	(631,914,921)	(1,319,997)	(633,234,918)	(1,316,807)	(634,554,915)	(1,313,617)	(635,874,912)	(1,310,427)	(637,194,909)	(1,307,237)	(638,514,906)	(1,304,047)	(639,834,903)	(1,300,857)
Total Amortization Reserve		(10,953,076,209)	(46,790,262)	(10,999,866,471)	(46,916,171)	(11,046,762,742)	(47,042,081)	(11,093,658,013)	(47,168,000)	(11,140,554,284)	(47,293,909)	(11,187,449,555)	(47,419,818)	(11,234,344,826)	(47,545,727)
Total Depreciation & Amortization Reserve															
		(10,953,076,209)	(46,790,262)	(10,999,866,471)	(46,916,171)	(11,046,762,742)	(47,042,081)	(11,093,658,013)	(47,168,000)	(11,140,554,284)	(47,293,909)	(11,187,449,555)	(47,419,818)	(11,234,344,826)	(47,545,727)

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Description	Factor	Adjusted Reserve Balance Aug 2020	Adjustments	Adjusted Reserve Balance Sep 2020	Adjustments	Adjusted Reserve Balance Oct 2020	Adjustments	Adjusted Reserve Balance Nov 2020	Adjustments	Adjusted Reserve Balance Dec 2020	End of Period Test Period Balance December 2020
AMORTIZATION RESERVE											
Intangible Plant:											
California	CA	(4,731)	(1,47)	(4,878)	(1,47)	(6,026)	(1,47)	(5,173)	(2,44)	(5,417)	(6,417)
Customer Service	CN	(149,945,231)	(854,066)	(149,999,288)	(853,884)	(150,753,172)	(853,712)	(151,606,884)	(853,540)	(152,460,423)	(152,460,423)
Idaho	ID	(1,577,206)	(18,71)	(1,595,919)	(18,71)	(1,614,629)	(18,71)	(1,633,342)	(18,71)	(1,652,055)	(1,652,055)
Utah	UT	(112,501)	(1,468)	(113,969)	(1,468)	(115,437)	(1,468)	(116,905)	(1,468)	(118,373)	(118,373)
Central Area Energy - East	CAEE	860,431	921,891	(2,197,828)	61,459	983,350	61,459	1,044,809	61,459	1,106,269	1,106,269
System Generation	SG	(21,971,513)	(315)	(21,971,828)	(315)	(21,972,143)	(315)	(21,972,458)	(315)	(21,972,773)	(21,972,773)
Central Area Generation - East	CAGE	(35,413,244)	(269,857)	(35,683,101)	(269,490)	(35,952,951)	(269,103)	(36,222,803)	(268,726)	(36,492,659)	(36,492,659)
Central Area Generation - West	CAGW	(35,331,608)	56,738	(35,274,871)	57,400	(35,218,131)	58,062	(35,161,393)	58,724	(35,104,669)	(35,104,669)
Central Area Generation - East	CAGE	(7,325,530)	(42,939)	(7,368,469)	(42,939)	(7,411,408)	(42,939)	(7,454,346)	(42,939)	(7,497,285)	(7,497,285)
Central Area Generation - West	CAGW	(38,399,385)	(2,56,115)	(38,655,500)	(2,56,115)	(38,911,616)	(2,56,115)	(39,167,731)	(2,56,115)	(39,423,846)	(39,423,846)
General Office	SO	(293,857,813)	(2,05,911)	(293,859,724)	(2,05,569)	(293,861,635)	(2,05,217)	(293,863,546)	(2,04,864)	(293,865,457)	(294,501,804)
Utah	UT	34,399,606	2,86,039	34,685,645	2,86,054	34,971,700	2,86,070	35,257,769	2,86,085	35,543,854	35,543,854
Washington	WA	(8,063)	(252)	(8,315)	(252)	(8,567)	(252)	(8,819)	(252)	(9,071)	(9,071)
Western Wyoming	WYP	(62,659)	4,317	(58,342)	4,339	(54,003)	4,360	(49,643)	4,382	(45,261)	(45,261)
Western Wyoming	WYU	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	(74,111,750)
Total Intangible Plant	CAGW	(622,847,729)	(1,241,851)	(624,089,579)	(1,240,260)	(625,329,839)	(1,238,759)	(626,569,596)	(1,236,522)	(627,808,118)	(627,808,118)
Hydro Production Plant:											
Central Area Generation - East	CAGE	(2,879,488)	(25,975)	(2,905,463)	(25,975)	(2,931,438)	(25,975)	(2,957,412)	(25,975)	(2,983,387)	(2,983,387)
Central Area Generation - West	CAGW	(2,879,488)	(25,975)	(2,905,463)	(25,975)	(2,931,438)	(25,975)	(2,957,412)	(25,975)	(2,983,387)	(2,983,387)
Other Production Plant:											
Central Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	-	-	-	-	-	-	-	-	-	-
General Plant:											
California	CA	(538,454)	(2,335)	(540,789)	(2,335)	(543,123)	(2,335)	(545,458)	(2,335)	(547,793)	(547,793)
General Office	CN	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(4,888,452)	(20,825)	(4,909,277)	(20,825)	(4,929,102)	(20,825)	(4,948,927)	(20,825)	(4,968,752)	(4,968,752)
Oregon	OR	(1,292,489)	(15,246)	(1,307,735)	(15,246)	(1,322,981)	(15,246)	(1,338,227)	(15,246)	(1,353,473)	(1,353,473)
Idaho	ID	(333,771)	(3,337)	(337,108)	(3,337)	(340,445)	(3,337)	(343,782)	(3,337)	(347,119)	(347,119)
Utah	UT	(18,793)	(61)	(18,854)	(61)	(18,915)	(61)	(18,976)	(61)	(19,037)	(19,037)
Washington	WA	(1,784,855)	(6,709)	(1,791,564)	(6,709)	(1,798,273)	(6,709)	(1,804,982)	(6,709)	(1,811,691)	(1,811,691)
Eastern Wyoming	WYP	(4,407,643)	(4,010)	(4,411,653)	(4,010)	(4,415,663)	(4,010)	(4,419,673)	(4,010)	(4,423,682)	(4,423,682)
Western Wyoming	WYU	(15,298,518)	(57,635)	(15,356,153)	(57,635)	(15,413,787)	(57,635)	(15,471,422)	(57,635)	(15,529,057)	(15,529,057)
Total General Plant	CAGE	(641,153,732)	(1,232,461)	(642,386,193)	(1,232,368)	(643,619,653)	(1,232,255)	(644,853,113)	(1,232,142)	(646,085,573)	(646,085,573)
Total Depreciation & Amortization Reserve											
											(11,224,909,220)
											(48,226,769)
											(11,273,136,000)

Ref: 6.2.3

PacifiCorp
Washington General Rate Case - 2021
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	986	(173,152)	(3,835,701)
July-18	636	(173,152)	(4,008,217)
August-18	360	(173,152)	(4,181,009)
September-18	2,445	(173,152)	(4,351,715)
October-18	1,079	(173,152)	(4,523,788)
November-18	51,519	(173,152)	(4,645,421)
December-18	5,019	(173,152)	(4,813,554)
January-19	3,228	(173,152)	(4,983,478)
February-19	1,616	(173,152)	(5,155,013)
March-19	599	(173,152)	(5,327,566)
April-19	1,371	(173,152)	(5,499,346)
May-19	1,559	(173,152)	(5,670,939)
June-19	100	(173,152)	(5,843,991)

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	-	25,600	(917,352)
July-18	-	25,600	(891,752)
August-18	-	25,600	(866,152)
September-18	-	25,600	(840,551)
October-18	-	25,600	(814,951)
November-18	-	25,600	(789,351)
December-18	-	25,600	(763,750)
January-19	-	25,600	(738,150)
February-19	-	25,600	(712,550)
March-19	-	25,600	(686,949)
April-19	-	25,600	(661,349)
May-19	-	25,600	(635,749)
June-19	-	25,600	(610,148)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	986	(147,551)	(4,753,053)
July-18	636	(147,551)	(4,899,969)
August-18	360	(147,551)	(5,047,160)
September-18	2,445	(147,551)	(5,192,267)
October-18	1,079	(147,551)	(5,338,739)
November-18	51,519	(147,551)	(5,434,772)
December-18	5,019	(147,551)	(5,571,304)
January-19	3,228	(147,551)	(5,721,628)
February-19	1,616	(147,551)	(5,867,563)
March-19	599	(147,551)	(6,014,515)
April-19	1,371	(147,551)	(6,160,695)
May-19	1,559	(147,551)	(6,306,688)
June-19	100	(147,551)	(6,454,139)

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-19	-	(173,152)	(6,017,143)
August-19	469	(173,152)	(6,189,826)
September-19	500	(173,152)	(6,362,478)
October-19	1,400,451	(173,152)	(5,135,178)
November-19	-	(173,152)	(5,308,330)
December-19	-	(173,152)	(5,481,482)
January-20	-	(173,152)	(5,654,634)
February-20	-	(173,152)	(5,827,785)
March-20	-	(173,152)	(6,000,937)
April-20	-	(173,152)	(6,174,089)
May-20	-	(173,152)	(6,347,241)
June-20	-	(173,152)	(6,520,392)
July-20	-	(173,152)	(6,693,544)
August-20	-	(173,152)	(6,866,696)
September-20	-	(173,152)	(7,039,848)
October-20	-	(173,152)	(7,212,999)
November-20	-	(173,152)	(7,386,151)
December-20	-	(173,152)	(7,559,303)

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
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)
July-20	-	25,600	(277,344)
August-20	-	25,600	(251,744)
September-20	-	25,600	(226,143)
October-20	-	25,600	(200,543)
November-20	-	25,600	(174,943)
December-20	-	25,600	(149,342)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-19	-	(147,551)	(6,601,691)
August-19	469	(147,551)	(6,748,774)
September-19	500	(147,551)	(6,895,825)
October-19	1,400,451	(147,551)	(5,642,925)
November-19	-	(147,551)	(5,790,477)
December-19	-	(147,551)	(5,938,028)
January-20	-	(147,551)	(6,085,580)
February-20	-	(147,551)	(6,233,131)
March-20	-	(147,551)	(6,380,683)
April-20	-	(147,551)	(6,528,234)
May-20	-	(147,551)	(6,675,785)
June-20	-	(147,551)	(6,823,337)
July-20	-	(147,551)	(6,970,888)
August-20	-	(147,551)	(7,118,440)
September-20	-	(147,551)	(7,265,991)
October-20	-	(147,551)	(7,413,542)
November-20	-	(147,551)	(7,561,094)
December-20	-	(147,551)	(7,708,645)

PacifiCorp
Washington General Rate Case - 2021
End-of-Period Plant Reserves

	<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:							
	108360	RES	2,104	CA	Situs	-	6.3.4
	108360	RES	(9,185)	ID	Situs	-	6.3.4
	108360	RES	6,168	OR	Situs	-	6.3.4
	108360	RES	(63,236)	UT	Situs	-	6.3.4
	108360	RES	(4,146)	WA	Situs	(4,146)	6.3.4
	108360	RES	(8,936)	WY-ALL	Situs	-	6.3.4
	108360	RES	(41,178)	WY-ALL	Situs	-	6.3.4
	108361	RES	(40,455)	CA	Situs	-	6.3.4
	108361	RES	(28,150)	ID	Situs	-	6.3.4
	108361	RES	(171,102)	OR	Situs	-	6.3.4
	108361	RES	(295,178)	UT	Situs	-	6.3.4
	108361	RES	(46,301)	WA	Situs	(46,301)	6.3.4
	108361	RES	(81,348)	WY-ALL	Situs	-	6.3.4
	108361	RES	(47,362)	WY-ALL	Situs	-	6.3.4
	108362	RES	(183,101)	CA	Situs	-	6.3.4
	108362	RES	(222,029)	ID	Situs	-	6.3.4
	108362	RES	(700,750)	OR	Situs	-	6.3.4
	108362	RES	(1,770,692)	UT	Situs	-	6.3.4
	108362	RES	(539,963)	WA	Situs	(539,963)	6.3.4
	108362	RES	(421,485)	WY-ALL	Situs	-	6.3.4
	108362	RES	(122,675)	WY-ALL	Situs	-	6.3.4
	108364	RES	(693,395)	CA	Situs	-	6.3.4
	108364	RES	(570,084)	ID	Situs	-	6.3.4
	108364	RES	(1,584,806)	OR	Situs	-	6.3.4
	108364	RES	(1,294,624)	UT	Situs	-	6.3.4
	108364	RES	(1,403,250)	WA	Situs	(1,403,250)	6.3.4
	108364	RES	(1,314,189)	WY-ALL	Situs	-	6.3.4
	108364	RES	(276,413)	WY-ALL	Situs	-	6.3.4
	108365	RES	(78,065)	CA	Situs	-	6.3.4
	108365	RES	(74,249)	ID	Situs	-	6.3.4
	108365	RES	(258,674)	OR	Situs	-	6.3.4
	108365	RES	(522,405)	UT	Situs	-	6.3.4
	108365	RES	(542,476)	WA	Situs	(542,476)	6.3.4
	108365	RES	(373,914)	WY-ALL	Situs	-	6.3.4
	108365	RES	(50,097)	WY-ALL	Situs	-	6.3.4
	108366	RES	(175,760)	CA	Situs	-	6.3.4
	108366	RES	(70,713)	ID	Situs	-	6.3.4
	108366	RES	(379,318)	OR	Situs	-	6.3.4
	108366	RES	(989,650)	UT	Situs	-	6.3.4
	108366	RES	(250,073)	WA	Situs	(250,073)	6.3.4
	108366	RES	(344,635)	WY-ALL	Situs	-	6.3.4
	108366	RES	(49,132)	WY-ALL	Situs	-	6.3.4
	108367	RES	(224,418)	CA	Situs	-	6.3.4
	108367	RES	(136,856)	ID	Situs	-	6.3.4
	108367	RES	(886,180)	OR	Situs	-	6.3.4
			<u>(17,332,375)</u>			<u>(2,786,211)</u>	

Adjustment Description:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2019 to End-of-Period balances as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont.) End-of-Period Plant Reserves

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<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 (cont.):						
108367	RES	(2,706,900)	UT	Situs	-	6.3.4
108367	RES	(366,921)	WA	Situs	(366,921)	6.3.4
108367	RES	(618,589)	WY-ALL	Situs	-	6.3.4
108367	RES	(123,662)	WY-ALL	Situs	-	6.3.4
108368	RES	(334,070)	CA	Situs	-	6.3.4
108368	RES	(271,966)	ID	Situs	-	6.3.4
108368	RES	(1,023,055)	OR	Situs	-	6.3.4
108368	RES	(1,715,219)	UT	Situs	-	6.3.4
108368	RES	(1,011,760)	WA	Situs	(1,011,760)	6.3.4
108368	RES	(715,956)	WY-ALL	Situs	-	6.3.4
108368	RES	(105,955)	WY-ALL	Situs	-	6.3.4
108369	RES	(167,565)	CA	Situs	-	6.3.4
108369	RES	(410,871)	ID	Situs	-	6.3.4
108369	RES	(2,046,881)	OR	Situs	-	6.3.4
108369	RES	(2,832,982)	UT	Situs	-	6.3.4
108369	RES	(777,701)	WA	Situs	(777,701)	6.3.5
108369	RES	(512,808)	WY-ALL	Situs	-	6.3.5
108369	RES	(191,108)	WY-ALL	Situs	-	6.3.5
108370	RES	347,250	CA	Situs	-	6.3.5
108370	RES	(103,840)	ID	Situs	-	6.3.5
108370	RES	9,010,756	OR	Situs	-	6.3.5
108370	RES	(1,183,643)	UT	Situs	-	6.3.5
108370	RES	(266,060)	WA	Situs	(266,060)	6.3.5
108370	RES	(268,243)	WY-ALL	Situs	-	6.3.5
108370	RES	(27,130)	WY-ALL	Situs	-	6.3.5
108371	RES	818	CA	Situs	-	6.3.5
108371	RES	1,354	ID	Situs	-	6.3.5
108371	RES	21,852	OR	Situs	-	6.3.5
108371	RES	45,293	UT	Situs	-	6.3.5
108371	RES	2,723	WA	Situs	2,723	6.3.5
108371	RES	(1)	WY-ALL	Situs	-	6.3.5
108371	RES	(782)	WY-ALL	Situs	-	6.3.5
108373	RES	(2,440)	CA	Situs	-	6.3.5
108373	RES	(2,969)	ID	Situs	-	6.3.5
108373	RES	(29,988)	OR	Situs	-	6.3.5
108373	RES	218,247	UT	Situs	-	6.3.5
108373	RES	(34,017)	WA	Situs	(34,017)	6.3.5
108373	RES	(28,392)	WY-ALL	Situs	-	6.3.5
108373	RES	(5,704)	WY-ALL	Situs	-	6.3.5
108DP	RES	(208,129)	CA	Situs	-	6.3.5
108DP	RES	(180,088)	ID	Situs	-	6.3.5
108DP	RES	(11,762)	OR	Situs	-	6.3.5
108DP	RES	(1,748,183)	UT	Situs	-	6.3.5
108DP	RES	(46,376)	WA	Situs	(46,376)	6.3.5
108DP	RES	(158,170)	WY-ALL	Situs	-	6.3.5
108DP	RES	(43,868)	WY-ALL	Situs	-	6.3.5
		<u>(10,635,462)</u>			<u>(2,500,112)</u>	

Adjustment Description:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2019 to End-of-Period balances as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont. 2) End-of-Period Plant Reserves

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<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 (cont.):						
108GP	RES	94,092	CA	Situs	-	6.3.5
108GP	RES	27,520	CAEE	0.000%	-	6.3.5
108GP	RES	(3,082,866)	CAGE	0.000%	-	6.3.5
108GP	RES	(1,002,089)	CAGW	21.577%	(216,223)	6.3.5
108GP	RES	150,768	CN	6.936%	10,457	6.3.5
108GP	RES	(198,738)	ID	Situs	-	6.3.5
108GP	RES	(238,374)	JBG	21.577%	(51,434)	6.3.5
108GP	RES	(2,416,670)	OR	Situs	-	6.3.5
108GP	RES	-	SG	7.811%	-	6.3.5
108GP	RES	7,906,543	SO	6.702%	529,878	6.3.5
108GP	RES	(1,557,029)	UT	Situs	-	6.3.5
108GP	RES	(267,508)	WA	Situs	(267,508)	6.3.5
108GP	RES	(660,919)	WY-ALL	Situs	-	6.3.5
108GP	RES	(104,571)	WY-ALL	Situs	-	6.3.5
108HP	RES	(2,095,843)	CAGE	0.000%	-	6.3.5
108HP	RES	(14,430,388)	CAGW	21.577%	(3,113,673)	6.3.5
108HP	RES	502,294	OTHER	0.000%	-	6.3.5
108OP	RES	(41,801,094)	CAGE	0.000%	-	6.3.5
108OP	RES	(20,007,671)	CAGW	21.577%	(4,317,094)	6.3.5
108SP	RES	(26,340,803)	CAGE	0.000%	-	6.3.5
108SP	RES	(1,071,165)	CAGW	21.577%	(231,127)	6.3.5
108SP	RES	(30,294)	ID	Situs	-	6.3.5
108SP	RES	(8,568,204)	JBG	21.577%	(1,848,778)	6.3.5
108SP	RES	(219,136)	UT	Situs	-	6.3.5
108SP	RES	(345,242)	WY-ALL	Situs	-	6.3.5
108TP	RES	(34,960,213)	CAGE	0.000%	-	6.3.5
108TP	RES	(8,474,703)	CAGW	21.577%	(1,828,603)	6.3.5
108TP	RES	(366,558)	JBG	21.577%	(79,093)	6.3.5
108TP	RES	(1,047)	SG	7.811%	(82)	6.3.5
111GP	RES	123,655	CA	Situs	-	6.3.6
111GP	RES	-	ID	Situs	-	6.3.6
111GP	RES	566,601	OR	Situs	-	6.3.6
111GP	RES	(114,201)	SO	6.702%	(7,653)	6.3.6
111GP	RES	(364)	UT	Situs	-	6.3.6
111GP	RES	(40,900)	WA	Situs	(40,900)	6.3.6
111GP	RES	204,779	WY-ALL	Situs	-	6.3.6
111HP	RES	(155,406)	CAGW	21.577%	(33,532)	6.3.6
111IP	RES	(883)	CA	Situs	-	6.3.6
111IP	RES	6,449	CAEE	0.000%	-	6.3.6
111IP	RES	(2,351,122)	CAGE	0.000%	-	6.3.6
111IP	RES	(7,116,321)	CAGW	21.577%	(1,535,502)	6.3.6
		<u>(168,437,619)</u>			<u>(13,030,868)</u>	

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2019 to End-of-Period balances as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont. 3) End-of-Period Plant Reserves

	<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:							
	1111P	RES	(5,157,327)	CN	6.936%	(357,717)	6.3.6
	1111P	RES	(11,521)	ID	Situs	-	6.3.6
	1111P	RES	(112,174)	JBG	21.577%	(24,204)	6.3.6
	1111P	RES	(5,446)	OR	Situs	-	6.3.6
	1111P	RES	(2,545,065)	SG	7.811%	(198,798)	6.3.6
	1111P	RES	(3,339,418)	SO	6.702%	(223,800)	6.3.6
	1111P	RES	1,784,144	UT	Situs	-	6.3.6
	1111P	RES	(1,512)	WA	Situs	(1,512)	6.3.6
	1111P	RES	(54,300)	WY-ALL	Situs	-	6.3.6
			<u>(9,442,618)</u>			<u>(806,030)</u>	
Adjustment Summary:							
			(17,332,375)	Various		(2,786,211)	6.3
			(10,635,462)	Various		(2,500,112)	6.3.1
			(168,437,619)	Various		(13,030,868)	6.3.2
			(9,442,618)	Various		(806,030)	6.3.3
Total Adjustment			<u>(205,848,073)</u>			<u>(19,123,220)</u>	

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2019 to End-of-Period balances as of June 30, 2019.

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(cont.) End-of-Period Plant Reserves

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108360CA	108360	CA	(739,269)	(737,165)	2,104	Ref. 6.3
108360ID	108360	ID	(620,200)	(629,385)	(9,185)	Ref. 6.3
108360OR	108360	OR	(2,969,533)	(2,963,365)	6,168	Ref. 6.3
108360UT	108360	UT	(3,196,778)	(3,260,014)	(63,236)	Ref. 6.3
108360WA	108360	WA	(188,825)	(192,972)	(4,146)	Ref. 6.3
108360WY-ALL	108360	WY-ALL	(1,329,762)	(1,338,698)	(8,936)	Ref. 6.3
108360WY-ALL	108360	WY-ALL	(1,070,732)	(1,111,910)	(41,178)	Ref. 6.3
108361CA	108361	CA	(1,400,095)	(1,440,550)	(40,455)	Ref. 6.3
108361ID	108361	ID	(718,173)	(746,323)	(28,150)	Ref. 6.3
108361OR	108361	OR	(7,717,860)	(7,888,962)	(171,102)	Ref. 6.3
108361UT	108361	UT	(12,060,829)	(12,356,007)	(295,178)	Ref. 6.3
108361WA	108361	WA	(1,171,041)	(1,217,342)	(46,301)	Ref. 6.3
108361WY-ALL	108361	WY-ALL	(3,737,839)	(3,819,187)	(81,348)	Ref. 6.3
108361WY-ALL	108361	WY-ALL	(632,043)	(679,405)	(47,362)	Ref. 6.3
108362CA	108362	CA	(8,082,578)	(8,265,679)	(183,101)	Ref. 6.3
108362ID	108362	ID	(12,469,625)	(12,691,654)	(222,029)	Ref. 6.3
108362OR	108362	OR	(83,180,991)	(83,881,742)	(700,750)	Ref. 6.3
108362UT	108362	UT	(117,692,024)	(119,462,716)	(1,770,692)	Ref. 6.3
108362WA	108362	WA	(22,604,181)	(23,144,145)	(539,963)	Ref. 6.3
108362WY-ALL	108362	WY-ALL	(40,369,514)	(40,790,999)	(421,485)	Ref. 6.3
108362WY-ALL	108362	WY-ALL	(3,418,261)	(3,540,936)	(122,675)	Ref. 6.3
108364CA	108364	CA	(39,394,377)	(40,087,771)	(693,395)	Ref. 6.3
108364ID	108364	ID	(40,137,522)	(40,707,606)	(570,084)	Ref. 6.3
108364OR	108364	OR	(262,885,750)	(264,470,557)	(1,584,806)	Ref. 6.3
108364UT	108364	UT	(156,142,515)	(157,437,139)	(1,294,624)	Ref. 6.3
108364WA	108364	WA	(70,090,350)	(71,493,600)	(1,403,250)	Ref. 6.3
108364WY-ALL	108364	WY-ALL	(68,594,578)	(69,908,767)	(1,314,189)	Ref. 6.3
108364WY-ALL	108364	WY-ALL	(15,390,554)	(15,666,966)	(276,413)	Ref. 6.3
108365CA	108365	CA	(19,368,148)	(19,446,213)	(78,065)	Ref. 6.3
108365ID	108365	ID	(17,272,295)	(17,346,544)	(74,249)	Ref. 6.3
108365OR	108365	OR	(133,274,793)	(133,533,467)	(258,674)	Ref. 6.3
108365UT	108365	UT	(86,131,036)	(86,653,440)	(522,405)	Ref. 6.3
108365WA	108365	WA	(33,979,293)	(34,521,769)	(542,476)	Ref. 6.3
108365WY-ALL	108365	WY-ALL	(37,443,045)	(37,816,959)	(373,914)	Ref. 6.3
108365WY-ALL	108365	WY-ALL	(5,065,209)	(5,115,306)	(50,097)	Ref. 6.3
108366CA	108366	CA	(12,160,556)	(12,336,316)	(175,760)	Ref. 6.3
108366ID	108366	ID	(4,436,444)	(4,507,157)	(70,713)	Ref. 6.3
108366OR	108366	OR	(45,604,245)	(45,983,562)	(379,318)	Ref. 6.3
108366UT	108366	UT	(81,964,584)	(82,954,234)	(989,650)	Ref. 6.3
108366WA	108366	WA	(11,102,967)	(11,353,041)	(250,073)	Ref. 6.3
108366WY-ALL	108366	WY-ALL	(10,393,998)	(10,738,633)	(344,635)	Ref. 6.3
108366WY-ALL	108366	WY-ALL	(3,067,268)	(3,116,400)	(49,132)	Ref. 6.3
108367CA	108367	CA	(14,169,665)	(14,394,083)	(224,418)	Ref. 6.3
108367ID	108367	ID	(13,978,115)	(14,114,971)	(136,856)	Ref. 6.3
108367OR	108367	OR	(87,523,292)	(88,409,472)	(886,180)	Ref. 6.3
108367UT	108367	UT	(228,669,679)	(231,376,579)	(2,706,900)	Ref. 6.3.1
108367WA	108367	WA	(13,433,851)	(13,800,772)	(366,921)	Ref. 6.3.1
108367WY-ALL	108367	WY-ALL	(25,028,247)	(25,646,836)	(618,589)	Ref. 6.3.1
108367WY-ALL	108367	WY-ALL	(15,146,105)	(15,269,767)	(123,662)	Ref. 6.3.1
108368CA	108368	CA	(31,029,676)	(31,363,746)	(334,070)	Ref. 6.3.1
108368ID	108368	ID	(28,945,138)	(29,217,104)	(271,966)	Ref. 6.3.1
108368OR	108368	OR	(236,364,624)	(237,387,679)	(1,023,055)	Ref. 6.3.1
108368UT	108368	UT	(132,420,698)	(134,135,917)	(1,715,219)	Ref. 6.3.1
108368WA	108368	WA	(60,324,696)	(61,336,457)	(1,011,760)	Ref. 6.3.1
108368WY-ALL	108368	WY-ALL	(42,709,431)	(43,425,387)	(715,956)	Ref. 6.3.1
108368WY-ALL	108368	WY-ALL	(6,814,796)	(6,920,752)	(105,955)	Ref. 6.3.1
108369CA	108369	CA	(9,392,009)	(9,559,575)	(167,565)	Ref. 6.3.1
108369ID	108369	ID	(17,998,484)	(18,409,355)	(410,871)	Ref. 6.3.1
108369OR	108369	OR	(129,099,473)	(131,146,354)	(2,046,881)	Ref. 6.3.1

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Washington General Rate Case - 2021
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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108369UT	108369	UT	(108,347,580)	(111,180,563)	(2,832,982)	Ref. 6.3.1
108369WA	108369	WA	(28,748,084)	(29,525,784)	(777,701)	Ref. 6.3.1
108369WY-ALL	108369	WY-ALL	(20,819,634)	(21,332,442)	(512,808)	Ref. 6.3.1
108369WY-ALL	108369	WY-ALL	(4,940,792)	(5,131,900)	(191,108)	Ref. 6.3.1
108370CA	108370	CA	(813,002)	(465,752)	347,250	Ref. 6.3.1
108370ID	108370	ID	(10,282,343)	(10,386,183)	(103,840)	Ref. 6.3.1
108370OR	108370	OR	(18,296,631)	(9,285,875)	9,010,756	Ref. 6.3.1
108370UT	108370	UT	(44,027,394)	(45,211,037)	(1,183,643)	Ref. 6.3.1
108370WA	108370	WA	(5,191,159)	(5,457,220)	(266,060)	Ref. 6.3.1
108370WY-ALL	108370	WY-ALL	(5,066,260)	(5,334,504)	(268,243)	Ref. 6.3.1
108370WY-ALL	108370	WY-ALL	(1,226,582)	(1,253,713)	(27,130)	Ref. 6.3.1
108371CA	108371	CA	(212,429)	(211,611)	818	Ref. 6.3.1
108371ID	108371	ID	(142,239)	(140,885)	1,354	Ref. 6.3.1
108371OR	108371	OR	(2,131,809)	(2,109,957)	21,852	Ref. 6.3.1
108371UT	108371	UT	(3,381,442)	(3,336,149)	45,293	Ref. 6.3.1
108371WA	108371	WA	(363,577)	(360,854)	2,723	Ref. 6.3.1
108371WY-ALL	108371	WY-ALL	(889,926)	(889,928)	(1)	Ref. 6.3.1
108371WY-ALL	108371	WY-ALL	(148,479)	(149,261)	(782)	Ref. 6.3.1
108373CA	108373	CA	(598,655)	(601,095)	(2,440)	Ref. 6.3.1
108373ID	108373	ID	(457,712)	(460,682)	(2,969)	Ref. 6.3.1
108373OR	108373	OR	(11,168,230)	(11,198,218)	(29,988)	Ref. 6.3.1
108373UT	108373	UT	(12,538,897)	(12,320,650)	218,247	Ref. 6.3.1
108373WA	108373	WA	(2,184,290)	(2,218,307)	(34,017)	Ref. 6.3.1
108373WY-ALL	108373	WY-ALL	(3,547,400)	(3,575,792)	(28,392)	Ref. 6.3.1
108373WY-ALL	108373	WY-ALL	(1,147,096)	(1,152,800)	(5,704)	Ref. 6.3.1
108DPCA	108DP	CA	274,877	66,748	(208,129)	Ref. 6.3.1
108DPID	108DP	ID	330,099	150,011	(180,088)	Ref. 6.3.1
108DPOR	108DP	OR	1,019,213	1,007,451	(11,762)	Ref. 6.3.1
108DPUT	108DP	UT	3,397,107	1,648,924	(1,748,183)	Ref. 6.3.1
108DPWA	108DP	WA	399,119	352,743	(46,376)	Ref. 6.3.1
108DPWY-ALL	108DP	WY-ALL	158,170	-	(158,170)	Ref. 6.3.1
108DPWY-ALL	108DP	WY-ALL	392,558	348,690	(43,868)	Ref. 6.3.1
108GPCA	108GP	CA	(7,328,434)	(7,234,341)	94,092	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,611,089)	(1,583,569)	27,520	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(78,029,207)	(81,112,073)	(3,082,866)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(30,818,111)	(31,820,199)	(1,002,089)	Ref. 6.3.2
108GPCN	108GP	CN	(6,465,184)	(6,314,416)	150,768	Ref. 6.3.2
108GPID	108GP	ID	(16,632,896)	(16,831,634)	(198,738)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,621,868)	(6,860,243)	(238,374)	Ref. 6.3.2
108GPOR	108GP	OR	(82,128,054)	(84,544,724)	(2,416,670)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(110,774,383)	(102,867,839)	7,906,543	Ref. 6.3.2
108GPUT	108GP	UT	(83,499,325)	(85,056,354)	(1,557,029)	Ref. 6.3.2
108GPWA	108GP	WA	(23,889,925)	(24,157,433)	(267,508)	Ref. 6.3.2
108GPWY-ALL	108GP	WY-ALL	(23,310,429)	(23,971,348)	(660,919)	Ref. 6.3.2
108GPWY-ALL	108GP	WY-ALL	(5,677,837)	(5,782,407)	(104,571)	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(84,244,032)	(86,339,875)	(2,095,843)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(346,418,424)	(360,848,812)	(14,430,388)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	3,073,536	3,575,830	502,294	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(669,765,790)	(711,566,884)	(41,801,094)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(475,615,060)	(495,622,731)	(20,007,671)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,470,411,980)	(2,496,752,782)	(26,340,803)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(127,154,503)	(128,225,668)	(1,071,165)	Ref. 6.3.2
108SPID	108SP	ID	1,243,369	1,213,075	(30,294)	Ref. 6.3.2
108SPJBG	108SP	JBG	(586,871,177)	(595,439,382)	(8,568,204)	Ref. 6.3.2
108SPUT	108SP	UT	8,994,204	8,775,068	(219,136)	Ref. 6.3.2
108SPWY-ALL	108SP	WY-ALL	1,059,362	714,120	(345,242)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,176,481,288)	(1,211,441,501)	(34,960,213)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(532,522,773)	(540,997,476)	(8,474,703)	Ref. 6.3.2

PacifiCorp
Washington General Rate Case - 2021
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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108TPJBG	108TP	JBG	(42,748,325)	(43,114,883)	(366,558)	Ref. 6.3.2
108TPSG	108TP	SG	8,533,992	8,532,945	(1,047)	Ref. 6.3.2
111GPCA	111GP	CA	(629,424)	(505,769)	123,655	Ref. 6.3.2
111GPID	111GP	ID	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,743,502)	(4,176,900)	566,601	Ref. 6.3.2
111GPSO	111GP	SO	(3,328,503)	(3,442,703)	(114,201)	Ref. 6.3.2
111GPUT	111GP	UT	(17,580)	(17,944)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,650,129)	(1,691,029)	(40,900)	Ref. 6.3.2
111GPWY-ALL	111GP	WY-ALL	(4,556,284)	(4,351,504)	204,779	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,360,437)	(2,515,843)	(155,406)	Ref. 6.3.2
111IPCA	111IP	CA	(1,789)	(2,672)	(883)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(6,449)	-	6,449	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(35,968,923)	(38,320,045)	(2,351,122)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(134,273,861)	(141,390,182)	(7,116,321)	Ref. 6.3.2
111IPCN	111IP	CN	(131,913,030)	(137,070,357)	(5,157,327)	Ref. 6.3.3
111IPID	111IP	ID	(919,335)	(930,856)	(11,521)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,203,083)	(1,315,257)	(112,174)	Ref. 6.3.3
111IPOR	111IP	OR	(100,495)	(105,941)	(5,446)	Ref. 6.3.3
111IPSG	111IP	SG	(19,422,042)	(21,967,106)	(2,545,065)	Ref. 6.3.3
111IPSO	111IP	SO	(287,528,189)	(290,867,606)	(3,339,418)	Ref. 6.3.3
111IPUT	111IP	UT	28,612,489	30,396,632	1,784,144	Ref. 6.3.3
111IPWA	111IP	WA	(3,024)	(4,535)	(1,512)	Ref. 6.3.3
111IPWY-ALL	111IP	WY-ALL	(99,289)	(153,589)	(54,300)	Ref. 6.3.3
			<u>(10,419,546,766)</u>	<u>(10,625,394,839)</u>	<u>(205,848,073)</u>	

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Accelerated Depreciation - Colstrip and Jim Bridger

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	<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:							
Steam Plant:							
Incremental Depreciation Expense	403SP	PRO	291,148,808	JBG	21.577%	62,821,739	6.4.1
Incremental Depreciation Expense	403SP	PRO	20,593,179	CAGW	21.577%	4,443,430	6.4.1
Transmission Plant:							
Incremental Depreciation Expense	403TP	PRO	3,781,684	JBG	21.577%	815,981	6.4.2
Incremental Depreciation Expense	403TP	PRO	439,090	CAGW	21.577%	94,743	6.4.2
Adjustment to Rate Base:							
Steam Plant:							
Incremental Depreciation Reserve	108SP	PRO	(122,199,164)	JBG	21.577%	(26,367,149)	6.4.1
Incremental Depreciation Reserve	108SP	PRO	(10,296,589)	CAGW	21.577%	(2,221,715)	6.4.1
Transmission Plant:							
Incremental Depreciation Reserve	108TP	PRO	(1,890,842)	JBG	21.577%	(407,991)	6.4.2
Incremental Depreciation Reserve	108TP	PRO	(219,545)	CAGW	21.577%	(47,372)	6.4.2
Adjustment to Tax							
Incremental Depr Sch M Adj - Steam	SCHMAT	PRO	291,148,808	JBG	21.577%	62,821,739	Above
Incremental Depr Sch M Adj - Steam	SCHMAT	PRO	20,593,179	CAGW	21.577%	4,443,430	Above
Deferred Inc Tax Exp - Steam	41110	PRO	(71,583,593)	JBG	21.577%	(15,445,730)	
Deferred Inc Tax Exp - Steam	41110	PRO	(5,063,162)	CAGW	21.577%	(1,092,488)	
Incremental EDIT Amortization - JB	41110	PRO	(3,105,295)	WA	Situs	(3,105,295)	
Incremental EDIT Amortization - Colstrip	41110	PRO	(241,329)	WA	Situs	(241,329)	
ADIT - Steam	282	PRO	35,791,797	JBG	21.577%	7,722,865	
ADIT - Steam	282	PRO	2,531,581	CAGW	21.577%	546,244	
Incremental Depr Sch M Adj - Trans	SCHMAT	PRO	3,781,684	JBG	21.577%	815,981	Above
Incremental Depr Sch M Adj - Trans	SCHMAT	PRO	439,090	CAGW	21.577%	94,743	Above
Deferred Inc Tax Exp - Transmission	41110	PRO	(929,787)	JBG	21.577%	(200,622)	
Deferred Inc Tax Exp - Transmission	41110	PRO	(107,957)	CAGW	21.577%	(23,294)	
ADIT - Transmission	282	PRO	464,894	JBG	21.577%	100,311	
ADIT - Transmission	282	PRO	53,979	CAGW	21.577%	11,647	

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on the Jim Bridger and Colstrip Unit 4 steam plant balances and the GSU transformers and associated equipment. The depreciation schedule is accelerated in Washington to depreciate these two plants by the end of 2023. The incremental reserve balance is included using the average-of-monthly-averages methodology.

PacifiCorp
Washington General Rate Case - 2021
Accelerated Depreciation - Colstrip and Jim Bridger

COLSTRIP AND JIM BRIDGER STEAM PLANT

Electric Plant in Service

Account	Factor	Dec-20	Ref. 8.4
312	JBG	1,442,316,198	Ref. 8.4
312	CAGW	116,782,576	Ref. 8.4

Account	Factor	CY 2021	(A)
403SP	JBG	291,148,808	(A)
108SP	CAGW	20,593,179	

Jim Bridger SCR EPIS Dec 2020 231,596,255 Ref 8.9.2 (B)

Remove Depreciation Expense Related to SCRs 46,750,479 (C) = (B) * (D)

Depreciation Expense for Reserve without the SCRs 244,398,329 (E) = (A) - (C)

Depreciation Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
108SP	JBG	-	(20,366,527)	(40,733,055)	(61,099,582)	(81,466,110)	(101,832,637)	(122,199,164)	(142,565,692)	(162,932,219)	(183,298,746)	(203,665,274)	(224,031,801)	(244,398,329)
108SP	CAGW	-	(1,716,098)	(3,432,196)	(5,148,295)	(6,864,393)	(8,580,491)	(10,296,589)	(12,012,688)	(13,728,786)	(15,444,884)	(17,160,982)	(18,877,080)	(20,593,179)

*Composite Accelerated Jim Bridger Rate 20.166% Ref. 6.4.3 (D)

*Composite Accelerated Colstrip Rate 17.634% Ref. 6.4.3

	Expense	AMA	Adjustment
	CY 2021	Dec 2021	
403SP	291,148,808	291,148,808	Ref. 6.4
403SP	20,593,179	20,593,179	Ref. 6.4
108SP	(122,199,164)	(122,199,164)	Ref. 6.4
108SP	(10,296,589)	(10,296,589)	Ref. 6.4

PacifiCorp
Washington General Rate Case - 2021
Accelerated Depreciation - Colstrip and Jim Bridger

COLSTRIP AND JIM BRIDGER TRANSMISSION PLANT

	<u>Jim Bridger</u>	<u>Colstrip</u>
	<u>Dec-20</u>	<u>Dec-20</u>
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

	<u>Account</u>	<u>Factor</u>	<u>CY 2021</u>
Jim Bridger Transmission Plant	403TP	JBG	3,781,684
Colstrip Transmission Plant	403TP	CAGW	439,090

Depreciation Reserve

	<u>Account</u>	<u>Factor</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
Jim Bridger Transmission Plant	108TP	JBG	-	(315,140)	(630,281)	(945,421)	(1,260,561)	(1,575,702)	(1,890,842)	(2,205,982)	(2,521,122)	(2,836,263)	(3,151,403)	(3,466,543)	(3,781,684)
Colstrip Transmission Plant	108TP	CAGW	-	(36,591)	(73,182)	(109,772)	(146,363)	(182,954)	(219,545)	(256,136)	(292,726)	(329,317)	(365,908)	(402,499)	(439,090)

	<u>Expense</u>	<u>AMA</u>	<u>Adjustment</u>
	<u>CY 2021</u>	<u>Dec 2021</u>	
403SP	3,781,684	3,781,684	Ref. 6.4
403SP	439,090	439,090	Ref. 6.4
108SP	(1,890,842)	(1,890,842)	Ref. 6.4
108SP	(219,545)	(219,545)	Ref. 6.4

**PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment**

PAGE 6.5

	<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:							
Steam Depreciation Expense	403SP	PRO	135,760,388	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(2,476,948)	CAGW	21.577%	(534,456)	
Steam Depreciation Expense	403SP	PRO	1,998,574	SG	7.811%	156,111	
Steam Depreciation Expense	403SP	PRO	3,885,134	SG	7.811%	303,472	
Steam Depreciation Expense	403SP	PRO	(39,929,476)	JBG	21.577%	(8,615,660)	
Hydro Depreciation Expense	403HP	PRO	(1,783,846)	SG	7.811%	(139,338)	
Hydro Depreciation Expense	403HP	PRO	4,780,771	SG	7.811%	373,431	
Other Depreciation Expense	403OP	PRO	8,541,509	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	3,385,156	CAGW	21.577%	730,422	
Other Depreciation Expense - Wind	403OP	PRO	19,830,836	SG	7.811%	1,549,007	
Other Depreciation Expense - Wind	403OP	PRO	11,131,676	SG	7.811%	869,507	
Transmission Depreciation Expense	403TP	PRO	8,101,102	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	3,413,679	CAGW	21.577%	736,576	
Transmission Depreciation Expense	403TP	PRO	(7,296)	SG	7.811%	(570)	
Transmission Depreciation Expense	403TP	PRO	(172,129)	JBG	21.577%	(37,141)	
Distribution Depreciation Expense	403360	PRO	1,257	WA	Situs	1,257	
Distribution Depreciation Expense	403361	PRO	2,409	WA	Situs	2,409	
Distribution Depreciation Expense	403362	PRO	20,227	WA	Situs	20,227	
Distribution Depreciation Expense	403364	PRO	24,344	WA	Situs	24,344	
Distribution Depreciation Expense	403365	PRO	15,487	WA	Situs	15,487	
Distribution Depreciation Expense	403366	PRO	7,681	WA	Situs	7,681	
Distribution Depreciation Expense	403367	PRO	17,932	WA	Situs	17,932	
Distribution Depreciation Expense	403368	PRO	27,619	WA	Situs	27,619	
Distribution Depreciation Expense	403369	PRO	16,539	WA	Situs	16,539	
Distribution Depreciation Expense	403370	PRO	4,680	WA	Situs	4,680	
Distribution Depreciation Expense	403371	PRO	174	WA	Situs	174	
Distribution Depreciation Expense	403373	PRO	1,236	WA	Situs	1,236	
General Depreciation Expense	403GP	PRO	17,076	CA	Situs	-	
General Depreciation Expense	403GP	PRO	159,101	OR	Situs	-	
General Depreciation Expense	403GP	PRO	(28,095)	WA	Situs	(28,095)	
General Depreciation Expense	403GP	PRO	137,493	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	1,136,683	UT	Situs	-	
General Depreciation Expense	403GP	PRO	55,296	ID	Situs	-	
General Depreciation Expense	403GP	PRO	18,870	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	121,202	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	187,458	CAGW	21.577%	40,448	
General Depreciation Expense	403GP	PRO	-	SG	7.811%	-	
General Depreciation Expense	403GP	PRO	1,438,183	SO	6.702%	96,384	
General Depreciation Expense	403GP	PRO	3,623	JBG	21.577%	782	
General Depreciation Expense	403GP	PRO	-	JBE	22.592%	-	
General Depreciation Expense	403GP	PRO	19,946	CN	6.936%	1,383	
General Depreciation Expense	403GP	PRO	11,930	CAEE	0.000%	-	
Total Depreciation Expense			<u>159,877,480</u>			<u>(4,358,153)</u>	6.5.6
Adjustment to Expense:							
Hydro Decommissioning	403HP	PRO	(2,150,653)	SG	7.811%	(167,990)	6.5.16
Hydro Decommissioning	403HP	PRO	526,035	SG	7.811%	41,089	6.5.16
			<u>(1,624,619)</u>			<u>(126,901)</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense for the depreciation study rates for the period January 2021 through December 2021. This adjustment also includes the change in the level of hydro decommissioning expense that is included in the depreciation study.

PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study

PAGE 6.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WAHSINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Intangible Amortization	404IP	PRO	2,239	CA	Situs	-	
Intangible Amortization	404IP	PRO	(12,402)	CN	6.9361%	(860)	
Intangible Amortization	404IP	PRO	-	JBG	21.5772%	-	
Intangible Amortization	404IP	PRO	(3)	ID	Situs	-	
Intangible Amortization	404IP	PRO	776	OR	Situs	-	
Intangible Amortization	404IP	PRO	-	CAEE	0.0000%	-	
Intangible Amortization	404IP	PRO	-	SG	7.8111%	-	
Intangible Amortization	404IP	PRO	(27,149)	CAGE	0.0000%	-	
Intangible Amortization	404IP	PRO	(47,675)	CAGW	21.5772%	(10,287)	
Intangible Amortization	404IP	PRO	581,154	SO	6.7018%	38,948	
Intangible Amortization	404IP	PRO	(1,083)	UT	Situs	-	
Intangible Amortization	404IP	PRO	-	WA	Situs	-	
Intangible Amortization	404IP	PRO	(1,579)	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	CAGE	0.0000%	-	
Hydro Amortization	404HP	PRO	-	CAGW	21.5772%	-	
Other Amortization	404OP	PRO	-	CAGE	0.0000%	-	
General Amortization	404GP	PRO	-	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.9361%	-	
General Amortization	404GP	PRO	-	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	-	SO	6.7018%	-	
General Amortization	404GP	PRO	-	UT	Situs	-	
General Amortization	404GP	PRO	-	WA	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>494,279</u>			<u>27,800</u>	6.5.7

Description of Adjustment:

This adjustment reflects the incremental amortization expense for the depreciation study rates for the period January 2021 through December 2021.

PacifiCorp
Washington General Rate Case - 2021
(cont. 2) Depreciation Study
Vehicle Depreciation Expense

PAGE 6.5.2

	<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	244,928	CAGE	0.000%	-	
Steam Operations	500	PRO	5	CAGW	21.577%	1	
Steam Operations	500	PRO	8,787	JBG	21.577%	1,896	
Steam Operations	500	PRO	1,320	SG	7.811%	103	
Fuel Related-Non NPC	501	PRO	464	CAEE	0.000%	-	
Hydro Operations	535	PRO	29,102	SG	7.811%	2,273	
Hydro Operations	535	PRO	49,897	SG	7.811%	3,897	
Other Power Supply Expenses	557	PRO	2,472	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	125,488	SG	7.811%	9,802	
Transmission Operations	560	PRO	18,855	CAGE	0.000%	-	
Transmission Operations	560	PRO	2,900	CAGW	21.577%	626	
Transmission Operations	560	PRO	225	JBG	21.577%	49	
Transmission Operations	560	PRO	59,954	SG	7.811%	4,683	
Distribution Operations	580	PRO	94,179	SNPD	6.441%	6,066	
Distribution Operations	580	PRO	6,925	WA	Situs	6,925	
Steam Maintenance	512	PRO	140,128	CAGE	0.000%	-	
Steam Maintenance	512	PRO	87,762	JBG	21.577%	18,937	
Hydro Maintenance	545	PRO	3,033	SG	7.811%	237	
Hydro Maintenance	545	PRO	12,366	SG	7.811%	966	
Other Operations	548	PRO	26,128	CAGE	0.000%	-	
Other Operations	548	PRO	9,338	CAGW	21.577%	2,015	
Other Operations	548	PRO	6,776	SG	7.811%	529	
Other Maintenance	553	PRO	8,800	CAGE	0.000%	-	
Other Maintenance	553	PRO	3,059	CAGW	21.577%	660	
Transmission Maintenance	571	PRO	30,917	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	14,808	CAGW	21.577%	3,195	
Transmission Maintenance	571	PRO	17,116	SG	7.811%	1,337	
Transmission Maintenance	571	PRO	335	JBG	21.577%	72	
Distribution Maintenance	593	PRO	18,959	WA	Situs	18,959	
Distribution Maintenance	593	PRO	30,355	SNPD	6.441%	1,955	
Customer Accounts	903	PRO	127,331	CN	6.936%	8,832	
Customer Accounts	903	PRO	3,490	WA	Situs	3,490	
Customer Services	908	PRO	14,251	CN	6.936%	988	
Customer Services	908	PRO	1,402	WA	Situs	1,402	
Administrative & General	920	PRO	15	WA	Situs	15	
Administrative & General	920	PRO	200,491	SO	6.702%	13,436	
Administrative & General	935	PRO	0	WA	Situs	0	
Administrative & General	935	PRO	9,318	SO	6.702%	624	
			<u>1,411,681</u>			<u>113,972</u>	6.5.10
Fuel Related - Non-NPC	501	PRO	134,910	CAEE	0.000%	-	
Steam Operations	506	PRO	358,857	CAGE	0.000%	-	
Hydro Operations	535	PRO	134,180	SG	7.811%	10,481	
Customer Services	910	PRO	246	CN	6.936%	17	
Fuel Related - Non-NPC	501	PRO	17,557	JBE	22.592%	3,966	
Steam Operations	506	PRO	124,470	JBG	21.577%	26,857	
Other Power Supply Expenses	557	PRO	33,508	SG	7.811%	2,617	
			<u>803,728</u>			<u>43,939</u>	6.5.10

Description of Adjustment:

This adjustment reflects the incremental expense for the depreciation study rates for vehicles for the period January 2021 through December 2021.

PacifiCorp
Washington General Rate Case - 2021
(cont. 3) Depreciation Study

	<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:							
Steam Depreciation Reserve	108SP	PRO	(67,880,194)	CAGE	0.000%	-	
Steam Depreciation Reserve	108SP	PRO	1,238,474	CAGW	21.577%	267,228	
Steam Depreciation Reserve	108SP	PRO	(999,287)	SG	7.811%	(78,055)	
Steam Depreciation Reserve	108SP	PRO	(1,942,567)	SG	7.811%	(151,736)	
Steam Depreciation Reserve	108SP	PRO	19,964,738	JBG	21.577%	4,307,830	
Hydro Depreciation Reserve	108HP	PRO	891,923	SG	7.811%	69,669	
Hydro Depreciation Reserve	108HP	PRO	(2,390,386)	SG	7.811%	(186,716)	
Other Depreciation Reserve	108OP	PRO	(4,270,755)	CAGE	0.000%	-	
Other Depreciation Reserve	108OP	PRO	(1,692,578)	CAGW	21.577%	(365,211)	
Other Wind Depreciation Reserve	108OP	PRO	(9,915,418)	SG	7.811%	(774,504)	
Other Wind Depreciation Reserve	108OP	PRO	(5,565,838)	SG	7.811%	(434,753)	
Transmission Depreciation Reserve	108TP	PRO	(4,050,551)	CAGE	0.000%	-	
Transmission Depreciation Reserve	108TP	PRO	(1,706,839)	CAGW	21.577%	(368,288)	
Transmission Depreciation Reserve	108TP	PRO	3,648	SG	7.811%	285	
Transmission Depreciation Reserve	108TP	PRO	86,065	JBG	21.577%	18,570	
Distribution Depreciation Reserve	108360	PRO	(629)	WA	Situs	(629)	
Distribution Depreciation Reserve	108361	PRO	(1,205)	WA	Situs	(1,205)	
Distribution Depreciation Reserve	108362	PRO	(10,113)	WA	Situs	(10,113)	
Distribution Depreciation Reserve	108364	PRO	(12,172)	WA	Situs	(12,172)	
Distribution Depreciation Reserve	108365	PRO	(7,743)	WA	Situs	(7,743)	
Distribution Depreciation Reserve	108366	PRO	(3,841)	WA	Situs	(3,841)	
Distribution Depreciation Reserve	108367	PRO	(8,966)	WA	Situs	(8,966)	
Distribution Depreciation Reserve	108368	PRO	(13,810)	WA	Situs	(13,810)	
Distribution Depreciation Reserve	108369	PRO	(8,269)	WA	Situs	(8,269)	
Distribution Depreciation Reserve	108370	PRO	(2,340)	WA	Situs	(2,340)	
Distribution Depreciation Reserve	108371	PRO	(87)	WA	Situs	(87)	
Distribution Depreciation Reserve	108373	PRO	(618)	WA	Situs	(618)	
General Depreciation Reserve	108GP	PRO	(8,538)	CA	Situs	-	
General Depreciation Reserve	108GP	PRO	(79,550)	OR	Situs	-	
General Depreciation Reserve	108GP	PRO	14,048	WA	Situs	14,048	
General Depreciation Reserve	108GP	PRO	(68,747)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(568,341)	UT	Situs	-	
General Depreciation Reserve	108GP	PRO	(27,648)	ID	Situs	-	
General Depreciation Reserve	108GP	PRO	(9,435)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(60,601)	CAGE	0.000%	-	
General Depreciation Reserve	108GP	PRO	(93,729)	CAGW	21.577%	(20,224)	
General Depreciation Reserve	108GP	PRO	-	SG	7.811%	-	
General Depreciation Reserve	108GP	PRO	(719,091)	SO	6.702%	(48,192)	
General Depreciation Reserve	108GP	PRO	(1,811)	JBG	21.577%	(391)	
General Depreciation Reserve	108GP	PRO	-	JBE	22.592%	-	
General Depreciation Reserve	108GP	PRO	(9,973)	CN	6.936%	(692)	
General Depreciation Reserve	108GP	PRO	(5,965)	CAEE	0.000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.000%	-	
Total Depreciation Reserve			<u>(79,938,740)</u>			<u>2,179,076</u>	6.5.13
Adjustment to Reserve:							
Hydro Decommissioning	108HP	PRO	36,416	SG	7.811%	2,844	6.5.16
Hydro Decommissioning	108HP	PRO	<u>(109,415)</u>	SG	7.811%	<u>(8,547)</u>	6.5.16
			<u>(72,999)</u>			<u>(5,702)</u>	
Description of Adjustment:							
<p>This adjustment steps forward the depreciation reserve through 2021 to reflect incremental depreciation for the depreciation study rates. This adjustment also includes the change in the hydro decommissioning reserve that is included in the depreciation study. This adjustment reflects the average-of-monthly-averages methodology.</p>							

**PacifiCorp
Washington General Rate Case - 2021
(cont. 4) Depreciation Study**

	<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:							
Intangible Amortization Reserve	111IP	PRO	(1,120)	CA	Situs	-	
Intangible Amortization Reserve	111IP	PRO	6,201	CN	6.936%	430	
Intangible Amortization Reserve	111IP	PRO	1	ID	Situs	-	
Intangible Amortization Reserve	111IP	PRO	13,574	CAGE	0.000%	-	
Intangible Amortization Reserve	111IP	PRO	(388)	OR	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	CAEE	0.000%	-	
Intangible Amortization Reserve	111IP	PRO	-	SG	7.811%	-	
Intangible Amortization Reserve	111IP	PRO	23,838	CAGW	21.577%	5,143	
Intangible Amortization Reserve	111IP	PRO	-	JBG	21.577%	-	
Intangible Amortization Reserve	111IP	PRO	(290,577)	SO	6.702%	(19,474)	
Intangible Amortization Reserve	111IP	PRO	541	UT	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	WA	Situs	-	
Intangible Amortization Reserve	111IP	PRO	790	WY-ALL	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization Reserve	111HP	PRO	-	CAGE	0.000%	-	
Hydro Amortization Reserve	111HP	PRO	-	CAGW	21.577%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.000%	-	
General Amortization Reserve	111GP	PRO	-	CA	Situs	-	
General Amortization Reserve	111GP	PRO	-	CN	6.936%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.811%	-	
General Amortization Reserve	111GP	PRO	-	OR	Situs	-	
General Amortization Reserve	111GP	PRO	-	SO	6.702%	-	
General Amortization Reserve	111GP	PRO	-	ID	Situs	-	
General Amortization Reserve	111GP	PRO	-	UT	Situs	-	
General Amortization Reserve	111GP	PRO	-	WA	Situs	-	
General Amortization Reserve	111GP	PRO	-	WY-ALL	Situs	-	
General Amortization Reserve	111GP	PRO	-	WY-ALL	Situs	-	
			<u>(247,140)</u>			<u>(13,900)</u>	6.5.14

Description of Adjustment:

This adjustment steps forward the amortization reserve through through 2021 to reflect incremental amortization for the depreciation study rates. This adjustment reflects the average of monthly average methodology.

PacifiCorp
Washington General Rate Case - 2021
(cont. 5) Depreciation Study

	<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 Depreciation Expense:							
Wind Repowering Capital Depr. Expense	403OP	PRO	(1,588,964)	SG	7.811%	(124,116)	6.5.15
Adjustment to Depreciation Reserve:							
Wind Repowering Capital Depr. Reserve	108OP	PRO	794,482	SG	7.811%	62,058	6.5.15
Adjustment to Depreciation Expense:							
New Wind Generation - Wind Depr. Expense	403OP	PRO	77,013,177	SG	7.811%	6,015,579	6.5.15
New Wind Generation - Transmission Depr. Expense	403TP	PRO	13,864,661	SG	7.811%	1,082,983	6.5.15
Adjustment to Depreciation Reserve:							
New Wind Generation - Wind Depr. Reserve	108OP	PRO	(38,506,589)	SG	7.811%	(3,007,790)	6.5.15
New Wind Generation - Transmission Depr. Reserve	108TP	PRO	(6,932,331)	SG	7.811%	(541,492)	6.5.15
Adjustment to Tax:							
Wind Repowering Schedule M Addition	SCHMAT	PRO	(1,588,964)	SG	7.811%	(124,116)	
Wind Repowering Def Inc Tax Expense	41010	PRO	390,672	SG	7.811%	30,516	
Wind Repowering ADIT	282	PRO	(195,336)	SG	7.811%	(15,258)	
New Wind Generation Schedule M Addition - Wind	SCHMAT	PRO	77,013,177	SG	7.811%	6,015,579	
New Wind Generation Def Inc Tax Expense - Wind	41010	PRO	(18,934,922)	SG	7.811%	(1,479,026)	
New Wind Generation ADIT - Wind	282	PRO	9,467,461	SG	7.811%	739,513	
New Wind Gen. Schedule M Addition - Transmission	SCHMAT	PRO	13,864,661	SG	7.811%	1,082,983	
New Wind Gen. Def Inc Tax Expense - Transmission	41010	PRO	(3,408,849)	SG	7.811%	(266,269)	
New Wind Gen. ADIT - Transmission	282	PRO	1,704,425	SG	7.811%	133,134	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense for the depreciation study rates for New Wind Generation capital additions and Repowering capital additions for the period January 2021 through December 2021. This adjustment also reflects the depreciation reserve through 2021 using the average-of-monthly-averages methodology, and associated tax impacts.

**PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study**

Description	Account	Factor	12 ME Dec 2020 Expense	12 ME Dec 2021 Expense	Adjustment to Test Period	Monthly Incr. Expense
DEPRECIATION EXPENSE						
Steam Production Plant:						
Control Area Generation - East	403SP	CAGE	196,088,501	331,848,889	135,760,388	11,313,366
Control Area Generation - West	403SP	CAGW	2,476,948	-	(2,476,948)	(206,412)
System Generation	403SP	SG	2,683,400	4,681,973	1,998,574	166,548
Renewable - Blundell	403SPB	CAGE	4,561,715	7,757,108	3,195,392	266,283
Renewable - Blundell 2	403SPB	CAGE	1,007,514	1,697,256	689,742	57,479
Jim Bridger Generation	403SP	JBG	39,929,476	-	(39,929,476)	(3,327,456)
Total Steam Plant			<u>246,747,554</u>	<u>345,985,226</u>	<u>99,237,672</u>	<u>8,269,806</u>
Hydro Production Plant:						
Control Area Generation - East	403HP	CAGE	8,253,022	6,469,175	(1,783,846)	(148,654)
Control Area Generation - West	403HP	CAGW	20,716,841	25,497,612	4,780,771	398,398
Klamath	403HP	CAGW	-	-	-	-
Total Hydro Plant			<u>28,969,862</u>	<u>31,966,787</u>	<u>2,996,925</u>	<u>249,744</u>
Other Production Plant:						
Control Area Generation - East	403OP	CAGE	44,553,816	53,095,326	8,541,509	711,792
Control Area Generation - West	403OP	CAGW	16,162,122	19,547,279	3,385,156	282,096
Wind Control Area Generation - East	403OPW	CAGE	42,829,425	62,660,261	19,830,836	1,652,570
Wind Control Area Generation - West	403OPW	CAGW	24,068,018	35,199,694	11,131,676	927,640
Total Other Production Plant			<u>127,613,381</u>	<u>170,502,559</u>	<u>42,889,178</u>	<u>3,574,098</u>
Transmission Plant:						
Control Area Generation - East	403TP	CAGE	81,799,640	87,229,568	5,429,928	452,494
Control Area Generation - West	403TP	CAGW	28,987,604	31,216,675	2,229,070	185,756
Jim Bridger Generation	403TP	JBG	1,567,847	1,395,718	(172,129)	(14,344)
System Generation	403TP	SG	(94,342)	(101,638)	(7,296)	(608)
Control Area Generation - East (19)	403TP	CAGE	746,653	797,423	50,770	4,231
Control Area Generation - West (19)	403TP	CAGW	747,767	808,008	60,241	5,020
Control Area Generation - East (20)	403TP	CAGE	1,095,063	3,715,467	2,620,404	218,367
Control Area Generation - West (20)	403TP	CAGW	877,113	2,001,480	1,124,367	93,697
Total Transmission Plant			<u>115,727,346</u>	<u>127,062,701</u>	<u>11,335,355</u>	<u>944,613</u>
Distribution Plant:						
California	403364	CA	8,032,661	8,539,123	506,462	42,205
Oregon	403364	OR	56,571,654	59,305,067	2,733,413	227,784
Washington	403364	WA	14,961,864	15,101,449	139,584	11,632
Eastern Wyoming	403364	WYP	19,701,936	18,945,115	(756,821)	(63,068)
Utah	403364	UT	82,851,294	85,711,083	2,859,789	238,316
Idaho	403364	ID	10,186,146	10,272,310	86,164	7,180
Western Wyoming	403364	WYU	4,091,934	3,805,617	(286,317)	(23,860)
Total Distribution Plant			<u>196,397,489</u>	<u>201,679,763</u>	<u>5,282,274</u>	<u>440,190</u>
General Plant:						
California	403GP	CA	515,594	532,670	17,076	1,423
Oregon	403GP	OR	5,637,722	5,796,823	159,101	13,258
Washington	403GP	WA	1,187,523	1,159,427	(28,095)	(2,341)
Eastern Wyoming	403GP	WYP	2,092,540	2,230,033	137,493	11,458
Utah	403GP	UT	5,011,723	6,148,405	1,136,683	94,724
Idaho	403GP	ID	1,028,984	1,084,281	55,296	4,608
Western Wyoming	403GP	WYU	366,042	384,913	18,870	1,573
Control Area Generation - East	403GP	CAGE	7,070,882	7,192,084	121,202	10,100
Control Area Generation - West	403GP	CAGW	3,002,133	3,189,592	187,458	15,622
System Generation	403GP	SG	5,963	5,963	-	-
General Office	403GP	SO	16,423,000	17,861,183	1,438,183	119,849
Jim Bridger Generation	403GP	JBG	430,890	434,512	3,623	302
Jim Bridger Generation	403GP	JBE	-	-	-	-
Customer Service	403GP	CN	826,065	846,011	19,946	1,662
Control Area Energy - East	403GP	CAEE	105,482	117,412	11,930	994
Total General Plant			<u>43,704,544</u>	<u>46,983,309</u>	<u>3,278,765</u>	<u>273,230</u>
Total Depreciation Expense			<u>759,160,176</u>	<u>924,180,346</u>	<u>165,020,170</u>	<u>13,751,681</u>
				Situs Amounts to Non-WA States	(5,142,690)	
				Net Adjustment to Lead Sheet	159,877,480	
					Ref 6.5	

PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study

Description	Account	Factor	12 ME Dec 2020 Expense	12 ME Dec 2021 Expense	Adjustment to Test Period	Monthly Incr. Expense
AMORTIZATION EXPENSE						
Intangible Plant:						
California	404IP	CA	1,863	4,102	2,239	187
Customer Service	404IP	CN	10,662,551	10,650,150	(12,402)	(1,033)
Jim Bridger Generation	404IP	JBG	224,529	224,529	-	-
Idaho	404IP	ID	23,036	23,033	(3)	(0)
Oregon	404IP	OR	11,571	12,347	776	65
Control Area Energy - East	404IP	CAEE	-	-	-	-
System Generation	404IP	SG	3,778	3,778	-	-
Control Area Generation - East	404IP	CAGE	4,364,461	4,337,312	(27,149)	(2,262)
Control Area Generation - West	404IP	CAGW	2,457,120	2,409,445	(47,675)	(3,973)
Klamath Hydro Relicensing	404IP	CAGW	-	-	-	-
General Office	404IP	SO	15,861,031	16,442,185	581,154	48,430
Renewable - Blundell	404IP	CAGE	-	-	-	-
Control Area Generation - East	404IP	CAGE	515,264	515,264	-	-
Control Area Generation - West	404IP	CAGW	3,073,383	3,073,383	-	-
Utah	404IP	UT	(3,415,408)	(3,416,491)	(1,083)	(90)
Washington	404IP	WA	3,024	3,024	-	-
Eastern Wyoming	404IP	WYP	107,336	105,757	(1,579)	(132)
Western Wyoming	404IP	WYU	-	-	-	-
Total Intangible Plant			<u>33,893,538</u>	<u>34,387,818</u>	<u>494,279</u>	<u>41,190</u>
Hydro Production Plant:						
Control Area Generation - East	404HP	CAGE	-	-	-	-
Control Area Generation - West	404HP	CAGW	311,696	311,696	-	-
Total Hydro Plant			<u>311,696</u>	<u>311,696</u>	<u>-</u>	<u>-</u>
Other Production Plant:						
Control Area Generation - East	404OP	CAGE	-	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Plant:						
California	404GP	CA	28,016	28,016	-	-
General Office	404GP	CN	-	-	-	-
Oregon	404GP	OR	249,902	249,902	-	-
Idaho	404GP	ID	-	-	-	-
General Office	404GP	SO	284,353	284,353	-	-
Utah	404GP	UT	728	728	-	-
Washington	404GP	WA	80,507	80,507	-	-
Eastern Wyoming	404GP	WYP	48,119	48,119	-	-
Western Wyoming	404GP	WYU	-	-	-	-
Total General Plant			<u>691,624</u>	<u>691,624</u>	<u>-</u>	<u>-</u>
Total Amortization			<u>34,896,858</u>	<u>35,391,138</u>	<u>494,279</u>	<u>41,190</u>
					Ref 6.5.1	
Total Depreciation and Amortization			<u>794,057,035</u>	<u>959,571,484</u>	<u>165,514,449</u>	<u>13,792,871</u>
			Ref. 6.1.3	Ref. 6.5.9		

PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study

Description	Factor	Depreciation Study Rates	Adjusted EPIS Balance Dec 2020	12 ME December 2021 Depreciation
DEPRECIATION EXPENSE				
Steam Production Plant:				
Control Area Generation - East	CAGE	6.023%	5,509,660,924	331,840,339
Control Area Generation - West	CAGW	0.000%	553,173	-
System Generation	SG	6.700%	69,880,199	4,681,973
Renewable - Blundell	CAGE	6.023%	128,793,966	7,757,108
Renewable - Blundell 2	CAGE	6.023%	28,180,136	1,697,256
Pollution Control Equipment	SG	6.700%	-	-
Pollution Control Equipment	CAGE	6.023%	141,969	8,551
Pollution Control Equipment	CAGW	0.000%	-	-
Pollution Control Equipment	JBG	19.726%	-	-
Jim Bridger Generation	JBG	19.726%	-	-
Total Steam Plant			<u>5,737,210,367</u>	<u>345,985,226</u>
Hydro Production Plant:				
Control Area Generation - East	CAGE	3.142%	205,921,620	6,469,175
Control Area Generation - West	CAGW	3.142%	811,619,614	25,497,612
Klamath	CAGW		94,642,945	-
Total Hydro Plant			<u>1,112,184,179</u>	<u>31,966,787</u>
Other Production Plant:				
Control Area Generation - East	CAGE	3.525%	1,506,162,066	53,095,326
Control Area Generation - West	CAGW	3.681%	531,061,950	19,547,279
Wind Control Area Generation - East	CAGE	4.837%	1,295,371,522	62,660,261
Wind Control Area Generation - West	CAGW	4.837%	727,680,991	35,199,694
Total Other Plant			<u>4,060,276,529</u>	<u>170,502,559</u>
Transmission Plant:				
Control Area Generation - East	CAGE	1.848%	4,719,294,300	87,229,568
Control Area Generation - West	CAGW	1.944%	1,605,729,810	31,216,675
Jim Bridger Generation	JBG	1.787%	78,092,660	1,395,718
System Generation	SG	1.824%	(5,570,969)	(101,638)
Control Area Generation - East (19)	CAGE	1.848%	43,142,170	797,423
Control Area Generation - West (19)	CAGW	1.944%	41,562,497	808,008
Control Area Generation - East (20)	CAGE	1.848%	201,014,228	3,715,467
Control Area Generation - West (20)	CAGW	1.944%	102,952,560	2,001,480
Total Transmission Plant			<u>6,786,217,255</u>	<u>127,062,701</u>
Distribution Plant:				
California	CA	2.734%	312,274,943	8,539,123
Oregon	OR	2.585%	2,294,306,477	59,305,067
Washington	WA	2.739%	551,435,929	15,101,449
Eastern Wyoming	WYP	2.792%	678,547,698	18,945,115
Utah	UT	2.614%	3,279,501,681	85,711,083
Idaho	ID	2.618%	392,387,444	10,272,310
Western Wyoming	WYU	2.784%	136,714,629	3,805,617
Total Distribution Plant			<u>7,645,168,802</u>	<u>201,679,763</u>
General Plant:				
California	CA	2.291%	23,252,304	532,670
Oregon	OR	2.578%	224,900,751	5,796,823
Washington	WA	2.454%	47,251,243	1,159,427
Eastern Wyoming	WYP	2.756%	80,909,056	2,230,033
Utah	UT	2.310%	266,219,911	6,148,405
Idaho	ID	2.147%	50,507,069	1,084,281
Western Wyoming	WYU	2.345%	16,414,096	384,913
Control Area Generation - East	CAGE	3.449%	208,510,952	7,192,084
Control Area Generation - West	CAGW	4.031%	79,122,693	3,189,592
System Generation	SG	4.300%	138,684	5,963
General Office	SO	5.511%	324,110,892	17,861,183
Jim Bridger Generation	JBG	2.032%	21,378,674	434,512
Jim Bridger Energy	JBE	0.000%	(321)	-
Customer Service	CN	5.836%	14,495,900	846,011
Control Area Energy - East	CAEE	3.233%	3,631,422	117,412
Total General Plant			<u>1,360,843,327</u>	<u>46,983,309</u>
Mining Plant:				
Control Area Energy - East	CAEE	0.000%	1,854,828	-
Total Mining Plant			<u>1,854,828</u>	<u>-</u>
Total Depreciation Expense			<u>26,703,755,287</u>	<u>924,180,346</u>

PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study

Description	Factor	Depreciation Study Rates	Adjusted EPIS Balance Dec 2020	12 ME December 2021 Depreciation
AMORTIZATION EXPENSE				
Intangible Plant:				
California	CA	0.367%	1,118,099	4,102
Customer Service	CN	6.069%	175,494,022	10,650,150
Jim Bridger Generation	JBG	10.532%	2,131,835	224,529
Idaho	ID	0.527%	4,369,593	23,033
Oregon	OR	0.250%	4,932,994	12,347
Control Area Energy - East	CAEE	0.000%	(1,106,269)	-
System Generation	SG	0.236%	1,600,187	3,778
Control Area Generation - East	CAGE	4.870%	89,055,610	4,337,312
Control Area Generation - West	CAGW	3.058%	78,792,756	2,409,445
General Office	SO	4.078%	403,194,225	16,442,185
Control Area Generation - East	CAGE	4.870%	10,579,624	515,264
Control Area Generation - West	CAGW	3.058%	100,504,608	3,073,383
Utah	UT	13.032%	(26,215,920)	(3,416,491)
Washington	WA	0.148%	2,036,363	3,024
Eastern Wyoming	WYP	1.963%	5,386,895	105,757
Western Wyoming	WYU	0.000%	-	-
Klamath Hydro Relicensing	CAGW		74,111,750	-
Total Intangible Plant			925,986,373	34,387,818
Hydro Production Plant:				
Control Area Generation - East	CAGE	0.000%	-	-
Control Area Generation - West	CAGW	2.126%	14,658,989	311,696
Total Hydro Plant			14,658,989	311,696
Other Production Plant:				
Control Area Generation - East	CAGE	0.000%	-	-
Total Other Plant			-	-
General Plant:				
California	CA	5.538%	505,860	28,016
General Office	CN	0.000%	-	-
Oregon	OR	4.683%	5,336,018	249,902
Idaho	ID	0.000%	333,771	-
General Office	SO	6.122%	4,644,475	284,353
Utah	UT	3.892%	18,702	728
Washington	WA	3.345%	2,406,690	80,507
Eastern Wyoming	WYP	1.061%	4,536,829	48,119
Western Wyoming	WYU	0.000%	-	-
Total General Plant			17,782,344	691,624
Total Amortization			958,427,705	35,391,138
Total Depreciation & Amortization			27,662,182,992	959,571,484
				Ref. 6.5.7
Total Not Including Mining				959,571,484

**PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment - Vehicle Depreciation Expense**

Factor	Vehicle Balance	Year Ending June 2019 Depreciation Existing Rates	Annual Depreciation Study Rates	Difference ¹
CA	6,490,286	341,236	466,963	125,727
ID	17,176,761	903,092	1,149,271	246,178
OR	65,421,209	3,439,613	3,961,803	522,191
SO	12,987,017	682,811	883,161	200,350
UT	87,802,654	4,616,349	6,085,808	1,469,459
WA	14,265,617	750,035	674,173	(75,861)
WYP	27,933,718	1,468,655	2,132,459	663,805
WYU	5,687,450	299,026	418,082	119,056
CAGE	46,549,879	2,447,426	2,824,485	377,059
CAGW	9,391,189	493,755	449,648	(44,107)
JBG	12,650,564	665,121	772,100	106,978
CAEE	724,778	38,106	50,139	12,032
Grand Total	307,081,124	16,145,224	19,868,092	3,722,868
		WEBA Allocation	78.41%	2,919,140
		Direct Allocation	21.59%	803,728 Ref 6.5.2
				<u>3,722,868</u>
		WEBA Allocation	78.41%	2,919,140
		Capital/Non Utility		<u>997,294</u>
				<u>1,921,846</u>
		Situs Balance to Non-WA States		<u>(510,165)</u>
				1,411,681 Ref 6.5.2

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

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment

Description	Factor	Adjusted Reserve Balance Dec 2020	Adjustments	Adjusted Reserve Balance Jan 2021	Adjustments	Adjusted Reserve Balance Feb 2021	Adjustments	Adjusted Reserve Balance Mar 2021	Adjustments	Adjusted Reserve Balance Apr 2021	Adjustments	Adjusted Reserve Balance May 2021	Adjustments	Adjusted Reserve Balance Jun 2021	Adjustments	Adjusted Reserve Balance Jul 2021
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	(187)	(187)	(187)	(187)	(373)	(187)	(187)	(187)	(746)	(187)	(833)	(187)	(1,120)	(187)	(1,306)
Customer Service	CN	1,033	1,033	1,033	1,033	2,067	1,033	3,100	1,033	4,134	1,033	5,167	1,033	6,201	1,033	7,234
Idaho	ID	-	-	0	-	0	-	1	-	0	-	1	-	1	-	2
Idaho Pidgeon Generation	IBG	-	-	0	-	0	-	0	-	0	-	0	-	0	-	0
Oregon	OR	(65)	(65)	(65)	(65)	(129)	(65)	(194)	(65)	(259)	(65)	(323)	(65)	(388)	(65)	(453)
Central Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Generation - East	CAGE	2,262	2,262	2,262	2,262	4,525	2,262	6,787	2,262	9,050	2,262	11,312	2,262	13,574	2,262	15,837
Central Area Generation - West	CAGW	3,973	3,973	3,973	3,973	7,946	3,973	11,919	3,973	15,892	3,973	19,865	3,973	23,838	3,973	27,810
Central Area Office	CAO	(48,590)	(48,590)	(48,590)	(48,590)	(97,180)	(48,590)	(145,770)	(48,590)	(194,360)	(48,590)	(242,950)	(48,590)	(291,540)	(48,590)	(340,130)
Utah	UT	80	80	80	80	160	80	240	80	320	80	400	80	480	80	560
Washington	WA	-	-	-	-	-	-	271	-	361	-	451	-	541	-	632
Eastern Wyoming	WYP	132	132	132	132	263	132	395	132	526	132	658	132	790	132	921
Western Wyoming	WYW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath Hydro Relicensing	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(41,190)	(41,190)	(41,190)	(41,190)	(82,380)	(41,190)	(123,570)	(41,190)	(164,760)	(41,190)	(205,950)	(41,190)	(247,140)	(41,190)	(288,330)
Hydro Production Plant:																
Central Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Generation - West	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Production Plant:																
Central Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Office	CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Wyoming	WYA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Office	CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Area Office	CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Amortization Reserve																
		(41,190)	(41,190)	(41,190)	(41,190)	(82,380)	(41,190)	(123,570)	(41,190)	(164,760)	(41,190)	(205,950)	(41,190)	(247,140)	(41,190)	(288,330)
Total Depreciation & Amortization Reserve																
		(13,792,871)	(13,792,871)	(13,792,871)	(13,792,871)	(27,585,742)	(13,792,871)	(41,378,612)	(13,792,871)	(55,171,483)	(13,792,871)	(68,964,354)	(13,792,871)	(82,757,225)	(13,792,871)	(96,550,095)

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment

Description	Factor	Adjusted Reserve Balance Aug 2021	Adjusted Reserve Balance Sep 2021	Adjusted Reserve Balance Oct 2021	Adjusted Reserve Balance Nov 2021	Adjusted Reserve Balance Dec 2021	AMA Balance December 2021
DEPRECIATION RESERVE							
Steam Production Plant:							
Central Area Generation - East	CAGE	(11,313,366)	(11,313,366)	(11,313,366)	(11,313,366)	(11,313,366)	(67,880,194)
Central Area Generation - West	CAGW	206,412	1,857,711	2,064,112	2,270,536	2,064,112	1,238,474
System Generation	SG	(1,663,582)	(1,663,582)	(1,663,582)	(1,663,582)	(1,663,582)	(1,663,582)
Renewable - Bundall	CAGE	(459,828)	(459,828)	(459,828)	(459,828)	(459,828)	(1,599,287)
Renewable - Bundall 2	SG	(57,479)	(57,479)	(57,479)	(57,479)	(57,479)	(1,344,871)
Pollution Control Equipment	CAGW	-	-	-	-	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-
Transmission	JBG	3,327,466	3,327,466	3,327,466	3,327,466	3,327,466	19,964,738
Total Steam Plant		(8,269,906)	(8,269,906)	(8,269,906)	(8,269,906)	(8,269,906)	(49,618,836)
Hydro Production Plant:							
Central Area Generation - East	CAGE	148,654	1,486,539	1,486,539	1,635,192	1,486,539	891,923
Central Area Generation - West	CAGW	(3,983,988)	(3,983,988)	(3,983,988)	(4,382,374)	(3,983,988)	(2,390,386)
Total Hydro Plant		(2,489,744)	(2,489,744)	(2,489,744)	(2,747,181)	(2,489,744)	(1,498,463)
Other Production Plant:							
Central Area Generation - East	CAGE	(711,792)	(711,792)	(711,792)	(711,792)	(711,792)	(4,270,755)
Central Area Generation - West	CAGW	(282,096)	(282,096)	(282,096)	(282,096)	(282,096)	(1,692,578)
Central Area Generation - East (19)	CAGE	(1,827,640)	(1,827,640)	(1,827,640)	(1,827,640)	(1,827,640)	(1,827,640)
Central Area Generation - West (19)	CAGW	(927,640)	(927,640)	(927,640)	(927,640)	(927,640)	(1,559,538)
Total Other Plant		(3,574,068)	(3,574,068)	(3,574,068)	(3,574,068)	(3,574,068)	(21,444,589)
Transmission Plant:							
Central Area Generation - East	CAGE	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(2,714,964)
Central Area Generation - West	CAGW	(1,486,947)	(1,486,947)	(1,486,947)	(1,486,947)	(1,486,947)	(1,114,535)
System Generation	SG	1,486,947	1,486,947	1,486,947	1,486,947	1,486,947	3,648
System Generation	SG	608	608	608	608	608	7,296
Central Area Generation - East (19)	CAGE	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(25,385)
Central Area Generation - West (19)	CAGW	(5,020)	(5,020)	(5,020)	(5,020)	(5,020)	(30,121)
Central Area Generation - East (20)	CAGE	(218,367)	(218,367)	(218,367)	(218,367)	(218,367)	(1,310,202)
Central Area Generation - West (20)	CAGW	(93,897)	(93,897)	(93,897)	(93,897)	(93,897)	(567,194)
Total Transmission Plant		(844,613)	(844,613)	(844,613)	(844,613)	(844,613)	(5,067,679)
Distribution Plant:							
California	CA	(337,641)	(337,641)	(337,641)	(337,641)	(337,641)	(253,231)
Oregon	OR	(1,922,275)	(1,922,275)	(1,922,275)	(1,922,275)	(1,922,275)	(1,366,706)
Washington	WA	(83,056)	(83,056)	(83,056)	(83,056)	(83,056)	(88,792)
Western Wyoming	WY	(1,906,528)	(1,906,528)	(1,906,528)	(1,906,528)	(1,906,528)	(1,429,895)
Utah	UT	(238,116)	(238,116)	(238,116)	(238,116)	(238,116)	(43,082)
Idaho	ID	(57,443)	(57,443)	(57,443)	(57,443)	(57,443)	(43,082)
Western Wyoming	WYU	190,878	190,878	190,878	190,878	190,878	143,158
Total Distribution Plant		(440,190)	(440,190)	(440,190)	(440,190)	(440,190)	(2,641,137)
General Plant:							
California	CA	(11,394)	(11,394)	(11,394)	(11,394)	(11,394)	(6,538)
Oregon	OR	(13,258)	(13,258)	(13,258)	(13,258)	(13,258)	(79,550)
Washington	WA	2,341	2,341	2,341	2,341	2,341	14,048
Eastern Wyoming	WY	(11,458)	(11,458)	(11,458)	(11,458)	(11,458)	(68,747)
Utah	UT	(757,788)	(757,788)	(757,788)	(757,788)	(757,788)	(588,341)
Idaho	ID	(4,695)	(4,695)	(4,695)	(4,695)	(4,695)	(27,445)
Western Wyoming	WYU	(80,801)	(80,801)	(80,801)	(80,801)	(80,801)	(60,601)
Central Area Generation - East	CAGE	(10,100)	(10,100)	(10,100)	(10,100)	(10,100)	(121,202)
Central Area Generation - West	CAGW	(15,022)	(15,022)	(15,022)	(15,022)	(15,022)	(93,729)
System Generation	SG	(119,449)	(119,449)	(119,449)	(119,449)	(119,449)	(719,091)
General Office	SO	(302)	(302)	(302)	(302)	(302)	(1,911)
Jim Bridger Generation	JBG	(13,297)	(13,297)	(13,297)	(13,297)	(13,297)	(8,973)
Customer Service	CNE	(894)	(894)	(894)	(894)	(894)	(6,965)
Central Area Energy - East	CAEE	(2,195,843)	(2,195,843)	(2,195,843)	(2,195,843)	(2,195,843)	(1,859,383)
Total General Plant		(13,751,681)	(13,751,681)	(13,751,681)	(13,751,681)	(13,751,681)	(92,510,085)
Net AMA Balance to Lead Sheet							
Central Area Energy - East		-	-	-	-	-	(2,571,345)
Total Mineral Plant		-	-	-	-	-	(79,938,740)
Total Depreciation Reserve							
		(13,751,681)	(13,751,681)	(13,751,681)	(13,751,681)	(13,751,681)	(92,510,085)
							Ref 6.3.3

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment

Description	Factor	Adjustments	Reserve Balance Aug 2021	Adjustments	Adjusted Reserve Balance Sep 2021	Adjustments	Reserve Balance Oct 2021	Adjustments	Adjusted Reserve Balance Nov 2021	Adjustments	Reserve Balance Dec 2021	AMA Balance December 2021
AMORTIZATION RESERVE												
Intangible Plant:												
California	CA	(1,187)	(1,493)	(187)	(1,679)	(187)	(1,866)	(187)	(2,053)	(187)	(2,239)	(1,120)
Customer Service	CN	1,033	8,268	1,033	9,301	1,033	10,335	1,033	11,368	1,033	12,402	6,201
Idaho	ID	0	2	0	2	0	2	0	3	0	3	1
Idaho Power Generation	IPG	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(65)	(517)	(65)	(582)	(65)	(647)	(65)	(711)	(65)	(776)	(388)
Central Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	2,262	18,099	2,262	20,362	2,262	22,624	2,262	24,887	2,262	27,149	13,574
Central Area Generation - East	CAGE	3,973	31,783	3,973	35,756	3,973	39,729	3,973	43,702	3,973	47,675	23,838
Central Area Generation - West	CAGW	(46,000)	(387,749)	(46,000)	(433,749)	(46,000)	(480,749)	(46,000)	(527,749)	(46,000)	(574,749)	(236,597)
Utah	UT	90	722	90	812	90	902	90	992	90	1,083	541
Washington	WA	-	-	-	-	-	-	-	-	-	-	-
Eastern Wyoming	WYP	132	1,053	132	1,184	132	1,316	132	1,448	132	1,579	790
Western Wyoming	WYW	-	-	-	-	-	-	-	-	-	-	-
Klamath Hydro Relicensing	CAGW	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(41,190)	(329,520)	(41,190)	(370,709)	(41,190)	(411,899)	(41,190)	(453,089)	(41,190)	(494,279)	(247,140)
Hydro Production Plant:												
Central Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-
Central Area Generation - West	CAGW	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-
Other Production Plant:												
Central Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-
General Plant:												
California	CA	-	-	-	-	-	-	-	-	-	-	-
Central Area Office	CAO	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	-	-	-	-	-	-	-	-	-	-	-
General Office	SO	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	-	-	-	-	-	-	-	-	-	-	-
Washington	WA	-	-	-	-	-	-	-	-	-	-	-
Eastern Wyoming	WYP	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYW	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		-	-	-	-	-	-	-	-	-	-	-
Total Amortization Reserve		(41,190)	(329,520)	(41,190)	(370,709)	(41,190)	(411,899)	(41,190)	(453,089)	(41,190)	(494,279)	(247,140)
Total Depreciation & Amortization Reserve												
		(13,792,871)	(110,342,966)	(13,792,871)	(124,135,837)	(13,792,871)	(137,928,708)	(13,792,871)	(151,721,579)	(13,792,871)	(165,514,449)	(82,757,225)

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment
Wind Repowering & New Wind Generation Capital Additions

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-20	CY 2021	CY 2020	Adjustment	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21	May-21	Apr-21	Mar-21	Feb-21	Jan-21	Dec-20	
Other Plant Wind	343	1,153,621,349	Ref. 8.12.1																
Other Plant Wind Retirements	343	(1,293,891,058)	Ref. 8.12.1	(5,186,222)	(1,588,964)														
		(140,269,709)																	
Annual expense net retirement																			
Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21					
403OP	SG	(6,785,186)	132,414	264,827	397,241	529,655	662,068	794,482	926,896	1,059,309	1,191,723	1,324,137	1,456,550	1,588,964					

*Composite Depreciation Study Rate Wind 4.837%

	Adjustment Expense	AMA Dec 2021	Adjustment
403OP	(1,588,964)		(1,588,964)
108OP		794,482	794,482
			Ref. 6.5.5
			Ref. 6.5.5

NEW WIND GENERATION CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-20	CY 2021	CY 2020	Adjustment									
Other Plant Wind	343	1,638,883,832	Ref. 8.13.1											
Transmission Plant	355	781,291,383	Ref. 8.13.1											
Depreciation Expense*														
Other Plant Wind	403OP	79,276,784	2,263,607	77,013,177										
Transmission Plant	403TP	14,619,755	755,094	13,864,661										
			Ref. 8.13.1											
Depreciation Reserve														
Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
108OP	SG	-	(6,417,765)	(12,835,530)	(19,253,294)	(25,671,059)	(32,088,824)	(38,506,589)	(44,924,353)	(51,342,118)	(57,759,883)	(64,177,648)	(70,595,412)	(77,013,177)
108TP	SG	-	(1,155,388)	(2,310,777)	(3,466,165)	(4,621,554)	(5,776,942)	(6,932,331)	(8,087,719)	(9,243,107)	(10,398,496)	(11,553,884)	(12,709,273)	(13,864,661)

*Composite Depreciation Study Rate Wind 4.837%

*Composite Depreciation Study Rate Transmission 1.871%

	Adjustment Expense	AMA Dec 2021	Adjustment
403OP	77,013,177		77,013,177
403TP	13,864,661		13,864,661
108OP	(38,506,589)		(38,506,589)
108TP	(6,932,331)		(6,932,331)
			Ref. 6.5.5
			Ref. 6.5.5

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study - Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-19	-	(173,152)	(5,481,482)
January-20	-	(173,152)	(5,654,634)
February-20	-	(173,152)	(5,827,785)
March-20	-	(173,152)	(6,000,937)
April-20	-	(173,152)	(6,174,089)
May-20	-	(173,152)	(6,347,241)
June-20	-	(173,152)	(6,520,392)
July-20	-	(173,152)	(6,693,544)
August-20	-	(173,152)	(6,866,696)
September-20	-	(173,152)	(7,039,848)
October-20	-	(173,152)	(7,212,999)
November-20	-	(173,152)	(7,386,151)
December-20	-	(173,152)	(7,559,303)

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

Total Resources	Spend	Accruals	Balance
December-19	-	(147,551)	(5,938,028)
January-20	-	(147,551)	(6,085,580)
February-20	-	(147,551)	(6,233,131)
March-20	-	(147,551)	(6,380,683)
April-20	-	(147,551)	(6,528,234)
May-20	-	(147,551)	(6,675,785)
June-20	-	(147,551)	(6,823,337)
July-20	-	(147,551)	(6,970,888)
August-20	-	(147,551)	(7,118,440)
September-20	-	(147,551)	(7,265,991)
October-20	-	(147,551)	(7,413,542)
November-20	-	(147,551)	(7,561,094)
December-20	-	(147,551)	(7,708,645)

West Side	Spend	Accruals	Balance
January-21	-	6,069	(7,553,234)
February-21	-	6,069	(7,547,164)
March-21	-	6,069	(7,541,095)
April-21	-	6,069	(7,535,025)
May-21	-	6,069	(7,528,956)
June-21	-	6,069	(7,522,887)
July-21	-	6,069	(7,516,817)
August-21	-	6,069	(7,510,748)
September-21	-	6,069	(7,504,679)
October-21	-	6,069	(7,498,609)
November-21	-	6,069	(7,492,540)
December-21	-	6,069	(7,486,471)

East Side	Spend	Accruals	Balance
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)
July-21	-	(18,236)	(276,994)
August-21	-	(18,236)	(295,230)
September-21	-	(18,236)	(313,465)
October-21	-	(18,236)	(331,701)
November-21	-	(18,236)	(349,937)
December-21	-	(18,236)	(368,173)

Total Resources	Spend	Accruals	Balance
January-21	-	(12,167)	(7,720,812)
February-21	-	(12,167)	(7,732,978)
March-21	-	(12,167)	(7,745,145)
April-21	-	(12,167)	(7,757,311)
May-21	-	(12,167)	(7,769,478)
June-21	-	(12,167)	(7,781,645)
July-21	-	(12,167)	(7,793,811)
August-21	-	(12,167)	(7,805,978)
September-21	-	(12,167)	(7,818,144)
October-21	-	(12,167)	(7,830,311)
November-21	-	(12,167)	(7,842,477)
December-21	-	(12,167)	(7,854,644)

2020 Depreciation Expense 2,077,821
 2021 Depreciation Study Expense (72,832)
 Change in Expense Level **(2,150,653) Ref. 6.5**

December 2020 EOP Balance (7,559,303)
 December 2021 AMA (7,522,887)
 Change in Reserve Level **36,416 Ref. 6.5.3**

2020 Depreciation Expense (307,204)
 2021 Depreciation Study Expense 218,831
 Change in Expense Level **526,035 Ref. 6.5**

December 2020 EOP Balance (149,342)
 December 2021 AMA (258,758)
 Change in Reserve Level **(109,415) Ref. 6.5.3**

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

Page 7.0 Total

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	ADIT Balance Adjustment	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance
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	2,068,675	-	2,141,949	-	-	-	-
23 Income Taxes: Federal	(21,993,915)	(389,400)	(449,809)	(13,886,567)	-	(115,265)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	6,463,157	-	-	-	-	-	1,412,856
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,462,083)	(389,400)	1,692,139	(13,886,567)	-	(115,265)	1,412,856
29							
30 Operating Rev For Return:	13,462,083	389,400	(1,692,139)	13,886,567	-	115,265	(1,412,856)
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	44,077,928	-	-	-	7,638,008	-	26,236,760
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	3,070,693	-	-	-	-	-	-
54							
55 Total Deductions:	47,148,621	-	-	-	7,638,008	-	26,236,760
56							
57 Total Rate Base:	47,148,621	-	-	-	7,638,008	-	26,236,760
58							
59							
60 Estimated ROE impact	2.183%	0.095%	-0.414%	3.394%	-0.156%	0.028%	-0.859%
61 Estimated Price Change	(13,057,267)	(517,028)	2,246,750	(18,437,983)	780,364	(153,043)	4,556,500
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,068,675)	-	(2,141,949)	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	(4,620)	-	-	-	-	-	-
69 Interest	1,854,285	1,854,285	-	-	-	-	-
70 Schedule "M" Additions	(16,168,842)	-	-	-	-	50,236	-
71 Schedule "M" Deductions	18,519,240	-	-	-	-	599,115	-
72 Income Before Tax	(38,606,422)	(1,854,285)	(2,141,949)	-	-	(548,879)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(38,606,422)	(1,854,285)	(2,141,949)	-	-	(548,879)	-
77							
78 Federal Income Tax - Calculated	(8,107,349)	(389,400)	(449,809)	-	-	(115,265)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(13,886,567)	-	-	(13,886,567)	-	-	-
81 Federal Income Taxes	(21,993,915)	(389,400)	(449,809)	(13,886,567)	-	(115,265)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

Page 7.0.1 Total

	7.7	7.8	7.9	7.10	7.11	7.12	7.12.1 (cont.)
	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	WY Wind Generation Tax	Removal of TCJA Deferred Balances Adjustment	Depreciation Study Tax Adjustments	Depreciation Study Tax Adjustments
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	(250,376)	-	(3,308)	180,411	-	-	-
23 Income Taxes: Federal	52,579	970	695	(37,886)	-	(835,773)	(6,333,459)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(4,996,016)	978,516	9,067,801
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(197,797)	970	(2,613)	142,524	(4,996,016)	142,743	2,734,342
29							
30 Operating Rev For Return:	197,797	(970)	2,613	(142,524)	4,996,016	(142,743)	(2,734,342)
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	-	-	-	-	10,547,243	129,575	(473,657)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	3,070,693	-	-
54							
55 Total Deductions:	-	-	-	-	13,617,936	129,575	(473,657)
56							
57 Total Rate Base:	-	-	-	-	13,617,936	129,575	(473,657)
58							
59							
60 Estimated ROE impact	0.048%	0.000%	0.001%	-0.035%	0.923%	-0.038%	-0.659%
61 Estimated Price Change	(262,626)	1,288	(3,470)	189,238	(5,242,170)	202,766	3,582,148
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	250,376	-	3,308	(180,411)	-	-	-
67 Other Deductions	-	(4,620)	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(3,979,872)	(12,239,205)
71 Schedule "M" Deductions	-	-	-	-	-	-	17,920,125
72 Income Before Tax	250,376	4,620	3,308	(180,411)	-	(3,979,872)	(30,159,330)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	250,376	4,620	3,308	(180,411)	-	(3,979,872)	(30,159,330)
77							
78 Federal Income Tax - Calculated	52,579	970	695	(37,886)	-	(835,773)	(6,333,459)
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	52,579	970	695	(37,886)	-	(835,773)	(6,333,459)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

Page 7.0 Restating

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	ADIT Balance Adjustment	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance
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	(250,376)	-	-	-	-	-	-
23 Income Taxes: Federal	913,183	859,633	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(4,996,016)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,333,210)	859,633	-	-	-	-	-
29							
30 Operating Rev For Return:	4,333,210	(859,633)	-	-	-	-	-
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	9,509,472	-	-	(1,037,771)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	3,070,693	-	-	-	-	-	-
54							
55 Total Deductions:	12,580,165	-	-	(1,037,771)	-	-	-
56							
57 Total Rate Base:	12,580,165	-	-	(1,037,771)	-	-	-
58							
59							
60 Estimated ROE impact	0.786%	-0.210%	0.000%	0.000%	0.021%	0.000%	0.000%
61 Estimated Price Change	(4,468,151)	1,141,384	-	-	(106,028)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	250,376	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(4,620)	-	-	-	-	-	-
69 Interest	(4,093,493)	(4,093,493)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,348,489	4,093,493	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	4,348,489	4,093,493	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	913,183	859,633	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	913,183	859,633	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

	7.7	7.8	7.9	7.10	7.11	7.12	7.12.1 (cont.)
	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	WY Wind Generation Tax	Removal of TCJA Deferred Balances Adjustment	Depreciation Study Tax Adjustments	Depreciation Study Tax Adjustments
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	(250,376)	-	-	-	-	-	-
23 Income Taxes: Federal	52,579	970	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(4,996,016)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(197,797)	970	-	-	(4,996,016)	-	-
29							
30 Operating Rev For Return:	197,797	(970)	-	-	4,996,016	-	-
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	-	-	-	-	10,547,243	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	3,070,693	-	-
54							
55 Total Deductions:	-	-	-	-	13,617,936	-	-
56							
57 Total Rate Base:	-	-	-	-	13,617,936	-	-
58							
59							
60 Estimated ROE impact	0.048%	0.000%	0.000%	0.000%	0.923%	0.000%	0.000%
61 Estimated Price Change	(262,626)	1,288	-	-	(5,242,170)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	250,376	-	-	-	-	-	-
67 Other Deductions	-	(4,620)	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	250,376	4,620	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	250,376	4,620	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	52,579	970	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	52,579	970	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

Page 7.0 Pro Forma

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	ADIT Balance Adjustment	Permanent Schedule M Adjustment	Remove Deferred State Tax Expense & Balance
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	2,319,051	-	2,141,949	-	-	-	-
23 Income Taxes: Federal	(22,907,098)	(1,249,033)	(449,809)	(13,886,567)	-	(115,265)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	11,459,173	-	-	-	-	-	1,412,856
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,128,874)	(1,249,033)	1,692,139	(13,886,567)	-	(115,265)	1,412,856
29							
30 Operating Rev For Return:	9,128,874	1,249,033	(1,692,139)	13,886,567	-	115,265	(1,412,856)
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	34,568,456	-	-	-	8,675,778	-	26,236,760
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	34,568,456	-	-	-	8,675,778	-	26,236,760
56							
57 Total Rate Base:	34,568,456	-	-	-	8,675,778	-	26,236,760
58							
59							
60 Estimated ROE impact	1.173%	0.309%	-0.419%	3.436%	-0.256%	0.029%	-1.096%
61 Estimated Price Change	(8,589,115)	(1,658,413)	2,246,750	(18,437,983)	886,392	(153,043)	4,556,500
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,319,051)	-	(2,141,949)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	5,947,778	5,947,778	-	-	-	-	-
70 Schedule "M" Additions	(16,168,842)	-	-	-	-	50,236	-
71 Schedule "M" Deductions	18,519,240	-	-	-	-	599,115	-
72 Income Before Tax	(42,954,911)	(5,947,778)	(2,141,949)	-	-	(548,879)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(42,954,911)	(5,947,778)	(2,141,949)	-	-	(548,879)	-
77							
78 Federal Income Tax - Calculated	(9,020,531)	(1,249,033)	(449,809)	-	-	(115,265)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(13,886,567)	-	-	(13,886,567)	-	-	-
81 Federal Income Taxes	(22,907,098)	(1,249,033)	(449,809)	(13,886,567)	-	(115,265)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

	7.7	7.8	7.9	7.10	7.11	7.12	7.12.1 (cont.)
	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	WY Wind Generation Tax	Removal of TCJA Deferred Balances Adjustment	Depreciation Study Tax Adjustments	Depreciation Study Tax Adjustments
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	-	-	(3,308)	180,411	-	-	-
23 Income Taxes: Federal	-	-	695	(37,886)	-	(835,773)	(6,333,459)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	978,516	9,067,801
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(2,613)	142,524	-	142,743	2,734,342
29							
30 Operating Rev For Return:	-	-	2,613	(142,524)	-	(142,743)	(2,734,342)
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	-	-	-	-	-	129,575	(473,657)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	129,575	(473,657)
56							
57 Total Rate Base:	-	-	-	-	-	129,575	(473,657)
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.001%	-0.035%	0.000%	-0.039%	-0.663%
61 Estimated Price Change	-	-	(3,470)	189,238	-	202,766	3,582,148
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	3,308	(180,411)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(3,979,872)	(12,239,205)
71 Schedule "M" Deductions	-	-	-	-	-	-	17,920,125
72 Income Before Tax	-	-	3,308	(180,411)	-	(3,979,872)	(30,159,330)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	3,308	(180,411)	-	(3,979,872)	(30,159,330)
77							
78 Federal Income Tax - Calculated	-	-	695	(37,886)	-	(835,773)	(6,333,459)
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	695	(37,886)	-	(835,773)	(6,333,459)

**PacifiCorp
Washington General Rate Case – 2021
Interest True Up**

PAGE 7.1

	<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:							
Other Interest Expense - Restating	427	RES	(4,093,493)	WA	Situs	(4,093,493)	Below
Other Interest Expense - Pro forma	427	PRO	5,940,687	WA	Situs	5,940,687	Below
			<u>1,847,194</u>			<u>1,847,194</u>	2.19
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						769,006,385	1.0
Weighted Cost of Debt:						2.334%	2.1
Trued-up Interest Expense						<u>17,948,978</u>	1.0
Unadjusted Interest Expense						<u>22,042,471</u>	2.20
Restating Interest True-up Adjustment						<u>(4,093,493)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,023,529,282	2.2
Weighted Cost of Debt:						2.334%	2.1
Trued-up Interest Expense						<u>23,889,665</u>	
Restated Interest Expense						<u>17,948,978</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>5,940,687</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.

**PacifiCorp
Washington General Rate Case – 2021
Property Tax Expense**

PAGE 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:							
Taxes Other Than Income	408	PRO	31,960,976	GPS	6.702%	2,141,949	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.

**Washington General Rate Case – 2021
Estimated Property Tax Expense for December 2021
Property Tax Adjustment Summary**

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	149,367,024	
Total Accrued Property Tax - 12 Months End. June 2019			<u>149,367,024</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2021			181,328,000	
Less Accrued Property Tax - 12 Months Ended June 30, 2019			(149,367,024)	
Incremental Adjustment to Property Taxes			<u><u>31,960,976</u></u>	7.2

**PacifiCorp
Washington General Rate Case - 2021
Production Tax Credits**

PAGE 7.3

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>
Remove base period PTCs	40910	PRO	5,091,351	CAGW	21.577%	1,098,571	7.3.1
Add back rate eff. Pd. PTCs	40910	PRO	(191,844,034)	SG	7.811%	(14,985,137)	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 per the WIJAM Memorandum of Understanding signed by Washington parties.

PacifiCorp
Washington General Rate Case - 2021
Production Tax Credits

Base Period - June 2019

Description	FED Amount	Repower In-Svc Date	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind					
Goodnoe KWh	30,476,577	11/10/2019	30,476,577	0.024/0.025	761,915
Leaning Juniper 1 KWh	49,245,673	9/13/2019	49,245,673	0.024/0.025	1,231,142
Marengo I KWh	52,308,352	12/22/2019	52,308,352	0.024/0.025	1,307,712
Marengo II KWh	73,797,803	12/22/2019	73,797,803	0.024/0.025	1,790,582
Total KWh Production	205,828,405		205,828,405		5,091,351
Total Credit					5,091,351
					<i>Ref 7.3</i>

Pro Forma Period - December 2021

Description	FED Amount	Repower In-Svc Date	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind					
Glenrock	371,351,623	9/24/2019	340,529,438	0.025	8,513,236
Glenrock III	137,341,737	11/17/2019	113,993,642	0.025	2,849,841
Goodnoe KWh	284,290,144	11/10/2019	284,290,144	0.025	7,107,254
High Plains	381,845,267	12/1/2019	381,845,267	0.025	9,546,132
Leaning Juniper 1 KWh	299,841,979	9/13/2019	299,841,979	0.025	7,496,049
Marengo I KWh	488,061,345	12/22/2019	488,061,345	0.025	12,201,534
Marengo II KWh	232,351,885	12/22/2019	232,351,885	0.025	5,808,797
McFadden Ridge	116,455,002	12/1/2019	116,455,002	0.025	2,911,375
Rolling Hills KWh	320,425,770	10/17/2019	245,446,140	0.025	6,136,153
Seven Mile KWh	417,974,445	9/9/2019	417,974,445	0.025	10,449,361
Seven Mile II KWh	87,579,791	9/9/2019	87,579,791	0.025	2,189,495
Dunlap I Wind KWh	476,695,441	10/4/2020	476,695,441	0.025	11,917,386
Foote Creek I Wind	141,276,872	10/1/2020	141,276,872	0.025	3,531,922
Pryor Mountain Wind	811,935,704	11/1/2020	811,935,704	0.025	20,298,393
Cedar Springs Wind II	749,501,075	12/31/2020	749,501,075	0.025	18,737,527
Ekola Flats Wind	819,429,663	11/1/2020	819,429,663	0.025	20,485,742
TB Flats Wind	847,123,795	11/1/2020	847,123,795	0.025	21,178,095
TB Flats Wind II	819,429,663	11/1/2020	819,429,663	0.025	20,485,742
Total KWh Production	7,802,911,200		7,673,761,289		191,844,034
Total Credit					191,844,034
					<i>Ref 7.3</i>

**PacifiCorp
Washington General Rate Case - 2021
ADIT Balance Adjustment**

PAGE 7.4

	<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:							
Add: ADIT Balance	282	PRO	8,675,778	WA	Situs	8,675,778	7.4.2
Remove: 2019 ADIT Balance	282	RES	2,682,998	SNP	6.089%	163,379	7.4.1
Remove: 2019 ADIT Balance	282	RES	(35,987)	CIAC	6.441%	(2,318)	7.4.1
Remove: 2019 ADIT Balance	282	RES	(16,021,889)	SG	7.811%	(1,251,486)	7.4.1
Remove: 2019 ADIT Balance	282	RES	(2,786)	JBG	21.577%	(601)	7.4.1
Remove: 2019 ADIT Balance	282	RES	405,626	SNPD	6.441%	26,126	7.4.1
Remove: 2019 ADIT Balance	282	RES	404,815	SO	6.702%	27,130	7.4.1
			<u>(3,891,445)</u>			<u>7,638,008</u>	

Description of Adjustment:

This adjustment moves the accumulated deferred income tax balances for property from the base period at average-of-monthly-averages to end-of-period 2020 levels.

PacifiCorp
Washington General Rate Case - 2021
ADIT Balance Adjustment - AMA

Book Tax Difference		Total Company (AMA)			STATE Allocation	
Description	#	Unadjusted	Adjustment	Adjusted Utility	WCA Factor	
Accumulated Deferred Income Taxes (WA) - AMA	**	0	(278,282,850)	(278,282,850)	WA	Ref. 7.4.2
Tax Reform and additional flow-through-WA	**	0	11,565,825	11,565,825	WA	Ref. 7.4.2
PP&E Adjustment - AMA - SNP	**	0	(2,682,998)	(2,682,998)	SNP	Ref. 7.4
PP&E Adjustment - AMA - CIAC	**	0	35,987	35,987	CIAC	Ref. 7.4
PP&E Adjustment - AMA - SG	**	0	16,021,889	16,021,889	SG	Ref. 7.4
PP&E Adjustment - AMA - JBG	**	0	2,786	2,786	JBG	Ref. 7.4
PP&E Adjustment - AMA - SNPD	**	0	(405,626)	(405,626)	SNPD	Ref. 7.4
PP&E Adjustment - AMA - SO	**	0	(404,815)	(404,815)	SO	Ref. 7.4
		0	(254,149,802)	(254,149,802)		

PacifiCorp
Washington General Rate Case - 2021
ADIT Balance Adjustment - AMA
Accumulated Deferred Income Tax - End-of-Period 2020
Washington Allocated

	<u>Amount</u>	
2020 PowerTax WA ADIT Total (with 2019 Repowering)	(258,041,247)	Ref. 7.4.4
WA ADIT in Base Period (June 2019 AMA)	<u>(266,717,025)</u>	Ref. 7.4.1
Incremental WA ADIT Adjustment	<u><u>8,675,778</u></u>	Ref. 7.4

PacifiCorp
Washington General Rate Case - 2021
ADIT Balance Adjustment
WCA vs. WIJAM ADIT Allocation

Record #	Book Allocation Group	Category	Fully Normalized ADIT, Except Equity AFUDC				
			Total Company	Allocation Factor	Washington Allocated		Adjustment
					WCA	WIJAM	
1	General & Other	General	(165,956,079)	No Change	(11,504,257)	(11,504,257)	0
2	Distribution	Distribution	(676,896,745)	No Change	(43,598,405)	(43,598,405)	0
3	Transmission	Transmission	(781,464,969)	SG 7.8111%	(37,297,549)	(61,041,041)	(23,743,492)
4	Hydro-13000 Fall Creek	Hydro	(10,952)	SG 7.8111%	(1,480)	(855)	624
5	Hydro-136070 Klamath	Hydro	(117)	SG 7.8111%	(25)	(9)	16
6	Hydro-15000 Keno	Hydro	30,601	SG 7.8111%	(1,212)	2,390	3,603
7	Hydro-16000 East Side	Hydro	(71,702)	SG 7.8111%	(7,150)	(5,601)	1,549
8	Hydro-17000 West Side	Hydro	(20,896)	SG 7.8111%	(4,028)	(1,632)	2,395
9	Hydro-18000 JC Boyle	Hydro	(2,191,327)	SG 7.8111%	(250,536)	(171,167)	79,370
10	Hydro-19000 Klamath	Hydro	(75,002)	SG 7.8111%	(5,278)	(5,858)	(580)
11	Hydro-215000 Merwin	Hydro	(17,079,758)	SG 7.8111%	(3,438,308)	(1,334,118)	2,104,191
12	Hydro-215100 Cresap Bay	Hydro	(858,534)	SG 7.8111%	(85,643)	(67,061)	18,582
13	Hydro-215300 Lewis River	Hydro	(3,360,604)	SG 7.8111%	(702,224)	(262,500)	439,724
14	Hydro-218000 Swift	Hydro	(19,391,811)	SG 7.8111%	(3,477,038)	(1,514,715)	1,962,323
15	Hydro-219000 Yale	Hydro	(7,063,980)	SG 7.8111%	(1,030,754)	(551,775)	478,979
16	Hydro-23000 Bend	Hydro	39,531	SG 7.8111%	4,528	3,088	(1,440)
17	Hydro-29000 Wallowa Falls	Hydro	76,315	SG 7.8111%	11,959	5,961	(5,998)
18	Hydro-31000 Prospect 1	Hydro	(697,117)	SG 7.8111%	(146,460)	(54,453)	92,007
19	Hydro-32000 Prospect 2	Hydro	(5,886,436)	SG 7.8111%	(745,035)	(459,796)	285,239
20	Hydro-33000 Prospect 3	Hydro	(320,145)	SG 7.8111%	(64,215)	(25,007)	39,208
21	Hydro-33100 Prospect 3	Hydro	241	SG 7.8111%	19	19	0
22	Hydro-34000 Prospect 4	Hydro	(332,017)	SG 7.8111%	(67,584)	(25,934)	41,650
23	Hydro-36000 Eagle Point	Hydro	(35,150)	SG 7.8111%	(4,133)	(2,746)	1,388
24	Hydro-40000 Lemolo 1	Hydro	(2,414,130)	SG 7.8111%	(362,039)	(188,570)	173,469
25	Hydro-41000 Lemolo 2	Hydro	(5,351,025)	SG 7.8111%	(990,630)	(417,974)	572,656
26	Hydro-410000 Big Fork	Hydro	(776,857)	SG 7.8111%	0	(60,681)	(60,681)
27	Hydro-42000 Clearwater 1	Hydro	(614,279)	SG 7.8111%	(95,454)	(47,982)	47,472
28	Hydro-43000 Clearwater 2	Hydro	(1,349,569)	SG 7.8111%	(183,629)	(105,416)	78,212
29	Hydro-44000 Toketee	Hydro	(2,268,538)	SG 7.8111%	(408,206)	(177,198)	231,009
30	Hydro-444 Cutler	Hydro	(2,000,697)	SG 7.8111%	0	(156,277)	(156,277)
31	Hydro-445 Granite	Hydro	(226,541)	SG 7.8111%	0	(17,695)	(17,695)
32	Hydro-448 Olmsted	Hydro	15	SG 7.8111%	0	1	1
33	Hydro-449 Pioneer	Hydro	(827,451)	SG 7.8111%	0	(64,633)	(64,633)
34	Hydro-45000 Fish Creek	Hydro	(1,542,276)	SG 7.8111%	(254,102)	(120,469)	133,633
35	Hydro-452 Stairs	Hydro	(128,295)	SG 7.8111%	0	(10,021)	(10,021)
36	Hydro-454 Weber	Hydro	(179,007)	SG 7.8111%	0	(13,982)	(13,982)
37	Hydro-455 Ashton	Hydro	(3,504,235)	SG 7.8111%	0	(273,719)	(273,719)
38	Hydro-456 Cove	Hydro	1,699	SG 7.8111%	0	133	133
39	Hydro-457 Grace	Hydro	(1,668,351)	SG 7.8111%	0	(130,317)	(130,317)
40	Hydro-458 Lifton	Hydro	(1,437,881)	SG 7.8111%	0	(112,314)	(112,314)
41	Hydro-459 Oneida	Hydro	(2,178,097)	SG 7.8111%	0	(170,133)	(170,133)
42	Hydro-460 Paris	Hydro	15,084	SG 7.8111%	0	1,178	1,178
43	Hydro-46000 Soda Springs	Hydro	(12,334,152)	SG 7.8111%	(2,589,500)	(963,433)	1,626,066
44	Hydro-461 Soda	Hydro	(2,186,502)	SG 7.8111%	0	(170,790)	(170,790)
45	Hydro-463 Gunlock	Hydro	5,174	SG 7.8111%	0	404	404
46	Hydro-464 Veyo	Hydro	11,675	SG 7.8111%	0	912	912
47	Hydro-465 Sand Cove	Hydro	18,537	SG 7.8111%	0	1,448	1,448
48	Hydro-467 Viva Naughton	Hydro	(94,922)	SG 7.8111%	0	(7,414)	(7,414)
49	Hydro-468 Last Chance	Hydro	(219,137)	SG 7.8111%	0	(17,117)	(17,117)
50	Hydro-47000 Slide Creek	Hydro	(3,620,882)	SG 7.8111%	(731,849)	(282,831)	449,018
51	Hydro-48000 N Umpqua	Hydro	(1,520,925)	SG 7.8111%	(193,374)	(118,801)	74,572
52	Hydro-559 Oneida	Hydro	(3,545)	SG 7.8111%	0	(277)	(277)
53	Hydro-561 Soda	Hydro	259	SG 7.8111%	0	20	20
54	Hydro-610000 Iron Gate	Hydro	653,993	SG 7.8111%	14,289	51,084	36,795
55	Hydro-611000 Copco 1	Hydro	496,637	SG 7.8111%	51,881	38,793	(13,088)
56	Hydro-612000 Copco 2	Hydro	1,027,423	SG 7.8111%	174,367	80,253	(94,114)
57	Hydro-613000 Fall Creek	Hydro	(52,926)	SG 7.8111%	(14,987)	(4,134)	10,853
58	Hydro-Acct145135 East	Hydro	137,426	SG 7.8111%	0	10,735	10,735
59	Hydro-Acct145135 West	Hydro	1,521,868	SG 7.8111%	328,376	118,875	(209,502)
60	Other Prod-129600 Leaning Juniper 1	Wind	(37,871,720)	SG 7.8111%	(4,969,294)	(2,958,199)	2,011,095
61	Other Prod-205100 Goodnoe Hills Cmn	Wind	(661,250)	SG 7.8111%	(142,610)	(51,651)	90,959
62	Other Prod-205200 Goodnoe Hills 1	Wind	(39,666,371)	SG 7.8111%	(8,610,687)	(3,098,382)	5,512,306
63	Other Prod-206100 Marengo Common	Wind	(1,424,092)	SG 7.8111%	(771,810)	(111,237)	660,573
64	Other Prod-206110 Marengo 1	Wind	(48,904,751)	SG 7.8111%	(10,619,537)	(3,820,001)	6,799,536
65	Other Prod-206120 Marengo 2	Wind	(25,946,070)	SG 7.8111%	(5,043,256)	(2,026,674)	3,016,581
66	Other Prod-505100 Glenrock Common	Wind	(1,088,693)	SG 7.8111%	0	(85,039)	(85,039)
67	Other Prod-505110 Glenrock 1	Wind	(41,344,778)	SG 7.8111%	0	(3,229,484)	(3,229,484)
68	Other Prod-505120 Rolling Hills	Wind	(40,833,320)	SG 7.8111%	0	(3,189,533)	(3,189,533)
69	Other Prod-505130 Glenrock 3	Wind	(18,148,872)	SG 7.8111%	0	(1,417,627)	(1,417,627)
70	Other Prod-506100 Seven Mile Hill C	Wind	(541,657)	SG 7.8111%	0	(42,309)	(42,309)
71	Other Prod-506110 Seven Mile Hill 1	Wind	(45,009,150)	SG 7.8111%	0	(3,515,712)	(3,515,712)
72	Other Prod-506120 Seven Mile Hill 2	Wind	(9,469,246)	SG 7.8111%	0	(739,653)	(739,653)
73	Other Prod-509100 Dunlap Common	Wind	(723,196)	SG 7.8111%	0	(56,490)	(56,490)
74	Other Prod-509110 Dunlap 1	Wind	(35,028,457)	SG 7.8111%	0	(2,736,109)	(2,736,109)
75	Other Prod-510100 HPlains McFad Cmn	Wind	(236,022)	SG 7.8111%	0	(18,436)	(18,436)
76	Other Prod-510110 High Plains	Wind	(48,944,293)	SG 7.8111%	0	(3,823,090)	(3,823,090)

PacifiCorp
Washington General Rate Case - 2021
ADIT Balance Adjustment
WCA vs. WIJAM ADIT Allocation

Record #	Book Allocation Group	Category	Fully Normalized ADIT, Except Equity AFUDC				
			Total Company	Allocation Factor	Washington Allocated		Adjustment
					WCA	WIJAM	
77	Other Prod-510120 McFadden Ridge	Wind	(12,954,198)	SG 7.8111%	0	(1,011,866)	(1,011,866)
78	Other Prod-576500 Foote Creek	Wind	(2,441,430)	SG 7.8111%	0	(190,703)	(190,703)
79	Steam-380 Blundell Common	Geothermal	(230,319)	SG 7.8111%	0	(17,990)	(17,990)
80	Steam-381 Blundell 1	Geothermal	(4,329,201)	SG 7.8111%	0	(338,158)	(338,158)
81	Steam-382 Blundell 2	Geothermal	(4,071,163)	SG 7.8111%	0	(318,003)	(318,003)
82	Steam-385 Blundell Steam Field	Geothermal	(6,807,141)	SG 7.8111%	0	(531,713)	(531,713)
83	Other Prod-122350 West Side Mobile	Other Prod	(85,656)	No Change	(18,779)	(18,779)	0
84	Other Prod-129500 Hermiston	Gas	(18,487,173)	No Change	(1,940,841)	(1,940,841)	0
85	Other Prod-203300 Chehalis Common	Gas	(7,241,585)	No Change	(1,563,345)	(1,563,345)	0
86	Other Prod-203301 Chehalis Comb A	Gas	(5,180,214)	No Change	(1,091,886)	(1,091,886)	0
87	Other Prod-203302 Chehalis Comb B	Gas	(6,161,347)	No Change	(1,289,445)	(1,289,445)	0
88	Other Prod-203303 Chehalis Steam	Gas	(14,089,519)	No Change	(8,071,712)	(8,071,712)	0
89	Steam-401000 Colstrip	Steam	(21,666,638)	No Change	(2,705,936)	(2,705,936)	0
90	Steam-517000 Jim Bridger	Steam	(19,413,299)	No Change	(14,444,464)	(14,444,464)	0
91	Steam-517001 Jim Bridger 1	Steam	(21,016,092)	No Change	(3,466,120)	(3,466,120)	0
92	Steam-517002 Jim Bridger 2	Steam	(23,091,339)	No Change	(3,951,119)	(3,951,119)	0
93	Steam-517003 Jim Bridger 3	Steam	(40,173,606)	No Change	(7,738,964)	(7,738,964)	0
94	Steam-517004 Jim Bridger 4	Steam	(43,619,462)	No Change	(7,753,103)	(7,753,103)	0
Subtotal: Unadjusted Accumulated Deferred Income Tax					(191,862,573)	(211,307,589)	(19,445,016)
ADD: Pre-TCJA Regulatory Asset					4,470,705	4,470,705	0
ADD: Unamortized TCJA Excess Deferred Income Tax					(70,649,378)	(70,649,378)	0
Grand Total					(258,041,247)	(277,486,262)	(19,445,016)
Ref. 7.4.2							
General & Other Assets			General	(165,956,079)	(11,504,257)	(11,504,257)	0
Distribution Assets			Distribution	(676,896,745)	(43,598,405)	(43,598,405)	0
Transmission Assets			Transmission	(781,464,969)	(37,297,549)	(61,041,041)	(23,743,492)
Hydro Powered Generation Assets			Hydro	(99,859,288)	(15,269,453)	(7,800,113)	7,469,341
Geothermal Powered Production Assets			Geothermal	(15,437,824)	0	(1,205,864)	(1,205,864)
Other Production - Wind Powered Generation			Wind	(411,237,566)	(30,157,194)	(32,122,194)	(1,965,000)
Other Production			Other Prod	(85,656)	(18,779)	(18,779)	0
Other Production - Gas Fired Generation			Gas	(51,159,839)	(13,957,230)	(13,957,230)	0
Steam Powered Production Assets			Steam	(168,980,436)	(40,059,705)	(40,059,705)	0
Total				(2,371,078,401)	(191,862,573)	(211,307,589)	(19,445,016)

**PacifiCorp
Washington General Rate Case – 2021
Permanent Schedule M Adjustment**

PAGE 7.5

	<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:							
Permanent Schedule M Adjustment	SCHMAP	PRO	17,894	SCHMDEXP	6.770%	1,211	7.5.1
Permanent Schedule M Adjustment	SCHMAP	PRO	866,781	SO	6.702%	58,090	7.5.1
Permanent Schedule M Adjustment	SCHMAP	PRO	(40,125)	JBE	22.592%	(9,065)	7.5.1
Permanent Schedule M Adjustment	SCHMDP	PRO	19,357	SCHMDEXP	6.770%	1,311	7.5.1
Permanent Schedule M Adjustment	SCHMDP	PRO	516,226	SE	7.437%	38,390	7.5.1
Permanent Schedule M Adjustment	SCHMDP	PRO	1,325	SNP	6.089%	81	7.5.1
Permanent Schedule M Adjustment	SCHMDP	PRO	2,475,854	JBE	22.592%	559,334	7.5.1

Description of Adjustment:

This pro forma adjustment reflects the known and measurable changes to the permanent Schedule M items for the 12 months ending December 31, 2020.

Book-Tax Differences Description	M Item #	Total Company		Allocation Factors	Account Number	Adjustment for JAM	WA Portion	WA Portion of Adjustment	Adjusted Sch M WA Only
		2020 12/31/2020	2019 6/30/2019						
Pre-Tax Book Income									
Book Depreciation - Medicare and M&E	105.127	147,184	129,290	SCHMDEXP	SCHMAP	17,894	6.7703%	1,211	9,965
Meals & Entertainment - PacifiCorp	130.100	2,341,000	1,509,120	SO	SCHMAP	831,880	6.7018%	55,751	156,888
Penalties - PMI	130.210	73,141	0	NREG	SCHMAP		0.0000%		
Lobbying Expenses	130.300	1,663,659	0	NREG	SCHMAP		0.0000%		
Meals & Entertainment - Bridger Coal	130.400	0	39,606	JBE	SCHMAP	(39,606)	22.5916%	(8,948)	0
Nondeductible Fringe Benefits	130.750	480,000	526,530	SO	SCHMAP	(46,530)	6.7018%	(3,118)	32,168
Nondeductible Parking Costs	130.755	417,000	329,061	SO	SCHMAP	87,939	6.7018%	5,893	27,946
Interest Income/Expense from Tax Settlement	505.505	0	(2,499)	SO	SCHMAP	2,499	6.7018%	167	0
PMI Fuel Tax Credit	610.106	18,000	18,519	JBE	SCHMAP	(519)	22.5916%	(117)	4,066
Dividend Gross Up for Foreign Tax Credit	610.107	0	9,007	SO	SCHMAP	(9,007)	6.7018%	(604)	0
Subtotal: Total SCHMAP Items		5,139,984	2,558,634			844,550		50,235	231,034
Book Depreciation - Medicare and M&E	105.127	0	19,357	SCHMDEXP	SCHMDP	(19,357)	6.7703%	1,311	0
Tax Percentage Depletion - Deduction (Blundell Steam Field ~ Prior IGC)	110.205	(516,226)	0	SE	SCHMDP	516,226	7.4366%	38,390	(38,390)
PPL Pre - 1943 Preferred Stock Div - Deduction	120.100	(107,935)	(106,610)	SNP	SCHMDP	1,325	6.0894%	81	(6,573)
Corporate Owned Life Insurance	130.500	(6,990,000)	0	NREG	SCHMDP		0.0000%		
Interest on PFS Installment Receivable	130.610	(368,540)	0	NREG	SCHMDP		0.0000%		
Bridger Coal Company Percentage Depletion - PMI	910.900	(2,475,854)	0	JBE	SCHMDP	2,475,854	22.5916%	559,334	(559,334)
Dividend Received Deduction	920.106	(350,529)	0	NREG	SCHMDP		0.0000%		
Subtotal: Total SCHMDP Items		(10,809,084)	(87,253)			3,012,762		599,116	(604,297)
Subtotal: Total Permanent Book-Tax Differences		(5,669,101)	2,471,381			(2,168,212)		(548,881)	(373,262)

Summary by Allocation Factor					
SCHMAP	SCHMDEXP	17,894	Ref. 7.5	1,211	9,965
	SO	866,781	Ref. 7.5	58,089	217,003
	JBE	(40,125)	Ref. 7.5	(9,065)	4,066
	[a]	844,550		50,235	231,034
SCHMAP	SCHMDEXP	19,357	Ref. 7.5	1,311	-
	SE	516,226	Ref. 7.5	38,390	(38,390)
	SNP	1,325	Ref. 7.5	81	(6,573)
	JBE	2,475,854	Ref. 7.5	559,334	(559,334)
	[a]	3,012,762		599,116	(604,297)
TOTAL	Σ [a]	3,857,312		649,351	(373,262)

**PacifiCorp
Washington General Rate Case – 2021
Remove Deferred State Tax Expense & Balance**

PAGE 7.6

	<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 Tax:							
Def Inc Tax Expense	41110	PRO	1,412,856	WA	Situs	1,412,856	7.6.1
ADIT Balance	190	PRO	(1,938,338)	WA	Situs	(1,938,338)	7.6.2
ADIT Balance	282	PRO	28,098,099	WA	Situs	28,098,099	7.6.3
ADIT Balance	283	PRO	76,999	WA	Situs	76,999	7.6.3

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, and WIJAM.

PacifiCorp
Washington General Rate Case – 2021
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		(9,685,306)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(183,061,515)
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		14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		(1,412,856)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		1,412,856	26,236,760
		Ref. 7.6	Ref. 7.6.3

PacifiCorp
Washington General Rate Case - 2021
Twelve Months Ending Balance - December 2020
Development of Removal of State Deferrals
Washington Allocated

Deferred - State Rate	3.5866%
Total Deferred Rate	24.5866%

Description	FERC Account	Dec-20 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Insurance Reserve	190	(1,366)	14.588%	(199)	199	WA
WA Accelerated Depreciation	190	6,646,837	14.588%	969,614	(969,614)	WA
Contra Receivable from Joint Owners	190	28,047	14.588%	4,091	(4,091)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	190	30,337	14.588%	4,425	(4,425)	WA
PMI EITF04-06 Pre-Stripping Cost	190	269,642	14.588%	39,334	(39,334)	WA
Accrued Bonus	190	17,234	14.588%	2,514	(2,514)	WA
Deferred Compensation Plan Benefits - PPL	190	142,117	14.588%	20,731	(20,731)	WA
Accrued Severance	190	17,781	14.588%	2,594	(2,594)	WA
Pension/Retirement Accrual	190	28,366	14.588%	4,138	(4,138)	WA
Accrued Vacation	190	453,526	14.588%	66,159	(66,159)	WA
MCI FOG Wire Lease	190	22,695	14.588%	3,311	(3,311)	WA
Transmission Service Deposits	190	26,266	14.588%	3,832	(3,832)	WA
Bad Debt Allowances	190	318,772	14.588%	46,501	(46,501)	WA
Injuries and Damage reserve	190	222,067	14.588%	32,394	(32,394)	WA
Unearned Joint Use Pole Contact Revenue	190	43,036	14.588%	6,278	(6,278)	WA
DTA 930.100 OR BETC	190	143,056	100.000%	143,056	(143,056)	WA
WA Flow-through - Non-Property - DTL	190	123,720	14.588%	18,048	(18,048)	WA
Accrued Retention Bonus	190	24,556	14.588%	3,582	(3,582)	WA
Inventory Reserve	190	44,619	14.588%	6,509	(6,509)	WA
PMI-Fuel Cost Adjustment	190	114,967	14.588%	16,771	(16,771)	WA
Reg Liability - Depreciation Decrease Deferral - WA	190	(1,635)	14.588%	(239)	239	WA
DTA BETC Generated Credits	190	404,311	100.000%	404,311	(404,311)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	190	487,538	14.588%	71,120	(71,120)	WA
Coal Mine Development Expense - PMI	190	(93,752)	14.588%	(13,676)	13,676	WA
PMI Development Cost Amortization	190	(138,844)	14.588%	(20,254)	20,254	WA
Vacation Accrual - PMI	190	48,855	14.588%	7,127	(7,127)	WA
Sec. 263A Inventory Change - PMI	190	(127,259)	14.588%	(18,564)	18,564	WA
Book Depreciation - PMI	190	(3,131,039)	14.588%	(456,743)	456,743	WA
Bridger Coal Company Underground Mine Cost Depletion	190	(229,154)	14.588%	(33,428)	33,428	WA
Sick Leave Accrual-PMI	190	2,539	14.588%	370	(370)	WA
Inventory Reserve - PMI	190	2,621	14.588%	382	(382)	WA
Reg Asset - Accel Deprec. Reg Liability	190	4,059,466	14.588%	592,179	(592,179)	WA
Reg Asset - Repowering Deferral	190	70,447	14.588%	10,277	(10,277)	WA
Reg Asset - Renewable Energy Credits Deferral	190	12,294	14.588%	1,793	(1,793)	WA
Total Account 190		<u>10,082,663</u>		<u>1,938,338</u>	<u>(1,938,338)</u>	<u>Ref. 7.6</u>

**PacifiCorp
Washington General Rate Case - 2021
Twelve Months Ending Balance - December 2020
Development of Removal of State Deferrals
Washington Allocated**

Deferred - State Rate	3.5866%
Total Deferred Rate	24.5866%

Description	FERC Account	Dec-20 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PP&E Adjustment - CAGW	282	454,425	14.588%	66,290	(66,290)	WA
PP&E Adjustment - JBG	282	1,961,049	14.588%	286,070	(286,070)	WA
PP&E Adjustment - SG	282	694,981	14.588%	101,381	(101,381)	WA
PP&E Adjustment - CN	282	431	14.588%	63	(63)	WA
PP&E Adjustment - SO	282	(36,603)	14.588%	(5,339)	5,339	WA
PP&E Adjustment - WA	282	(195,622,906)	14.588%	(28,536,687)	28,536,687	WA
Basis Intangible Difference	282	(72,375)	14.588%	(10,558)	10,558	WA
Amortization NOPAs 99-00 RAR	282	4,668	14.588%	681	(681)	WA
Total Account 282		(192,616,330)		(28,098,099)	28,098,099	Ref. 7.6
Hermiston Swap	283	(160,158)	14.588%	(23,363)	23,363	WA
Other Prepaid	283	(63,199)	14.588%	(9,219)	9,219	WA
Post Merger Loss - Reacquired Debt	283	(68,195)	14.588%	(9,948)	9,948	WA
Property Taxes - Lien Date	283	(230,854)	14.588%	(33,676)	33,676	WA
Prepaid Aircraft Maintenance Costs	283	(373)	14.588%	(54)	54	WA
PMI-Fuel Cost Adjustment	283	(5,069)	14.588%	(739)	739	WA
Total Account 283		(527,848)		(76,999)	76,999	Ref. 7.6
					26,236,760	
					Ref 7.6.1	

**PacifiCorp
Washington General Rate Case – 2021
WA Public Utility Tax**

	<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:							
Taxes - Other	408	RES	(250,376)	WA	Situs	(250,376)	Below

Calculation:

Normalized Temperature and Effective Price Change	(\$6,463,995)	Ref 3.1
WA Public Utility Tax Rate	3.8734%	
Normalized Incremental WA Public Utility Tax	<u>(250,376)</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.

**PacifiCorp
Washington General Rate Case - 2021
AFUDC - Equity**

	<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:							
AFUDC - Equity	419	RES	(75,873)	SNP	6.089%	(4,620)	7.8.1

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

PacifiCorp
Washington General Rate Case - 2021
AFUDC - Equity

PAGE 7.8.1

		Equity	
		SAP Accts	
		382000 & 382060	
Jun-19 12 months	Account 419	(49,461,258)	
Jun-19 12 months	AFUDC-Equity SCHMDT	(49,314,404)	
Jun-19 12 months	AFUDC-Intangible Basis - Equity	(222,728)	
	Total	<u>(49,537,132)</u>	
Adjustment to Account 419		<u><u>(75,873)</u></u>	Ref. 7.8

**PacifiCorp
Washington General Rate Case – 2021
WA Low Income Tax Credit**

	<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	(3,308)	WA	100.000%	(3,308)	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 2020 authorized credit amount, per a July 26, 2019 letter from the Washington Department of Revenue.

PacifiCorp
Washington General Rate Case - 2021
WA Low Income Tax Credit

Page 7.9.1

Description	Tax Credit	Ref #
Credit Available for Pro Forma fiscal year ended June 2019	259,609	
Credit Used during 2019 - January 2019	259,609	
FY June 2019 Credit Available for CY ended June 2019	-	
<u>Accrued to date before adjustment:</u>		
January 2019 credit utilized from 2019 letter included in 2019 results	259,609	
Pro Forma level of FY June 2020 Credit to include in Results for 12ME Jun 20	262,917	
Additional Credit for Pro Forma adjustment	(3,308)	7.9

PacifiCorp
Washington General Rate Case - 2021
WA Low Income Tax Credit



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

July 31, 2018

PACIFICORP
TAX DEPT
825 NE Multnomah St STE 1900
Portland, OR 97232-2151

2019 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved
Tax Registration Number: 409-000-070

Dear PACIFICORP,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is **\$259,608.99**.
- You may take this credit on your July 2018 thru June 2019 returns.
- Any unused credit expires on June 30, 2019 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 us at (360) 705-6037

Sincerely,

A handwritten signature in cursive script, appearing to read "Anni Ruffner".

Excise Tax Examiner
Taxpayer Account Administration

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

PacifiCorp
Washington General Rate Case - 2021
WA Low Income Tax Credit

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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

**PacifiCorp
Washington General Rate Case – 2021
Wyoming Wind Generation Tax**

PAGE 7.10

	<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	2,309,669	SG	7.811%	180,411	7.10.1

Description of Adjustment:

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

**PacifiCorp
Washington General Rate Case – 2021
Wyoming Wind Generation Tax**

Wind Plant	2021 NPC MWH Production	Tax Begins	2021 \$/MWH Tax
Foot Creek	-	10/18/2023	-
Glenrock I Wind Plant	371,352	1/1/2012	371,352
Seven Mile Hill Wind Plant	417,974	1/1/2012	417,974
Seven Mile Hill II Wind Plant	87,580	1/1/2012	87,580
Glenrock III Wind Plant	137,342	1/1/2012	137,342
Rolling Hills Wind Plant	320,426	1/1/2012	320,426
High Plains Wind Plant	381,845	9/1/2012	381,845
McFadden Ridge	116,455	9/1/2012	116,455
Dunlap I Wind	476,695	10/1/2013	476,695
Total WY Wind MWH	<u>2,309,669</u>		<u>2,309,669</u>
Booked 12 months ended June 2019			-
Adjustment to normalize to CY December 2021			<u>2,309,669</u> Ref 7.10

PacifiCorp
Washington General Rate Case – 2021
Removal of TCJA Deferred Balances Adjustment

PAGE 7.11

	<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>
Adjustments to Rate Base:							
Reg Liab - Excess Def Inc Taxes - WA	254	RES	1,326,685	WA	Situs	1,326,685	B15
Reg Liab-Excess Income Tax Deferral-WA	254	RES	10,404,427	OTHER	0.000%	-	B15
Reg Liab - Protected PP&E ARAM - WA	254	RES	1,744,008	WA	Situs	1,744,008	B15
Adjustments to Tax:							
DTA 705.350 - WA - Protected PP&E ARAM	190	RES	(428,792)	WA	Situs	(428,792)	B19
DTA 705.284 RL Excess Def Inc Taxes WA	190	RES	(326,187)	WA	Situs	(326,187)	B19
DTL Non-Prot PP&E EDIT - WA	282	RES	11,302,222	WA	Situs	11,302,222	B19
Deferral of Protected PP&E ARAM - WA	41110	RES	(1,953,974)	WA	Situs	(1,953,974)	B7
EDIT Amortization - WA	41110	RES	(3,042,042)	WA	Situs	(3,042,042)	

Description of Adjustment:

This adjustment reflects the removal of tax deferral balances as a result of the Tax Cuts and Jobs Act that was enacted on December 22, 2017. The tax rate was reduced from 35% to 21% effective January 1, 2018. The related tax deferral balances will be removed from the base period and amortization via a separate tariff or rider will be proposed as part of the GRC.

Current Tax: Pursuant to Docket UE-171219, Docket 01, the benefit of the new tax rate will be returned using a rolling deferral and amortization process until the next general rate case. Therefore, the amount deferred in 2018 will be returned over 12 months in 2019 through Schedule 197, and the deferral in 2019 will be returned in 2020. The return of the deferral for 2020 will need to be decided upon in the current rate case.

Non-protected PP&E EDIT, Non-Property EDIT and Protected PP&E ARAM Deferrals: Pursuant to Docket UE-171219, Docket 01, all EDIT will continue to be deferred until the next rate case.

PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment Tax Impacts

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	<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 Tax:							
Schedule M Adjustment - Hydro decomm	SCHMAT	PRO	(1,624,619)	SG	7.811%	(126,901)	7.12.2
Deferred Income Tax Expense	41110	PRO	399,444	SG	7.811%	31,201	7.12.2
ADIT Balance	282	PRO	1,658,854	SG	7.811%	129,575	7.12.2
Adjustment to Tax for 2020 Major Plant Adds:							
Schedule M Adjustment - Steam & General	SCHMAT	PRO	144,395,950	CAGE	0.000%	-	6.5, 6.5.1
Schedule M Adjustment - Non emitting	SCHMAT	PRO	21,932,124	CAGE	0.000%	-	6.5
Schedule M Adjustment - Transmission	SCHMAT	PRO	8,101,102	CAGE	0.000%	-	6.5
Schedule M Adjustment - Steam & General	SCHMAT	PRO	1,047,992	CAGW	21.577%	226,127	6.5, 6.5.1
Schedule M Adjustment - Non emitting	SCHMAT	PRO	15,912,447	CAGW	21.577%	3,433,459	6.5
Schedule M Adjustment - Transmission	SCHMAT	PRO	3,413,679	CAGW	21.577%	736,576	6.5
Schedule M Adjustment - Transmission	SCHMAT	PRO	(172,129)	JBG	21.577%	(37,141)	6.5
Schedule M Adjustment	SCHMAT	PRO	525,777	CA	Situs	-	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	141,457	ID	Situs	-	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	2,893,289	OR	Situs	-	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	3,995,389	UT	Situs	-	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	111,489	WA	Situs	111,489	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	(888,354)	WY-ALL	Situs	-	6.5, 6.5.1, 6.5.6
Schedule M Adjustment	SCHMAT	PRO	2,019,337	SO	6.702%	135,331	6.5, 6.5.1
Schedule M Adjustment	SCHMAT	PRO	7,544	CN	6.936%	523	6.5, 6.5.1
Schedule M Adjustment	SCHMAT	PRO	11,930	CAEE	0.000%	-	6.5, 6.5.1
Schedule M Adjustment	SCHMAT	PRO	1,991,278	SG	7.811%	155,541	6.5, 6.5.1
Schedule M Adjustment - Steam & General	SCHMAT	PRO	<u>(39,925,853)</u>	JBG	21.577%	<u>(8,614,878)</u>	6.5, 6.5.1
			<u>165,514,449</u>			<u>(3,852,972)</u>	
Deferred Inc Tax Exp - Steam & General	41010	PRO	(35,502,055)	CAGE	0.000%	-	
Deferred Inc Tax Exp - Non emitting	41010	PRO	(5,392,364)	CAGE	0.000%	-	
Deferred Inc Tax Exp - Transmission	41010	PRO	(1,991,785)	CAGE	0.000%	-	
Deferred Inc Tax Exp - Steam & General	41010	PRO	(257,666)	CAGW	21.577%	(55,597)	
Deferred Inc Tax Exp - Non emitting	41010	PRO	(3,912,330)	CAGW	21.577%	(844,171)	
Deferred Inc Tax Exp - Transmission	41010	PRO	(839,308)	CAGW	21.577%	(181,099)	
Deferred Inc Tax Exp - Transmission	41010	PRO	42,321	JBG	21.577%	9,132	
Deferred Inc Tax Exp	41010	PRO	(129,271)	CA	Situs	-	
Deferred Inc Tax Exp	41010	PRO	(34,780)	ID	Situs	-	
Deferred Inc Tax Exp	41010	PRO	(711,361)	OR	Situs	-	
Deferred Inc Tax Exp	41010	PRO	(982,330)	UT	Situs	-	
Deferred Inc Tax Exp	41010	PRO	(27,411)	WA	Situs	(27,411)	
Deferred Inc Tax Exp	41010	PRO	218,416	WY-ALL	Situs	-	
Deferred Inc Tax Exp	41010	PRO	(496,486)	SO	6.702%	(33,273)	
Deferred Inc Tax Exp	41010	PRO	(1,855)	CN	6.936%	(129)	
Deferred Inc Tax Exp	41010	PRO	(2,933)	CAEE	0.000%	-	
Deferred Inc Tax Exp	41010	PRO	(489,587)	SG	7.811%	(38,242)	
Deferred Inc Tax Exp - Steam & General	41010	PRO	<u>9,816,410</u>	JBG	21.577%	<u>2,118,106</u>	
			<u>(40,694,375)</u>			<u>947,315</u>	

Description of Adjustment:

This adjustment adds into test period results the tax impacts of the depreciation study adjustment reflected on Page 6.5 - 6.5.16 in this exhibit (Exhibit No. SEM-3).

PacifiCorp
Washington General Rate Case - 2021
(cont.) Depreciation Study Adjustment Tax Impacts

PAGE 7.12.1

	<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 Tax for 2020 Major Plant Adds:							
ADIT - Steam & General	282	PRO	17,751,028	CAGE	0.000%	-	
ADIT - Non emitting	282	PRO	2,696,182	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	995,893	CAGE	0.000%	-	
ADIT - Steam & General	282	PRO	128,833	CAGW	21.577%	27,799	
ADIT - Non emitting	282	PRO	1,956,165	CAGW	21.577%	422,085	
ADIT - Transmission	282	PRO	419,654	CAGW	21.577%	90,550	
ADIT - Transmission	282	PRO	(21,161)	JBG	21.577%	(4,566)	
ADIT	282	PRO	64,636	CA	Situs	-	
ADIT	282	PRO	17,390	ID	Situs	-	
ADIT	282	PRO	355,681	OR	Situs	-	
ADIT	282	PRO	491,165	UT	Situs	-	
ADIT	282	PRO	13,706	WA	Situs	13,706	
ADIT	282	PRO	(109,208)	WY-ALL	Situs	-	
ADIT	282	PRO	248,243	SO	6.702%	16,637	
ADIT	282	PRO	928	CN	6.936%	64	
ADIT	282	PRO	1,467	CAEE	0.000%	-	
ADIT	282	PRO	244,794	SG	7.811%	19,121	
ADIT - Steam & General	282	PRO	(4,908,205)	JBG	21.577%	(1,059,053)	
			<u>20,347,191</u>			<u>(473,657)</u>	
Adjustment to Tax for New Book Depreciation Rates:							
Schedule M Adjustment	SCHMAT	PRO	(180,778,619)	SCHMDEXP	6.770%	(12,239,205)	
Schedule M Adjustment	SCHMDT	PRO	278,447,609	TAXDEPR	6.436%	17,920,125	
Deferred Income Tax Expense	41110	PRO	44,447,316	SCHMDEXP	6.770%	3,009,204	
Deferred Income Tax Expense	41010	PRO	68,460,800	TAXDEPR	6.436%	4,405,949	
Deferred Income Tax Expense	41110	PRO	1,652,647	WA	Situs	1,652,647	

Description of Adjustment:

This adjustment adds into test period results the tax impacts of the depreciation study adjustment reflected on Page 6.5 - 6.5.16 in this exhibit (Exhibit No. SEM-3).

**PacifiCorp
Washington General Rate Case - 2021
Depreciation Study Adjustment Tax Impacts
Hydro Decommissioning**

Tax	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>	
December-19	-	(147,551)	(5,938,028)	
January-20	-	(147,551)	(6,085,580)	
February-20	-	(147,551)	(6,233,131)	
March-20	-	(147,551)	(6,380,683)	
April-20	-	(147,551)	(6,528,234)	
May-20	-	(147,551)	(6,675,785)	
June-20	-	(147,551)	(6,823,337)	
July-20	-	(147,551)	(6,970,888)	
August-20	-	(147,551)	(7,118,440)	
September-20	-	(147,551)	(7,265,991)	
October-20	-	(147,551)	(7,413,542)	
November-20	-	(147,551)	(7,561,094)	
December-20	-	(147,551)	(7,708,645)	
		Ref 6.5.16	Ref 6.5.16	
Tax	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>	
January-21	-	(12,167)	(7,720,812)	
February-21	-	(12,167)	(7,732,978)	
March-21	-	(12,167)	(7,745,145)	
April-21	-	(12,167)	(7,757,311)	
May-21	-	(12,167)	(7,769,478)	
June-21	-	(12,167)	(7,781,645)	
July-21	-	(12,167)	(7,793,811)	
August-21	-	(12,167)	(7,805,978)	
September-21	-	(12,167)	(7,818,144)	
October-21	-	(12,167)	(7,830,311)	
November-21	-	(12,167)	(7,842,477)	
December-21	-	(12,167)	(7,854,644)	
		Ref 6.5.16	Ref 6.5.16	
Tax	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>	
<u>Dec-20</u>		<u>SCHMAT</u>	<u>41110</u>	
January-21	-	(135,385)	33,287	1,858,576
February-21	-	(135,385)	33,287	1,825,289
March-21	-	(135,385)	33,287	1,792,002
April-21	-	(135,385)	33,287	1,758,715
May-21	-	(135,385)	33,287	1,725,428
June-21	-	(135,385)	33,287	1,725,428
July-21	-	(135,385)	33,287	1,692,141
August-21	-	(135,385)	33,287	1,658,854
September-21	-	(135,385)	33,287	1,625,567
October-21	-	(135,385)	33,287	1,592,280
November-21	-	(135,385)	33,287	1,558,993
December-21	-	(135,385)	33,287	1,525,706
		(1,624,619)	399,444	1,858,576
		Ref 7.12	Ref 7.12	1,658,854
				Ref 7.12

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.1	8.2	8.3	8.4	8.4.1	8.4.2
	Jim Bridger Mine Rate Base	Regulatory Asset and Liability Amortization	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	(cont. 2) Pro Forma Major Plant Additions
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	17,418,111	-	17,418,111	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	47,809	-	47,809	-	-	-
6 Total Operating Revenues	17,465,921	-	17,465,921	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	1,657,311	-	100,000	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,657,311	-	100,000	-	-	-
20 Depreciation	(378,804)	-	-	-	-	-
21 Amortization	573,051	-	573,051	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,462,307)	-	4,677,215	-	(715,314)	(645,899)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,829,785	-	(1,347,243)	-	837,481	756,212
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	60,420	-	-	-	-	-
28 Total Operating Expenses:	6,279,454	-	4,003,023	-	122,167	110,313
29						
30 Operating Rev For Return:	11,186,466	-	13,462,898	-	(122,167)	(110,313)
31						
32 Rate Base:						
33 Electric Plant In Service	307,126,762	68,402,454	-	72,054,930	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,860,838)	430,387	141,430	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-
39 Fuel Stock	(5,721,216)	-	-	-	-	-
40 Material & Supplies	(8,818,868)	-	-	-	-	-
41 Working Capital	20,620,031	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	307,312,541	68,832,841	141,430	72,054,930	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	41,265,364	(57,337,030)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,841,765)	-	4,142,205	-	(82,870)	(754,610)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	(2,502,028)	-	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	(15,452,078)	-	(16,510,890)	-	-	-
54						
55 Total Deductions:	18,640,387	(57,337,030)	(12,368,685)	(2,502,028)	(82,870)	(754,610)
56						
57 Total Rate Base:	325,952,929	11,495,811	(12,227,255)	(2,502,028)	(82,870)	(754,610)
58						
59						
60 Estimated ROE impact	-2.822%	-0.234%	3.599%	0.052%	-1.363%	-0.028%
61 Estimated Price Change	18,449,226	1,174,510	(19,124,694)	(255,629)	7,361,746	153,741
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,553,944	-	16,792,870	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,377,952	-	5,479,581	-	623,819	(3,075,710)
71 Schedule "M" Deductions	35,419,074	-	-	-	4,030,075	-
72 Income Before Tax	(16,487,178)	-	22,272,451	-	(3,406,256)	(3,075,710)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(16,487,178)	-	22,272,451	-	(3,406,256)	(3,075,710)
77						
78 Federal Income Taxes	(3,462,307)	-	4,677,215	-	(715,314)	(645,899)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

Page 8.0.1 Total

	8.4.3	8.5	8.5.1	8.6	8.7	8.8	8.9
	(cont. 3) Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR
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	-	-	-	(208,716)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(12,688)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	60,420	-	-
28 Total Operating Expenses:	-	-	-	(208,716)	47,731	-	-
29							
30 Operating Rev For Return:	-	-	-	208,716	(47,731)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(119,616)	-	-	(49,971,970)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(4,432,655)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	(1,812,707)	(220,623)	-	-	-	-
39 Fuel Stock	-	(5,721,216)	-	-	-	-	-
40 Material & Supplies	-	(8,818,868)	-	-	-	-	-
41 Working Capital	-	(2,839,474)	-	-	-	23,459,505	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(19,192,265)	(4,653,278)	(119,616)	-	23,459,505	(49,971,970)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	6,213,656
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(378,106)	-	-	-	-	-	2,374,838
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	(2,829,106)	-	-
53 Miscellaneous Deductions	-	-	1,058,812	-	-	-	-
54							
55 Total Deductions:	(378,106)	-	1,058,812	-	(2,829,106)	-	8,588,495
56							
57 Total Rate Base:	(378,106)	(19,192,265)	(3,594,466)	(119,616)	(2,829,106)	23,459,505	(41,383,476)
58							
59							
60 Estimated ROE impact	0.008%	0.407%	0.075%	0.053%	0.047%	-0.471%	0.903%
61 Estimated Price Change	(38,630)	(1,960,846)	(367,241)	(289,345)	(225,670)	2,396,823	(4,228,089)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	208,716	(60,420)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	208,716	-	-	-
72 Income Before Tax	-	-	-	-	(60,420)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(60,420)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(12,688)	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.10	8.10.1	8.10.2	8.10.3	8.10.4	8.10.5	8.11
	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	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	-	-	-	-	-	-	-
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	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	11,783,530
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:	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	11,783,530
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	(5,439,564)
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:	-	-	-	-	-	-	(5,439,564)
56							
57 Total Rate Base:	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	6,343,966
58							
59							
60 Estimated ROE impact	-0.083%	-0.374%	-0.089%	0.015%	0.002%	-0.017%	-0.130%
61 Estimated Price Change	411,389	1,893,711	441,162	(73,796)	(8,955)	83,969	648,154
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	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

Page 8.0.3 Total

	8.12	8.13
	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions
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	-	1,557,311
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	<u>-</u>	<u>1,557,311</u>
20 Depreciation	(405,882)	235,794
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(572,737)	(6,192,884)
24 State	-	-
25 Deferred Income Taxes	771,192	6,812,143
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>(207,428)</u>	<u>2,412,364</u>
29		
30 Operating Rev For Return:	<u>207,428</u>	<u>(2,412,364)</u>
31		
32 Rate Base:		
33 Electric Plant In Service	(10,956,613)	189,042,406
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>(10,956,613)</u>	<u>189,042,406</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	98,064,729	(236,427)
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(744,141)	(6,399,081)
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>97,320,588</u>	<u>(6,635,508)</u>
56		
57 Total Rate Base:	<u>86,363,975</u>	<u>182,406,899</u>
58		
59		
60 Estimated ROE impact	-1.561%	-3.532%
61 Estimated Price Change	8,548,266	21,839,278
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	405,882	(1,793,105)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	114,468	235,794
71 Schedule "M" Deductions	3,247,671	27,932,611
72 Income Before Tax	<u>(2,727,321)</u>	<u>(29,489,922)</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>(2,727,321)</u>	<u>(29,489,922)</u>
77		
78 Federal Income Taxes	<u>(572,737)</u>	<u>(6,192,884)</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

Page 8.0 Restating

	8.1	8.2	8.3	8.4	8.4.1	8.4.2
	Jim Bridger Mine Rate Base	Regulatory Asset and Liability Amortization	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	(cont. 2) Pro Forma Major Plant Additions
	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	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(12,688)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	60,420	-	-	-	-	-
28 Total Operating Expenses:	47,731	-	-	-	-	-
29						
30 Operating Rev For Return:	(47,731)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	56,469,261	66,700,000	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,016,276)	416,379	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-
39 Fuel Stock	(5,721,216)	-	-	-	-	-
40 Material & Supplies	(8,818,868)	-	-	-	-	-
41 Working Capital	20,620,031	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	56,499,603	67,116,379	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(52,533,716)	(51,242,778)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,277,641	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	(2,502,028)	-	-	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	1,058,812	-	-	-	-	-
54						
55 Total Deductions:	(54,528,398)	(51,242,778)	-	(2,502,028)	-	-
56						
57 Total Rate Base:	1,971,205	15,873,601	-	(2,502,028)	-	-
58						
59						
60 Estimated ROE impact	-0.052%	-0.322%	0.000%	0.052%	0.000%	0.000%
61 Estimated Price Change	264,771	1,621,783	-	(255,629)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(60,420)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(60,420)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(60,420)	-	-	-	-	-
77						
78 Federal Income Taxes	(12,688)	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	8.4.3	8.5	8.5.1	8.6	8.7	8.8	8.9
	(cont. 3) Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR
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	-	-	-	-	(12,688)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	60,420	-	-
28 Total Operating Expenses:	-	-	-	-	47,731	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(47,731)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	(48,905,910)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(4,432,655)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	(1,812,707)	(220,623)	-	-	-	-
39 Fuel Stock	-	(5,721,216)	-	-	-	-	-
40 Material & Supplies	-	(8,818,868)	-	-	-	-	-
41 Working Capital	-	(2,839,474)	-	-	-	23,459,505	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(19,192,265)	(4,653,278)	-	-	23,459,505	(48,905,910)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	4,148,626
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	2,277,641
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	(2,829,106)	-	-
53 Miscellaneous Deductions	-	-	1,058,812	-	-	-	-
54							
55 Total Deductions:	-	-	1,058,812	-	(2,829,106)	-	6,426,267
56							
57 Total Rate Base:	-	(19,192,265)	(3,594,466)	-	(2,829,106)	23,459,505	(42,479,643)
58							
59							
60 Estimated ROE impact	0.000%	0.407%	0.075%	0.000%	0.047%	-0.471%	0.929%
61 Estimated Price Change	-	(1,960,846)	(367,241)	-	(225,670)	2,396,823	(4,340,083)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(60,420)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(60,420)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(60,420)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(12,688)	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

Page 8.0.2 Restating

	8.10	8.10.1	8.10.2	8.10.3	8.10.4	8.10.5	8.11
	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	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	-	-	-	-	-	-	-
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	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	11,783,530
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:	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	11,783,530
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	(5,439,564)
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:	-	-	-	-	-	-	(5,439,564)
56							
57 Total Rate Base:	4,026,568	18,535,166	4,317,981	(722,292)	(87,652)	821,871	6,343,966
58							
59							
60 Estimated ROE impact	-0.083%	-0.374%	-0.089%	0.015%	0.002%	-0.017%	-0.130%
61 Estimated Price Change	411,389	1,893,711	441,162	(73,796)	(8,955)	83,969	648,154
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	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	8.12	8.13
	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions
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	<u>-</u>	<u>-</u>
72 Income Before Tax	-	-
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

Page 8.0 Pro Forma

	8.1	8.2	8.3	8.4	8.4.1	8.4.2
	Jim Bridger Mine Rate Base	Regulatory Asset and Liability Amortization	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	(cont. 2) Pro Forma Major Plant Additions
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	17,418,111	-	17,418,111	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	47,809	-	47,809	-	-	-
6 Total Operating Revenues	17,465,921	-	17,465,921	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	1,657,311	-	100,000	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,657,311	-	100,000	-	-	-
20 Depreciation	(378,804)	-	-	-	-	-
21 Amortization	573,051	-	573,051	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,449,619)	-	4,677,215	-	(715,314)	(645,899)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,829,785	-	(1,347,243)	-	837,481	756,212
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,231,723	-	4,003,023	-	122,167	110,313
29						
30 Operating Rev For Return:	11,234,198	-	13,462,898	-	(122,167)	(110,313)
31						
32 Rate Base:						
33 Electric Plant In Service	250,657,500	1,702,454	-	72,054,930	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	155,439	14,008	141,430	-	-	-
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:	250,812,939	1,716,462	141,430	72,054,930	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	93,799,080	(6,094,253)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(4,119,405)	-	4,142,205	-	(82,870)	(754,610)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,510,890)	-	(16,510,890)	-	-	-
54						
55 Total Deductions:	73,168,785	(6,094,253)	(12,368,685)	-	(82,870)	(754,610)
56						
57 Total Rate Base:	323,981,724	(4,377,790)	(12,227,255)	72,054,930	(82,870)	(754,610)
58						
59						
60 Estimated ROE impact	-4.855%	0.132%	3.757%	0.000%	-1.968%	-0.028%
61 Estimated Price Change	18,184,455	(447,272)	(19,124,694)	-	7,361,746	153,741
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,614,363	-	16,792,870	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,377,952	-	5,479,581	-	623,819	(3,075,710)
71 Schedule "M" Deductions	35,419,074	-	-	-	4,030,075	-
72 Income Before Tax	(16,426,758)	-	22,272,451	-	(3,406,256)	(3,075,710)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(16,426,758)	-	22,272,451	-	(3,406,256)	(3,075,710)
77						
78 Federal Income Taxes	(3,449,619)	-	4,677,215	-	(715,314)	(645,899)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

	8.4.3	8.5	8.5.1	8.6	8.7	8.8	8.9
	(cont. 3) Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR
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	-	-	-	(208,716)	-	-	-
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:	-	-	-	(208,716)	-	-	-
29							
30 Operating Rev For Return:	-	-	-	208,716	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(119,616)	-	-	(1,066,061)
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:	-	-	-	(119,616)	-	-	(1,066,061)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	2,065,031
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(378,106)	-	-	-	-	-	97,198
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(378,106)	-	-	-	-	-	2,162,228
56							
57 Total Rate Base:	(378,106)	-	-	(119,616)	-	-	1,096,168
58							
59							
60 Estimated ROE impact	0.011%	0.000%	0.000%	0.055%	0.000%	0.000%	-0.033%
61 Estimated Price Change	(38,630)	-	-	(289,345)	-	-	111,994
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	208,716	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	208,716	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

	8.10	8.10.1	8.10.2	8.10.3	8.10.4	8.10.5	8.11
	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

Page 8.0.3 Pro Forma

	8.12	8.13
	Repowering Project Capital Additions	New Wind Generation and Associated Transmission Capital Additions
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	-	1,557,311
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	<u>-</u>	<u>1,557,311</u>
20 Depreciation	(405,882)	235,794
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(572,737)	(6,192,884)
24 State	-	-
25 Deferred Income Taxes	771,192	6,812,143
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>(207,428)</u>	<u>2,412,364</u>
29		
30 Operating Rev For Return:	<u>207,428</u>	<u>(2,412,364)</u>
31		
32 Rate Base:		
33 Electric Plant In Service	(10,956,613)	189,042,406
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>(10,956,613)</u>	<u>189,042,406</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	98,064,729	(236,427)
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(744,141)	(6,399,081)
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>97,320,588</u>	<u>(6,635,508)</u>
56		
57 Total Rate Base:	<u>86,363,975</u>	<u>182,406,899</u>
58		
59		
60 Estimated ROE impact	-2.274%	-4.888%
61 Estimated Price Change	8,548,266	21,839,278
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	405,882	(1,793,105)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	114,468	235,794
71 Schedule "M" Deductions	3,247,671	27,932,611
72 Income Before Tax	<u>(2,727,321)</u>	<u>(29,489,922)</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>(2,727,321)</u>	<u>(29,489,922)</u>
77		
78 Federal Income Taxes	<u>(572,737)</u>	<u>(6,192,884)</u>

PacifiCorp
Washington General Rate Case - 2021
Bridger Mine Rate Base

PAGE 8.1

	<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 Rate Base:							
Coal Mine	399	RES	298,609,878	JBE	22.592%	67,460,672	
Misc. Deferred Debits	186M	RES	1,195,097	JBE	22.592%	269,991	
Mining Plant Accumulated Depreciation	108MP	RES	<u>(221,294,862)</u>	JBE	22.592%	<u>(49,993,993)</u>	
June 2019 AMA Balance			<u><u>78,510,113</u></u>			<u><u>17,736,671</u></u>	8.1.1
<i>Adjustment to June 2019 EOP Balance</i>							
Coal Mine	399	RES	(3,367,063)	JBE	22.592%	(760,673)	
Misc. Deferred Debits	186M	RES	647,974	JBE	22.592%	146,387	
Mining Plant Accumulated Depreciation	108MP	RES	<u>(5,527,656)</u>	JBE	22.592%	<u>(1,248,785)</u>	
			<u><u>(8,246,745)</u></u>			<u><u>(1,863,070)</u></u>	
<i>Adjustment to December 2020 EOP Balance</i>							
Coal Mine	399	PRO	7,535,792	JBE	22.592%	1,702,454	
Misc. Deferred Debits	186M	PRO	62,007	JBE	22.592%	14,008	
Mining Plant Accumulated Depreciation	108MP	PRO	<u>(26,975,776)</u>	JBE	22.592%	<u>(6,094,253)</u>	
			<u><u>(19,377,977)</u></u>			<u><u>(4,377,790)</u></u>	
June 2019 EOP Balance							
Coal Mine			295,242,815				
Misc. Deferred Debits			1,843,071				
Mining Plant Accumulated Depreciation			<u>(226,822,518)</u>				
			<u><u>70,263,368</u></u>				8.1.1
December 2020 EOP Balance							
Coal Mine			302,778,607				
Misc. Deferred Debits			1,905,078				
Mining Plant Accumulated Depreciation			<u>(253,798,295)</u>				
			<u><u>50,885,391</u></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
Washington General Rate Case - 2021
Bridger Mine Rate Base
(000's)

Bridger Total	Description	FERC Account	Actual												Actual	Actual
			Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19		
	Structure, Equipment, Mine Dev.	399	450,708	451,262	451,775	450,784	451,137	446,778	447,148	447,276	447,260	446,039	445,802	442,931	442,864	447,915
	Deferred Long Wall Costs	186M	1,527	1,387	1,048	777	602	376	2,521	3,495	2,201	2,058	2,052	2,848	2,765	1,793
	Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accumulated Depreciation	108MP	(322,901)	(324,943)	(327,332)	(328,598)	(330,560)	(329,063)	(330,770)	(332,867)	(335,146)	(336,185)	(338,361)	(337,895)	(340,234)	(331,942)
	Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL RATE BASE		129,334	127,706	125,491	122,963	121,160	118,090	118,899	117,904	114,315	111,913	109,493	107,883	105,395	117,765
	PacifiCorp Share (66.67%)		86,223	85,137	83,661	81,976	80,773	78,726	79,266	78,603	76,210	74,608	72,995	71,922	70,263	78,510

Ref 8.1

Bridger Total	Description	FERC Account	Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma												Actual	Actual
			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20		
	Structure, Equipment, Mine Dev.	399	449,686	449,721	449,747	449,809	449,830	449,871	449,933	450,153	450,376	451,680	452,179	453,757	454,168	450,748
	Deferred Long Wall Costs	186M	4,176	3,578	3,051	2,525	1,950	1,167	211	2,927	5,007	4,410	3,826	3,287	2,858	2,955
	Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accumulated Depreciation	108MP	(353,314)	(355,697)	(357,998)	(360,277)	(362,637)	(365,104)	(367,716)	(369,816)	(371,767)	(374,060)	(376,313)	(378,550)	(380,697)	(367,245)
	Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL RATE BASE		100,549	97,602	94,800	92,058	89,142	85,934	82,428	83,264	83,615	82,029	79,691	78,494	76,328	86,458
	PacifiCorp Share (66.67%)		67,032	65,068	63,200	61,372	59,428	57,289	54,952	55,509	55,744	54,686	53,127	52,329	50,885	57,639

Ref 8.1

June 2019 AMA Balance	78,510	Ref 8.1
June 2019 YE Balance	70,263	Ref 8.1
December 2020 YE Balance	50,885	Ref 8.1

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization

PAGE 8.2

	<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:							
Accum. Accel. Deprec. Reg. Liability	254	PRO	(16,510,890)	WA	Situs	(16,510,890)	8.2.2
Colstrip 3 Deferred Carrying Costs	182M	PRO	(108,570)	WA	Situs	(108,570)	8.2.6
Renewable Energy Credits Deferral	182	PRO	250,000	WA	Situs	250,000	8.2.8
Adjustment to Revenue:							
Residential	440	PRO	6,942,859	WA	Situs	6,942,859	8.2.1
Commercial & Industrial	442	PRO	10,432,578	WA	Situs	10,432,578	8.2.1
Street & Highway Lighting	444	PRO	42,674	WA	Situs	42,674	8.2.1
Other Electric Revenues	456	PRO	47,809	WA	Situs	47,809	8.2.7
Adjustment to Expense:							
Repowering Deferrals Amortization	407	PRO	573,051	WA	Situs	573,051	8.2.5
Renewable Energy Credits Deferral	555	PRO	100,000	WA	Situs	100,000	8.2.8
Adjustment to Tax:							
Sch M Addition - Accel Depr Reg Liab	SCHMAT	PRO	4,806,530	WA	Situs	4,806,530	8.2.2
Def Inc Tax Exp - Accel Depr Reg Liab	41110	PRO	(1,181,762)	WA	Situs	(1,181,762)	8.2.2
AMA ADIT - Accel Depr Reg Liab	190	PRO	4,059,464	WA	Situs	4,059,464	8.2.2
Sch M Addition - Repowering Deferral	SCHMAT	PRO	573,051	WA	Situs	573,051	above
Def Inc Tax Exp- Repowering Deferral	41110	PRO	(140,894)	WA	Situs	(140,894)	
AMA ADIT - Repower Deferral Amort	190	PRO	70,447	WA	Situs	70,447	
Sch M Addition - Renewable Energy	SCHMAT	PRO	100,000	WA	Situs	100,000	above
Def Inc Tax Exp - Renewable Energy	41110	PRO	(24,587)	WA	Situs	(24,587)	
AMA ADIT - Renewable Energy	190	PRO	12,294	WA	Situs	12,294	

Description of Adjustment:

This adjustment adds into results amortization of accumulated regulatory liability approved in the company's 2015 Limited Issues Filing (LIF) for accelerated depreciation of Colstrip and Jim Bridger facilities for Washington. Also included is the adjustment is the pro forma changes for the company's regulatory asset approved in Cause No. U-86-02 where Colstrip #3 Carrying Charges are to be amortized. This adjustment reflects the anticipated end of amortization period for this regulatory asset as of January 2021. The company is also requesting to begin amortization of all deferred costs on the repowered wind facilities located in the PACW, as well as costs to purchase renewable energy credits recorded in 2019 per petition filed on Novmeber 8, 2019.

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Accelerated Coal-Fired Plant Depreciation
Amortization by Revenue Class

Page 8.2.1

<u>Revenue Class</u>	<u>FERC</u>	12 ME Jun-19 <u>Accrual (\$)</u>	12 ME Jun-19 <u>Accrual (%)</u>
Residential	440	(5,026,976)	39.86%
Commercial & Industrial	442	(7,553,706)	59.89%
Street & Highway Lighting	444	(30,898)	0.25%
		<u>(12,611,581)</u>	<u>100.00%</u>

<u>Revenue Class</u>	<u>FERC</u>	12 ME Dec-21 <u>Amortization</u>	
Residential	440	6,942,859	Ref 8.2
Commercial & Industrial	442	10,432,578	Ref 8.2
Street & Highway Lighting	444	42,674	Ref 8.2
		<u>17,418,111</u>	Ref 8.2.2

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Accelerated Coal-Fired Plant Depreciation Amortization

	Reg. Liability	
	<u>Amortization</u>	<u>Balance</u>
Base Period Amount (below)	-	(27,034,388) <i>Ref 8.2.3</i>
Pro Forma Amount (below)	17,418,111	(43,545,278) <i>below</i>
Adjustment:	17,418,111	(16,510,890)
	Ref. 8.2.1	Ref. 8.2

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance				(33,340,179)	(27,034,388)
WA Merwin Project Reg Asset				(3,432)	Ref 8.2.4
WA Depreciation Decrease Deferral				6,648	Ref 8.2.4
2019 July	(33,340,179)	(1,050,965)		(34,387,928)	
August	(34,387,928)	(1,050,965)		(35,438,893)	
September	(35,438,893)	(1,050,965)		(36,489,858)	
October	(36,489,858)	(1,050,965)		(37,540,823)	
November	(37,540,823)	(1,050,965)		(38,591,788)	
December	(38,591,788)	(1,050,965)		(39,642,753)	
2020 January	(39,642,753)	(1,050,965)		(40,693,718)	
February	(40,693,718)	(1,050,965)		(41,744,683)	
March	(41,744,683)	(1,050,965)		(42,795,648)	
April	(42,795,648)	(1,050,965)		(43,846,613)	
May	(43,846,613)	(1,050,965)		(44,897,578)	
June	(44,897,578)	(1,050,965)		(45,948,543)	
July	(45,948,543)	(1,050,965)	-	(46,999,508)	
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)	
July	(43,545,278)		1,451,509	(42,093,769)	
August	(42,093,769)		1,451,509	(40,642,260)	
September	(40,642,260)		1,451,509	(39,190,750)	
October	(39,190,750)		1,451,509	(37,739,241)	
November	(37,739,241)		1,451,509	(36,287,732)	
December	(36,287,732)		1,451,509	(34,836,222)	(43,545,278)
Pro Forma Amort =			17,418,111		

Tax			
	Schedule M	Def Inc Tax Exp	190 ADIT
Jun-19	12,611,581	(3,100,759)	6,646,839
Dec-21	17,418,111	(4,282,521)	10,706,303
Difference	4,806,530	(1,181,762)	4,059,464
	Ref 8.2	Ref 8.2	Ref 8.2

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Accelerated Depreciation on Coal-Fired Plants
GL Account 288411 - Actuals for 12 Months Ended June 2019

Year	Month	Accrual	Accumulated Balance
2018	6	(1,050,965)	(20,728,598)
2018	7	(1,050,965)	(21,779,563)
2018	8	(1,050,965)	(22,830,528)
2018	9	(1,050,965)	(23,881,493)
2018	10	(1,050,965)	(24,932,458)
2018	11	(1,050,965)	(25,983,423)
2018	12	(1,050,965)	(27,034,388)
2019	1	(1,050,965)	(28,085,353)
2019	2	(1,050,965)	(29,136,318)
2019	3	(1,050,965)	(30,187,283)
2019	4	(1,050,965)	(31,238,249)
2019	5	(1,050,965)	(32,289,214)
2019	6	(1,050,965)	(33,340,179)
AMA Balance			(27,034,388) Ref. 8.2.2

GL Account Balance
Account Number 288411
Calendar Year 2018

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				14,422,807.56-
1		1,050,965.06	1,050,965.06-	15,473,772.62-
2		1,050,965.06	1,050,965.06-	16,524,737.68-
3		1,050,965.06	1,050,965.06-	17,575,702.74-
4		1,050,965.06	1,050,965.06-	18,626,667.80-
5		1,050,965.06	1,050,965.06-	19,677,632.86-
6		1,050,965.06	1,050,965.06-	20,728,597.92-
7		1,050,965.06	1,050,965.06-	21,779,562.98-
8		1,050,965.06	1,050,965.06-	22,830,528.04-
9		1,050,965.06	1,050,965.06-	23,881,493.10-
10		1,050,965.06	1,050,965.06-	24,932,458.16-
11		1,050,965.06	1,050,965.06-	25,983,423.22-
12		1,050,965.06	1,050,965.06-	27,034,388.28-

Calendar Year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				27,034,388.28-
1		1,050,965.06	1,050,965.06-	28,085,353.34-
2		1,050,965.06	1,050,965.06-	29,136,318.40-
3		1,050,965.06	1,050,965.06-	30,187,283.46-
4		1,050,965.06	1,050,965.06-	31,238,248.52-
5		1,050,965.06	1,050,965.06-	32,289,213.58-
6		1,050,965.06	1,050,965.06-	33,340,178.64-
7		1,050,965.06	1,050,965.06-	34,391,143.70-
8		1,050,965.06	1,050,965.06-	35,442,108.76-
9				35,442,108.76-
10				35,442,108.76-
11				35,442,108.76-
12				35,442,108.76-

PacifiCorp
 Washington General Rate Case - 2021
 Regulatory Assets and Liabilities 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 - Depreciaiont 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

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Repowering Project Deferrals

Page 8.2.5 - REDACTED

		Total Company			
		Leaning Juniper	Goodnoe Hills	Marengo I	Marengo II
Revenue Requirement	Factor				
Capital Investment	CAGW				
Depreciation Reserve	CAGW				
Accumulated DIT Balance	CAGW				
Net Rate Base					
Pre-Tax Rate of Return		8.540%	8.540%	8.540%	8.540%
Pre-Tax Return on Rate Base					
Operation & Maintenance	CAGW				
Depreciation	CAGW				
Property Taxes	GPS				
Wind Tax	CAGW				
PTC Benefit	CAGW				
Expired PTC in Rates	CAGW				
Annual Rev. Reqt. Before Gross-up					
		Washington Allocated			
		Leaning Juniper	Goodnoe Hills	Marengo I	Marengo II
Revenue Requirement	Factor				
Capital Investment	CAGW				
Depreciation Reserve	CAGW				
Accumulated DIT Balance	CAGW				
Net Rate Base					
Pre-Tax Rate of Return		8.540%	8.540%	8.540%	8.540%
Pre-Tax Return on Rate Base					
Operation & Maintenance	CAGW				
Depreciation	CAGW				
Property Taxes	GPS				
Wind Tax	CAGW				
PTC Benefit	CAGW				
Expired PTC in Rates	CAGW				
Annual Rev. Reqt. Before Gross-up					
Total Rev. Reqt. Deferred¹					

Total Rev. Reqt. Deferred through 1/1/2021	1,719,153
Annual Amortization Amount	573,051

Allocation Factors As Approved in UE-152253:

CAGW	22.565%
GPS	6.655%

Ref 8.2

Notes:

1. Leaning Juniper was placed in-service September 2019. Deferral amount has been pro-rated for 15 months, assuming rate effective date of 1/1/2021 for the current general rate case.

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Colstrip #3 Deferred Carrying Charges

	<u>Amortization</u>	<u>Reg. Asset Balance</u>	
Base Period Amount (below)	52,188	108,755	<i>Ref 8.12.7</i>
Pro Forma Amount (below)	4,379	185	<i>below</i>
Adjustment:	(47,809)	(108,570)	
	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	108,755
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	
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	(4,349)	30	
February	30	(30)	-	
March	-		-	
April	-		-	
May	-		-	
June	-		-	
July	-		-	
August	-		-	
September	-		-	
October	-		-	
November	-		-	
December	-		-	
Pro Forma Amort =		(4,379)		185

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Colstrip #3 Deferred Carrying Charges
GL Account 187051 - Actuals for 12 Months Ended June 2019

Year	Month	Addition	Accumulated Balance
2018	6	-	134,849
2018	7	(4,349)	130,500
2018	8	(4,349)	126,151
2018	9	(4,349)	121,802
2018	10	(4,349)	117,453
2018	11	(4,349)	113,104
2018	12	(4,349)	108,755
2019	1	(4,349)	104,406
2019	2	(4,349)	100,057
2019	3	(4,349)	95,708
2019	4	(4,349)	91,359
2019	5	(4,349)	87,010
2019	6	(4,349)	82,661
AMA Balance			108,755 Ref. 8.2.6

GL Account Balance
Account Number 187051
Calendar Year 2018

Balance Carry...				160,942.74
1		4,349.00	4,349.00-	156,593.74
2		4,349.00	4,349.00-	152,244.74
3		4,349.00	4,349.00-	147,895.74
4		4,349.00	4,349.00-	143,546.74
5		4,349.00	4,349.00-	139,197.74
6		4,349.00	4,349.00-	134,848.74
7		4,349.00	4,349.00-	130,499.74
8		4,349.00	4,349.00-	126,150.74
9		4,349.00	4,349.00-	121,801.74
10		4,349.00	4,349.00-	117,452.74
11		4,349.00	4,349.00-	113,103.74
12		4,349.00	4,349.00-	108,754.74

Calendar Year 2019

Balance Carry...				108,754.74
1		4,349.00	4,349.00-	104,405.74
2		4,349.00	4,349.00-	100,056.74
3		4,349.00	4,349.00-	95,707.74
4		4,349.00	4,349.00-	91,358.74
5		4,349.00	4,349.00-	87,009.74
6		4,349.00	4,349.00-	82,660.74
7		4,349.00	4,349.00-	78,311.74
8		4,349.00	4,349.00-	73,962.74
9		4,349.00	4,349.00-	69,613.74
10				69,613.74
11				69,613.74
12				69,613.74

PacifiCorp
Washington General Rate Case - 2021
Regulatory Assets and Liabilities Amortization
Renewable Energy Credits Purchases Deferral

	<u>Amortization</u>	<u>Reg. Asset Balance</u>	
Base Period Amount (below)	-	-	
Pro Forma Amount (below)	100,000	250,000	<i>below</i>
Adjustment:	<u>100,000</u>	<u>250,000</u>	
	<u>Ref. 8.2</u>	<u>Ref. 8.2</u>	

	<u>Additions</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance			-	-
2019 July	-		-	
August	-		-	
September			-	
October			-	
November			-	
December	300,000	-	300,000	
2020 January	-	-	300,000	
February	-	-	300,000	
March	-	-	300,000	
April	-	-	300,000	
May	-	-	300,000	
June	-	-	300,000	
July	-	-	300,000	
August	-	-	300,000	
September	-	-	300,000	
October	-	-	300,000	
November	-	-	300,000	
December	-	-	300,000	
2021 January	-	(8,333)	291,667	
February	-	(8,333)	283,333	
March	-	(8,333)	275,000	
April	-	(8,333)	266,667	
May	-	(8,333)	258,333	
June	-	(8,333)	250,000	
July	-	(8,333)	241,667	
August	-	(8,333)	233,333	
September	-	(8,333)	225,000	
October	-	(8,333)	216,667	
November	-	(8,333)	208,333	
December	-	(8,333)	200,000	250,000
Pro Forma Amort =		(100,000)		

**PacifiCorp
Washington General Rate Case - 2021
Customer Advances for Construction**

	<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:							
Customer Advances	252	RES	(97,969)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(203,156)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(423,222)	WA	Situs	(423,222)	8.3.1
Customer Advances	252	RES	(478,581)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(9,634,831)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(633,882)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(26,613,470)	SG	7.811%	(2,078,806)	8.3.1
Customer Advances	252	RES	-	CAGW	21.577%	-	8.3.1
Customer Advances	252	RES	38,085,111	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(2,502,028)</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
Washington General Rate Case - 2021
Customer Advances for Construction**

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(97,969)	(97,969)	Page 8.3
252OR	(1,763,949)	(1,967,105)	(203,156)	Page 8.3
252WA	-	(423,222)	(423,222)	Page 8.3
252IDU	-	(478,581)	(478,581)	Page 8.3
252UT	(836,662)	(10,471,493)	(9,634,831)	Page 8.3
252WYP	-	(633,882)	(633,882)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	(19,119)	(26,632,589)	(26,613,470)	Page 8.3
252CAGW	-	-	-	Page 8.3
252CAGE	(38,085,111)	-	38,085,111	Page 8.3
Total	(40,704,842)	(40,704,842)	-	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions

PAGE 8.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	PRO	76,951,242	CAGE	0.000%	-	
Steam Plant	312	PRO	8,648,471	CAGW	21.577%	1,866,097	
Steam Plant	312	PRO	-	SG	7.811%	-	
Steam Plant	312	PRO	18,483,270	JBG	21.577%	3,988,171	
Hydro Plant	332	PRO	14,513,351	CAGE	0.000%	-	
Hydro Plant	332	PRO	35,490,625	CAGW	21.577%	7,657,880	
Other Plant	343	PRO	38,418,732	CAGE	0.000%	-	
Other Plant	343	PRO	(10,894,722)	CAGW	21.577%	(2,350,775)	
Other Plant - Wind	343	PRO	-	CAGE	0.000%	-	
Other Plant - Wind	343	PRO	-	CAGW	21.577%	-	
Transmission Plant	355	PRO	222,700,417	CAGE	0.000%	-	
Transmission Plant	355	PRO	134,033,881	CAGW	21.577%	28,920,749	
Transmission Plant	355	PRO	(4,791)	SG	7.811%	(374)	
Transmission Plant	355	PRO	(472,199)	JBG	21.577%	(101,887)	
Distribution Plant	360	PRO	251,050	Situs	WA	251,050	
Distribution Plant	361	PRO	480,976	Situs	WA	480,976	
Distribution Plant	362	PRO	4,038,396	Situs	WA	4,038,396	
Distribution Plant	363	PRO	-	Situs	WA	-	
Distribution Plant	364	PRO	4,860,409	Situs	WA	4,860,409	
Distribution Plant	365	PRO	3,092,009	Situs	WA	3,092,009	
Distribution Plant	366	PRO	1,533,570	Situs	WA	1,533,570	
Distribution Plant	367	PRO	3,580,311	Situs	WA	3,580,311	
Distribution Plant	368	PRO	5,514,325	Situs	WA	5,514,325	
Distribution Plant	369	PRO	3,302,041	Situs	WA	3,302,041	
Distribution Plant	370	PRO	934,397	Situs	WA	934,397	
Distribution Plant	371	PRO	34,673	Situs	WA	34,673	
Distribution Plant	373	PRO	246,757	Situs	WA	246,757	
General Plant	397	PRO	4,221,163	CA	0.000%	-	
General Plant	397	PRO	18,416,263	OR	0.000%	-	
General Plant	397	PRO	1,354,438	WA	100.000%	1,354,438	
General Plant	397	PRO	6,027,961	WYP	0.000%	-	
General Plant	397	PRO	39,192,530	UT	0.000%	-	
General Plant	397	PRO	5,950,004	ID	0.000%	-	
General Plant	397	PRO	(507,171)	WYU	0.000%	-	
General Plant	397	PRO	3,281,808	CAGE	0.000%	-	
General Plant	397	PRO	8,737,026	CAGW	21.577%	1,885,205	
General Plant	397	PRO	-	SG	7.811%	-	
General Plant	397	PRO	18,189,475	SO	6.702%	1,219,015	
General Plant	397	PRO	(816,817)	JBG	21.577%	(176,246)	
General Plant	397	PRO	(321)	JBE	22.592%	(72)	
General Plant	397	PRO	(2,812,019)	CN	6.936%	(195,044)	
General Plant	397	PRO	(51,529)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
Intangible Plant	303	PRO	636,932	CA	0.000%	-	
Intangible Plant	303	PRO	(613,062)	CN	6.936%	(42,523)	
Intangible Plant	303	PRO	-	JBG	21.577%	-	
Intangible Plant	303	PRO	(1,552)	ID	0.000%	-	
Intangible Plant	303	PRO	317,753	OR	0.000%	-	
Intangible Plant	303	PRO	(1,106,269)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	SG	7.811%	-	
Intangible Plant	303	PRO	-	CAGW	21.577%	-	
Intangible Plant	303	PRO	(1,672,301)	CAGE	0.000%	-	
Intangible Plant	303	PRO	(4,677,159)	CAGW	21.577%	(1,009,200)	
Intangible Plant	303	PRO	17,466,783	SO	6.702%	1,170,582	
Intangible Plant	303	PRO	(24,922)	UT	0.000%	-	
Intangible Plant	303	PRO	-	WA	100.000%	-	
Intangible Plant	303	PRO	(241,316)	WYP	0.000%	-	
Intangible Plant	303	PRO	-	WYU	0.000%	-	
			<u>677,004,887</u>			<u>72,054,930</u>	8.4.5

PacifiCorp
Washington General Rate Case - 2021
(cont.) Pro Forma Plant Additions

PAGE 8.4.1

	<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 Tax for 2020 Capital Adds:							
Sch M Adj - Steam, Gen, Other Prod	SCHMAT	PRO	2,127,557	CAGE	0.000%	-	
Schedule M Adjustment - Non-Emitting	SCHMAT	PRO	165,662	CAGE	0.000%	-	
Schedule M Adjustment- Transmission	SCHMAT	PRO	1,065,463	CAGE	0.000%	-	
Sch M Adj - Steam, Gen, Other Prod	SCHMAT	PRO	133,053	CAGW	21.577%	28,709	
Schedule M Adjustment - Non-Emitting	SCHMAT	PRO	118,459	CAGW	21.577%	25,560	
Schedule M Adjustment- Transmission	SCHMAT	PRO	864,872	CAGW	21.577%	186,615	
Schedule M Adjustment	SCHMAT	PRO	411,505	CA	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	292,141	IDU	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	1,398,094	OR	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	2,502,393	UT	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	255,050	WA	100.000%	255,050	
Schedule M Adjustment	SCHMAT	PRO	439,277	WYP	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	792,980	SO	6.702%	53,144	
Sch M Adj - Steam & Gen	SCHMAT	PRO	346,388	JBG	21.577%	74,741	
Sch M Adj - Steam, Gen, Other Prod	SCHMDT	PRO	5,712,904	CAGE	0.000%	-	
Schedule M Adjustment - Non-Emitting	SCHMDT	PRO	903,833	CAGE	0.000%	-	
Schedule M Adjustment- Transmission	SCHMDT	PRO	9,869,620	CAGE	0.000%	-	
Sch M Adj - Steam, Gen, Other Prod	SCHMDT	PRO	1,695,140	CAGW	21.577%	365,764	
Schedule M Adjustment - Non-Emitting	SCHMDT	PRO	771,988	CAGW	21.577%	166,573	
Schedule M Adjustment- Transmission	SCHMDT	PRO	5,075,978	CAGW	21.577%	1,095,254	
Schedule M Adjustment	SCHMDT	PRO	1,400,390	CA	0.000%	-	
Schedule M Adjustment	SCHMDT	PRO	1,536,219	IDU	0.000%	-	
Schedule M Adjustment	SCHMDT	PRO	6,249,548	OR	0.000%	-	
Schedule M Adjustment	SCHMDT	PRO	14,882,398	UT	0.000%	-	
Schedule M Adjustment	SCHMDT	PRO	1,125,869	WA	100.000%	1,125,869	
Schedule M Adjustment	SCHMDT	PRO	2,321,726	WYP	0.000%	-	
Schedule M Adjustment	SCHMDT	PRO	14,741,918	SO	6.702%	987,968	
Sch M Adj - Steam & Gen	SCHMDT	PRO	1,337,743	JBG	21.577%	288,647	
Def Inc Tax Exp - Steam, Gen, Other	41010	PRO	881,515	CAGE	0.000%	-	
Def Inc Tax Exp - Non-Emitting	41010	PRO	181,491	CAGE	0.000%	-	
Def Inc Tax Exp - Transmission	41010	PRO	2,164,644	CAGE	0.000%	-	
Def Inc Tax Exp - Steam, Gen, Other	41010	PRO	384,065	CAGW	21.577%	82,870	
Def Inc Tax Exp - Non-Emitting	41010	PRO	160,681	CAGW	21.577%	34,670	
Def Inc Tax Exp - Transmission	41010	PRO	1,035,367	CAGW	21.577%	223,403	
Def Inc Tax Exp	41010	PRO	243,134	CA	0.000%	-	
Def Inc Tax Exp	41010	PRO	305,877	IDU	0.000%	-	
Def Inc Tax Exp	41010	PRO	1,192,807	OR	0.000%	-	
Def Inc Tax Exp	41010	PRO	3,043,820	UT	0.000%	-	
Def Inc Tax Exp	41010	PRO	214,103	WA	100.000%	214,103	
Def Inc Tax Exp	41010	PRO	462,830	WYP	0.000%	-	
Def Inc Tax Exp	41010	PRO	3,429,572	SO	6.702%	229,842	
Def Inc Tax Exp - Steam & Gen	41010	PRO	243,739	JBG	21.577%	52,592	
ADIT - Steam, Gen, Other Prod	282	PRO	(881,515)	CAGE	0.000%	-	
ADIT - Non-Emitting	282	PRO	(181,491)	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	(2,164,644)	CAGE	0.000%	-	
ADIT - Steam, Gen, Other Prod	282	PRO	(384,065)	CAGW	21.577%	(82,870)	

PacifiCorp
Washington General Rate Case - 2021
(cont. 2) Pro Forma Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Cont. Adjustment to Tax for 2020 Capital Adds:							
ADIT - Non-Emitting	282	PRO	(160,681)	CAGW	21.577%	(34,670)	
ADIT - Transmission	282	PRO	(1,035,367)	CAGW	21.577%	(223,403)	
ADIT	282	PRO	(243,134)	CA	0.000%	-	
ADIT	282	PRO	(305,877)	IDU	0.000%	-	
ADIT	282	PRO	(1,192,807)	OR	0.000%	-	
ADIT	282	PRO	(3,043,820)	UT	0.000%	-	
ADIT	282	PRO	(214,103)	WA	100.000%	(214,103)	
ADIT	282	PRO	(462,830)	WYP	0.000%	-	
ADIT	282	PRO	(3,429,572)	SO	6.702%	(229,842)	
ADIT - Steam & Gen	282	PRO	(243,739)	JBG	21.577%	(52,592)	
Adjustment to Tax for 2019 Capital Adds:							
Sch M Adj - Steam, Gen, Other, Intang	SCHMAT	PRO	(5,610,314)	CAGE	0.000%	-	
Schedule M Adjustment - Non-Emitting	SCHMAT	PRO	5,567,962	CAGE	0.000%	-	
Schedule M Adjustment- Transmission	SCHMAT	PRO	1,124,476	CAGE	0.000%	-	
Sch M Adj - Steam, Gen, Other, Intang	SCHMAT	PRO	(8,926,003)	CAGW	21.577%	(1,925,981)	
Schedule M Adjustment - Non-Emitting	SCHMAT	PRO	(10,249,978)	CAGW	21.577%	(2,211,657)	
Schedule M Adjustment- Transmission	SCHMAT	PRO	2,759,369	CAGW	21.577%	595,394	
Schedule M Adjustment	SCHMAT	PRO	(241,953)	CA	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	2,937,896	IDU	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	2,067,373	OR	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	25,751,822	UT	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	427,430	WA	100.000%	427,430	
Schedule M Adjustment	SCHMAT	PRO	3,057,339	WYP	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	4,925,987	SO	6.702%	330,128	
Schedule M Adjustment	SCHMAT	PRO	721,356	CN	6.936%	50,034	
Schedule M Adjustment	SCHMAT	PRO	8,914	CAEE	0.000%	-	
Schedule M Adjustment- Transmission	SCHMAT	PRO	203,096	JBG	21.577%	43,822	
Schedule M Adjustment	SCHMAT	PRO	(5,028,346)	SG	7.811%	(392,769)	
Sch M Adj - Steam, Gen, Intangible	SCHMAT	PRO	36,560	JBG	21.577%	7,889	
Def Inc Tax Exp - Steam, Gen, Other	41010	PRO	1,379,385	CAGE	0.000%	-	
Def Inc Tax Exp - Non-Emitting	41010	PRO	(1,368,972)	CAGE	0.000%	-	
Def Inc Tax Exp - Transmission	41010	PRO	(276,470)	CAGE	0.000%	-	
Def Inc Tax Exp - Steam, Gen, Other	41010	PRO	2,194,601	CAGW	21.577%	473,533	
Def Inc Tax Exp - Non-Emitting	41010	PRO	2,520,121	CAGW	21.577%	543,771	
Def Inc Tax Exp - Transmission	41010	PRO	(678,435)	CAGW	21.577%	(146,387)	
Def Inc Tax Exp	41010	PRO	59,488	CA	0.000%	-	
Def Inc Tax Exp	41010	PRO	(722,329)	IDU	0.000%	-	
Def Inc Tax Exp	41010	PRO	(508,297)	OR	0.000%	-	
Def Inc Tax Exp	41010	PRO	(6,331,498)	UT	0.000%	-	
Def Inc Tax Exp	41010	PRO	(105,091)	WA	100.000%	(105,091)	
Def Inc Tax Exp	41010	PRO	(751,696)	WYP	0.000%	-	
Def Inc Tax Exp	41010	PRO	(1,211,133)	SO	6.702%	(81,167)	
Def Inc Tax Exp	41010	PRO	(177,357)	CN	6.936%	(12,302)	
Def Inc Tax Exp	41010	PRO	(2,192)	CAEE	0.000%	-	
Def Inc Tax Exp - Transmission	41010	PRO	(49,934)	JBG	21.577%	(10,774)	
Def Inc Tax Exp	41010	PRO	1,236,299	SG	7.811%	96,569	
Def Inc Tax Exp - Steam & Gen	41010	PRO	(8,989)	JBG	21.577%	(1,940)	

PacifiCorp
Washington General Rate Case - 2021
(cont. 3) Pro Forma Plant Additions

	<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>
Cont. Adjustment to Tax for 2019 Capital Adds:							
ADIT - Steam, Gen, Other Prod	282	PRO	(689,693)	CAGE	0.000%	-	
ADIT - Non-Emitting	282	PRO	684,486	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	138,235	CAGE	0.000%	-	
ADIT - Steam, Gen, Other Prod	282	PRO	(1,097,301)	CAGW	21.577%	(236,767)	
ADIT - Non-Emitting	282	PRO	(1,260,061)	CAGW	21.577%	(271,886)	
ADIT - Transmission	282	PRO	339,218	CAGW	21.577%	73,194	
ADIT	282	PRO	(29,744)	CA	0.000%	-	
ADIT	282	PRO	361,165	IDU	0.000%	-	
ADIT	282	PRO	254,149	OR	0.000%	-	
ADIT	282	PRO	3,165,749	UT	0.000%	-	
ADIT	282	PRO	52,546	WA	100.000%	52,546	
ADIT	282	PRO	375,848	WYP	0.000%	-	
ADIT	282	PRO	605,567	SO	6.702%	40,584	
ADIT	282	PRO	88,679	CN	6.936%	6,151	
ADIT	282	PRO	1,096	CAEE	0.000%	-	
ADIT - Transmission	282	PRO	24,967	JBG	21.577%	5,387	
ADIT	282	PRO	(618,150)	SG	7.811%	(48,284)	
ADIT - Steam, Gen	282	PRO	4,495	JBG	21.577%	970	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2020. This adjustment includes the end of period balance for the plant additions that will be placed into service by December 31, 2020. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.29 through 8.4.31. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements. This adjustment does not include the capital additions and retirements related to Repowering and New Wind Generation and Associated Transmission capital additions, as those are included in Adjustments No(s) 8.12 and 8.13.

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions and Retirements

Description	Account	Factor	Adjusted End of Period June 2019 EPIS Balance	Test Period EPIS Balance (End of Period) (December 2020)	Adjustment to Test Period
Steam Production Plant:					
Control Area Generation - East	312	CAGE	5,437,023,875	5,509,802,893	72,779,018
Control Area Generation - West	312	CAGW	108,687,279	117,335,749	8,648,471
System Generation	312	SG	69,880,199	69,880,199	-
Renewable - Blundell	312	CAGE	124,621,741	128,793,966	4,172,225
Renewable - Blundell 2	312	CAGE	28,180,136	28,180,136	-
Jim Bridger Generation	312	JBG	1,423,832,928	1,442,316,198	18,483,270
Total Steam Plant			<u>7,192,226,159</u>	<u>7,296,309,141</u>	<u>104,082,983</u>
Hydro Production Plant:					
Control Area Generation - East	332	CAGE	191,408,269	205,921,620	14,513,351
Control Area Generation - West	332	CAGW	790,787,979	826,278,603	35,490,625
Klamath	332	CAGW	94,642,945	94,642,945	-
Total Hydro Plant			<u>1,076,839,193</u>	<u>1,126,843,168</u>	<u>50,003,975</u>
Other Production Plant:					
Control Area Generation - East	343	CAGE	1,470,146,160	1,506,162,066	36,015,906
Control Area Generation - West	343	CAGW	536,879,663	531,061,950	(5,817,713)
Wind Control Area Generation - East	343	CAGE	1,292,968,696	1,295,371,522	2,402,826
Wind Control Area Generation - West	343	CAGW	732,758,000	727,680,991	(5,077,010)
Total Other Production Plant			<u>4,032,752,519</u>	<u>4,060,276,529</u>	<u>27,524,010</u>
Transmission Plant:					
Control Area Generation - East	355	CAGE	4,740,750,281	4,719,294,300	(21,455,981)
Control Area Generation - West	355	CAGW	1,618,180,928	1,607,699,753	(10,481,175)
Jim Bridger Generation	355	JBG	93,008,832	92,536,632	(472,199)
System Generation	355	SG	(5,566,178)	(5,570,969)	(4,791)
Control Area Generation - East (19)	355	CAGE	-	43,142,170	43,142,170
Control Area Generation - West (19)	355	CAGW	-	41,562,497	41,562,497
Control Area Generation - East (20)	355	CAGE	-	201,014,228	201,014,228
Control Area Generation - West (20)	355	CAGW	-	102,952,560	102,952,560
Total Transmission Plant			<u>6,446,373,863</u>	<u>6,802,631,171</u>	<u>356,257,308</u>
Distribution Plant:					
California	360-373	CA	277,722,065	312,274,943	34,552,879
Oregon	360-373	OR	2,153,746,612	2,294,306,477	140,559,865
Washington	360-373	WA	523,567,016	551,435,929	27,868,913
Eastern Wyoming	360-373	WYP	632,340,852	678,547,698	46,206,846
Utah	360-373	UT	3,051,625,177	3,279,501,681	227,876,504
Idaho	360-373	ID	362,463,738	392,387,444	29,923,706
Western Wyoming	360-373	WYU	137,121,106	136,714,629	(406,477)
Total Distribution Plant			<u>7,138,586,565</u>	<u>7,645,168,802</u>	<u>506,582,236</u>

**PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions and Retirements**

Description	Account	Factor	Adjusted End of Period June 2019 EPIS Balance	Test Period EPIS Balance (End of Period) (December 2020)	Adjustment to Test Period
General Plant:					
California	397	CA	19,537,001	23,758,164	4,221,163
Oregon	397	OR	211,820,507	230,236,770	18,416,263
Washington	397	WA	48,303,495	49,657,933	1,354,438
Eastern Wyoming	397	WYP	79,417,923	85,445,885	6,027,961
Utah	397	UT	227,046,083	266,238,613	39,192,530
Idaho	397	ID	44,890,836	50,840,840	5,950,004
Western Wyoming	397	WYU	16,921,267	16,414,096	(507,171)
Control Area Generation - East	397	CAGE	205,229,145	208,510,952	3,281,808
Control Area Generation - West	397	CAGW	70,385,667	79,122,693	8,737,026
System Generation	397	SG	138,684	138,684	-
General Office	397	SO	310,565,892	328,755,367	18,189,475
Jim Bridger Generation	397	JBG	22,195,492	21,378,674	(816,817)
Jim Bridger Energy	397	JBE	-	(321)	(321)
Customer Service	397	CN	17,307,919	14,495,900	(2,812,019)
Control Area Energy - East	397	CAEE	3,682,952	3,631,422	(51,529)
Total General Plant			<u>1,277,442,861</u>	<u>1,378,625,671</u>	<u>101,182,810</u>
Mining Plant:					
Control Area Energy - East	399	CAEE	1,854,828	1,854,828	-
Total Mining Plant			<u>1,854,828</u>	<u>1,854,828</u>	<u>-</u>
Intangible Plant:					
California	303	CA	481,167	1,118,099	636,932
Customer Service	303	CN	176,107,084	175,494,022	(613,062)
Jim Bridger Generation	303	JBG	2,131,835	2,131,835	-
Idaho	303	ID	4,371,145	4,369,593	(1,552)
Oregon	303	OR	4,615,241	4,932,994	317,753
Control Area Energy - East	303	CAEE	-	(1,106,269)	(1,106,269)
System Generation	303	SG	1,600,187	1,600,187	-
Klamath Hydro Relicensing	303	CAGW	74,111,750	74,111,750	-
Control Area Generation - East	303	CAGE	90,727,911	89,055,610	(1,672,301)
Control Area Generation - West	303	CAGW	83,469,915	78,792,756	(4,677,159)
General Office	303	SO	385,727,443	403,194,225	17,466,783
Control Area Generation - East	303	CAGE	10,579,624	10,579,624	-
Control Area Generation - West	303	CAGW	100,504,608	100,504,608	-
Utah	303	UT	(26,190,998)	(26,215,920)	(24,922)
Washington	303	WA	2,036,363	2,036,363	-
Eastern Wyoming	303	WYP	5,628,211	5,386,895	(241,316)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			<u>915,901,485</u>	<u>925,986,373</u>	<u>10,084,887</u>
Ref. 8.4.19					
Total EPIS Balance			<u>28,081,977,472</u>	<u>29,237,695,682</u>	<u>1,155,718,210</u>
				Situs Balances to Non-WA States*	478,713,323
				Net Adjustment to Lead Sheet	677,004,887
					Ref 8.4

*Items with no impact to Washington were left out of RAM

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2019	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2019	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,437,023,875	4,011,306	(3,263,247)	5,437,771,934	3,041,855	(3,263,247)	5,437,550,542	4,123,677	(3,263,247)
Control Area Generation - West	CAGW	108,687,279	5,118,920	(122,430)	113,683,769	61,091	(122,430)	113,622,429	22,079	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	124,621,741	-	-	124,621,741	72,387	-	124,694,128	116,272	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,423,832,928	1,851,922	(1,004,520)	1,424,680,330	1,061,129	(1,004,520)	1,424,736,939	568,362	(1,004,520)
Total Steam Plant		7,192,226,159	10,982,148	(4,390,197)	7,198,818,109	4,236,481	(4,390,197)	7,198,664,373	4,830,390	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	191,408,269	1,184,020	(43,035)	192,549,254	2,959,858	(43,035)	195,466,076	459,398	(43,035)
Control Area Generation - West	CAGW	790,787,979	15,285	(259,319)	790,543,945	2,858,276	(259,319)	793,142,902	1,587,541	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,076,839,193	1,199,305	(302,354)	1,077,736,144	5,818,134	(302,354)	1,083,251,923	2,046,939	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,470,146,160	9,358,333	(1,442,507)	1,478,061,986	(102,448)	(1,442,507)	1,476,517,031	(67,221)	(1,442,507)
Control Area Generation - West	CAGW	536,879,663	203,929	(527,320)	536,556,272	45,536	(527,320)	536,074,487	(27,155)	(527,320)
Wind Control Area Generation - East	CAGE	1,292,968,696	2,145,135	(198,630)	1,294,915,200	38,546	(198,630)	1,294,755,116	32,677	(198,630)
Wind Control Area Generation - West	CAGW	732,758,000	(68,935)	(213,121)	732,475,944	(68,935)	(213,121)	732,193,888	(68,935)	(213,121)
Total Other Plant		4,032,752,519	11,638,462	(2,381,579)	4,042,009,403	(67,301)	(2,381,579)	4,039,540,523	(130,634)	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,740,750,281	(301,818)	(890,181)	4,739,558,282	(301,818)	(890,181)	4,738,366,283	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,618,180,928	(119,419)	(462,869)	1,617,598,640	(119,419)	(462,869)	1,617,016,353	(119,419)	(462,869)
Jim Bridger Generation	JBG	93,008,832	-	(26,233)	92,982,598	-	(26,233)	92,956,365	-	(26,233)
System Generation	SG	(5,566,178)	-	(266)	(5,566,444)	-	(266)	(5,566,710)	-	(266)
Control Area Generation - East (19)	CAGE	-	2,338,479	-	2,338,479	3,512,180	-	5,850,660	2,944,270	-
Control Area Generation - West (19)	CAGW	-	5,105,448	-	5,105,448	1,758,673	-	6,864,121	1,570,177	-
Control Area Generation - East (20)	CAGE	-	-	-	-	-	-	-	-	-
Control Area Generation - West (20)	CAGW	-	-	-	-	-	-	-	-	-
Total Transmission Plant		6,446,373,863	7,022,691	(1,379,549)	6,452,017,004	4,849,617	(1,379,549)	6,455,487,071	4,093,211	(1,379,549)
Distribution Plant:										
California	CA	277,722,065	756,985	(140,309)	278,338,742	1,587,933	(140,309)	279,786,366	1,448,999	(140,309)
Oregon	OR	2,153,746,612	6,126,384	(1,276,061)	2,158,596,935	12,449,239	(1,276,061)	2,169,770,112	7,376,067	(1,276,061)
Washington	WA	523,567,016	3,077,064	(162,746)	525,675,334	1,208,347	(162,746)	526,720,935	3,672,139	(162,746)
Eastern Wyoming	WYP	632,340,852	2,077,046	(267,417)	635,150,482	3,751,940	(267,417)	638,635,006	9,850,300	(267,417)
Utah	UT	3,051,625,177	8,618,308	(1,334,806)	3,058,908,678	9,494,699	(1,334,806)	3,067,068,571	8,207,073	(1,334,806)
Idaho	ID	362,463,738	1,124,825	(164,163)	363,424,400	1,687,769	(164,163)	364,948,007	1,288,740	(164,163)
Western Wyoming	WYW	137,121,106	-	(22,582)	137,098,524	-	(22,582)	137,075,942	-	(22,582)
Total Distribution Plant		7,138,586,565	21,974,613	(3,368,083)	7,157,193,095	30,179,927	(3,368,083)	7,184,004,939	31,843,318	(3,368,083)

PacifiCorp
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and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2019	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2019	Capital Additions	Retirements
General Plant:										
California	CA	19,537,001	89,782	(20,340)	19,606,442	20,430	(20,340)	19,606,532	434,447	(20,340)
Oregon	OR	211,820,507	4,575,973	(350,930)	216,045,550	2,417,521	(350,930)	218,112,141	3,000,210	(350,930)
Washington	WA	48,303,495	16,466	(89,812)	48,230,148	95,246	(89,812)	48,235,582	323,044	(89,812)
Eastern Wyoming	WYP	79,417,923	305,364	(227,441)	79,495,847	597,135	(227,441)	79,865,541	324,558	(227,441)
Utah	UT	227,046,063	527,829	(363,981)	227,209,930	388,242	(363,981)	227,234,192	849,137	(363,981)
Idaho	ID	44,890,836	130,451	(56,653)	44,964,634	820,357	(56,653)	45,728,338	284,512	(56,653)
Western Wyoming	WYU	16,921,267	-	(28,176)	16,893,090	-	(28,176)	16,864,914	-	(28,176)
Control Area Generation - East	CAGE	205,229,145	461,741	(328,098)	205,362,788	275,086	(328,098)	205,309,777	202,833	(328,098)
Control Area Generation - West	CAGW	70,385,667	329,386	(54,248)	70,660,806	10,423	(54,248)	70,616,981	243,996	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	GO	310,565,892	1,506,567	(1,182,323)	310,890,136	3,097,894	(1,182,323)	312,805,707	1,878,677	(1,182,323)
Jim Bridger Generation	JBG	22,195,492	69,890	(134,965)	22,130,417	5,362	(134,965)	22,000,814	5,394	(134,965)
Jim Bridger Energy	JBE	-	-	(18)	(18)	-	(18)	(36)	-	(18)
Customer Service	CN	17,307,919	-	(156,223)	17,151,696	-	(156,223)	16,995,472	-	(156,223)
Control Area Energy - East	CAEE	3,682,952	-	(2,863)	3,680,089	-	(2,863)	3,677,226	-	(2,863)
Total General Plant		1,277,442,861	8,013,449	(2,986,070)	1,282,460,239	7,727,697	(2,986,070)	1,287,191,866	7,546,807	(2,986,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	176,107,084	-	(34,059)	176,073,025	-	(34,059)	176,038,966	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	(86)	2,131,835	-	(86)	2,131,835	-	(86)
Idaho	ID	4,371,145	-	(493)	4,371,059	-	(493)	4,370,973	-	(493)
Oregon	OR	4,615,241	-	(61,459)	4,614,748	-	(61,459)	4,614,254	-	(61,459)
Control Area Energy - East	CAEE	-	-	(1,600,187)	(1,600,187)	-	(1,600,187)	(1,600,187)	-	(1,600,187)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	(92,906)	74,111,750	-	(92,906)	74,111,750	-	(92,906)
Control Area Generation - East	CAGE	90,727,911	-	(259,842)	90,635,005	-	(259,842)	90,542,100	-	(259,842)
Control Area Generation - West	CAGW	83,469,915	-	(1,121,245)	83,210,073	136,282	(1,121,245)	82,950,230	102,400	(1,121,245)
General Office	GO	385,727,443	8,263,826	(1,121,245)	392,870,024	-	(1,121,245)	391,885,062	-	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	(1,385)	100,504,608	-	(1,385)	100,504,608	-	(1,385)
Utah	UT	(26,190,998)	-	(26,192,383)	(26,192,383)	-	(26,192,383)	(26,193,767)	-	(26,193,767)
Washington	WA	2,036,363	-	(13,406)	2,036,363	-	(13,406)	2,036,363	-	(13,406)
Eastern Wyoming	WYP	5,628,211	-	(13,406)	5,614,805	-	(13,406)	5,601,399	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		915,901,485	8,263,826	(1,584,881)	922,580,430	136,282	(1,584,881)	921,131,831	102,400	(1,584,881)
Total		28,081,977,472	69,094,494	(16,402,715)	28,134,669,252	52,860,817	(16,402,715)	28,171,127,354	50,332,431	(16,402,715)

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Description	Factor	Adjusted EPIS Balance Sep 2019	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2019	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2019	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,438,410,972	10,882,489	(3,263,247)	5,446,030,213	18,889,961	(3,263,247)	5,461,656,928	20,396,570	(3,263,247)
Control Area Generation - West	CAGW	113,522,079	44,492	(122,430)	113,444,141	26,562	(122,430)	113,348,273	835,479	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	124,810,400	129,510	-	124,939,910	248	-	124,940,158	30,953	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	141,969	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,424,300,780	284,010	(1,004,520)	1,423,580,269	(33,367)	(1,004,520)	1,422,542,382	4,674,786	(1,004,520)
Total Steam Plant		7,199,104,566	11,340,500	(4,390,197)	7,206,054,868	18,883,404	(4,390,197)	7,220,548,075	26,079,758	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	195,882,439	277,116	(43,035)	196,116,519	2,695,162	(43,035)	198,768,646	3,753,129	(43,035)
Control Area Generation - West	CAGW	794,471,124	1,131,759	(259,319)	795,343,566	4,054,595	(259,319)	799,138,841	5,512,688	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,084,996,509	1,408,874	(302,354)	1,086,103,029	6,749,757	(302,354)	1,092,550,432	9,265,817	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,475,007,303	(102,448)	(1,442,507)	1,473,462,348	74,488	(1,442,507)	1,472,094,329	2,082,600	(1,442,507)
Control Area Generation - West	CAGW	535,520,012	70,238	(527,320)	535,062,930	2,540	(527,320)	534,538,149	209,534	(527,320)
Wind Control Area Generation - East	CAGE	1,294,589,163	316,374	(198,630)	1,294,706,907	242,228	(198,630)	1,294,750,505	143,205	(198,630)
Wind Control Area Generation - West	CAGW	731,911,832	(69,935)	(213,121)	731,628,776	(69,935)	(213,121)	731,347,720	(69,935)	(213,121)
Total Other Plant		4,037,028,310	215,229	(2,381,579)	4,034,861,960	250,321	(2,381,579)	4,032,730,703	2,366,405	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,737,174,284	(301,818)	(890,181)	4,735,982,285	(301,818)	(890,181)	4,734,790,286	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,616,434,065	(119,419)	(462,869)	1,615,851,778	(119,419)	(462,869)	1,615,269,490	(119,419)	(462,869)
Jim Bridger Generation	JBG	92,930,132	-	(26,233)	92,903,899	-	(26,233)	92,877,665	-	(26,233)
System Generation	SG	(5,566,976)	-	(266)	(5,567,243)	-	(266)	(5,567,509)	-	(266)
Control Area Generation - East (19)	CAGE	8,794,930	6,977,060	-	15,771,990	8,758,463	-	24,530,453	18,611,718	-
Control Area Generation - West (19)	CAGW	8,434,298	2,989,878	-	11,424,176	683,531	-	12,107,707	29,454,790	-
Control Area Generation - East (20)	CAGE	-	-	-	-	-	-	-	-	-
Control Area Generation - West (20)	CAGW	-	-	-	-	-	-	-	-	-
Total Transmission Plant		6,458,200,733	9,545,701	(1,379,549)	6,466,366,885	9,020,758	(1,379,549)	6,474,008,093	47,645,271	(1,379,549)
Distribution Plant:										
California	CA	281,095,057	1,292,032	(140,309)	282,246,780	2,183,833	(140,309)	284,290,305	1,105,739	(140,309)
Oregon	OR	2,175,870,118	6,974,329	(1,276,061)	2,181,568,386	7,122,783	(1,276,061)	2,187,415,107	7,918,061	(1,276,061)
Washington	WA	530,230,329	616,413	(162,746)	530,683,996	492,702	(162,746)	531,013,953	3,543,465	(162,746)
Eastern Wyoming	WYP	648,217,889	3,047,569	(267,417)	650,998,042	2,934,917	(267,417)	653,665,542	1,449,991	(267,417)
Utah	UT	3,073,940,837	7,944,958	(1,334,806)	3,080,550,989	7,122,886	(1,334,806)	3,086,339,069	12,805,448	(1,334,806)
Idaho	ID	366,072,584	1,164,395	(164,163)	367,072,817	1,132,364	(164,163)	368,041,018	1,093,755	(164,163)
Western Wyoming	WYU	137,053,360	-	(22,582)	137,030,778	-	(22,582)	137,008,196	-	(22,582)
Total Distribution Plant		7,212,480,174	21,039,696	(3,368,083)	7,230,151,787	20,989,485	(3,368,083)	7,247,773,189	27,916,459	(3,368,083)

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Description	Factor	Adjusted EPIS Balance Sep 2019	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2019	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2019	Capital Additions	Retirements
General Plant:										
California	CA	20,020,639	924,508	(20,340)	20,924,807	1,159,555	(20,340)	22,064,022	1,399,889	(20,340)
Oregon	OR	220,761,421	1,908,911	(350,930)	222,319,403	1,149,934	(350,930)	223,118,407	2,644,977	(350,930)
Washington	WA	48,468,814	236,042	(89,812)	48,615,043	26,940	(89,812)	48,552,171	205,416	(89,812)
Eastern Wyoming	WYP	79,962,658	307,643	(227,441)	80,042,861	599,613	(227,441)	80,415,033	1,424,294	(227,441)
Utah	UT	227,719,348	1,408,715	(363,981)	228,765,082	1,426,929	(363,981)	229,828,030	3,800,916	(363,981)
Idaho	ID	45,956,197	618,098	(56,653)	46,517,642	1,896,832	(56,653)	48,357,821	296,380	(56,653)
Western Wyoming	WYU	16,836,738	-	(28,176)	16,808,562	-	(28,176)	16,780,386	-	(28,176)
Control Area Generation - East	CAGE	205,184,512	415,779	(328,098)	205,272,193	833,938	(328,098)	205,778,034	1,077,593	(328,098)
Control Area Generation - West	CAGW	70,806,728	158,658	(54,248)	70,911,138	1,197,911	(54,248)	72,054,801	781,126	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	GO	313,502,061	527,896	(1,182,323)	312,847,633	458,419	(1,182,323)	312,123,729	6,238,684	(1,182,323)
Jim Bridger Generation	JBG	21,871,243	5,425	(134,965)	21,741,703	5,457	(134,965)	21,612,195	111,892	(134,965)
Jim Bridger Energy	JBE	(53)	-	(18)	(71)	-	(18)	(89)	-	(18)
Customer Service	CN	16,839,249	-	(156,223)	16,683,026	-	(156,223)	16,526,803	-	(156,223)
Control Area Energy - East	CAEE	3,674,363	-	(2,863)	3,671,501	-	(2,863)	3,668,638	-	(2,863)
Total General Plant		1,291,742,602	6,512,674	(2,996,070)	1,295,259,206	8,755,529	(2,996,070)	1,301,018,664	17,983,167	(2,996,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	176,004,907	-	(34,059)	175,970,848	-	(34,059)	175,936,789	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	-	2,131,835	-	-	2,131,835	-	-
Idaho	ID	4,370,886	-	(86)	4,370,800	-	(86)	4,370,714	-	(86)
Oregon	OR	4,613,761	-	(493)	4,613,268	-	(493)	4,612,774	-	(493)
Control Area Energy - East	CAEE	1,600,187	-	(61,459)	(245,838)	-	(61,459)	(307,297)	-	(61,459)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Control Area Generation - East	CAGE	90,449,194	-	(92,906)	90,356,289	-	(92,906)	90,263,383	-	(92,906)
Control Area Generation - West	CAGW	82,690,388	-	(259,842)	82,430,546	-	(259,842)	82,170,704	-	(259,842)
General Office	GO	390,866,217	80,000	(1,121,245)	389,824,972	80,000	(1,121,245)	388,783,727	215,942	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	-	100,504,608	-	-	100,504,608	-	-
Utah	UT	(26,195,152)	-	(1,385)	(26,196,536)	-	(1,385)	(26,197,921)	-	(1,385)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,587,992	-	(13,406)	5,574,586	-	(13,406)	5,561,179	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		919,649,349	80,000	(1,584,881)	918,144,468	80,000	(1,584,881)	916,639,586	215,942	(1,584,881)
Total		28,205,057,071	50,142,675	(16,402,715)	28,238,797,031	64,729,253	(16,402,715)	28,287,123,570	131,472,818	(16,402,715)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Dec 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2020	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2020	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,478,790,251	(444,653)	(3,263,247)	5,475,082,351	(244,764)	(3,263,247)	5,471,574,339	1,401,832	(3,263,247)
Control Area Generation - West	CAGW	114,061,322	(32,928)	(122,430)	113,905,964	(32,928)	(122,430)	113,750,606	(32,928)	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	124,971,111	11,705	-	124,982,816	1,276,320	-	128,261,136	11,705	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	141,969	-	-	141,969	-	-	141,969	-	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,426,212,648	(44,878)	(1,004,520)	1,425,163,249	(44,878)	(1,004,520)	1,424,113,850	(44,878)	(1,004,520)
Total Steam Plant		7,242,237,635	(510,755)	(4,390,197)	7,237,336,683	955,749	(4,390,197)	7,233,902,235	1,335,731	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	202,478,739	(42,220)	(43,035)	202,393,483	(42,220)	(43,035)	202,308,228	206,240	(43,035)
Control Area Generation - West	CAGW	804,392,211	3,353,445	(259,319)	807,486,337	(75,292)	(259,319)	807,151,726	(75,292)	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,101,513,895	3,311,224	(302,354)	1,104,522,765	(117,512)	(302,354)	1,104,102,899	130,949	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,472,734,422	16,434,728	(1,442,507)	1,487,726,642	(45,272)	(1,442,507)	1,486,238,863	(45,272)	(1,442,507)
Control Area Generation - West	CAGW	534,220,363	(5,910)	(527,320)	533,687,133	(5,910)	(527,320)	533,153,902	(5,910)	(527,320)
Wind Control Area Generation - East	CAGE	1,294,695,080	237,190	(198,630)	1,294,733,640	237,190	(198,630)	1,294,772,200	237,190	(198,630)
Wind Control Area Generation - West	CAGW	731,065,684	(68,935)	(213,121)	730,783,608	(68,935)	(213,121)	730,501,552	(68,935)	(213,121)
Total Other Plant		4,032,715,529	16,597,073	(2,381,579)	4,046,931,023	117,073	(2,381,579)	4,044,666,517	117,073	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,733,598,287	(301,818)	(890,181)	4,732,406,288	(301,818)	(890,181)	4,731,214,289	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,614,687,203	(119,419)	(462,869)	1,614,104,916	(119,419)	(462,869)	1,613,522,628	(119,419)	(462,869)
Jim Bridger Generation	JBG	92,851,432	-	(26,233)	92,825,199	-	(26,233)	92,798,965	-	(26,233)
System Generation	SG	(5,567,775)	-	(266)	(5,568,041)	-	(266)	(5,568,307)	-	(266)
Control Area Generation - East (19)	CAGE	43,142,170	-	-	43,142,170	-	-	43,142,170	-	-
Control Area Generation - West (19)	CAGW	41,562,497	-	-	41,562,497	-	-	41,562,497	-	-
Control Area Generation - East (20)	CAGE	-	2,714,041	-	2,714,041	4,050,775	-	6,764,816	6,778,054	-
Control Area Generation - West (20)	CAGW	-	986,481	-	986,481	755,273	-	1,741,754	2,231,798	-
Total Transmission Plant		6,520,273,814	3,279,286	(1,379,549)	6,522,173,550	4,384,811	(1,379,549)	6,525,178,812	8,588,615	(1,379,549)
Distribution Plant:										
California	CA	285,255,735	656,376	(140,309)	285,771,802	512,631	(140,309)	286,144,125	1,559,250	(140,309)
Oregon	OR	2,194,057,107	3,794,093	(1,276,061)	2,196,575,139	2,993,943	(1,276,061)	2,198,293,021	9,173,852	(1,276,061)
Washington	WA	534,394,672	542,017	(162,746)	534,773,942	400,232	(162,746)	535,011,429	1,424,526	(162,746)
Eastern Wyoming	WYP	654,848,116	1,605,383	(267,417)	656,186,083	1,613,146	(267,417)	657,531,812	1,861,445	(267,417)
Utah	UT	3,097,809,711	9,329,938	(1,334,806)	3,105,804,842	9,604,000	(1,334,806)	3,114,074,036	11,270,021	(1,334,806)
Idaho	ID	368,970,611	1,196,228	(164,163)	370,002,676	1,266,116	(164,163)	371,104,630	1,451,866	(164,163)
Western Wyoming	WYU	136,985,614	-	(22,582)	136,963,031	-	(22,582)	136,940,449	-	(22,582)
Total Distribution Plant		7,272,321,564	17,124,035	(3,368,083)	7,286,077,516	16,390,069	(3,368,083)	7,299,099,501	26,740,960	(3,368,083)

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Description	Factor	Adjusted EPIS Balance Dec 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2020	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2020	Capital Additions	Retirements
General Plant:										
California	CA	23,443,572	17,209	(20,340)	23,440,441	13,534	(20,340)	23,433,635	41,680	(20,340)
Oregon	OR	225,412,455	297,260	(350,930)	225,358,785	239,012	(350,930)	225,246,868	713,438	(350,930)
Washington	WA	48,667,775	38,163	(89,812)	48,616,126	29,973	(89,812)	48,556,286	92,193	(89,812)
Eastern Wyoming	WYP	81,611,886	533,583	(227,441)	81,918,028	229,738	(227,441)	81,920,325	269,571	(227,441)
Utah	UT	233,264,965	1,237,012	(363,981)	234,137,995	453,518	(363,981)	234,227,532	554,252	(363,981)
Idaho	ID	48,599,548	239,399	(56,653)	48,782,294	118,738	(56,653)	48,844,379	134,888	(56,653)
Western Wyoming	WYU	16,752,210	-	(28,176)	16,724,034	-	(28,176)	16,695,857	-	(28,176)
Control Area Generation - East	CAGE	206,527,529	65,463	(328,098)	206,264,895	71,342	(328,098)	206,008,139	176,910	(328,098)
Control Area Generation - West	CAGW	72,781,679	121,186	(54,248)	72,848,618	320,122	(54,248)	73,114,492	525,560	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	GO	317,180,090	11,519	(1,182,323)	316,009,286	259,063	(1,182,323)	315,086,025	536,764	(1,182,323)
Jim Bridger Generation	JBG	21,589,122	4,981	(134,965)	21,459,138	4,981	(134,965)	21,329,155	4,981	(134,965)
Jim Bridger Energy	JBE	(107)	-	(18)	(125)	-	(18)	(143)	-	(18)
Customer Service	CN	16,370,579	-	(156,223)	16,214,356	-	(156,223)	16,058,133	-	(156,223)
Control Area Energy - East	CAEE	3,665,775	-	(2,863)	3,662,912	-	(2,863)	3,660,050	-	(2,863)
Total General Plant		1,316,005,761	2,565,776	(2,996,070)	1,315,575,466	1,740,020	(2,996,070)	1,314,319,416	3,050,238	(2,996,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	175,902,730	-	(34,059)	175,868,671	-	(34,059)	175,834,612	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	-	2,131,835	-	-	2,131,835	-	-
Idaho	ID	4,370,628	-	(86)	4,370,541	-	(86)	4,370,455	-	(86)
Oregon	OR	4,612,281	-	(493)	4,611,788	-	(493)	4,611,295	-	(493)
Control Area Energy - East	CAEE	(368,756)	-	(61,459)	(430,216)	-	(61,459)	(491,675)	-	(61,459)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Control Area Generation - East	CAGE	90,170,478	-	(92,906)	90,077,572	-	(92,906)	89,984,666	-	(92,906)
Control Area Generation - West	CAGW	81,910,862	-	(259,842)	81,651,020	-	(259,842)	81,391,177	-	(259,842)
General Office	GO	387,878,424	66,719	(1,121,245)	386,825,899	176,161	(1,121,245)	385,880,815	923,815	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	-	100,504,608	-	-	100,504,608	-	-
Utah	UT	(26,199,305)	-	(1,385)	(26,200,690)	-	(1,385)	(26,202,074)	-	(1,385)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,547,773	-	(13,406)	5,534,366	-	(13,406)	5,520,960	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		915,270,647	66,719	(1,584,881)	913,754,485	176,161	(1,584,881)	912,345,764	923,815	(1,584,881)
Total		28,402,193,673	42,435,358	(16,402,715)	28,428,226,317	23,646,371	(16,402,715)	28,435,469,973	40,887,380	(16,402,715)

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Description	Factor	Adjusted EPIS Balance Mar 2020	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2020	Capital Additions	Retirements	Adjusted EPIS Balance May 2020	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,469,712,924	16,360,965	(3,263,247)	5,482,810,643	6,600,964	(3,263,247)	5,486,348,359	10,429,662	(3,263,247)
Control Area Generation - West	CAGW	113,595,248	238,972	(122,430)	113,711,790	3,501	(122,430)	113,592,860	188,684	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	126,272,841	11,705	-	126,284,546	2,274,554	-	128,559,100	11,705	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	141,969	-	-	141,969	-	-	141,969	-	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,423,064,452	(24,359)	(1,004,520)	1,422,035,572	(24,359)	(1,004,520)	1,421,005,692	21,853,346	(1,004,520)
Total Steam Plant		7,230,847,769	16,587,283	(4,390,197)	7,243,044,854	9,054,659	(4,390,197)	7,247,709,316	32,485,396	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	202,471,433	(42,220)	(43,035)	202,386,177	(42,220)	(43,035)	202,300,921	83,659	(43,035)
Control Area Generation - West	CAGW	806,817,116	(75,292)	(259,319)	806,482,506	(53,104)	(259,319)	806,170,083	8,241	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,103,931,494	(117,512)	(302,354)	1,103,511,627	(95,324)	(302,354)	1,103,113,949	91,901	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,484,751,084	31,829,066	(1,442,507)	1,515,137,643	217,331	(1,442,507)	1,513,912,466	1,392,478	(1,442,507)
Control Area Generation - West	CAGW	532,620,672	(5,910)	(527,320)	532,087,442	(5,910)	(527,320)	531,554,211	1,451,928	(527,320)
Wind Control Area Generation - East	CAGE	1,294,810,760	237,190	(198,630)	1,294,849,320	237,190	(198,630)	1,294,887,879	267,722	(198,630)
Wind Control Area Generation - West	CAGW	730,219,495	(66,935)	(213,121)	729,937,439	(66,935)	(213,121)	729,655,383	(68,935)	(213,121)
Total Other Plant		4,042,402,011	31,991,411	(2,381,579)	4,072,011,843	379,676	(2,381,579)	4,070,009,940	3,043,192	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,730,022,290	(301,818)	(890,181)	4,728,830,291	(301,818)	(890,181)	4,727,638,292	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,612,940,341	(119,419)	(462,869)	1,612,358,053	(119,419)	(462,869)	1,611,775,766	(119,419)	(462,869)
Jim Bridger Generation	JBG	92,772,732	-	(26,233)	92,746,499	-	(26,233)	92,720,265	-	(26,233)
System Generation	SG	(5,568,573)	-	(266)	(5,568,839)	-	(266)	(5,569,106)	-	(266)
Control Area Generation - East (19)	CAGE	43,142,170	-	-	43,142,170	-	-	43,142,170	-	-
Control Area Generation - West (19)	CAGW	41,562,497	6,356,177	-	41,562,497	13,961,872	-	41,562,497	27,066,873	-
Control Area Generation - East (20)	CAGE	13,542,869	2,365,694	-	19,899,046	57,986,274	-	33,860,918	5,208,374	-
Control Area Generation - West (20)	CAGW	3,973,552	-	-	6,339,246	-	-	64,325,520	-	-
Total Transmission Plant		6,532,387,878	8,300,635	(1,379,549)	6,539,305,963	71,528,909	(1,379,549)	6,609,456,323	31,853,011	(1,379,549)
Distribution Plant:										
California	CA	287,563,067	1,646,503	(140,309)	289,069,261	2,118,395	(140,309)	291,047,348	14,783,089	(140,309)
Oregon	OR	2,206,190,811	9,683,471	(1,276,061)	2,214,598,221	14,816,633	(1,276,061)	2,228,138,793	9,336,532	(1,276,061)
Washington	WA	536,273,209	1,512,345	(162,746)	537,622,808	4,260,887	(162,746)	541,720,950	1,402,459	(162,746)
Eastern Wyoming	WYP	659,125,840	2,040,952	(267,417)	660,899,375	2,333,667	(267,417)	662,965,626	2,337,021	(267,417)
Utah	UT	3,124,009,251	10,874,068	(1,334,806)	3,133,548,512	26,635,727	(1,334,806)	3,158,849,432	20,211,142	(1,334,806)
Idaho	ID	372,392,333	1,574,033	(164,163)	373,802,204	1,614,310	(164,163)	375,252,352	1,823,189	(164,163)
Western Wyoming	WYU	136,917,867	-	(22,582)	136,895,285	-	(22,582)	136,872,703	-	(22,582)
Total Distribution Plant		7,322,472,378	27,331,371	(3,368,083)	7,346,435,666	51,779,619	(3,368,083)	7,394,847,202	49,893,433	(3,368,083)

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Description	Factor	Adjusted EPIS Balance Mar 2020	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2020	Capital Additions	Retirements	Adjusted EPIS Balance May 2020	Capital Additions	Retirements
General Plant:										
California	CA	23,454,974	43,960	(20,340)	23,478,595	56,549	(20,340)	23,514,804	41,446	(20,340)
Oregon	OR	225,609,377	718,071	(350,930)	225,976,518	948,888	(350,930)	226,574,476	679,469	(350,930)
Washington	WA	48,558,667	107,313	(89,812)	48,576,168	124,974	(89,812)	48,611,330	101,715	(89,812)
Eastern Wyoming	WYP	81,962,455	267,718	(227,441)	82,002,732	381,660	(227,441)	82,156,952	535,436	(227,441)
Utah	UT	234,417,803	551,454	(363,981)	234,605,276	845,265	(363,981)	235,086,560	1,239,809	(363,981)
Idaho	ID	48,922,614	133,821	(56,653)	48,999,782	179,069	(56,653)	49,122,197	240,466	(56,653)
Western Wyoming	WYU	16,667,681	-	(28,176)	16,639,505	-	(28,176)	16,611,329	-	(28,176)
Control Area Generation - East	CAGE	205,856,951	100,952	(328,098)	205,629,804	118,850	(328,098)	205,420,557	96,768	(328,098)
Control Area Generation - West	CAGW	73,585,804	325,787	(54,248)	73,857,343	386,787	(54,248)	74,189,883	265,326	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	SO	314,440,467	4,359,775	(1,182,323)	317,617,919	1,000,112	(1,182,323)	317,435,708	2,444,739	(1,182,323)
Jim Bridger Generation	JBG	21,199,171	4,981	(134,965)	21,069,188	4,981	(134,965)	20,939,205	687,600	(134,965)
Jim Bridger Energy	JBE	(160)	-	(18)	(178)	-	(18)	(196)	-	(18)
Customer Service	CN	15,901,909	-	(156,223)	15,745,686	-	(156,223)	15,589,463	-	(156,223)
Control Area Energy - East	CAEE	3,657,187	-	(2,863)	3,654,324	-	(2,863)	3,651,462	-	(2,863)
Total General Plant		1,314,373,584	6,613,833	(2,996,070)	1,317,991,347	4,047,135	(2,996,070)	1,319,042,412	6,332,774	(2,996,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	175,800,553	-	(34,059)	175,766,494	-	(34,059)	175,732,435	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	-	2,131,835	-	-	2,131,835	-	-
Idaho	ID	4,370,369	-	(86)	4,370,283	-	(86)	4,370,196	-	(86)
Oregon	OR	4,610,801	-	(493)	4,610,308	-	(493)	4,609,815	-	(493)
Control Area Energy - East	CAEE	(553,134)	-	(61,459)	(614,594)	-	(61,459)	(676,053)	-	(61,459)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Control Area Generation - East	CAGE	89,891,761	-	(92,906)	89,798,855	-	(92,906)	89,705,950	-	(92,906)
Control Area Generation - West	CAGW	81,131,335	-	(259,842)	80,871,493	-	(259,842)	80,611,651	-	(259,842)
General Office	SO	385,683,385	531,466	(1,121,245)	385,093,606	1,114,694	(1,121,245)	385,087,055	6,414,354	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	-	100,504,608	-	-	100,504,608	-	-
Utah	UT	(26,203,459)	-	(1,385)	(26,204,843)	-	(1,385)	(26,206,228)	-	(1,385)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,507,553	-	(13,406)	5,494,147	-	(13,406)	5,480,741	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		911,684,696	531,466	(1,584,881)	910,631,282	1,114,694	(1,584,881)	910,161,094	6,414,354	(1,584,881)
Total		28,459,954,638	91,239,487	(16,402,715)	28,534,790,411	137,807,368	(16,402,715)	28,656,195,065	130,112,060	(16,402,715)

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Description	Factor	Adjusted EPIS Balance Jun 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2020	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2020	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,493,514,774	663,977	(3,263,247)	5,490,915,504	745,690	(3,263,247)	5,488,397,946	1,901,673	(3,263,247)
Control Area Generation - West	CAGW	113,659,114	(5,042)	(122,430)	113,531,643	116,987	(122,430)	113,526,200	12,481	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	128,570,805	61,507	-	128,632,312	11,705	-	128,644,017	11,705	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	141,969	-	-	141,969	-	-	141,969	-	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,441,855,518	129,930	(1,004,520)	1,440,980,927	284,106	(1,004,520)	1,440,260,513	(22,087)	(1,004,520)
Total Steam Plant		7,275,802,515	850,372	(4,390,197)	7,272,262,690	1,158,488	(4,390,197)	7,269,030,980	1,903,772	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	202,341,545	136,567	(43,035)	202,435,077	199,261	(43,035)	202,591,303	(42,220)	(43,035)
Control Area Generation - West	CAGW	805,919,006	433,108	(259,319)	806,092,795	(75,292)	(259,319)	805,758,185	(75,292)	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,102,903,496	569,675	(302,354)	1,103,170,817	123,970	(302,354)	1,102,992,432	(117,512)	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,513,862,437	118,103	(1,442,507)	1,512,538,033	(45,272)	(1,442,507)	1,511,050,254	(45,272)	(1,442,507)
Control Area Generation - West	CAGW	532,478,818	338,885	(527,320)	532,290,382	596,607	(527,320)	532,359,669	(5,910)	(527,320)
Wind Control Area Generation - East	CAGE	1,294,956,971	267,722	(198,630)	1,295,026,063	267,722	(198,630)	1,295,095,155	267,722	(198,630)
Wind Control Area Generation - West	CAGW	729,373,327	(68,935)	(213,121)	729,091,271	(68,935)	(213,121)	728,809,215	(68,935)	(213,121)
Total Other Plant		4,070,671,554	655,774	(2,381,579)	4,068,945,749	750,122	(2,381,579)	4,067,314,292	147,605	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,725,446,293	(301,818)	(890,181)	4,725,254,295	(301,818)	(890,181)	4,724,062,296	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,611,193,478	(119,419)	(462,869)	1,610,611,191	(119,419)	(462,869)	1,610,028,903	(119,419)	(462,869)
Jim Bridger Generation	JBG	92,694,032	-	(26,233)	92,667,799	-	(26,233)	92,641,566	-	(26,233)
System Generation	SG	(5,569,372)	-	(266)	(5,569,638)	-	(266)	(5,569,904)	-	(266)
Control Area Generation - East (19)	CAGE	43,142,170	-	-	43,142,170	-	-	43,142,170	-	-
Control Area Generation - West (19)	CAGW	41,562,497	-	-	41,562,497	-	-	41,562,497	-	-
Control Area Generation - East (20)	CAGE	60,926,792	10,603,631	-	71,530,423	8,762,210	-	80,292,633	7,837,929	-
Control Area Generation - West (20)	CAGW	69,533,894	3,045,847	-	72,579,741	2,475,467	-	75,055,208	2,250,174	-
Total Transmission Plant		6,639,929,784	13,228,242	(1,379,549)	6,651,778,477	10,816,441	(1,379,549)	6,661,215,368	9,666,866	(1,379,549)
Distribution Plant:										
California	CA	305,690,128	2,118,660	(140,309)	307,668,479	1,718,203	(140,309)	309,246,373	1,306,321	(140,309)
Oregon	OR	2,236,199,263	12,353,575	(1,276,061)	2,247,276,777	9,760,721	(1,276,061)	2,255,761,436	16,244,122	(1,276,061)
Washington	WA	542,960,663	1,949,591	(162,746)	544,747,509	1,526,590	(162,746)	546,111,353	1,105,939	(162,746)
Eastern Wyoming	WYP	665,035,230	2,185,382	(267,417)	666,953,196	2,354,768	(267,417)	669,040,548	2,211,971	(267,417)
Utah	UT	3,177,725,768	19,520,751	(1,334,806)	3,195,911,712	24,812,297	(1,334,806)	3,219,389,203	17,040,826	(1,334,806)
Idaho	ID	376,911,379	1,808,060	(164,163)	378,555,276	1,875,111	(164,163)	380,266,224	1,821,121	(164,163)
Western Wyoming	WYW	136,850,121	-	(22,582)	136,827,539	-	(22,582)	136,804,957	-	(22,582)
Total Distribution Plant		7,441,372,552	39,936,018	(3,368,083)	7,477,940,487	42,047,691	(3,368,083)	7,516,620,095	39,732,301	(3,368,083)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Jun 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2020	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2020	Capital Additions	Retirements
General Plant:										
California	CA	23,535,910	56,500	(20,340)	23,572,070	44,735	(20,340)	23,596,465	32,527	(20,340)
Oregon	OR	226,903,016	918,179	(350,930)	227,470,265	769,980	(350,930)	227,889,315	539,789	(350,930)
Washington	WA	48,623,232	124,803	(89,812)	48,658,223	124,299	(89,812)	48,692,710	97,308	(89,812)
Eastern Wyoming	WYP	82,464,947	343,680	(227,441)	82,581,186	748,534	(227,441)	83,100,278	911,742	(227,441)
Utah	UT	235,962,388	772,391	(363,981)	236,370,798	1,352,356	(363,981)	237,359,173	881,128	(363,981)
Idaho	ID	49,306,011	163,986	(56,653)	49,413,344	239,399	(56,653)	49,596,090	180,136	(56,653)
Western Wyoming	WYU	16,583,153	-	(28,176)	16,554,977	-	(28,176)	16,526,800	-	(28,176)
Control Area Generation - East	CAGE	205,189,227	265,195	(328,098)	205,126,324	476,387	(328,098)	205,274,614	662,962	(328,098)
Control Area Generation - West	CAGW	74,400,962	325,787	(54,248)	74,672,501	389,987	(54,248)	75,008,240	325,787	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	SO	318,698,123	1,302,667	(1,182,323)	318,818,467	4,669,018	(1,182,323)	322,305,162	1,160,362	(1,182,323)
Jim Bridger Generation	JBG	21,491,840	4,981	(134,965)	21,361,856	4,981	(134,965)	21,231,873	4,981	(134,965)
Jim Bridger Energy	JBE	(214)	-	(18)	(232)	-	(18)	(250)	-	(18)
Customer Service	CN	15,433,239	-	(156,223)	15,277,016	-	(156,223)	15,120,793	-	(156,223)
Control Area Energy - East	CAEE	3,648,599	-	(2,863)	3,645,736	-	(2,863)	3,642,873	-	(2,863)
Total General Plant		1,322,379,115	4,278,169	(2,996,070)	1,323,661,214	8,817,677	(2,996,070)	1,329,482,820	4,796,722	(2,996,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	175,698,376	-	(34,059)	175,664,317	-	(34,059)	175,630,258	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	-	2,131,835	-	-	2,131,835	-	-
Idaho	ID	4,370,110	-	(86)	4,370,024	-	(86)	4,369,938	-	(86)
Oregon	OR	4,609,322	-	(493)	4,608,828	-	(493)	4,608,335	-	(493)
Control Area Energy - East	CAEE	(737,513)	-	(61,459)	(798,972)	-	(61,459)	(860,431)	-	(61,459)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Control Area Generation - East	CAGE	89,613,044	-	(92,906)	89,520,138	-	(92,906)	89,427,233	-	(92,906)
Control Area Generation - West	CAGW	80,351,809	-	(259,842)	80,091,966	-	(259,842)	79,832,124	-	(259,842)
General Office	SO	390,380,164	1,790,295	(1,121,245)	391,049,215	590,051	(1,121,245)	390,518,020	1,151,645	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	-	100,504,608	-	-	100,504,608	-	-
Utah	UT	(26,207,613)	-	(1,385)	(26,208,997)	-	(1,385)	(26,210,382)	-	(1,385)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,467,334	-	(13,406)	5,453,928	-	(13,406)	5,440,521	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		914,990,567	1,790,295	(1,584,881)	915,195,981	590,051	(1,584,881)	914,201,150	1,151,645	(1,584,881)
Total		28,769,904,411	61,309,546	(16,402,715)	28,814,810,243	64,304,438	(16,402,715)	28,862,711,966	57,281,398	(16,402,715)

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Description	Factor	Adjusted EPIS Balance Sep 2020	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2020	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2020	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - East	CAGE	5,487,036,372	2,115,683	(3,263,247)	5,485,888,808	5,231,850	(3,263,247)	5,487,857,411	25,066,760	(3,263,247)
Control Area Generation - West	CAGW	113,416,251	9,502	(122,430)	113,303,323	(11,712)	(122,430)	113,169,181	4,288,998	(122,430)
System Generation	SG	69,880,199	-	-	69,880,199	-	-	69,880,199	-	-
Renewable - Blundell	CAGE	128,655,722	11,705	-	128,667,427	11,705	-	128,679,132	114,834	-
Renewable - Blundell 2	CAGE	28,180,136	-	-	28,180,136	-	-	28,180,136	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	141,969	-	-	141,969	-	-	141,969	-	-
Pollution Control Equipment	CAGW	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	JBG	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	1,439,233,906	110,133	(1,004,520)	1,439,339,518	(42,606)	(1,004,520)	1,437,292,392	6,028,327	(1,004,520)
Total Steam Plant		7,266,544,555	2,247,023	(4,390,197)	7,264,401,380	5,189,237	(4,390,197)	7,265,200,421	35,496,918	(4,390,197)
Hydro Production Plant:										
Control Area Generation - East	CAGE	202,506,047	(42,220)	(43,035)	202,420,791	2,574,058	(43,035)	204,951,813	1,012,842	(43,035)
Control Area Generation - West	CAGW	805,423,575	890,145	(259,319)	806,054,401	8,605,573	(259,319)	814,400,655	12,137,267	(259,319)
Klamath	CAGW	94,642,945	-	-	94,642,945	-	-	94,642,945	-	-
Total Hydro Plant		1,102,572,566	847,924	(302,354)	1,103,118,137	11,179,631	(302,354)	1,113,995,413	13,150,109	(302,354)
Other Production Plant:										
Control Area Generation - East	CAGE	1,509,562,474	(52,791)	(1,442,507)	1,508,067,176	(52,791)	(1,442,507)	1,506,571,878	1,032,696	(1,442,507)
Control Area Generation - West	CAGW	531,826,438	(5,910)	(527,320)	531,293,208	(5,910)	(527,320)	530,759,977	829,293	(527,320)
Wind Control Area Generation - East	CAGE	1,295,164,246	267,722	(198,630)	1,295,233,338	267,722	(198,630)	1,295,302,430	267,722	(198,630)
Wind Control Area Generation - West	CAGW	728,527,159	(68,935)	(213,121)	728,245,103	(68,935)	(213,121)	727,963,047	(68,935)	(213,121)
Total Other Plant		4,065,080,318	140,086	(2,381,579)	4,062,838,825	140,086	(2,381,579)	4,060,597,332	2,060,776	(2,381,579)
Transmission Plant:										
Control Area Generation - East	CAGE	4,722,870,297	(301,818)	(890,181)	4,721,678,298	(301,818)	(890,181)	4,720,486,299	(301,818)	(890,181)
Control Area Generation - West	CAGW	1,609,446,616	(119,419)	(462,869)	1,608,864,328	(119,419)	(462,869)	1,608,282,041	(119,419)	(462,869)
Jim Bridger Generation	JBG	92,615,332	-	(26,233)	92,589,099	-	(26,233)	92,562,866	-	(26,233)
System Generation	SG	(5,570,170)	-	(266)	(5,570,436)	-	(266)	(5,570,702)	-	(266)
Control Area Generation - East (19)	CAGE	43,142,170	-	-	43,142,170	-	-	43,142,170	-	-
Control Area Generation - West (19)	CAGW	41,562,497	-	-	41,562,497	-	-	41,562,497	-	-
Control Area Generation - East (20)	CAGE	88,130,562	15,072,003	-	103,202,564	74,709,002	-	177,911,566	23,102,661	-
Control Area Generation - West (20)	CAGW	77,305,382	2,195,059	-	79,500,441	2,704,186	-	82,204,627	20,747,932	-
Total Transmission Plant		6,669,502,685	16,845,825	(1,379,549)	6,684,968,961	76,991,952	(1,379,549)	6,760,581,363	43,429,357	(1,379,549)
Distribution Plant:										
California	CA	310,414,385	991,460	(140,309)	311,265,536	790,533	(140,309)	311,915,761	499,491	(140,309)
Oregon	OR	2,270,729,498	5,706,288	(1,276,061)	2,275,161,725	4,416,448	(1,276,061)	2,278,302,112	17,280,427	(1,276,061)
Washington	WA	547,054,546	807,339	(162,746)	547,699,139	653,006	(162,746)	548,189,399	3,409,276	(162,746)
Eastern Wyoming	WYP	670,985,103	4,783,864	(267,417)	675,501,550	1,714,774	(267,417)	676,948,908	1,866,207	(267,417)
Utah	UT	3,235,095,223	15,102,878	(1,334,806)	3,248,863,295	14,077,457	(1,334,806)	3,261,605,946	19,230,541	(1,334,806)
Idaho	ID	381,923,182	1,603,197	(164,163)	383,362,217	7,334,827	(164,163)	390,532,881	2,018,726	(164,163)
Western Wyoming	WYU	136,782,375	-	(22,582)	136,759,793	-	(22,582)	136,737,211	-	(22,582)
Total Distribution Plant		7,552,984,312	28,997,027	(3,368,083)	7,578,613,255	28,987,045	(3,368,083)	7,604,232,218	44,304,667	(3,368,083)

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Description	Factor	Adjusted EPIS Balance Sep 2020	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2020	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2020	Capital Additions	Retirements
General Plant:										
California	CA	23,608,652	23,786	(20,340)	23,612,098	19,967	(20,340)	23,611,725	166,779	(20,340)
Oregon	OR	228,078,175	1,862,568	(350,930)	229,589,814	619,261	(350,930)	229,858,145	729,554	(350,930)
Washington	WA	48,700,205	309,887	(89,812)	48,920,281	78,795	(89,812)	48,909,263	838,482	(89,812)
Eastern Wyoming	WYP	83,784,579	533,583	(227,441)	84,090,721	723,486	(227,441)	84,586,767	1,086,559	(227,441)
Utah	UT	237,876,320	1,345,087	(363,981)	238,857,426	1,817,351	(363,981)	240,310,796	26,291,798	(363,981)
Idaho	ID	49,719,573	239,399	(56,653)	49,902,319	314,812	(56,653)	50,160,478	737,015	(56,653)
Western Wyoming	WYU	16,498,624	-	(28,176)	16,470,448	-	(28,176)	16,442,272	-	(28,176)
Control Area Generation - East	CAGE	205,609,478	686,558	(328,098)	205,967,938	898,690	(328,098)	206,538,531	2,300,519	(328,098)
Control Area Generation - West	CAGW	75,279,779	325,787	(54,248)	75,551,318	1,865,292	(54,248)	77,362,362	1,814,579	(54,248)
System Generation	SG	138,684	-	-	138,684	-	-	138,684	-	-
General Office	SO	322,283,201	950,487	(1,182,323)	322,051,364	1,638,759	(1,182,323)	322,505,800	7,431,891	(1,182,323)
Jim Bridger Generation	JBG	21,101,889	4,981	(134,965)	20,971,906	4,981	(134,965)	20,841,922	6,717,717	(134,965)
Jim Bridger Energy	JBE	(267)	-	(18)	(285)	-	(18)	(303)	-	(18)
Customer Service	CN	14,964,570	-	(156,223)	14,808,346	-	(156,223)	14,652,123	-	(156,223)
Control Area Energy - East	CAEE	3,640,011	-	(2,863)	3,637,148	-	(2,863)	3,634,285	-	(2,863)
Total General Plant		1,331,283,472	6,282,123	(2,996,070)	1,334,569,524	7,979,395	(2,996,070)	1,339,552,848	42,068,893	(2,996,070)
Mining Plant:										
Control Area Energy - East	CAEE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	636,932	-
Customer Service	CN	175,596,199	-	(34,059)	175,562,140	-	(34,059)	175,528,081	-	(34,059)
Jim Bridger Generation	JBG	2,131,835	-	-	2,131,835	-	-	2,131,835	-	-
Idaho	ID	4,369,851	-	(86)	4,369,765	-	(86)	4,369,679	-	(86)
Oregon	OR	4,607,842	-	(493)	4,607,349	-	(493)	4,606,855	326,632	(493)
Control Area Energy - East	CAEE	(921,891)	-	(61,459)	(983,350)	-	(61,459)	(1,044,809)	-	(61,459)
System Generation	SG	1,600,187	-	-	1,600,187	-	-	1,600,187	-	-
Klamath Hydro Relicensing	CAGW	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Control Area Generation - East	CAGE	89,334,327	-	(92,906)	89,241,422	-	(92,906)	89,148,516	-	(92,906)
Control Area Generation - West	CAGW	79,572,282	-	(259,842)	79,312,440	-	(259,842)	79,052,598	-	(259,842)
General Office	SO	390,548,421	889,362	(1,121,245)	390,316,538	1,203,696	(1,121,245)	390,398,989	13,916,481	(1,121,245)
Control Area Generation - East	CAGE	10,579,624	-	-	10,579,624	-	-	10,579,624	-	-
Control Area Generation - West	CAGW	100,504,608	-	-	100,504,608	-	-	100,504,608	-	-
Utah	UT	(26,211,766)	-	(1,385)	(26,213,151)	-	(1,385)	(26,214,535)	-	(1,385)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,427,115	-	(13,406)	5,413,708	-	(13,406)	5,400,302	-	(13,406)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		913,767,913	889,362	(1,584,881)	913,072,394	1,203,696	(1,584,881)	912,691,208	14,880,046	(1,584,881)
Total		28,903,590,649	56,249,369	(16,402,715)	28,943,437,304	13,167,1041	(16,402,715)	29,058,705,631	195,392,766	(16,402,715)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Dec 2020	End of Period Test Period Balance December 2020
Steam Production Plant:			
Control Area Generation - East	CAGE	5,509,660,924	5,509,660,924
Control Area Generation - West	CAGW	117,335,749	117,335,749
System Generation	SG	69,880,199	69,880,199
Renewable - Blundell	CAGE	128,793,966	128,793,966
Renewable - Blundell 2	CAGE	28,180,136	28,180,136
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	CAGE	141,969	141,969
Pollution Control Equipment	CAGW	-	-
Jim Bridger Generation	JBG	1,442,316,198	1,442,316,198
Total Steam Plant		7,296,309,141	7,296,309,141
Hydro Production Plant:			
Control Area Generation - East	CAGE	205,921,620	205,921,620
Control Area Generation - West	CAGW	826,278,603	826,278,603
Klamath	CAGW	94,642,945	94,642,945
Total Hydro Plant		1,126,843,168	1,126,843,168
Other Production Plant:			
Control Area Generation - East	CAGE	1,506,162,066	1,506,162,066
Control Area Generation - West	CAGW	531,061,950	531,061,950
Wind Control Area Generation - East	CAGE	1,295,371,522	1,295,371,522
Wind Control Area Generation - West	CAGW	727,680,991	727,680,991
Total Other Plant		4,060,276,529	4,060,276,529
Transmission Plant:			
Control Area Generation - East	CAGE	4,719,294,300	4,719,294,300
Control Area Generation - West	CAGW	1,607,699,753	1,607,699,753
Jim Bridger Generation	JBG	92,536,632	92,536,632
System Generation	SG	(5,570,969)	(5,570,969)
Control Area Generation - East (19)	CAGE	43,142,170	43,142,170
Control Area Generation - West (19)	CAGW	41,562,497	41,562,497
Control Area Generation - East (20)	CAGE	201,014,228	201,014,228
Control Area Generation - West (20)	CAGW	102,952,560	102,952,560
Total Transmission Plant		6,802,631,171	6,802,631,171
Distribution Plant:			
California	CA	312,274,943	312,274,943
Oregon	OR	2,294,306,477	2,294,306,477
Washington	WA	551,435,929	551,435,929
Eastern Wyoming	W'YP	678,547,698	678,547,698
Utah	UT	3,279,501,681	3,279,501,681
Idaho	ID	392,387,444	392,387,444
Western Wyoming	W'WY	136,714,629	136,714,629
Total Distribution Plant		7,645,168,802	7,645,168,802

**PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
and Retirements**

Description	Factor	Adjusted EPIS Balance Dec 2020	End of Period Test Period Balance December 2020
General Plant:			
California	CA	23,758,164	23,758,164
Oregon	OR	230,236,770	230,236,770
Washington	WA	49,657,933	49,657,933
Eastern Wyoming	WYP	85,445,885	85,445,885
Utah	UT	266,238,613	266,238,613
Idaho	ID	50,840,840	50,840,840
Western Wyoming	WYU	16,414,096	16,414,096
Control Area Generation - East	CAGE	208,510,952	208,510,952
Control Area Generation - West	CAGW	79,122,683	79,122,683
System Generation	SG	138,684	138,684
General Office	SO	328,755,367	328,755,367
Jim Bridger Generation	JBG	21,378,674	21,378,674
Jim Bridger Energy	JBE	(321)	(321)
Customer Service	CN	14,495,900	14,495,900
Control Area Energy - East	CAEE	3,631,422	3,631,422
Total General Plant		1,378,625,671	1,378,625,671
Mining Plant:			
Control Area Energy - East	CAEE	1,854,828	1,854,828
Total Mining Plant		1,854,828	1,854,828
Intangible Plant:			
California	CA	1,118,089	1,118,089
Customer Service	CN	175,494,022	175,494,022
Jim Bridger Generation	JBG	2,131,835	2,131,835
Idaho	ID	4,369,593	4,369,593
Oregon	OR	4,932,994	4,932,994
Control Area Energy - East	CAEE	(1,106,269)	(1,106,269)
System Generation	SG	1,600,187	1,600,187
Klamath Hydro Relicensing	CAGW	74,111,750	74,111,750
Control Area Generation - East	CAGE	89,055,610	89,055,610
Control Area Generation - West	CAGW	78,792,756	78,792,756
General Office	SO	403,194,225	403,194,225
Control Area Generation - East	CAGE	10,579,624	10,579,624
Control Area Generation - West	CAGW	100,504,608	100,504,608
Utah	UT	(26,215,920)	(26,215,920)
Washington	WA	2,036,363	2,036,363
Eastern Wyoming	WYP	5,386,895	5,386,895
Western Wyoming	WYU	-	-
Total Intangible Plant		925,986,373	925,986,373
Total		29,237,695,682	29,237,695,682
			Ref. 8.4.5

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Steam Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20 Plant Adds	Ref.
Huntington U2 Boiler Economizer Replacement w/heade	312	CAGE	Oct-19	7,169,606	
Dave Johnston U0 - DJ CCR Ash Disposal System	312	CAGE	Nov-19	6,676,458	
Colstrip 3-4:Pond Chem Water Treatmnt Sy	312	CAGW	Jul-19	4,670,234	
Cholla CHOU4 Hp Ip Turbine Major Cy20	312	CAGE	Jun-20	4,350,591	
Cholla 303 East & West Waterwall Repl - CY20	312	CAGE	Apr-20	4,309,103	
Jim Bridger U4 SCR Catalyst Replacement 20	312	JBG	Jun-20	3,563,702	
Naughton NAU3 Convert to Natural Gas 247 MW (IMP)	312	CAGE	Jun-20	3,249,023	
Hunter 303 HP/IP Turbine Overhaul	312	CAGE	Apr-20	2,809,848	
Huntington U2 Cooling Tower Cells 1-6 Rebuild	312	CAGE	Nov-19	2,762,434	
Dave Johnston U1 - Turbine Overhaul - 2020	312	CAGE	Dec-20	2,701,390	
Blundell U0 Plant and Steam Field Controls Update	312	CAGE	May-20	2,262,849	
Naughton U2 OH Turbine Major (LP) CY20	312	CAGE	May-20	2,127,185	
Hunter 303 Nose Arch Upper Tube Repl - CY20	312	CAGE	Apr-20	1,976,492	
Craig CRGU5 Reliability/Ability To Serve CY20	312	CAGE	Dec-20	1,907,860	
Hunter 303 Scrubber Component Overhaul	312	CAGE	Apr-20	1,846,999	
Jim Bridger U4 Burners - Major 20	312	JBG	Jun-20	1,752,468	
Huntington U2 Air Preheater Baskets - CY2019	312	CAGE	Oct-19	1,693,079	
Dave Johnston U0 - MILL BLANKET - 2020	312	CAGE	Various	1,617,746	
Cholla CHOU4 Burner Tips Replace CY20	312	CAGE	Jun-20	1,488,472	
Craig CRGU5 Regulatory Environ & Safety CY20	312	CAGE	Dec-20	1,483,898	
Hunter 303 Baghouse Reverse Air Duct	312	CAGE	Apr-20	1,420,554	
Dave Johnston DJ Coal Yard Control System Update	312	CAGE	Sep-19	1,333,736	
Dave Johnston U0 Mill Blanket 2019	312	CAGE	Dec-19	1,326,884	
Hunter 303 DCS Simulator Replacement	312	CAGE	Dec-20	1,321,566	
Dave Johnston Waste Ash Silo Mod w/Temp Capacity Adde	312	CAGE	Aug-19	1,311,904	
Dave Johnston U0 - Pumps And Valves - 2020	312	CAGE	Various	1,307,807	
Blundell U2 Generator Replacement	312	CAGE	Feb-20	1,266,615	
Jim Bridger U4 Precipitator Wire Replacement 20	312	JBG	Jun-20	1,260,841	
Hunter 303 DCS Major Ovation Upgrade - CY20	312	CAGE	Apr-20	1,250,523	
Jim Bridger U4 Stack Liner (Phase 2) 20	312	JBG	Jun-20	1,239,867	
Jim Bridger U4 #43 ABS Coating Phase 2 & Awning Install 20	312	JBG	Dec-20	1,208,147	
Huntington U2 Burner Corner Coal Nozzle & Tip repla	312	CAGE	Oct-19	1,196,787	
Huntington U0 Electric Lake Dam Outlet Upgrade	312	CAGE	Oct-19	1,176,149	
Huntington U2 Coal Pipe Isolation Valves 1 - 5	312	CAGE	Nov-19	1,105,889	
Cholla CHOU0 Emerging Capital CY20	312	CAGE	Dec-20	1,085,046	
Jim Bridger Blanket - Pumps, Valves, Gearboxes 20	312	JBG	Various	1,031,069	
Jim Bridger U4 #41 ABS Coating Phase 2 & Awning Inst	312	JBG	Dec-19	1,021,922	
Huntington U2 Transformer Relays - various	312	CAGE	Mar-20	1,013,188	
Projects Less Than \$1million	312	CAGE	Various	89,555,486	
Projects Less Than \$1million	312	CAGW	Various	6,774,681	
Projects Less Than \$1million	312	JBG	Various	32,030,980	
Steam Plant Five Year Average Removals	312	CAGE		(15,934,317)	
Steam Plant Five Year Average Removals	312	CAGW		(5,073,865)	
Steam Plant Five Year Average Removals	312	JBG		(6,544,360)	
				<u>183,106,535</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Hydro Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20 Plant Adds	Ref.
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	CAGW	Dec-20	7,945,514	
PP Hydro West	332	CAGW	Various	5,987,500	
PP Hydro Impl On-Proj West	332	CAGW	Dec-19	3,128,470	
Merwin Spillway Gate Wood Extension Repl	332	CAGW	Nov-19	2,929,094	
Oneida 2 Rotor Replacement	332	CAGE	Aug-19	2,882,075	
Lewis River Maximum Flood Improvement St	332	CAGW	Aug-19	2,571,744	
PP Hydro East	332	CAGE	Various	2,472,302	
Swift 1 Minimum Discharge Line	332	CAGW	Nov-20	2,274,365	
PP Hydro Relicensing East	332	CAGE	Nov-19	2,016,840	
Hydro Dam Safety/Safety Emergent 2020	332	CAGW	Nov-20	1,820,815	
Hydro Environmental Emergent 2020	332	CAGW	Various	1,615,236	
Eastside Flowline Removal	332	CAGW	Nov-20	1,312,530	
PP Other Hydro Dam Safety East	332	CAGE	Various	1,263,838	
Weber Relicensing	332	CAGE	Nov-20	1,156,965	
ILR 4.4.1 Swift FSC Pri ScrClr Rebuild	332	CAGW	Dec-20	1,037,555	
Projects Less Than \$1million	332	CAGE	Various	6,255,935	
Projects Less Than \$1million	332	CAGW	Various	10,890,789	
Hydro Plant Five Year Average Removals	332	CAGE		(759,968)	
Hydro Plant Five Year Average Removals	332	CAGW		(1,355,249)	
				<u>55,446,349</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Other Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20 Plant Adds	Ref.
Lake Side STG20 Generator Stator Replacement and Rotor Rewind	343	CAGE	Jan-20	16,480,000	
Lake Side U11 Combustion Overhaul-CY20	343	CAGE	Apr-20	13,163,871	
Lake Side U12 Combustion Overhaul-CY20	343	CAGE	Apr-20	13,163,871	
Lake Side U00 Central Utah Water Conservancy District CY19	343	CAGE	Jul-19	9,460,781	
PP Wind Production	343	CAGE	Various	3,151,679	
Wind W-1799 Eagle Mitigation CY2020	343	CAGE	Various	2,400,340	
Lake Side Blk 1 U12 Generator Rotor Replacement	343	CAGE	Apr-20	2,095,411	
Hermiston 1:Exhaust Tunnel&Concrete Work	343	CAGW	Jun-20	1,356,828	
Projects Less Than \$1million	343	CAGE	Various	9,461,164	
Projects Less Than \$1million	343	CAGW	Various	2,806,014	
Projects Less Than \$1million - Wind	343	CAGE	Various	1,956,161	
Other Plant Five Year Average Removals	343	CAGE		(1,844,068)	
Other Plant Five Year Average Removals	343	CAGW		(488,787)	
Other Plant - Wind Five Year Average Removals	343	CAGW		(2,770,840)	
				<u>70,392,425</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Transmission Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20 Plant Adds	Ref.
Vantage Pomona Heights 230kV Line	355	CAGW	May-20	57,312,549	8.4.29
PP Trans New Connect	355	CAGW	Various	27,715,083	
Wildfire Mitigation - Trans	355	CAGE	Various	24,442,000	8.4.30
Goshen-Sugarmill-Rigby 161kV Transm Line	355	CAGE	Nov-20	21,532,096	8.4.29
TMP Generation Interconnection Projects East	355	CAGE	Various	21,436,493	
Transmission Blankets	355	CAGE	Various	18,196,594	
Goshen #3 345/161 kV 700 MVA Trfrmr Inst	355	CAGE	Dec-20	17,151,572	8.4.30
Jordanelle - Midway Construct 138 kV Line - Trans	355	CAGE	Nov-20	16,510,477	8.4.30
Oregon New Large Load Network Upgrades	355	CAGW	Dec-20	16,277,867	8.4.29
PP Trans	355	CAGW	Various	13,327,202	
TMP Trans Main Grid East	355	CAGE	Various	12,170,269	
TMP Gateway Projects	355	CAGE	Various	8,078,100	
TMP Transmission Major Projects - PP	355	CAGE	Various	7,656,286	
TMP Trans Main Grid West	355	CAGE	Various	7,086,530	
TMP Trans Customer Generated East	355	CAGE	Various	6,936,718	
Replace Substation Switchgear, Breakers, Reclosers - UT	355	CAGE	Various	5,000,000	
Replace - Storm & Casualty - UT Trans	355	CAGE	Various	4,461,303	
TMP Trans Customer Generated East	355	CAGE	Various	4,294,052	
Oregon - Rplc-OH Trans-Pole	355	CAGW	Various	4,284,198	
Wildfire Mitigation Plan - CA T	355	CAGW	Various	3,891,838	
TMP Generation Interconnections West	355	CAGE	Various	3,811,436	
U2 2-2 GSU Replacement	355	CAGE	Oct-19	3,711,138	
BIA - Fort Hall Grace - Goshen	355	CAGE	Jun-20	3,650,000	
Replace Overhead Transmission Poles - UT	355	CAGE	Various	3,514,921	
U0 Spare GSU Transformer	355	CAGE	Dec-20	2,660,854	
TMP Transmission Major Projects - PP	355	CAGE	Various	2,621,018	
Replace Overhead Transmission Lines - Other - UT	355	CAGE	Various	2,130,686	
TMP Gateway Projects	355	CAGE	Various	2,085,945	
Wildfire Mitigation - Trans	355	CAGE	Various	2,055,443	
Oregon - Transmission Improvements	355	CAGW	Various	1,979,532	
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	CAGE	Oct-20	1,938,000	
Pavant - Improve Transformer Protection	355	CAGE	Dec-20	1,800,000	
Replace Transmission Conductor / Armor Rod - ID	355	CAGE	Various	1,774,800	
Grid Resiliency Phase 1 - 230/69kV Xfmr Purchase	355	CAGW	Dec-20	1,734,945	
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	CAGE	Various	1,621,000	
Replace Substation Transformers - UT	355	CAGE	Various	1,574,853	
Calif - Rplc- Trans Strm&Cas	355	CAGW	Various	1,501,415	
Replace Substation Bushings, Glass & Other - ID	355	CAGE	Various	1,500,000	
Oregon - Rplc-OH Trans-Othr	355	CAGW	Various	1,486,969	
302 Spare GSU Replacement	355	CAGE	Oct-19	1,420,445	
BIA Camp Williams 4 Corners: BIA ROW Renewal - Ute Mtn Tribal	355	CAGE	Apr-20	1,419,605	
Wildfire Mitigation Plan - OR T	355	CAGW	Various	1,388,839	
State Prison at Salt Lake City - 8 MW Load	355	CAGE	Sep-2020	1,368,983	
Sams Valley 500-230kV New Substation	355	CAGW	Nov-20	1,356,272	
BLM Camp Williams 4 Corners: ROW Renewal PL#99001	355	CAGE	Feb-20	1,325,470	
Replace Substation Bushings, Glass & Other - UT	355	CAGE	Various	1,300,000	
TMP Trans Main Grid East	355	CAGE	Various	1,276,743	
Replace - Storm & Casualty - ID Trans	355	CAGE	Various	1,234,639	
Purchase One (1) 230-69kV 150 MVA 3 Phase Wye-Delta XFMR	355	CAGW	Dec-20	1,207,473	
Replace Overhead Transmission Poles - ID	355	CAGE	Various	1,207,206	
Replace Overhead Transmission Lines - Other - ID	355	CAGE	Various	1,200,140	
Upgrade Trans CB and Relays UT	355	CAGE	Various	1,040,000	
Purchase One (1) 115-69 kV Wye-Delta 100 MVA 3 Phase XFMR Dedicated for Columbia	355	CAGW	Dec-20	1,009,886	
Projects Less Than \$1million	355	CAGE	Various	19,960,582	
Projects Less Than \$1million - Wind	355	CAGW	Various	10,040,986	
Transmission Plant Five Year Average Removals	355	CAGE		(4,634,272)	
Transmission Plant Five Year Average Removals	355	CAGW		(2,947,985)	
				<u>381,089,196</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20		Ref.
				Plant Adds		
Utah-New Connect - Residential	360-373	UT	Various	38,449,921		
PP Distribution OR	360-373	OR	Various	36,385,682		
Wildfire Mitigation - Dist	360-373	UT	Various	35,958,000		
Distribution New Revenue Blankets - UT	360-373	UT	Various	27,402,218		
Distribution Blankets - UT	360-373	UT	Various	21,533,660		
Wildfire Mitigation Plan - OR D	360-373	OR	Various	20,159,825		
Oregon-New Connect - Commercial	360-373	OR	Various	20,131,846		
Utah-New Connect - Commercial	360-373	UT	Various	19,829,777		
Oregon-New Connect - Residential	360-373	OR	Various	15,788,233		
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA) D	360-373	CA	Jun-20	13,052,915		
PP Dist New Connect OR	360-373	OR	Various	13,012,503		
Distribution New Revenue Blankets - WY	360-373	WYP	Various	12,695,954		
Wildhorse Resort Phase 2 Load Addition	360-373	OR	Sep-20	8,860,949		
Naples 138-12.5 kV New Substation TPL	360-373	UT	Aug-20	8,490,670		
Targeted reliability Improvement, Dist - UT	360-373	UT	Various	8,266,330		
PP Distribution CA	360-373	CA	Various	8,076,583		
Wildfire Mitigation Plan - CA D	360-373	CA	Various	7,882,243		
PP Dist New Connect WA	360-373	WA	Various	7,868,133		
Draper: Increase Capacity and Convert to 138 kV - ph 2	360-373	UT	May-20	7,828,230		
Replace Overhead Distribution Poles - UT	360-373	UT	Various	7,637,954		
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	7,363,916		
Oregon - Replace OH Dist Lines - Poles	360-373	OR	Various	5,968,330		
Replace Overhead Distribution Lines - Crossarms & Cutouts - UT Dist	360-373	UT	Various	5,565,000		
Goshen-Sugarmill-Rigby 161kV Distribution	360-373	ID	Nov-20	5,559,600		
U/G Cable Test & Replace	360-373	UT	Various	5,500,000		
Mandated Highway Relocations - UT	360-373	UT	Various	5,446,693		
Replace Underground Cable - UT	360-373	UT	Various	4,800,000		
Distribution Blankets - WY	360-373	WYP	Various	4,728,774		
PP Distribution WA	360-373	WA	Various	4,723,981		
Replace - Storm & Casualty - UT Dist	360-373	UT	Various	4,688,009		
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	4,554,289		
BioFire Diagnostics, LLC 9 MW Load	360-373	UT	May-20	4,328,925		
Distribution Blankets - ID	360-373	ID	Various	4,279,179		
TriMet EV Bus Garage Service Request	360-373	OR	Dec-20	4,276,053		
Oregon-Replace-Storm and Casualty	360-373	OR	Various	3,939,926		
Idaho-New Connect - Residential	360-373	ID	Various	3,908,335		
AMI - Utah Meters 2019 -2020	360-373	UT	Various	3,901,941		
Oregon - Replace Underground Cable	360-373	OR	Various	3,850,820		
Washington-New Connect - Commercial	360-373	WA	Various	3,754,198		
TMP OR Distribution Major Projects - PP	360-373	OR	Various	3,719,625		
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	3,711,502		
DJ to Thunder Creek Transmission Conversion Ph 2 Jackalope Feeder	360-373	WYP	Sep-19	3,613,782		
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Dec-20	3,500,000		
New Connect Meter Purchases - UT	360-373	UT	Various	3,468,516		
Wyoming-New Connect - Residential	360-373	WYP	Various	3,100,549		
Glendo T#1 Upgrade Transformer Capacity	360-373	WYP	Oct-20	2,934,165		
Avian Protection - Dist WY	360-373	WYP	Various	2,898,666		
Replace Overhead Distribution Lines - Crossarms & Cutouts - WY Dist	360-373	WYP	Various	2,835,000		
Oregon-Mandated-Neutral Extensions	360-373	OR	Various	2,823,058		
Wildfire Mitigation Plan - WA D	360-373	WA	Dec-20	2,652,484		
Washington-New Connect - Residential	360-373	WA	Various	2,632,642		
Distribution New Revenue Blankets - ID	360-373	ID	Various	2,622,570		
Oregon-Replace Substation Transformers	360-373	OR	Various	2,614,659		
Upgrade Distribution Reclosers / Relays UT	360-373	UT	Various	2,590,467		
Oregon-Replace-Overhead Dist. Lines/otr	360-373	OR	Various	2,461,817		
Oregon - Mandated Highway Relocations	360-373	OR	Various	2,298,067		
Wapato Substation Capacity Relief	360-373	WA	May-20	2,288,057		
Wyoming-New Connect - Commercial	360-373	WYP	Various	2,216,681		
AMI - Idaho 2019 meters	360-373	ID	Various	2,124,617		
Oregon - Upgrade - Feeder Improvements	360-373	OR	Various	2,106,193		
Replace Overhead Distribution Lines - Crossarms & Cutouts - ID Dist	360-373	ID	Various	2,100,000		

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20	Ref.
				Plant Adds	
Avian Protection - Dist UT	360-373	UT	Various	2,066,766	
Avian Protection - Dist ID	360-373	ID	Various	2,052,271	
Replace Overhead Distribution Poles - ID	360-373	ID	Various	2,030,381	
Replace Underground Cable - WY	360-373	WYP	Various	2,000,000	
DJ to Thunder Creek Transmission Conversion Ph 1 Orpha Dis Conversion	360-373	WYP	Sep-19	2,000,000	
Unspecified OR Distribution Reinforcement	360-373	OR	Various	1,973,764	
Targeted reliability Improvement, Dist - WY	360-373	WYP	Various	1,951,126	
Portland UG Network Asset Replacement	360-373	OR	Various	1,935,281	
California-New Connect - Commercial	360-373	CA	Various	1,819,651	
Net Metering Installation UT	360-373	UT	Various	1,758,863	
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	1,743,176	
Net Metering Meter Purchases - UT	360-373	UT	Various	1,688,508	
Jordanelle - Midway Construct 138 kV Line Dist Underbuild	360-373	UT	Sep-20	1,616,713	
Oregon-New Connect - Industrial	360-373	OR	Various	1,566,782	
Grow Substation - Upgrade Bank #3	360-373	UT	May-20	1,560,346	
Utah-New Connect - Industrial	360-373	UT	Various	1,552,889	
Replace Substation Transformers - UT	360-373	UT	Various	1,537,141	
Oregon - Replace Underground Vaults & Equip	360-373	OR	Various	1,510,331	
Pole Failure Mitigation - Porcelain Cutout Replacement - UT Dist	360-373	UT	Various	1,500,000	
Wyoming-New Connect - Industrial	360-373	WYP	Various	1,465,170	
Grid Resiliency Phase 1 - 230 KV & 500kV Breaker Purchase	360-373	OR	Dec-20	1,392,598	
Replace - Storm & Casualty - WY Dist	360-373	WYP	Various	1,377,972	
Washington- Mandated Highway Relocations	360-373	WA	Various	1,297,159	
Murphy Brown LLC 1.1 MW Load	360-373	UT	Mar-20	1,151,138	
Targeted reliability Improvement, Dist - ID	360-373	ID	Various	1,138,995	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	1,124,388	
Distribution Automation - Portland Ph 1	360-373	OR	Dec-20	1,092,851	
Oregon Dist- Sub - Swtchgr, Breakers, Reclos	360-373	OR	Various	1,050,128	
Replace - Storm & Casualty - ID	360-373	ID	Various	1,048,723	
Madras SC: Design & Build Grid Resilience Facility	360-373	OR	Dec-20	1,022,859	
Downtown SLC B LLC, New 1.91 MW Load	360-373	UT	Dec-20	1,014,086	
DJ to Thunder Creek Transmission Conversion Thunder Creek Xfmr	360-373	WYP	Sep-19	1,013,694	
Wash.-Replace-Storm and Casualty	360-373	WA	Various	1,005,054	
Idaho-New Connect - Commercial	360-373	ID	Various	1,001,071	
Projects Less Than \$1million	360-373	CA	Various	7,698,622	
Projects Less Than \$1million	360-373	ID	Various	6,448,121	
Projects Less Than \$1million	360-373	OR	Various	12,188,366	
Projects Less Than \$1million	360-373	UT	Various	13,768,917	
Projects Less Than \$1million	360-373	WA	Various	6,545,706	
Projects Less Than \$1million	360-373	WYP	Various	6,838,121	
Distribution Plant Five Year Average Removals	360-373	CA		(1,058,136)	
Distribution Plant Five Year Average Removals	360-373	ID		(1,435,230)	
Distribution Plant Five Year Average Removals	360-373	OR		(8,640,698)	
Distribution Plant Five Year Average Removals	360-373	UT		(12,128,365)	
Distribution Plant Five Year Average Removals	360-373	WA		(2,323,400)	
Distribution Plant Five Year Average Removals	360-373	WYP		(3,516,874)	
				<u>567,207,734</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
General Plant Additions

Project Description	FERC Account	Factor	In-service Date	July19 to Dec20 Plant Adds	Ref.
AMI - Utah IT Comm Network	397	UT	Dec-20	22,915,307	
Open Floor Plan - OR - Structure OR	397	SO	Various	17,491,489	8.4.31
Replace Vehicles - UT	397	UT	Various	12,943,663	
CORE IT	397	SO	Various	10,489,599	
Oregon AMI - Distribution - Hardware	397	OR	Various	8,061,851	
General Plant	397	SO	Various	7,110,910	
Replace Vehicles - WY	397	WYP	Various	5,474,130	
PP Com Plant OR	397	OR	Various	4,771,763	
Oregon Replace Deteriorated Vehicles	397	OR	Various	3,909,187	
Replace Vehicles - ID	397	ID	Various	3,487,314	
PP Vehicles CA	397	CA	Various	3,068,104	
Structures Blankets - UT	397	UT	Various	2,659,431	
Hydro Gen/Other Equipment Failure Emergent 2020	397	CAGW	Various	1,909,771	
Oregon - Replace - Other General Plant	397	OR	Various	1,800,880	
PP Structures OR	397	OR	Various	1,656,220	
PP Hydro General Plant	397	CAGW	Various	1,621,095	
Replace Other General Plant - WY	397	WYP	Various	1,456,844	
Structures Blankets - ID	397	ID	Various	1,389,224	
Replace Other General Plant - UT	397	UT	Various	1,330,157	
Replace Tools - UT	397	UT	Various	1,301,551	
Calapooya to Fry Sub Fiber Install	397	CAGW	Dec-20	1,237,861	
PP Hydro Vehicles	397	CAGW	Various	1,019,130	
Projects Less Than \$1million	397	CA	Various	1,519,180	
Projects Less Than \$1million	397	CAGE	Various	9,187,567	
Projects Less Than \$1million	397	CAGW	Various	3,925,631	
Projects Less Than \$1million	397	ID	Various	2,837,767	
Projects Less Than \$1million	397	JBG	Various	1,612,550	
Projects Less Than \$1million	397	OR	Various	4,634,917	
Projects Less Than \$1million	397	SO	Various	5,775,355	
Projects Less Than \$1million	397	UT	Various	3,919,028	
Projects Less Than \$1million	397	WA	Various	2,971,059	
Projects Less Than \$1million	397	WYP	Various	3,019,605	
General Plant Five Year Average Removals		SO		(1,396,061)	
				<u>155,112,079</u>	

PacifiCorp
Washington General Rate Case - 2021
Pro Forma Plant Additions
Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July19 to Dec20	Ref.
				Plant Adds	
CORE IT	303	SO	Various	11,727,662	
PP-IT	303	SO	Various	8,878,450	
WEST	303	SO	Dec-20	4,082,899	
IronNet	303	SO	Dec-20	2,041,450	
Mapping Sys Consolidation	303	SO	Jun-20	1,958,455	
Monarch upgrade	303	SO	Jun-20	1,659,004	
Replace PAR/SO - Integrated Resource Plan (IRP) software	303	SO	Jul-20	1,246,854	
UII Revenue Module	303	SO	Dec-20	1,224,870	
Landlord microsite	303	SO	Dec-20	1,224,870	
SMS check balance , pay bill	303	SO	Dec-20	1,143,212	
Projects Less Than \$1million		SO		3,425,027	
				<u>38,612,754</u>	

PacifiCorp
Washington General Rate Case - 2021
Plant Retirements
5 Year Average Retirement Amount

Function	Factor	Code	FY2015 (CY2014) Retirements	FY2016 (CY2015) Retirements	FY2017 (CY2016) Retirements	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	CAGE	STMPCAGE	(56,914,979)	(32,751,044)	(180,272,173)	(35,170,143)	(40,418,275)	149,731,793	(39,158,964)	(3,263,247)
STMP	CAGW	STMPCAGW	(2,599,636)	(35,389,316)	(1,350,846)	(1,726,240)	(731,840)	34,452,078	(1,469,160)	(122,430)
STMP	JBG	STMPJBG	(8,099,554)	(16,887,407)	(15,478,766)	(12,063,050)	(11,965,681)	4,223,237	(12,054,244)	(1,004,520)
STMP	SG	STMPSG	-	-	-	-	-	-	-	-
STMP	NUTIL	STMPNUTIL	-	(167,776)	(9,037,852)	(9,000,747)	-	-	(3,641,275)	(303,440)
			<u>(67,614,168)</u>	<u>(85,195,543)</u>	<u>(206,139,638)</u>	<u>(57,960,179)</u>	<u>(53,115,795)</u>	<u>188,407,108</u>	<u>(56,323,643)</u>	<u>(4,693,637)</u>
HYDP	CAGE	HYDPCAGE	(193,471)	(1,044,382)	(105,376)	(455,344)	(1,405,406)	621,858	(516,424)	(43,035)
HYDP	CAGW	HYDPCAGW	(6,469,152)	(3,763,095)	(1,224,615)	(1,331,637)	(3,836,078)	1,065,452	(3,111,825)	(259,319)
HYDP	NUTIL	HYDPNUTIL	-	-	-	-	-	-	-	-
			<u>(6,662,623)</u>	<u>(4,807,477)</u>	<u>(1,329,991)</u>	<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>1,687,309</u>	<u>(3,628,249)</u>	<u>(302,354)</u>
OTHP	CAGE	OTHPCAGE	(886,145)	(32,581,610)	(45,933,038)	(727,371)	(18,099,458)	11,677,207	(17,310,083)	(1,442,507)
OTHP	CAGW	OTHPCAGW	(1,526,688)	(21,284,833)	(6,491,589)	(1,417,433)	(918,680)	-	(6,327,845)	(527,320)
OTHPW	CAGE	OTHPWCAGE	(4,158,232)	(3,654,920)	(2,745,143)	(1,342,074)	(17,436)	-	(2,383,561)	(198,630)
OTHPW	CAGW	OTHPWCAGW	(2,972,542)	(2,096,570)	(4,218,011)	(3,434,862)	(65,289)	-	(2,557,455)	(213,121)
OTHP	NUTIL	OTHPNUTIL	-	-	-	-	-	-	-	-
			<u>(9,543,607)</u>	<u>(59,617,933)</u>	<u>(59,387,781)</u>	<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>11,677,207</u>	<u>(28,578,943)</u>	<u>(2,381,579)</u>
TRNP	CAGW	TRNPCAGW	(7,568,019)	(7,299,037)	(2,329,085)	(7,643,242)	(2,932,747)	-	(5,554,426)	(462,869)
TRNP	CAGE	TRNPCAGE	(12,759,175)	(10,589,547)	(10,589,868)	(7,214,608)	(12,257,665)	-	(10,682,173)	(890,181)
TRNP	JBG	TRNPJBG	(790,747)	(510,135)	(7,886)	(119,627)	(145,604)	-	(314,800)	(26,233)
TRNP	SG	TRNPSG	(1,039)	-	(14,929)	-	-	-	(3,194)	(266)
TRNP	NUTIL	TRNPNUTIL	-	-	-	-	(328,797)	-	(65,759)	(5,480)
			<u>(21,118,980)</u>	<u>(18,398,719)</u>	<u>(12,941,768)</u>	<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>-</u>	<u>(16,620,351)</u>	<u>(1,385,029)</u>
DSTP	CA	DSTPCA	(1,375,217)	(854,573)	(767,723)	(691,930)	(4,729,076)	-	(1,683,704)	(140,309)
DSTP	ID	DSTPID	(2,457,201)	(1,827,434)	(1,625,059)	(1,736,718)	(2,203,340)	-	(1,969,951)	(164,163)
DSTP	MT	DSTPMT	-	-	-	-	-	-	-	-
DSTP	OR	DSTPOR	(8,874,251)	(7,781,832)	(7,879,266)	(9,930,730)	(42,097,594)	-	(15,312,734)	(1,276,061)
DSTP	UT	DSTPUT	(14,002,017)	(15,474,817)	(20,468,213)	(13,156,488)	(16,986,844)	-	(16,017,676)	(1,334,806)
DSTP	WA	DSTPWA	(1,961,589)	(1,634,310)	(1,866,808)	(1,797,818)	(2,504,228)	-	(1,952,950)	(162,746)
DSTP	WYP	DSTPWYP	(3,441,405)	(3,256,649)	(2,992,348)	(3,232,370)	(3,122,221)	-	(3,208,999)	(267,417)
DSTP	WYU	DSTPWYU	(229,238)	(213,993)	(374,558)	(241,028)	(296,106)	-	(270,985)	(22,582)
DSTP	NUTIL	DSTPNUTIL	-	-	-	-	-	-	-	-
			<u>(32,340,918)</u>	<u>(31,043,608)</u>	<u>(35,973,974)</u>	<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>-</u>	<u>(40,416,998)</u>	<u>(3,368,083)</u>
GMLP	JBE	GMLPBE	-	-	(1,070)	-	-	-	(214)	(18)
GMLP	JBG	GMLPBG	(523,828)	(1,041,902)	(2,995,147)	(2,518,938)	(1,018,078)	-	(1,619,579)	(134,965)
GMLP	SG	GMLPSG	-	-	-	-	-	-	-	-
GMLP	CAGE	GMLPCAGE	(2,620,016)	(4,798,796)	(5,493,581)	(2,926,298)	(3,847,173)	-	(3,937,173)	(328,098)
GMLP	CAEE	GMLPCAEE	(1,106)	218,341	(233,575)	(24,616)	(130,808)	-	(34,353)	(2,863)
GMLP	SO	GMLPSO	(17,421,663)	(14,531,433)	(13,123,182)	(12,981,865)	(12,881,251)	-	(14,187,879)	(1,182,323)
GMLP	CN	GMLPCN	(1,104,850)	(3,484,549)	(1,021,984)	(598,547)	(3,163,468)	-	(1,874,680)	(156,223)
GMLP	CA	GMLPCA	(154,520)	(143,515)	(107,582)	(99,292)	(715,495)	-	(244,081)	(20,340)
GMLP	ID	GMLPID	(372,813)	(606,266)	(740,915)	(310,512)	(1,368,673)	-	(679,836)	(56,653)
GMLP	CAGW	GMLPCAGW	(885,565)	(369,612)	(285,538)	(807,072)	(907,086)	-	(650,974)	(54,248)
GMLP	OR	GMLPOR	(3,807,301)	(4,362,381)	(4,306,824)	(2,634,074)	(5,945,198)	-	(4,211,156)	(350,930)
GMLP	UT	GMLPUT	(2,746,014)	(3,425,991)	(4,549,271)	(3,346,788)	(7,770,797)	-	(4,367,772)	(363,981)
GMLP	WA	GMLPWA	(1,251,786)	(533,674)	(1,613,793)	(856,950)	(1,132,533)	-	(1,077,747)	(89,812)
GMLP	WYU	GMLPWYU	(229,825)	(137,345)	(510,756)	(319,125)	(493,517)	-	(338,114)	(28,176)
GMLP	WYP	GMLPWYP	(1,655,600)	(886,638)	(5,754,744)	(1,903,007)	(3,446,458)	-	(2,729,289)	(227,441)
GMLP	NUTIL	GMLPNUTIL	-	-	-	-	-	-	-	-
			<u>(32,774,887)</u>	<u>(34,103,761)</u>	<u>(40,737,962)</u>	<u>(29,327,084)</u>	<u>(42,820,534)</u>	<u>-</u>	<u>(35,952,846)</u>	<u>(2,996,070)</u>
MNGP	CAEE	MNGPCAEE	-	-	-	-	-	-	-	-
MNGP	NUTIL	MNGPNUTIL	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTP	JBG	INTPJBG	-	-	-	-	-	-	-	-
INTP	CAGW	INTPCAGW	(887,288)	(13,873,443)	-	(17,820)	(811,981)	-	(3,118,106)	(259,842)
INTP	CAGE	INTPCAGE	(411)	(3,959,046)	(677,401)	(202,558)	(734,919)	-	(1,114,867)	(92,906)
INTP	SG	INTPSG	-	-	-	-	-	-	-	-
INTP	SO	INTPSO	(9,148,909)	(5,816,693)	(42,906,524)	(4,298,237)	(5,104,327)	-	(13,454,938)	(1,121,245)
INTP	CN	INTPCN	-	-	(50,673)	(1,982,186)	(10,680)	-	(408,708)	(34,059)
INTP	CAEE	INTPCAEE	-	(3,442,799)	(221,464)	(8,646)	(14,653)	-	(737,513)	(61,459)
INTP	CA	INTPCA	-	-	-	-	-	-	-	-
INTP	ID	INTPID	-	-	-	(5,175)	-	-	(1,035)	(86)
INTP	OR	INTPOR	(7,799)	-	-	-	(21,797)	-	(5,919)	(493)
INTP	UT	INTPUT	(54,895)	-	-	(28,178)	-	-	(16,614)	(1,385)
INTP	WA	INTPWA	-	-	-	-	-	-	-	-
INTP	WYU	INTPWYU	-	-	-	-	-	-	-	-
INTP	WYP	INTPWYP	(5,091)	(335,583)	(463,713)	-	-	-	(160,877)	(13,406)
			<u>(10,104,392)</u>	<u>(27,427,563)</u>	<u>(44,319,775)</u>	<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>-</u>	<u>(19,018,578)</u>	<u>(1,584,881)</u>
			<u>(180,159,575)</u>	<u>(260,594,604)</u>	<u>(400,830,889)</u>	<u>(148,303,344)</u>	<u>(214,581,257)</u>	<u>201,771,624</u>	<u>(200,539,609)</u>	<u>(16,711,634)</u>

TRANSMISSION PLANT ADDITIONS:

Oregon New Large Load Network Upgrades (Reference page 8.4.23) (in-service Dec-20)

The Oregon New Large Load Network Upgrade is to serve a 60 MW Load Addition project which is to construct 230 kV system improvements necessary to provide service to new load near an existing Prineville Data Center. The customer intends to add an additional 220 MW of load between 2020 and 2022 that the proposed improvements will also be able to service.

The current property is served via the Prineville area 115 kV system out of Houston Lake substation. The current contract capacity is for 120 MW. When combining the contract capacity out of Houston Lake, another customer load of 57 MW of contract capacity out of Baldwin Road and Prineville area load of 44 MW, the current 115 kV system cannot accommodate the new data center load of 60 MW (or the additional 220 MW). Adding additional load to the current 115 kV system results in two N-1 NERC TPL thermal violations with thermal loading in excess of 124% and a number of N-1-1 scenarios resulting in NERC TPL thermal and voltage violations. Maintaining compliance with NERC TPL standards will require system modifications that will add capacity before the new load can be served.

The solution to serve the new 60 MW load, with the ability to also serve the next 220 MW load addition, is to (1) obtain a second 230 kV source from BPA at Ponderosa substation, (2) construct a 230 kV substation to support 230 kV interconnection of the BPA source lines to the new infrastructure, (3) construct two 230 kV transmission lines and (4) construct a 230 kV Point of Interconnect substation.

Vantage Pomona Heights 230kV Line (Reference 8.4.23) (in-service May-20)

The Vantage to Pomona Heights project consists of two sequences of work. The first sequence of work included the expansion of the Pomona Heights substation 230 kilovolt ring bus to provide adequate breaker separation between lines and transformers for breaker failure and bus fault events. This portion of the project was completed and placed in service in November 2015.

The second sequence of work includes installation of a new 230 kilovolt transmission line connected at the Bonneville Power Administration Vantage substation near Vantage, Washington, and ending at the PacifiCorp Pomona Heights substation in Yakima, Washington. The project will include the installation of breakers, protection and control equipment, and communications equipment at each substation as required to monitor and safely operate the new line. The infrastructure additions at the Vantage substation will be designed, purchased, installed, and maintained by Bonneville Power Administration. This sequence of work is estimated to be placed in service in May 2020.

This project corrects several existing North American Electric Reliability Corporation TPL deficiencies, eliminates the need to shed Yakima area load, eliminates overload of PacifiCorp and Bonneville Power Administration system with loss of the existing line, and meets the identified infrastructure needs in the joint area plan.

Goshen-Sugarmill-Rigby 161kV Transmission Line (Reference 8.4.23) (in-service Nov-20)

The Goshen-Sugarmill-Rigby 161 kilovolt Transmission Line project consists of two sequences of work. The first sequence rebuilds approximately 25 miles of existing 69 kilovolt line to 161 kilovolt from Goshen substation to Sugarmill substation located in the southeast Idaho area. Substation expansion and new line positions at Goshen and Sugarmill substation will be required. This sequence of work is estimated to be placed in service in November 2020.

The second sequence of work is to construct a new approximately 24 mile long 161 kilovolt line from Sugarmill to Rigby substation. This sequence of work is estimated to be placed in service in 2022 and is outside of the general rate case test period.

This overall project addresses overloading on the Goshen – Rigby and Goshen – Sugarmill lines in addition to low voltage at Rigby and Sugarmill substations that manifest under heavy loading conditions.

PacifiCorp
Washington General Rate Case – 2021
Pro Forma Plant Addition Descriptions
Projects Greater Than \$10 Million

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Goshen #3 345/161 kV 700 MVA Trfrmr Inst (Reference 8.4.23) (in-service Dec-20)

The Goshen #3 345/161 kilovolt 700 MVA Transformer Installation project consists of two sequences of work. The project will ultimately interconnect a third 345/161 kilovolt transformer at the Goshen substation located in southeast Idaho estimated to be placed in service in 2021. However, the existing Goshen 161 kilovolt bus is inadequate to reliably serve the peak load in the Goshen area and interconnect the third 700 MVA transformer, so the first sequence of the project is to expand the 161 kilovolt yard and convert the existing Goshen 161 kilovolt dual operate bus into a breaker and one-half scheme. Redundant 161 kilovolt relays will also be installed. This sequence of the project will be placed in service in November 2020.

This project corrects North American Electric Reliability Corporation TPL deficiencies for thermal overloading issues on the existing Goshen transformer beginning in 2021.

Wildfire Mitigation – Trans (Reference 8.4.23) (in-service various)

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is required in Fire High Consequence Areas
- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

Jordanelle - Midway Construct 138 kV Line – Trans (Reference 8.4.23) (in-service Nov-20)

This project will:

- Construct 9 miles of 138 kilovolt transmission line between the Midway and Jordanelle substations
- Add a three 138 kilovolt breaker ring bus at the Midway substation
- Add fiber optic communications between the Silver Creek and Midway substations
- Install protection and control upgrades at all affected substations

The line siting will substantively follow Heber Light and Power's (HLP) existing 46 kilovolt line across the Heber Valley. The structures will be owned by PacifiCorp and, for portions, HLP will have circuits and other facilities attached to PacifiCorp structures. After project completion, the Summit and Wasatch County system will be capable of operating in a looped configuration for area load levels up to 245 megawatts.

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Projects Greater Than \$10 Million**

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GENERAL PLANT ADDITIONS:

Open Floor Plan - OR - Structure OR (Reference page 8.4.26) (in-service various)

The Open Floor Plan project encompasses the remodel of the Lloyd Center Tower in Portland, Oregon, to an open floor plan. Assets will include architectural services, construction of conference rooms and enclaves at the Lloyd Center Tower. The project will provide and install power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. This is a multi-year project that will begin with the 20th floor. The remaining floor remodels will be phased from 2020 through 2022.

PacifiCorp
Washington General Rate Case - 2021
Miscellaneous 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>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(52,083,008)	SO	6.702%	(3,490,479)	
Accounts Payable	OWC232	RES	7,320,914	SO	6.702%	490,630	
Accounts Payable	OWC232	RES	2,053,168	SG	7.811%	160,375	
Accounts Payable	OWC232	RES	1,813,806	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,512,893	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(34,382,226)</u>			<u>(2,839,474)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(157,089,241)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,733,255)	CAEW	22.592%	(391,570)	
Fuel Stock	151	RES	(23,591,301)	JBE	22.592%	(5,329,646)	
			<u>(182,413,797)</u>			<u>(5,721,216)</u>	8.5.2
Materials & Supplies:							
Materials & Supplies	154	RES	(118,931,941)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,645,054)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,234,935)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(4,872,297)	JBG	21.577%	(1,051,305)	
Materials & Supplies	154	RES	(38,230,953)	OR	Situs	-	
Materials & Supplies	154	RES	(48,557,561)	UT	Situs	-	
Materials & Supplies	154	RES	(7,556,112)	CAGW	21.577%	(1,630,397)	
Materials & Supplies	154	RES	(1,841,194)	CA	Situs	-	
Materials & Supplies	154	RES	(6,204,807)	WA	Situs	(6,204,807)	
Materials & Supplies	154	RES	(5,719,102)	ID	Situs	-	
Materials & Supplies	154	RES	1,708,132	SNPD	6.441%	110,019	
Materials & Supplies	154	RES	(140,742)	SO	6.702%	(9,432)	
Materials & Supplies	154	RES	-	SNPPS	4.983%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(421,796)	SG	7.811%	(32,947)	
			<u>(242,648,361)</u>			<u>(8,818,868)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(4,906,401)	SO	6.702%	(328,815)	
Prepaid Taxes	165	RES	(5,142,976)	GPS	6.702%	(344,670)	
Prepaid Taxes	165	RES	(862,049)	SO	6.702%	(57,772)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(14,735,952)	SO	6.702%	(987,568)	
Prepayments - Other	165	RES	(1,176,718)	SG	7.811%	(91,915)	
Prepayments - Other	165	RES	(29,333)	GPS	6.702%	(1,966)	
Prepayments - Other	165	RES	(3,398,562)	UT	Situs	-	
Prepayments - Other	165	RES	(246,376)	ID	Situs	-	
Prepayments - Other	165	RES	(2,251,368)	OR	Situs	-	
Prepayments - Other	165	RES	(128,295)	WY-ALL	Situs	-	
			<u>(32,878,031)</u>			<u>(1,812,707)</u>	8.5.2

Description of Adjustment:

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont.) Miscellaneous Rate Base

Page 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 Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,095,447)	CAGE	0.000%	-	
Prepayments - Other	165	RES	11,001	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.592%	(916)	
Prepayments - Other	165	RES	<u>(1,018,235)</u>	CAGW	21.577%	<u>(219,706)</u>	
			<u>(2,106,735)</u>			<u>(220,623)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(12,379,663)	SG	7.811%	(966,988)	
Miscellaneous Deferred Debits	186M	RES	(309,632)	SO	6.702%	(20,751)	
Miscellaneous Deferred Debits	186M	RES	(1,648,320)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,964,362)	CAGW	21.577%	(3,444,661)	
Miscellaneous Deferred Debits	186M	RES	(41,336,682)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	<u>(1,127)</u>	JBE	22.592%	<u>(255)</u>	
			<u>(71,639,786)</u>			<u>(4,432,655)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	1,325,557	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.702%	-	
Miscellaneous Rate Base	182M	RES	(188,312,792)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,448,669)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	1,391,047	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	8,311,959	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.437%	-	
Miscellaneous Rate Base	182M	RES	(8,396,565)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(11,018,655)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	5,018,933	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	412,535	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	<u>-</u>	CAGE	0.000%	<u>-</u>	
			<u>(196,403,972)</u>			<u>-</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	13,373,468	SO	6.702%	896,258	Pg. 2.36
Pension and Benefits Provisions	2283	RES	<u>2,425,539</u>	SO	6.702%	<u>162,554</u>	Pg. 2.36
			<u>15,799,007</u>			<u>1,058,812</u>	

Description of Adjustment:

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2019.

PacifiCorp
Washington General Rate Case - 2021
Miscellaneous Rate Base

Description	Account	Factor	Per Books		Ref.
			June 2019	AMA Balance	
Current Assets:					
Other A/R	143	SO		52,083,008	
Accounts Payable	232	SO		(7,320,914)	
Accounts Payable	232	SG		(2,053,168)	
Accounts Payable	232	CAEE		(1,813,806)	
Accounts Payable	232	CAGE		-	
Accounts Payable	232	OR		-	
Other Deferred Credit	2533	CAGE		(6,512,893)	
ARO Reg Liability	254105	CAEE		19,803	
ARO Reg Liability	254105	CAGE		(19,803)	
Total Current Assets				34,382,226	Ref. 8.5
Materials and Supplies					
Fuel Stock	151	CAEE		157,089,241	
Fuel Stock	151	CAEW		1,733,255	
Fuel Stock	151	JBE		23,591,301	
				182,413,797	Ref. 8.5
Materials and Supplies	154	CAGE		118,931,941	
Materials and Supplies	154	WY-ALL		10,645,054	
Materials and Supplies	154	WY-ALL		1,234,935	
Materials and Supplies	154	JBG		4,872,297	
Materials and Supplies	154	OR		38,230,953	
Materials and Supplies	154	UT		48,557,561	
Materials and Supplies	154	CAGW		7,556,112	
Materials and Supplies	154	CA		1,841,194	
Materials and Supplies	154	WA		6,204,807	
Materials and Supplies	154	ID		5,719,102	
Materials and Supplies	154	SNPD		(1,708,132)	
Materials and Supplies	154	SO		140,742	
Materials and Supplies	154	SNPPS		-	
Materials and Supplies	154	CAEE		-	
Materials and Supplies	154	SG		421,796	
				242,648,361	Ref. 8.5
Prepayments:					
Prepaid Insurance	165	SO		4,906,401	
Prepaid Taxes	165	GPS		5,142,976	
Prepaid Taxes	165	SO		862,049	
Prepayments - Coal	165	CAEE		-	
Prepayments - Other	165	SO		14,735,952	
Prepayments - Other	165	SG		1,176,718	
Prepayments - Other	165	GPS		29,333	
Prepayments - Other	165	UT		3,398,562	
Prepayments - Other	165	ID		246,376	
Prepayments - Other	165	OR		2,251,368	
Prepayments - Other	165	WY-ALL		128,295	
Prepayments - Other	165	CAGE		1,095,447	
Prepayments - Other	165	CAEE		(11,001)	
Prepayments - Other	165	CAEW		4,055	
Prepayments - Other	165	CAGW		1,018,235	
Total Prepayments				34,984,766	Ref. 8.5 & 8.5.1

PacifiCorp
Washington General Rate Case - 2021
Miscellaneous Rate Base

Description	Account	Factor	Per Books		Ref.
			June 2019	AMA Balance	
Miscellaneous Deferred Debits:					
Miscellaneous Deferred Debits	186M	SG		12,379,663	
Miscellaneous Deferred Debits	186M	SO		309,632	
Miscellaneous Deferred Debits	186M	CAEE		1,648,320	
Miscellaneous Deferred Debits	186M	CAGW		15,964,362	
Miscellaneous Deferred Debits	186M	CAGE		41,336,682	
Miscellaneous Deferred Debits	186M	JBE		1,127	
Total Miscellaneous Deferred Debits				71,639,786	Ref. 8.5.1
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA		(1,325,557)	
Miscellaneous Rate Base	182M	SO		-	
Miscellaneous Rate Base	182M	CAEE		188,312,792	
Miscellaneous Rate Base	182M	CAGE		3,448,669	
Miscellaneous Rate Base	182M	ID		(1,391,047)	
Miscellaneous Rate Base	182M	OR		(8,311,959)	
Miscellaneous Rate Base	182M	SE		-	
Miscellaneous Rate Base	182M	UT		8,396,565	
Miscellaneous Rate Base	182M	WY-ALL		11,018,655	
Miscellaneous Rate Base	182M	WY-ALL		(5,018,933)	
Miscellaneous Rate Base	182W	CA		0	
Miscellaneous Rate Base	182W	ID		1,687,321	
Miscellaneous Rate Base	182W	WY-ALL		(412,535)	
Miscellaneous Rate Base	182W	CAGE		-	
Total Miscellaneous Rate Base				196,403,972	Ref. 8.5.1

**PacifiCorp
Washington General Rate Case - 2021
Removal of Colstrip #4 AFUDC**

PAGE 8.6

	<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:							
Depreciation	403GP	PRO	(208,716)	WA	Situs	(208,716)	8.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	PRO	208,716	WA	Situs	208,716	8.6.1
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	PRO	(119,616)	WA	Situs	(119,616)	8.6.1

Description of Adjustment:

This 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
Washington General Rate Case - 2021
Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	Ref #	12 Month Rolling Exp/Sch M.
Jun-18	1.7100%	(1,687)	(274,584)	(284,706)	(1,687)		(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)		(3,374)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)		(5,061)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)		(6,748)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)		(8,435)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)		(10,122)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)		(11,809)
Jan-19		(1,687)	(262,775)	(272,897)	(1,687)		(13,496)
Feb-19		(1,687)	(261,088)	(271,210)	(1,687)		(15,183)
Mar-19		(1,687)	(259,401)	(269,523)	(1,687)		(16,870)
Apr-19		(1,687)	(257,714)	(267,836)	(1,687)		(18,557)
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)		(20,244)
Jul-20		(1,687)	(232,409)	(242,531)	(1,687)		(20,244)
Aug-20		(1,687)	(230,722)	(240,844)	(1,687)		(20,244)
Sep-20		(1,687)	(229,035)	(239,157)	(1,687)		(20,244)
Oct-20		(1,687)	(227,348)	(237,470)	(1,687)		(20,244)
Nov-20		(1,687)	(225,661)	(235,783)	(1,687)		(20,244)
Dec-20		(1,687)	(223,974)	(234,096)	(1,687)		(20,244)
Jan-21	17.634%	(17,393)	(206,581)	(231,755)	(17,393)		(35,950)
Feb-21		(17,393)	(189,188)	(228,105)	(17,393)		(51,656)
Mar-21		(17,393)	(171,795)	(223,146)	(17,393)		(67,362)
Apr-21		(17,393)	(154,402)	(216,878)	(17,393)		(83,068)
May-21		(17,393)	(137,009)	(209,301)	(17,393)		(98,774)
Jun-21		(17,393)	(119,616)	(200,415)	(17,393)		(114,480)
Jul-21		(17,393)	(102,223)	(190,221)	(17,393)		(130,186)
Aug-21		(17,393)	(84,830)	(178,718)	(17,393)		(145,892)
Sep-21		(17,393)	(67,437)	(165,906)	(17,393)		(161,598)
Oct-21		(17,393)	(50,044)	(151,785)	(17,393)		(177,304)
Nov-21		(17,393)	(32,651)	(136,355)	(17,393)		(193,010)
Dec-21		(17,393)	(15,258)	(119,616)	(17,393)	8.6	(208,716)

**PacifiCorp
Washington General Rate Case - 2021
Customer Service Deposits**

PAGE 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 Expense							
WA Customer Service Deposit Interest	4311	RES	60,420	WA	100.000%	60,420	8.7.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(2,829,106)	WA	100.000%	(2,829,106)	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 UE-061546 and has been included in all subsequent filings.

**PacifiCorp
Washington General Rate Case - 2021
Customer Service Deposits
State of Washington**

Customer Service Deposits - Interest Expense
GL 585100

Month	Amount	
Jul-18	3,299	
Aug-18	3,443	
Sep-18	4,110	
Oct-18	3,673	
Nov-18	4,316	
Dec-18	4,029	
Jan-19	15,664	
Feb-19	4,213	
Mar-19	4,402	
Apr-19	3,966	
May-19	4,672	
Jun-19	4,633	
Interest Expense	60,420	Ref. 8.7

Customer Service Deposits - Balances
GL Accounts 230140

Month	Balance	
Jun-18	2,886,385	
Jul-18	2,882,271	
Aug-18	2,913,143	
Sep-18	2,889,754	
Oct-18	2,910,012	
Nov-18	2,868,101	
Dec-18	2,843,354	
Jan-19	2,845,550	
Feb-19	2,829,761	
Mar-19	2,784,073	
Apr-19	2,719,026	
May-19	2,669,056	
Jun-19	2,703,964	
AMA Balance	2,829,106	Ref. 8.7

**PacifiCorp
Washington General Rate Case - 2021
Investor Supplied Working Capital**

PAGE 8.8

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>
Investor Supplied Working Capital	CWC	RES	23,459,505	WA	Situs	23,459,505	8.8.1

Description of Adjustment:

This restating adjustment adds cash working capital using the Investor Supplied Working Capital (ISWC) Model 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 General Rate Case - 2021
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:	1,651,210,063	1,210,832,378	14,585,703,144	15,026,070,078	440,366,935	5.33%	23,459,505

Ref. 8.8

**PacifiCorp
Washington General Rate Case – 2021
Removal of Bridger SCR**

	<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	(226,655,572)	JBG	21.5772%	(48,905,910)	8.9.1
Steam Plant	108SP	RES	19,226,902	JBG	21.5772%	4,148,626	8.9.1
Pro Forma Steam Plant	312	PRO	(4,940,683)	JBG	21.5772%	(1,066,061)	Below
Pro Forma Steam Plant	108SP	PRO	9,570,432	JBG	21.5772%	2,065,031	Below
Adjustment to Tax							
Accum Def Income Tax Balance	282	RES	10,555,779	JBG	21.5772%	2,277,641	
Accum Def Income Tax Balance	282	PRO	450,465	JBG	21.5772%	97,198	
June 2019 Plant Balance			226,655,572				8.9.1
December 2020 Plant Balance			231,596,255				8.9.2
Adjustment to December 2020 Balance			<u>4,940,683</u>				
June 2019 Depreciation Reserve			(19,226,902)				8.9.1
December 2020 Depreciation Reserve			(28,797,334)				8.9.2
Adjustment to December 2020 Depreciation Reserv			<u>(9,570,432)</u>				
June 2019 ADIT			(10,555,779)				
December 2020 ADIT			(11,006,244)				
Adjustment to December 2020 Balance			<u>(450,465)</u>				

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
Washington General Rate Case – 2021
Removal of Bridger SCR**

Depreciation Rates:

Steam JBG 2.788%

	<u>Capital Additions Steam</u>	<u>Balance Steam</u>	<u>Depreciation Reserve 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)
	<u>226,655,572</u>	<u>226,655,572</u>	<u>(19,226,902)</u>
		Ref 8.9	Ref 8.9

PacifiCorp
Washington General Rate Case – 2021
Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.788%

	Capital Additions Steam	Balance Steam	Depreciation Reserve Steam
Jul-19	699,004	227,354,577	(19,754,270)
Aug-19	-	227,354,577	(20,282,450)
Sep-19	-	227,354,577	(20,810,630)
Oct-19	-	227,354,577	(21,338,809)
Nov-19	-	227,354,577	(21,866,989)
Dec-19	-	227,354,577	(22,395,169)
Jan-20	3,151	227,357,727	(22,923,352)
Feb-20	3,151	227,360,878	(23,451,543)
Mar-20	3,151	227,364,029	(23,979,741)
Apr-20	3,151	227,367,179	(24,507,947)
May-20	3,151	227,370,330	(25,036,159)
Jun-20	4,207,021	231,577,351	(25,569,263)
Jul-20	3,151	231,580,502	(26,107,256)
Aug-20	3,151	231,583,652	(26,645,257)
Sep-20	3,151	231,586,803	(27,183,266)
Oct-20	3,151	231,589,954	(27,721,281)
Nov-20	3,151	231,593,105	(28,259,304)
Dec-20	3,151	231,596,255	(28,797,334)
	4,940,683	231,596,255	(28,797,334)
		Ref 8.9	Ref 8.9

**PacifiCorp
Washington General Rate Case - 2021
End-of-Period Plant Balances**

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<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:						
302	RES	(151,362)	CAGW	21.577%	(32,660)	8.10.6
303	RES	-	CA	Situs	-	8.10.6
303	RES	(6,716)	CAEE	0.000%	-	8.10.6
303	RES	565,877	CAGE	0.000%	-	8.10.6
303	RES	(11,205)	CAGW	21.577%	(2,418)	8.10.6
303	RES	5,664,705	CN	6.936%	392,909	8.10.6
303	RES	1,447	JBG	21.577%	312	8.10.6
303	RES	6,052	OR	Situs	-	8.10.6
303	RES	2,249,414	SO	6.702%	150,750	8.10.6
303	RES	599,049	UT	Situs	-	8.10.6
303	RES	202,105	WY-ALL	Situs	-	8.10.6
310	RES	(49)	CAGE	0.000%	-	8.10.6
311	RES	1,446,689	CAGE	0.000%	-	8.10.6
311	RES	132,638	CAGW	21.577%	28,620	8.10.6
311	RES	821,706	JBG	21.577%	177,301	8.10.6
312	RES	(19,767,365)	CAGE	0.000%	-	8.10.6
312	RES	151,517	CAGW	21.577%	32,693	8.10.6
312	RES	9,060,227	JBG	21.577%	1,954,943	8.10.6
314	RES	2,044,300	CAGE	0.000%	-	8.10.6
314	RES	(72,564)	CAGW	21.577%	(15,657)	8.10.6
314	RES	443,205	JBG	21.577%	95,631	8.10.6
315	RES	117,655	CAGE	0.000%	-	8.10.6
315	RES	15,673	CAGW	21.577%	3,382	8.10.6
315	RES	109,649	JBG	21.577%	23,659	8.10.6
316	RES	264,035	CAGE	0.000%	-	8.10.6
316	RES	13,804	CAGW	21.577%	2,978	8.10.6
316	RES	(151)	JBG	21.577%	(33)	8.10.6
330	RES	4,684	CAGW	21.577%	1,011	8.10.6
331	RES	485,099	CAGE	0.000%	-	8.10.6
331	RES	1,246,971	CAGW	21.577%	269,061	8.10.6
332	RES	717,120	CAGE	0.000%	-	8.10.6
332	RES	1,235,012	CAGW	21.577%	266,481	8.10.6
333	RES	1,472,957	CAGE	0.000%	-	8.10.6
333	RES	1,934,406	CAGW	21.577%	417,391	8.10.6
334	RES	459,447	CAGE	0.000%	-	8.10.6
334	RES	331,928	CAGW	21.577%	71,621	8.10.6
335	RES	(2,389)	CAGE	0.000%	-	8.10.6
335	RES	77,713	CAGW	21.577%	16,768	8.10.6
336	RES	218,539	CAGE	0.000%	-	8.10.6
336	RES	309,366	CAGW	21.577%	66,753	8.10.6
340	RES	(5,664)	CAGW	21.577%	(1,222)	8.10.6
341	RES	70,134	CAGE	0.000%	-	8.10.6
341	RES	59,560	CAGW	21.577%	12,851	8.10.7
343	RES	(263,577)	CAGE	0.000%	-	8.10.7
343	RES	433,063	CAGW	21.577%	93,443	8.10.7
		<u>12,684,701</u>			<u>4,026,568</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont.) End-of-Period Plant Balances

PAGE 8.10.1

<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 Rate Base:						
344	RES	39,494	CAGE	0.000%	-	8.10.7
344	RES	3,772	CAGW	21.577%	814	8.10.7
345	RES	71,589	CAGE	0.000%	-	8.10.7
345	RES	93,412	CAGW	21.577%	20,156	8.10.7
346	RES	5,823	CAGW	21.577%	1,256	8.10.7
350	RES	265,851	CAGE	0.000%	-	8.10.7
350	RES	64,906	CAGW	21.577%	14,005	8.10.7
352	RES	2,880,539	CAGE	0.000%	-	8.10.7
352	RES	2,158,147	CAGW	21.577%	465,668	8.10.7
353	RES	10,900,125	CAGE	0.000%	-	8.10.7
353	RES	10,508,159	CAGW	21.577%	2,267,366	8.10.7
353	RES	276,785	JBG	21.577%	59,723	8.10.7
354	RES	352,213	CAGE	0.000%	-	8.10.7
354	RES	2,993,474	CAGW	21.577%	645,908	8.10.7
355	RES	5,148,471	CAGE	0.000%	-	8.10.7
355	RES	29,370,030	CAGW	21.577%	6,337,228	8.10.7
355	RES	147	JBG	21.577%	32	8.10.7
356	RES	3,144,540	CAGE	0.000%	-	8.10.7
356	RES	17,164,188	CAGW	21.577%	3,703,550	8.10.7
356	RES	21	JBG	21.577%	4	8.10.7
357	RES	234,470	CAGW	21.577%	50,592	8.10.7
360	RES	145	CA	Situs	-	8.10.7
360	RES	825	ID	Situs	-	8.10.7
360	RES	6,844	OR	Situs	-	8.10.7
360	RES	(16,322)	UT	Situs	-	8.10.7
360	RES	286	WA	Situs	286	8.10.7
360	RES	-	WY-ALL	Situs	-	8.10.7
361	RES	46,320	CA	Situs	-	8.10.7
361	RES	380,905	ID	Situs	-	8.10.7
361	RES	751,072	OR	Situs	-	8.10.7
361	RES	194,189	UT	Situs	-	8.10.8
361	RES	760,712	WA	Situs	760,712	8.10.8
361	RES	15,180	WY-ALL	Situs	-	8.10.8
361	RES	-	WY-ALL	Situs	-	8.10.8
362	RES	892,135	CA	Situs	-	8.10.8
362	RES	2,292,176	ID	Situs	-	8.10.8
362	RES	2,295,018	OR	Situs	-	8.10.8
362	RES	3,018,951	UT	Situs	-	8.10.8
362	RES	2,933,216	WA	Situs	2,933,216	8.10.8
362	RES	1,007,796	WY-ALL	Situs	-	8.10.8
362	RES	63,000	WY-ALL	Situs	-	8.10.8
364	RES	3,974,151	CA	Situs	-	8.10.8
364	RES	1,413,630	ID	Situs	-	8.10.8
364	RES	6,130,073	OR	Situs	-	8.10.8
364	RES	5,631,249	UT	Situs	-	8.10.8
364	RES	1,274,652	WA	Situs	1,274,652	8.10.8
		<u>118,742,355</u>			<u>18,535,166</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

**PacifiCorp
Washington General Rate Case - 2021
(cont. 2) End-of-Period Plant Balances**

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	<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:							
	364	RES	3,453,863	WY-ALL	Situs	-	8.10.8
	364	RES	374,295	WY-ALL	Situs	-	8.10.8
	365	RES	284,940	CA	Situs	-	8.10.8
	365	RES	639,905	ID	Situs	-	8.10.8
	365	RES	4,088,535	OR	Situs	-	8.10.8
	365	RES	4,637,380	UT	Situs	-	8.10.8
	365	RES	1,049,582	WA	Situs	1,049,582	8.10.8
	365	RES	2,895,785	WY-ALL	Situs	-	8.10.8
	365	RES	138,216	WY-ALL	Situs	-	8.10.8
	366	RES	474,521	CA	Situs	-	8.10.8
	366	RES	185,158	ID	Situs	-	8.10.8
	366	RES	1,112,106	OR	Situs	-	8.10.8
	366	RES	4,449,536	UT	Situs	-	8.10.8
	366	RES	174,372	WA	Situs	174,372	8.10.8
	366	RES	800,569	WY-ALL	Situs	-	8.10.8
	366	RES	28,896	WY-ALL	Situs	-	8.10.8
	367	RES	518,895	CA	Situs	-	8.10.8
	367	RES	379,398	ID	Situs	-	8.10.8
	367	RES	2,629,273	OR	Situs	-	8.10.8
	367	RES	11,424,385	UT	Situs	-	8.10.8
	367	RES	503,058	WA	Situs	503,058	8.10.8
	367	RES	1,103,075	WY-ALL	Situs	-	8.10.8
	367	RES	73,514	WY-ALL	Situs	-	8.10.8
	368	RES	668,201	CA	Situs	-	8.10.8
	368	RES	717,183	ID	Situs	-	8.10.8
	368	RES	5,124,615	OR	Situs	-	8.10.8
	368	RES	10,619,984	UT	Situs	-	8.10.8
	368	RES	1,222,470	WA	Situs	1,222,470	8.10.8
	368	RES	1,701,528	WY-ALL	Situs	-	8.10.8
	368	RES	110,694	WY-ALL	Situs	-	8.10.8
	369	RES	394,583	CA	Situs	-	8.10.8
	369	RES	995,208	ID	Situs	-	8.10.8
	369	RES	6,286,900	OR	Situs	-	8.10.8
	369	RES	9,959,809	UT	Situs	-	8.10.8
	369	RES	1,175,539	WA	Situs	1,175,539	8.10.8
	369	RES	882,896	WY-ALL	Situs	-	8.10.8
	369	RES	484,156	WY-ALL	Situs	-	8.10.8
	370	RES	1,323,011	CA	Situs	-	8.10.9
	370	RES	225,284	ID	Situs	-	8.10.9
	370	RES	7,092,390	OR	Situs	-	8.10.9
	370	RES	1,554,075	UT	Situs	-	8.10.9
	370	RES	192,960	WA	Situs	192,960	8.10.9
	370	RES	167,854	WY-ALL	Situs	-	8.10.9
	370	RES	30,420	WY-ALL	Situs	-	8.10.9
	371	RES	2,278	CA	Situs	-	8.10.9
	371	RES	596	ID	Situs	-	8.10.9
	371	RES	1,908	OR	Situs	-	8.10.9
			<u>92,353,802</u>			<u>4,317,981</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont. 3) End-of-Period Plant Balances

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	<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:							
	371	RES	(9,213)	UT	Situs	-	8.10.9
	371	RES	2,358	WA	Situs	2,358	8.10.9
	371	RES	3,815	WY-ALL	Situs	-	8.10.9
	373	RES	3,173	CA	Situs	-	8.10.9
	373	RES	7,813	ID	Situs	-	8.10.9
	373	RES	100,098	OR	Situs	-	8.10.9
	373	RES	(292,792)	UT	Situs	-	8.10.9
	373	RES	44,834	WA	Situs	44,834	8.10.9
	373	RES	41,235	WY-ALL	Situs	-	8.10.9
	373	RES	2,886	WY-ALL	Situs	-	8.10.9
	389	RES	285,677	CA	Situs	-	8.10.9
	389	RES	1,195,209	OR	Situs	-	8.10.9
	389	RES	(68,888)	UT	Situs	-	8.10.9
	389	RES	161,851	WY-ALL	Situs	-	8.10.9
	390	RES	30,175	CA	Situs	-	8.10.9
	390	RES	72,362	CAEE	0.000%	-	8.10.9
	390	RES	39	CAGW	21.577%	8	8.10.9
	390	RES	24,045	CN	6.936%	1,668	8.10.9
	390	RES	165,411	ID	Situs	-	8.10.9
	390	RES	(626,953)	OR	Situs	-	8.10.9
	390	RES	(58,968)	SO	6.702%	(3,952)	8.10.9
	390	RES	(31,650)	UT	Situs	-	8.10.9
	390	RES	39,471	WA	Situs	39,471	8.10.9
	390	RES	333,263	WY-ALL	Situs	-	8.10.9
	390	RES	40,013	WY-ALL	Situs	-	8.10.9
	391	RES	(28,425)	CA	Situs	-	8.10.9
	391	RES	(6,789)	CAEE	0.000%	-	8.10.9
	391	RES	190,024	CAGE	0.000%	-	8.10.9
	391	RES	(39,234)	CAGW	21.577%	(8,466)	8.10.9
	391	RES	(549,964)	CN	6.936%	(38,146)	8.10.9
	391	RES	290	ID	Situs	-	8.10.9
	391	RES	7,909	JBG	21.577%	1,706	8.10.9
	391	RES	(132,597)	OR	Situs	-	8.10.9
	391	RES	(10,867,428)	SO	6.702%	(728,309)	8.10.9
	391	RES	(2,981)	UT	Situs	-	8.10.10
	391	RES	(12,622)	WA	Situs	(12,622)	8.10.10
	391	RES	(99,965)	WY-ALL	Situs	-	8.10.10
	391	RES	(1,941)	WY-ALL	Situs	-	8.10.10
	392	RES	(80,640)	CA	Situs	-	8.10.10
	392	RES	(27,355)	CAEE	0.000%	-	8.10.10
	392	RES	40,302	CAGE	0.000%	-	8.10.10
	392	RES	73,605	CAGW	21.577%	15,882	8.10.10
	392	RES	(67,176)	ID	Situs	-	8.10.10
	392	RES	82,473	JBG	21.577%	17,795	8.10.10
	392	RES	(661,376)	OR	Situs	-	8.10.10
	392	RES	(548,144)	SO	6.702%	(36,735)	8.10.10
	392	RES	1,278,413	UT	Situs	-	8.10.10
	392	RES	(17,785)	WA	Situs	(17,785)	8.10.10
			<u>(10,006,142)</u>			<u>(722,292)</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont. 4) End-of-Period Plant Balances

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	<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:							
	392	RES	355,953	WY-ALL	Situs	-	8.10.10
	392	RES	124,592	WY-ALL	Situs	-	8.10.10
	393	RES	(15,215)	CA	Situs	-	8.10.10
	393	RES	(25,731)	CAGE	0.000%	-	8.10.10
	393	RES	24,005	CAGW	21.577%	5,180	8.10.10
	393	RES	68,779	JBG	21.577%	14,841	8.10.10
	393	RES	(131,985)	OR	Situs	-	8.10.10
	393	RES	-	SO	6.702%	-	8.10.10
	393	RES	104,588	UT	Situs	-	8.10.10
	393	RES	(20,858)	WA	Situs	(20,858)	8.10.10
	393	RES	8,610	WY-ALL	Situs	-	8.10.10
	393	RES	(10,009)	WY-ALL	Situs	-	8.10.10
	394	RES	28,747	CA	Situs	-	8.10.10
	394	RES	1,336	CAGE	0.000%	-	8.10.10
	394	RES	(64,677)	CAGW	21.577%	(13,955)	8.10.10
	394	RES	(25,134)	ID	Situs	-	8.10.10
	394	RES	43,310	JBG	21.577%	9,345	8.10.10
	394	RES	(37,300)	OR	Situs	-	8.10.10
	394	RES	(469,246)	SO	6.702%	(31,448)	8.10.10
	394	RES	219,502	UT	Situs	-	8.10.10
	394	RES	(51,167)	WA	Situs	(51,167)	8.10.10
	394	RES	(19,743)	WY-ALL	Situs	-	8.10.10
	394	RES	(1,537)	WY-ALL	Situs	-	8.10.10
	395	RES	8,110	CA	Situs	-	8.10.10
	395	RES	46,726	CAEE	0.000%	-	8.10.10
	395	RES	107,646	CAGE	0.000%	-	8.10.10
	395	RES	(2,977)	CAGW	21.577%	(642)	8.10.10
	395	RES	(26,829)	ID	Situs	-	8.10.10
	395	RES	31,258	JBG	21.577%	6,745	8.10.10
	395	RES	37,044	OR	Situs	-	8.10.10
	395	RES	143,358	SO	6.702%	9,608	8.10.10
	395	RES	(144,930)	UT	Situs	-	8.10.10
	395	RES	(9,826)	WA	Situs	(9,826)	8.10.10
	395	RES	(8,382)	WY-ALL	Situs	-	8.10.10
	395	RES	(29,194)	WY-ALL	Situs	-	8.10.10
	396	RES	(182,721)	CA	Situs	-	8.10.10
	396	RES	(90,561)	CAEE	0.000%	-	8.10.10
	396	RES	355,613	CAGE	0.000%	-	8.10.11
	396	RES	(5,335)	CAGW	21.577%	(1,151)	8.10.11
	396	RES	499,329	ID	Situs	-	8.10.11
	396	RES	(14,653)	JBG	21.577%	(3,162)	8.10.11
	396	RES	1,138,058	OR	Situs	-	8.10.11
	396	RES	(9,658)	SO	6.702%	(647)	8.10.11
	396	RES	145,945	UT	Situs	-	8.10.11
	396	RES	(514)	WA	Situs	(514)	8.10.11
	396	RES	1,068,296	WY-ALL	Situs	-	8.10.11
	396	RES	(88,132)	WY-ALL	Situs	-	8.10.11
	397	RES	167,527	CA	Situs	-	8.10.11
			<u>3,242,021</u>			<u>(87,652)</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
Washington General Rate Case - 2021
(cont. 5) End-of-Period Plant Balances

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<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:						
397	RES	1,083,100	CAGE	0.000%	-	8.10.11
397	RES	564,442	CAGW	21.577%	121,791	8.10.11
397	RES	(0)	CN	6.936%	(0)	8.10.11
397	RES	214,687	ID	Situs	-	8.10.11
397	RES	2,356	JBG	21.577%	508	8.10.11
397	RES	3,849,201	OR	Situs	-	8.10.11
397	RES	1,330,789	SO	6.702%	89,186	8.10.11
397	RES	272,725	UT	Situs	-	8.10.11
397	RES	105,065	WA	Situs	105,065	8.10.11
397	RES	207,142	WY-ALL	Situs	-	8.10.11
397	RES	(1,739)	WY-ALL	Situs	-	8.10.11
398	RES	237	CA	Situs	-	8.10.11
398	RES	(304)	CAEE	0.000%	-	8.10.11
398	RES	47,360	CAGE	0.000%	-	8.10.11
398	RES	1,742	CAGW	21.577%	376	8.10.11
398	RES	7,953	CN	6.936%	552	8.10.11
398	RES	(529)	ID	Situs	-	8.10.11
398	RES	20,531	JBG	21.577%	4,430	8.10.11
398	RES	4,122	OR	Situs	-	8.10.11
398	RES	(120,701)	SO	6.702%	(8,089)	8.10.11
398	RES	37,089	UT	Situs	-	8.10.11
398	RES	(1,573)	WA	Situs	(1,573)	8.10.11
398	RES	1,304	WY-ALL	Situs	-	8.10.11
398	RES	1,263	WY-ALL	Situs	-	8.10.11
DP	RES	(1,629,102)	CA	Situs	-	8.10.11
DP	RES	904,331	ID	Situs	-	8.10.11
DP	RES	(1,204,813)	OR	Situs	-	8.10.11
DP	RES	7,136,677	UT	Situs	-	8.10.11
DP	RES	(2,435,141)	WA	Situs	(2,435,141)	8.10.11
DP	RES	1,470,434	WY-ALL	Situs	-	8.10.11
GP	RES	(6,846)	CAGE	0.000%	-	8.10.11
GP	RES	6,846	SG	7.811%	535	8.10.11
GP	RES	12,793,979	SO	6.702%	857,422	8.10.11
SP	RES	(2,527,856)	CAGE	0.000%	-	8.10.12
SP	RES	12,920,744	SG	7.811%	1,009,253	8.10.12
TP	RES	2,393,255	CAGE	0.000%	-	8.10.12
TP	RES	4,993,961	CAGW	21.577%	1,077,556	8.10.12
		<u>42,442,730</u>			<u>821,871</u>	
		12,684,701	Various		4,026,568	8.10
		118,742,355	Various		18,535,166	8.10.1
		92,353,802	Various		4,317,981	8.10.2
		(10,006,142)	Various		(722,292)	8.10.3
		3,242,021	Various		(87,652)	8.10.4
		42,442,730	Various		821,871	8.10.5
Total Adjustment		<u>259,459,466</u>			<u>26,891,641</u>	

Adjustment Description:

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
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(cont.) End-of-Period Plant Balances

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	181,298,688	181,147,325	(151,362)	Ref. 8.10
302ID	302	ID	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	6,716	-	(6,716)	Ref. 8.10
303CAGE	303	CAGE	86,355,414	86,921,290	565,877	Ref. 8.10
303CAGW	303	CAGW	76,950,152	76,938,947	(11,205)	Ref. 8.10
303CN	303	CN	170,442,379	176,107,084	5,664,705	Ref. 8.10
303ID	303	ID	3,371,145	3,371,145	-	Ref. 8.10
303JBG	303	JBG	2,130,388	2,131,835	1,447	Ref. 8.10
303OR	303	OR	4,609,189	4,615,241	6,052	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	383,478,029	385,727,443	2,249,414	Ref. 8.10
303UT	303	UT	5,291,168	5,890,217	599,049	Ref. 8.10
303WA	303	WA	2,036,363	2,036,363	-	Ref. 8.10
303WY-ALL	303	WY-ALL	5,426,107	5,628,211	202,105	Ref. 8.10
310CAGE	310	CAGE	90,007,495	90,007,446	(49)	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	822,926,268	824,372,957	1,446,689	Ref. 8.10
311CAGW	311	CAGW	62,979,416	63,112,054	132,638	Ref. 8.10
311JBG	311	JBG	148,219,714	149,041,420	821,706	Ref. 8.10
312CAGE	312	CAGE	3,507,824,449	3,488,057,085	(19,767,365)	Ref. 8.10
312CAGW	312	CAGW	122,341,922	122,493,440	151,517	Ref. 8.10
312JBG	312	JBG	992,279,162	1,001,339,389	9,060,227	Ref. 8.10
314CAGE	314	CAGE	754,220,625	756,264,925	2,044,300	Ref. 8.10
314CAGW	314	CAGW	39,056,062	38,983,498	(72,564)	Ref. 8.10
314JBG	314	JBG	205,729,752	206,172,957	443,205	Ref. 8.10
315CAGE	315	CAGE	417,783,383	417,901,038	117,655	Ref. 8.10
315CAGW	315	CAGW	9,346,937	9,362,609	15,673	Ref. 8.10
315JBG	315	JBG	60,820,909	60,930,558	109,649	Ref. 8.10
316CAGE	316	CAGE	27,181,448	27,445,482	264,035	Ref. 8.10
316CAGW	316	CAGW	420,931	434,734	13,804	Ref. 8.10
316JBG	316	JBG	5,154,995	5,154,843	(151)	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,762,193	29,766,877	4,684	Ref. 8.10
331CAGE	331	CAGE	17,225,000	17,710,099	485,099	Ref. 8.10
331CAGW	331	CAGW	259,235,594	260,482,565	1,246,971	Ref. 8.10
332CAGE	332	CAGE	100,754,393	101,471,513	717,120	Ref. 8.10
332CAGW	332	CAGW	408,153,635	409,388,647	1,235,012	Ref. 8.10
333CAGE	333	CAGE	46,165,943	47,638,900	1,472,957	Ref. 8.10
333CAGW	333	CAGW	89,540,091	91,474,497	1,934,406	Ref. 8.10
334CAGE	334	CAGE	14,682,267	15,141,714	459,447	Ref. 8.10
334CAGW	334	CAGW	69,449,200	69,781,128	331,928	Ref. 8.10
335CAGE	335	CAGE	175,190	172,801	(2,389)	Ref. 8.10
335CAGW	335	CAGW	2,217,864	2,295,577	77,713	Ref. 8.10
336CAGE	336	CAGE	2,501,475	2,720,014	218,539	Ref. 8.10
336CAGW	336	CAGW	21,932,267	22,241,633	309,366	Ref. 8.10
340CAGE	340	CAGE	40,830,447	40,830,447	-	Ref. 8.10
340CAGW	340	CAGW	4,533,120	4,527,456	(5,664)	Ref. 8.10
340OR	340	OR	74,986	74,986	-	Ref. 8.10
341CAGE	341	CAGE	169,992,869	170,063,002	70,134	Ref. 8.10

PacifiCorp
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(cont.) End-of-Period Plant Balances

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
341CAGW	341	CAGW	58,221,170	58,280,730	59,560	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	1,946,316,331	1,946,052,755	(263,577)	Ref. 8.10
343CAGW	343	CAGW	978,058,627	978,491,690	433,063	Ref. 8.10
344CAGE	344	CAGE	340,870,546	340,910,040	39,494	Ref. 8.10.1
344CAGW	344	CAGW	134,496,124	134,499,896	3,772	Ref. 8.10.1
345CAGE	345	CAGE	238,783,840	238,855,429	71,589	Ref. 8.10.1
345CAGW	345	CAGW	88,588,290	88,681,702	93,412	Ref. 8.10.1
346CAGE	346	CAGE	11,837,626	11,837,626	-	Ref. 8.10.1
346CAGW	346	CAGW	4,080,872	4,086,695	5,823	Ref. 8.10.1
350CAGE	350	CAGE	232,316,125	232,581,976	265,851	Ref. 8.10.1
350CAGW	350	CAGW	36,382,143	36,447,049	64,906	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	199,298,315	202,178,854	2,880,539	Ref. 8.10.1
352CAGW	352	CAGW	69,877,357	72,035,504	2,158,147	Ref. 8.10.1
352JBG	352	JBG	1,671,506	1,671,506	-	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,529,839,363	1,540,739,488	10,900,125	Ref. 8.10.1
353CAGW	353	CAGW	580,599,780	591,107,939	10,508,159	Ref. 8.10.1
353JBG	353	JBG	40,324,621	40,601,406	276,785	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,090,092,324	1,090,444,537	352,213	Ref. 8.10.1
354CAGW	354	CAGW	169,010,983	172,004,456	2,993,474	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	672,986,142	678,134,613	5,148,471	Ref. 8.10.1
355CAGW	355	CAGW	280,310,368	309,680,398	29,370,030	Ref. 8.10.1
355JBG	355	JBG	691,572	691,718	147	Ref. 8.10.1
355SG	355	SG	707,219	707,219	-	Ref. 8.10.1
356CAGE	356	CAGE	911,836,051	914,980,591	3,144,540	Ref. 8.10.1
356CAGW	356	CAGW	311,764,923	328,929,110	17,164,188	Ref. 8.10.1
356JBG	356	JBG	13,943,834	13,943,854	21	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	206,595	441,065	234,470	Ref. 8.10.1
358CAGE	358	CAGE	7,728,792	7,728,792	-	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	7,055,229	7,055,229	-	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	1,820,155	1,820,300	145	Ref. 8.10.1
360ID	360	ID	1,835,078	1,835,903	825	Ref. 8.10.1
360OR	360	OR	14,183,782	14,190,626	6,844	Ref. 8.10.1
360UT	360	UT	37,146,585	37,130,264	(16,322)	Ref. 8.10.1
360WA	360	WA	1,867,619	1,867,905	286	Ref. 8.10.1
360WY-ALL	360	WY-ALL	2,842,265	2,842,265	-	Ref. 8.10.1
360WY-ALL	360	WY-ALL	4,065,498	4,065,498	-	Ref. 8.10.1
361CA	361	CA	5,188,027	5,234,347	46,320	Ref. 8.10.1
361ID	361	ID	2,985,440	3,366,345	380,905	Ref. 8.10.1
361OR	361	OR	31,826,430	32,577,502	751,072	Ref. 8.10.1

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
361UT	361	UT	57,595,930	57,790,119	194,189	Ref. 8.10.1
361WA	361	WA	5,352,851	6,113,562	760,712	Ref. 8.10.1
361WY-ALL	361	WY-ALL	12,232,585	12,247,765	15,180	Ref. 8.10.1
361WY-ALL	361	WY-ALL	4,811,675	4,811,675	-	Ref. 8.10.1
362CA	362	CA	29,768,516	30,660,650	892,135	Ref. 8.10.1
362ID	362	ID	35,183,341	37,475,517	2,292,176	Ref. 8.10.1
362OR	362	OR	256,017,266	258,312,285	2,295,018	Ref. 8.10.1
362UT	362	UT	481,258,651	484,277,601	3,018,951	Ref. 8.10.1
362WA	362	WA	73,441,694	76,374,910	2,933,216	Ref. 8.10.1
362WY-ALL	362	WY-ALL	118,882,144	119,889,940	1,007,796	Ref. 8.10.1
362WY-ALL	362	WY-ALL	18,475,837	18,538,837	63,000	Ref. 8.10.1
364CA	364	CA	67,915,571	71,889,722	3,974,151	Ref. 8.10.1
364ID	364	ID	91,096,972	92,510,602	1,413,630	Ref. 8.10.1
364OR	364	OR	389,616,569	395,746,642	6,130,073	Ref. 8.10.1
364UT	364	UT	392,733,340	398,364,589	5,631,249	Ref. 8.10.1
364WA	364	WA	109,312,459	110,587,111	1,274,652	Ref. 8.10.1
364WY-ALL	364	WY-ALL	133,233,570	136,687,433	3,453,863	Ref. 8.10.2
364WY-ALL	364	WY-ALL	28,115,307	28,489,602	374,295	Ref. 8.10.2
365CA	365	CA	35,820,428	36,105,369	284,940	Ref. 8.10.2
365ID	365	ID	39,121,972	39,761,877	639,905	Ref. 8.10.2
365OR	365	OR	268,416,680	272,505,215	4,088,535	Ref. 8.10.2
365UT	365	UT	241,092,724	245,730,104	4,637,380	Ref. 8.10.2
365WA	365	WA	73,536,936	74,586,518	1,049,582	Ref. 8.10.2
365WY-ALL	365	WY-ALL	99,537,372	102,433,157	2,895,785	Ref. 8.10.2
365WY-ALL	365	WY-ALL	13,939,287	14,077,503	138,216	Ref. 8.10.2
366CA	366	CA	17,994,331	18,468,852	474,521	Ref. 8.10.2
366ID	366	ID	10,313,792	10,498,950	185,158	Ref. 8.10.2
366OR	366	OR	96,666,420	97,778,526	1,112,106	Ref. 8.10.2
366UT	366	UT	209,193,764	213,643,299	4,449,536	Ref. 8.10.2
366WA	366	WA	18,725,344	18,899,716	174,372	Ref. 8.10.2
366WY-ALL	366	WY-ALL	24,299,720	25,100,289	800,569	Ref. 8.10.2
366WY-ALL	366	WY-ALL	5,023,530	5,052,427	28,896	Ref. 8.10.2
367CA	367	CA	20,215,525	20,734,420	518,895	Ref. 8.10.2
367ID	367	ID	28,652,053	29,031,451	379,398	Ref. 8.10.2
367OR	367	OR	187,712,851	190,342,123	2,629,273	Ref. 8.10.2
367UT	367	UT	562,916,221	574,340,606	11,424,385	Ref. 8.10.2
367WA	367	WA	28,835,891	29,338,949	503,058	Ref. 8.10.2
367WY-ALL	367	WY-ALL	45,801,378	46,904,453	1,103,075	Ref. 8.10.2
367WY-ALL	367	WY-ALL	18,435,792	18,509,306	73,514	Ref. 8.10.2
368CA	368	CA	54,532,410	55,200,611	668,201	Ref. 8.10.2
368ID	368	ID	83,427,910	84,145,093	717,183	Ref. 8.10.2
368OR	368	OR	455,434,055	460,558,670	5,124,615	Ref. 8.10.2
368UT	368	UT	547,654,868	558,274,852	10,619,984	Ref. 8.10.2
368WA	368	WA	114,594,635	115,817,104	1,222,470	Ref. 8.10.2
368WY-ALL	368	WY-ALL	109,067,374	110,768,902	1,701,528	Ref. 8.10.2
368WY-ALL	368	WY-ALL	15,458,177	15,568,871	110,694	Ref. 8.10.2
369CA	369	CA	26,925,662	27,320,245	394,583	Ref. 8.10.2
369ID	369	ID	42,571,431	43,566,638	995,208	Ref. 8.10.2
369OR	369	OR	291,922,621	298,209,521	6,286,900	Ref. 8.10.2
369UT	369	UT	324,490,703	334,450,512	9,959,809	Ref. 8.10.2
369WA	369	WA	65,667,255	66,842,795	1,175,539	Ref. 8.10.2
369WY-ALL	369	WY-ALL	51,660,462	52,543,358	882,896	Ref. 8.10.2
369WY-ALL	369	WY-ALL	15,118,852	15,603,007	484,156	Ref. 8.10.2

PacifiCorp
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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
370CA	370	CA	6,890,210	8,213,221	1,323,011	Ref. 8.10.2
370ID	370	ID	16,089,372	16,314,656	225,284	Ref. 8.10.2
370OR	370	OR	84,416,529	91,508,919	7,092,390	Ref. 8.10.2
370UT	370	UT	90,397,736	91,951,811	1,554,075	Ref. 8.10.2
370WA	370	WA	13,089,496	13,282,456	192,960	Ref. 8.10.2
370WY-ALL	370	WY-ALL	13,405,366	13,573,220	167,854	Ref. 8.10.2
370WY-ALL	370	WY-ALL	2,410,557	2,440,978	30,420	Ref. 8.10.2
371CA	371	CA	277,359	279,638	2,278	Ref. 8.10.2
371ID	371	ID	169,598	170,194	596	Ref. 8.10.2
371OR	371	OR	2,637,444	2,639,353	1,908	Ref. 8.10.2
371UT	371	UT	4,237,930	4,228,718	(9,213)	Ref. 8.10.3
371WA	371	WA	509,552	511,910	2,358	Ref. 8.10.3
371WY-ALL	371	WY-ALL	816,418	820,233	3,815	Ref. 8.10.3
371WY-ALL	371	WY-ALL	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	774,457	777,630	3,173	Ref. 8.10.3
373ID	373	ID	740,215	748,028	7,813	Ref. 8.10.3
373OR	373	OR	23,972,820	24,072,918	100,098	Ref. 8.10.3
373UT	373	UT	21,759,024	21,466,232	(292,792)	Ref. 8.10.3
373WA	373	WA	4,752,678	4,797,512	44,834	Ref. 8.10.3
373WY-ALL	373	WY-ALL	8,488,603	8,529,838	41,235	Ref. 8.10.3
373WY-ALL	373	WY-ALL	2,267,642	2,270,529	2,886	Ref. 8.10.3
389CA	389	CA	710,982	996,659	285,677	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
389ID	389	ID	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	4,918,904	6,114,113	1,195,209	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,149,488	4,080,600	(68,888)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WY-ALL	389	WY-ALL	1,646,141	1,807,993	161,851	Ref. 8.10.3
389WY-ALL	389	WY-ALL	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,028,986	4,059,161	30,175	Ref. 8.10.3
390CAEE	390	CAEE	1,163,227	1,235,588	72,362	Ref. 8.10.3
390CAGE	390	CAGE	4,256,263	4,256,263	-	Ref. 8.10.3
390CAGW	390	CAGW	3,330,663	3,330,702	39	Ref. 8.10.3
390CN	390	CN	8,183,670	8,207,715	24,045	Ref. 8.10.3
390ID	390	ID	11,539,926	11,705,337	165,411	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	40,137,597	39,510,644	(626,953)	Ref. 8.10.3
390SO	390	SO	96,607,418	96,548,451	(58,968)	Ref. 8.10.3
390UT	390	UT	44,205,180	44,173,530	(31,650)	Ref. 8.10.3
390WA	390	WA	13,904,894	13,944,365	39,471	Ref. 8.10.3
390WY-ALL	390	WY-ALL	14,685,173	15,018,436	333,263	Ref. 8.10.3
390WY-ALL	390	WY-ALL	3,847,027	3,887,041	40,013	Ref. 8.10.3
391CA	391	CA	169,590	141,165	(28,425)	Ref. 8.10.3
391CAEE	391	CAEE	16,822	10,034	(6,789)	Ref. 8.10.3
391CAGE	391	CAGE	2,247,033	2,437,057	190,024	Ref. 8.10.3
391CAGW	391	CAGW	567,402	528,168	(39,234)	Ref. 8.10.3
391CN	391	CN	4,590,640	4,040,675	(549,964)	Ref. 8.10.3
391ID	391	ID	383,154	383,444	290	Ref. 8.10.3
391JBG	391	JBG	214,201	222,110	7,909	Ref. 8.10.3
391OR	391	OR	2,323,740	2,191,143	(132,597)	Ref. 8.10.3
391SO	391	SO	62,323,443	51,456,014	(10,867,428)	Ref. 8.10.3

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
391UT	391	UT	1,257,927	1,254,946	(2,981)	Ref. 8.10.3
391WA	391	WA	320,839	308,217	(12,622)	Ref. 8.10.3
391WY-ALL	391	WY-ALL	2,275,167	2,175,202	(99,965)	Ref. 8.10.3
391WY-ALL	391	WY-ALL	70,570	68,629	(1,941)	Ref. 8.10.3
392CA	392	CA	2,151,644	2,071,004	(80,640)	Ref. 8.10.3
392CAEE	392	CAEE	515,447	488,092	(27,355)	Ref. 8.10.3
392CAGE	392	CAGE	13,456,434	13,496,736	40,302	Ref. 8.10.3
392CAGW	392	CAGW	5,730,349	5,803,954	73,605	Ref. 8.10.3
392ID	392	ID	6,651,879	6,584,703	(67,176)	Ref. 8.10.3
392JBG	392	JBG	2,516,532	2,599,004	82,473	Ref. 8.10.3
392OR	392	OR	25,470,642	24,809,266	(661,376)	Ref. 8.10.3
392SO	392	SO	7,441,968	6,893,825	(548,144)	Ref. 8.10.3
392UT	392	UT	36,132,185	37,410,598	1,278,413	Ref. 8.10.3
392WA	392	WA	5,344,910	5,327,125	(17,785)	Ref. 8.10.3
392WY-ALL	392	WY-ALL	9,507,802	9,863,756	355,953	Ref. 8.10.4
392WY-ALL	392	WY-ALL	1,947,132	2,071,725	124,592	Ref. 8.10.4
393CA	393	CA	195,267	180,052	(15,215)	Ref. 8.10.4
393CAGE	393	CAGE	4,279,936	4,254,205	(25,731)	Ref. 8.10.4
393CAGW	393	CAGW	759,222	783,227	24,005	Ref. 8.10.4
393ID	393	ID	494,983	494,983	-	Ref. 8.10.4
393JBG	393	JBG	807,954	876,734	68,779	Ref. 8.10.4
393OR	393	OR	2,767,092	2,635,106	(131,985)	Ref. 8.10.4
393SO	393	SO	255,085	255,085	-	Ref. 8.10.4
393UT	393	UT	3,223,241	3,327,829	104,588	Ref. 8.10.4
393WA	393	WA	717,967	697,109	(20,858)	Ref. 8.10.4
393WY-ALL	393	WY-ALL	1,095,195	1,103,805	8,610	Ref. 8.10.4
393WY-ALL	393	WY-ALL	11,346	1,338	(10,009)	Ref. 8.10.4
394CA	394	CA	752,904	781,650	28,747	Ref. 8.10.4
394CAEE	394	CAEE	109,044	109,044	-	Ref. 8.10.4
394CAGE	394	CAGE	18,499,240	18,500,577	1,336	Ref. 8.10.4
394CAGW	394	CAGW	2,741,539	2,676,862	(64,677)	Ref. 8.10.4
394ID	394	ID	2,061,639	2,036,505	(25,134)	Ref. 8.10.4
394JBG	394	JBG	3,021,149	3,064,460	43,310	Ref. 8.10.4
394OR	394	OR	10,512,743	10,475,442	(37,300)	Ref. 8.10.4
394SO	394	SO	2,596,430	2,127,184	(469,246)	Ref. 8.10.4
394UT	394	UT	13,957,096	14,176,598	219,502	Ref. 8.10.4
394WA	394	WA	2,795,320	2,744,153	(51,167)	Ref. 8.10.4
394WY-ALL	394	WY-ALL	3,767,243	3,747,500	(19,743)	Ref. 8.10.4
394WY-ALL	394	WY-ALL	403,738	402,200	(1,537)	Ref. 8.10.4
395CA	395	CA	297,273	305,383	8,110	Ref. 8.10.4
395CAEE	395	CAEE	1,211,258	1,257,984	46,726	Ref. 8.10.4
395CAGE	395	CAGE	4,815,582	4,923,229	107,646	Ref. 8.10.4
395CAGW	395	CAGW	1,337,331	1,334,354	(2,977)	Ref. 8.10.4
395ID	395	ID	1,319,495	1,292,667	(26,829)	Ref. 8.10.4
395JBG	395	JBG	326,496	357,755	31,258	Ref. 8.10.4
395OR	395	OR	7,850,760	7,887,804	37,044	Ref. 8.10.4
395SO	395	SO	4,830,177	4,973,535	143,358	Ref. 8.10.4
395UT	395	UT	7,974,036	7,829,107	(144,930)	Ref. 8.10.4
395WA	395	WA	1,287,220	1,277,395	(9,826)	Ref. 8.10.4
395WY-ALL	395	WY-ALL	2,485,128	2,476,746	(8,382)	Ref. 8.10.4
395WY-ALL	395	WY-ALL	149,994	120,800	(29,194)	Ref. 8.10.4
396CA	396	CA	4,602,003	4,419,282	(182,721)	Ref. 8.10.4
396CAEE	396	CAEE	327,247	236,686	(90,561)	Ref. 8.10.4

PacifiCorp
Washington General Rate Case - 2021
(cont.) End-of-Period Plant Balances

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
396CAGE	396	CAGE	32,697,530	33,053,143	355,613	Ref. 8.10.4
396CAGW	396	CAGW	3,592,571	3,587,236	(5,335)	Ref. 8.10.4
396ID	396	ID	10,092,729	10,592,058	499,329	Ref. 8.10.4
396JBG	396	JBG	10,066,212	10,051,560	(14,653)	Ref. 8.10.4
396OR	396	OR	39,473,885	40,611,944	1,138,058	Ref. 8.10.4
396SO	396	SO	6,102,851	6,093,193	(9,658)	Ref. 8.10.4
396UT	396	UT	50,246,111	50,392,056	145,945	Ref. 8.10.4
396WA	396	WA	8,939,006	8,938,492	(514)	Ref. 8.10.4
396WY-ALL	396	WY-ALL	17,001,666	18,069,962	1,068,296	Ref. 8.10.4
396WY-ALL	396	WY-ALL	3,703,857	3,615,725	(88,132)	Ref. 8.10.4
397CA	397	CA	6,364,725	6,532,251	167,527	Ref. 8.10.4
397CAEE	397	CAEE	341,558	341,558	-	Ref. 8.10.5
397CAGE	397	CAGE	121,125,837	122,208,937	1,083,100	Ref. 8.10.5
397CAGW	397	CAGW	51,367,256	51,931,697	564,442	Ref. 8.10.5
397CN	397	CN	3,848,526	3,848,526	(0)	Ref. 8.10.5
397ID	397	ID	11,310,676	11,525,364	214,687	Ref. 8.10.5
397JBG	397	JBG	4,792,061	4,794,417	2,356	Ref. 8.10.5
397OR	397	OR	72,628,320	76,477,521	3,849,201	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	91,729,685	93,060,474	1,330,789	Ref. 8.10.5
397UT	397	UT	62,785,447	63,058,172	272,725	Ref. 8.10.5
397WA	397	WA	13,681,785	13,786,850	105,065	Ref. 8.10.5
397WY-ALL	397	WY-ALL	24,761,377	24,968,519	207,142	Ref. 8.10.5
397WY-ALL	397	WY-ALL	6,061,118	6,059,379	(1,739)	Ref. 8.10.5
398CA	398	CA	50,156	50,393	237	Ref. 8.10.5
398CAEE	398	CAEE	4,270	3,966	(304)	Ref. 8.10.5
398CAGE	398	CAGE	2,050,079	2,097,439	47,360	Ref. 8.10.5
398CAGW	398	CAGW	407,725	409,467	1,742	Ref. 8.10.5
398CN	398	CN	74,544	82,497	7,953	Ref. 8.10.5
398ID	398	ID	82,403	81,874	(529)	Ref. 8.10.5
398JBG	398	JBG	186,493	207,024	20,531	Ref. 8.10.5
398OR	398	OR	1,103,403	1,107,524	4,122	Ref. 8.10.5
398SO	398	SO	2,325,845	2,205,144	(120,701)	Ref. 8.10.5
398UT	398	UT	1,305,558	1,342,647	37,089	Ref. 8.10.5
398WA	398	WA	182,536	180,963	(1,573)	Ref. 8.10.5
398WY-ALL	398	WY-ALL	184,701	186,005	1,304	Ref. 8.10.5
398WY-ALL	398	WY-ALL	15,969	17,232	1,263	Ref. 8.10.5
399CAEE	399	CAEE	1,854,828	1,854,828	-	Ref. 8.10.5
DPCA	DP	CA	2,646,162	1,017,060	(1,629,102)	Ref. 8.10.5
DPID	DP	ID	2,134,153	3,038,484	904,331	Ref. 8.10.5
DPOR	DP	OR	16,509,125	15,304,313	(1,204,813)	Ref. 8.10.5
DPSNPD	DP	SNPD	-	-	-	Ref. 8.10.5
DPUT	DP	UT	22,839,793	29,976,470	7,136,677	Ref. 8.10.5
DPWA	DP	WA	6,981,708	4,546,567	(2,435,141)	Ref. 8.10.5
DPWY-ALL	DP	WY-ALL	6,067,394	7,537,828	1,470,434	Ref. 8.10.5
GPCAGE	GP	CAGE	6,846	-	(6,846)	Ref. 8.10.5
GPCAGW	GP	CAGW	-	-	-	Ref. 8.10.5
GPSG	GP	SG	(6,846)	-	6,846	Ref. 8.10.5
GPSO	GP	SO	26,642,708	39,436,687	12,793,979	Ref. 8.10.5
IPSO	IP	SO	-	-	-	Ref. 8.10.5
OPCAGE	OP	CAGE	-	-	-	Ref. 8.10.5
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	Ref. 8.10.5
OPSG	OP	SG	-	-	-	Ref. 8.10.5

PacifiCorp
Washington General Rate Case - 2021
(cont.) End-of-Period Plant Balances

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
SPCAGE	SP	CAGE	(11,695,324)	(14,223,180)	(2,527,856)	Ref. 8.10.5
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.5
SPSG	SP	SG	56,959,455	69,880,199	12,920,744	Ref. 8.10.5
TPCAEE	TP	CAEE	-	-	-	Ref. 8.10.5
TPCAGE	TP	CAGE	57,423,456	59,816,711	2,393,255	Ref. 8.10.5
TPCAGW	TP	CAGW	52,604,042	57,598,003	4,993,961	Ref. 8.10.5
TPSG	TP	SG	(8,978,582)	(8,978,582)	-	Ref. 8.10.5
TPSO	TP	SO	-	-	-	Ref. 8.10.5
			<u>27,890,085,517</u>	<u>28,149,544,982</u>	<u>259,459,466</u>	

PacifiCorp
Washington General Rate Case - 2021
Idaho Power Asset Exchange

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	<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:							
Add Back Assets Exchanged to Idaho Power							
	352	RES	664,617	CAGE	0.000%	-	
	353	RES	5,272,689	CAGE	0.000%	-	
	352	RES	1,395,720	CAGW	21.577%	301,157	
	353	RES	20,397,530	CAGW	21.577%	4,401,214	
	354	RES	6,436,371	JBG	21.577%	1,388,788	
	355	RES	134,263	JBG	21.577%	28,970	
	356	RES	5,464,796	JBG	21.577%	1,179,150	
	356	RES	5,664,258	CAGW	21.577%	1,222,188	
	354	RES	12,790,248	CAGW	21.577%	2,759,776	
	355	RES	2,327,857	CAGW	21.577%	502,286	
			<u>60,548,349</u>			<u>11,783,530</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(1,079,038)	CAGE	0.000%	-	
	108TP	RES	(16,390,005)	CAGW	21.577%	(3,536,503)	
	108TP	RES	(8,819,781)	JBG	21.577%	(1,903,061)	
			<u>(26,288,824)</u>			<u>(5,439,564)</u>	8.11.1
Net Adjustment to Rate Base			<u>34,259,525</u>			<u>6,343,966</u>	

Description of Adjustment:

The Idaho Power Asset Exchange was approved in Order 01 of Docket UE-144136. However, in the Company's 2015 Limited Issues Filing (Docket UE-152253), the Commission determined, in Order 12, that costs of exchanged assets should not be reflected in rate base until the benefits of the exchange can also be reflected for ratemaking purposes. The Company's rate case filing at present includes an update to net power cost baseline that would reflect all benefits resulting from this asset exchange. As such this adjustment brings into rate base the gross plant and accumulated depreciation reserve balances as of June 30, 2019 on an end-of-period basis. Annual depreciation expense related to the assets received in the asset exchange is reflected in Adjustment 6.5, Depreciation Study Adjustment.

PacifiCorp
Washington General Rate Case - 2021
Idaho Power Asset Exchange Adjustment
Electric Plant In-Service and Depreciation Reserves

Page 8.11.1

Gross Electric Plant In-Service			
Location Description	FERC Accoun	WCA Factor	Total
ADELAIDE SUBSTATION (JOIPC-IPC BILLED)	352	CAGW	102,003
	353	CAGW	527,108
BORAH SUBSTATION (JOIPC-IPC BILLED)	352	CAGW	275,982
	353	CAGW	3,607,825
BORAH-ADL-MDPT #1 345KV JOIPC TL950&952	354	CAGW	2,606,189
	355	CAGW	788,843
	356	CAGW	1,399,926
BORAH-ADL-MDPT #2 345KV JOIPC TL0951	354	CAGW	6,506,390
	355	CAGW	606,054
	356	CAGW	1,410,281
BRIDGER-GOSHEN (ID) 345KV JOIPC TL0802	354	JBG	2,793,385
	355	JBG	90,431
	356	JBG	2,385,990
BRIDGER-GOSHEN (WY) 345KV JOIPC TL0802	354	JBG	3,642,986
	355	JBG	43,833
	356	JBG	3,078,806
KINPORT SUBSTATION (JOIPC-IPC BILLED)	352	CAGW	347,199
	353	CAGW	8,041,037
KINPORT-MIDPOINT 345KV JOIPC TL804&850	354	CAGW	3,677,669
	355	CAGW	932,960
	356	CAGW	2,854,050
MIDPOINT SUBSTATION (JOIPC-IPC BILLED)	352	CAGW	670,536
	353	CAGW	8,221,560
THREEMILE KNOLL SUB (JOIPC-IPC BILLED)	352	CAGE	664,617
	353	CAGE	5,272,689
Grand Total			60,548,349

Ref 8.11

Accumulated Depreciation Reserves			
Location Description	FERC Accoun	WCA Factor	Total
ADELAIDE SUBSTATION (JOIPC-IPC BILLED)	108TP	CAGW	(172,320)
BORAH SUBSTATION (JOIPC-IPC BILLED)	108TP	CAGW	(1,317,115)
BORAH-ADL-MDPT #1 345KV JOIPC TL950&952	108TP	CAGW	(1,697,813)
BORAH-ADL-MDPT #2 345KV JOIPC TL0951	108TP	CAGW	(1,902,207)
BRIDGER-GOSHEN (ID) 345KV JOIPC TL0802	108TP	JBG	(3,827,721)
BRIDGER-GOSHEN (WY) 345KV JOIPC TL0802	108TP	JBG	(4,992,060)
KINPORT SUBSTATION (JOIPC-IPC BILLED)	108TP	CAGW	(2,841,589)
KINPORT-MIDPOINT 345KV JOIPC TL804&850	108TP	CAGW	(5,243,208)
MIDPOINT SUBSTATION (JOIPC-IPC BILLED)	108TP	CAGW	(3,215,752)
THREEMILE KNOLL SUB (JOIPC-IPC BILLED)	108TP	CAGE	(1,079,038)
Grand Total			(26,288,824)

Ref 8.11

**PacifiCorp
Washington General Rate Case - 2021
Repowering Project Capital Additions**

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	<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:							
Wind Repowering Capital	343	PRO	1,153,621,349	SG	7.811%	90,110,565	8.12.1
Wind Repowering Retirement	343	PRO	(1,293,891,058)	SG	7.811%	(101,067,178)	8.12.1
Adjustment to Depreciation Expense:							
Wind Repowering Capital Depr. Exp.	403OP	PRO	32,925,123	SG	7.811%	2,571,816	8.12.1
Wind Repowering Retire. Depr. Exp.	403OP	PRO	(38,121,345)	SG	7.811%	(2,977,698)	8.12.1
Adjustment to Depreciation Reserve:							
Wind Repowering Capital Depr. Reserve	108OP	PRO	(38,438,216)	SG	7.811%	(3,002,449)	8.12.1
Wind Repowering Retire. Depr. Reserve	108OP	PRO	1,293,891,058	SG	7.811%	101,067,178	8.12.1
Adjustment to Tax:							
Schedule M Adj - Dunlap & Foote Creek	SCHMAT	PRO	1,465,451	SG	7.811%	114,468	
Schedule M Adj - Dunlap & Foote Creek	SCHMDT	PRO	41,577,618	SG	7.811%	3,247,671	
Def Inc Tax Exp - Dunlap & Foote Creek	41010	PRO	9,862,218	SG	7.811%	770,348	
Def Inc Tax Exp - Dunlap & Foote Creek	41010	PRO	10,798	SG	7.811%	843	
Accum Def Inc Tax Bal - Dunlap & Foote Creek	282	PRO	(9,526,702)	SG	7.811%	(744,141)	

Description of Adjustment:

This adjustment adds the capital additions, gross plant retirements, and depreciation expense amounts for the wind repowering projects set to occur before December 2020. In accordance with accepted utility accounting practices, the retired equipment will be transferred to FERC 108, Accumulated provision for depreciation of electric utility plant. Please refer to the testimony of Mr. Timonhy J. Hemstreet for details on the Repowering projects.

REDACTED

PacifiCorp
Washington General Rate Case - 2021
Repowering Project Capital Additions Adjustment
REDACTED

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant In Service

Account	Factor	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	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20							
343 Other Plant Wind	SG																										
Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
403OP Other Plant Wind	SG																										
Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
108OP Other Plant Wind	SG																										

*Composite Depreciation Rate 3.305%

	End of Period	12 Months Ending	Adjustment	Ref. 8.12
343	Jun-2019	Dec-2020	(1,193,891,058)	Ref. 8.12
403OP	-	1,193,891,058	1,193,891,058	Ref. 8.12
108OP	-	(38,438,216)	(38,438,216)	Ref. 8.12
			(38,438,216)	Ref. 8.12

WIND REPOWERING RETIREMENTS

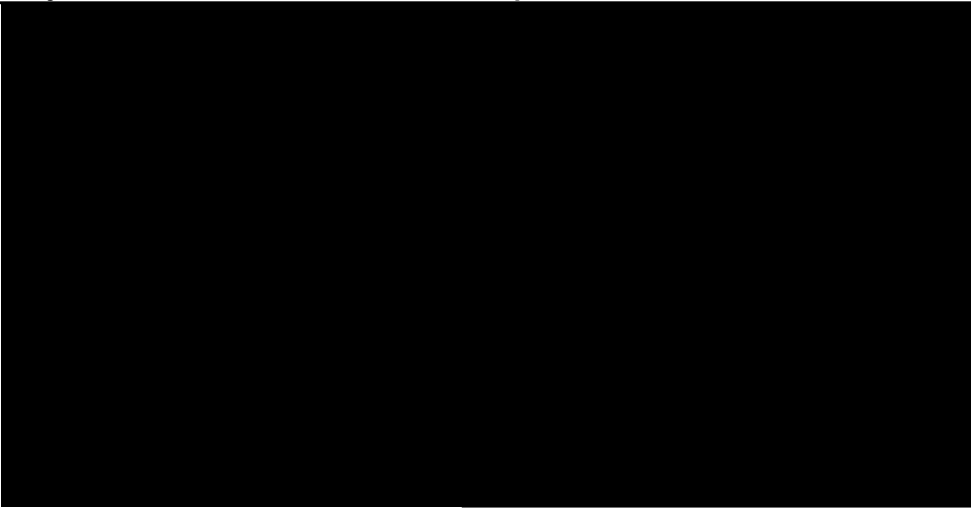
Electric Plant In Service

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
343 Other Plant Wind	SG																										
Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
403OP Other Plant Wind	SG																										
Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
108OP Other Plant Wind	SG																										

*Composite Depreciation Rate 3.305%

	End of Period	12 Months Ending	Adjustment	Ref. 8.12
343	Jun-2019	Dec-2019	(1,293,891,058)	Ref. 8.12
403OP	-	(88,121,348)	(88,121,348)	Ref. 8.12
108OP	-	1,255,859,058	1,255,859,058	Ref. 8.12

**PacifiCorp
Washington General Rate Case - 2021
Repowering Project Capital Additions Adjustment
CONFIDENTIAL**

Project	Date	Project Capital Amount	Gross Plant Retirement Amount*
			
		<u>1,153,621,349</u>	<u>1,293,891,058</u>
		Ref 8.12.1	Ref 8.12.1



**PacifiCorp
Washington General Rate Case - 2021
New Wind Capital & Associated Transmission**

	<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:							
New Wind Capital - Wind	343	PRO	1,638,883,832	SG	7.811%	128,014,923	8.13.1
New Wind Capital - Transmission	355	PRO	781,291,383	SG	7.811%	61,027,484	8.13.1
Adjustment to Depreciation Expense:							
New Wind Capital - Wind Depr. Expense	403OP	PRO	2,263,607	SG	7.811%	176,813	8.13.1
New Wind Capital - Transmission Depr. Exp.	403TP	PRO	755,094	SG	7.811%	58,981	8.13.1
Adjustment to Depreciation Reserve:							
New Wind Capital - Wind Depr. Reserve	108OP	PRO	(2,263,607)	SG	7.811%	(176,813)	8.13.1
New Wind Capital - Transmission Depr. Reserve	108TP	PRO	(763,196)	SG	7.811%	(59,614)	8.13.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind Repowering O&M Exp.	549	PRO	19,937,139	SG	7.811%	1,557,311	8.13.2
Adjustment to Tax:							
Schedule M Adj - New Wind Wind & Trans	SCHMAT	PRO	3,018,704	SG	7.811%	235,794	
Schedule M Adj - New Wind Wind & Trans	SCHMDT	PRO	357,601,319	SG	7.811%	27,932,611	
Def Income Tax Expense - New Wind Wind & Trans	41010	PRO	87,179,805	SG	7.811%	6,809,705	
Def Income Tax Expense - New Wind Wind & Trans	41010	PRO	31,211	SG	7.811%	2,438	
Accum Def Inc Tax Balance - New Wind Wind & Trans	282	PRO	(81,922,875)	SG	7.811%	(6,399,081)	

Description of Adjustment:

This adjustment adds the capital additions, and incremental operations and maintenance amounts for the new wind and transmission projects set to occur before the end of 2020. Please refer to testimony of Mr. Rick T. Link, Mr. Chad A. Teply and Mr. Rick A. Vail for more details on the New Wind Generation and Associated Transmission Projects.

PacifiCorp
Washington General Rate Case - 2021
New Wind Capital & Associated Transmission
REDACTED

New Wind Capital Additions

Electric Plant In Service

Account	Factor	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	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
Other Plant Wind	343																				
Transmission Plant	355																				
	SG																				
	SG																				

Depreciation Expense*

Account	Factor	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	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
Other Plant Wind	403OP																				
Transmission Plant	403TP																				
	SG																				
	SG																				


Depreciation Reserve

Account	Factor	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	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
Other Plant Wind	108OP																				
Transmission Plant	108TP																				
	SG																				
	SG																				

*Composite Depreciation Rate - Wind 3.305%
*Composite Depreciation Rate - Trans 1.747%

	EOP		Adjustment
	Jun 2019	Dec 2020	
343	-	1,638,883,832	1,638,883,832 Ref. 8.13
355	-	781,291,383	781,291,383 Ref. 8.13
403OP	-	2,263,607	2,263,607 Ref. 8.13
403TP	-	755,094	755,094 Ref. 8.13
108OP	-	(2,263,607)	(2,263,607) Ref. 8.13
108TP	-	(763,196)	(763,196) Ref. 8.13

**PacifiCorp
Washington General Rate Case - 2021
New Wind Capital & Associated Transmission
REDACTED**

Project	Date	Project Capital Amount
Transmission		
		
		781,291,383 Ref 8.13.1

New Wind		
		
		1,638,883,832 Ref 8.13.1

Total		<u>2,420,175,215</u>
--------------	--	----------------------

Project	2021 O&M
	
	19,937,139 Ref 8.13

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Other Adjustments (Tab 9)
TOTAL

Page 9.0 Total

	9.1	9.1.1	9.2	9.2.1	9.3	9.4
	Total Normalized	(cont.) Production Factor	System Non-Emitting Resources Adjustment	(cont.) System Non-Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(65,386)	(65,386)	-	-	-	-
5 Other Operating Revenues	1,023,734	-	(10,000)	-	-	1,033,734
6 Total Operating Revenues	958,348	(65,386)	(10,000)	-	-	1,033,734
7						
8 Operating Expenses:						
9 Steam Production	(529,291)	(1,132,974)	-	603,683	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(3,614,806)	-	-	(3,614,806)	-	-
12 Other Power Supply	(1,043,463)	(1,052,100)	-	8,637	-	-
13 Transmission	(156,525)	(246,844)	-	-	-	90,319
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(5,344,086)	(2,431,918)	-	(3,002,487)	-	90,319
20 Depreciation	(864,714)	51,448	(1,780,354)	-	151,343	712,849
21 Amortization	(382,837)	-	(382,837)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,977,692	486,168	155,251	454,270	(82,482)	48,419
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(459,231)	-	(184,278)	-	59,359	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,073,176)	(1,894,303)	(29,027)	(1,708,921)	128,220	851,587
29						
30 Operating Rev For Return:	6,031,524	1,828,917	19,028	1,708,921	(128,220)	182,147
31						
32 Rate Base:						
33 Electric Plant In Service	(54,526,035)	(2,784,664)	-	(97,344,026)	1,528,890	44,073,765
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:	(54,526,035)	(2,784,664)	-	(97,344,026)	1,528,890	44,073,765
45						
46 Deductions:						
47 Accum Prov For Deprec	24,744,509	(1,644,071)	-	31,076,468	(58,068)	(4,629,820)
48 Accum Prov For Amort	5,363,476	-	-	5,363,476	-	-
49 Accum Def Income Tax	(3,321,151)	-	166,785	-	(42,956)	(7,914,497)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	26,786,834	(1,644,071)	166,785	36,439,945	(101,024)	(12,544,318)
56						
57 Total Rate Base:	(27,739,201)	(4,428,736)	166,785	(60,904,081)	1,427,866	31,529,447
58						
59						
60 Estimated ROE impact	2.123%	0.542%	0.001%	1.819%	0.496%	-0.584%
61 Estimated Price Change	(10,842,471)	(2,880,834)	(8,224)	(8,491,512)	(2,757,500)	2,979,471
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,549,985	2,315,084	(10,000)	2,163,191	3,002,487	(151,343)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,222,074	-	66,499	-	1,324,840	(169,265)
71 Schedule "M" Deductions	(645,521)	-	(682,792)	-	(34,892)	72,163
72 Income Before Tax	9,417,579	2,315,084	739,291	2,163,191	4,362,219	(392,771)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	9,417,579	2,315,084	739,291	2,163,191	4,362,219	(392,771)
77 Renewable Income Tax Credit	-	-	-	-	-	-
78 Federal Income Taxes	1,977,692	486,168	155,251	454,270	916,066	(82,482)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Other Adjustments (Tab 9)
RESTATING

Page 9.0 Restating

	9.1	9.1.1	9.2	9.2.1	9.3	9.4
	Total Normalized	(cont.) Production Factor	System Non-Emitting Resources Adjustment	(cont.) System Non-Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing 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	-	-	-	-	-	-
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 Renewable Income Tax Credit	-	-	-	-	-	-
78 Federal Income Taxes	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Other Adjustments (Tab 9)
PRO FORMA

Page 9.0 Pro Forma

	9.1	9.1.1	9.2	9.2.1	9.3	9.4
	Total Normalized	(cont.) Production Factor	System Non-Emitting Resources Adjustment	(cont.) System Non-Emitting Resources Adjustment	System Transmission - New Adjustment	System Transmission - Existing Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(65,386)	(65,386)	-	-	-	-
5 Other Operating Revenues	1,023,734	-	(10,000)	-	-	1,033,734
6 Total Operating Revenues	958,348	(65,386)	(10,000)	-	-	1,033,734
7						
8 Operating Expenses:						
9 Steam Production	(529,291)	(1,132,974)	-	603,683	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(3,614,806)	-	-	(3,614,806)	-	-
12 Other Power Supply	(1,043,463)	(1,052,100)	-	8,637	-	-
13 Transmission	(156,525)	(246,844)	-	-	-	90,319
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(5,344,086)	(2,431,918)	-	(3,002,487)	-	90,319
20 Depreciation	(864,714)	51,448	(1,780,354)	-	151,343	712,849
21 Amortization	(382,837)	-	(382,837)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,977,692	486,168	155,251	454,270	(82,482)	48,419
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(459,231)	-	(184,278)	(334,312)	59,359	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,073,176)	(1,894,303)	(29,027)	(1,708,921)	128,220	851,587
29						
30 Operating Rev For Return:	6,031,524	1,828,917	19,028	1,708,921	(128,220)	182,147
31						
32 Rate Base:						
33 Electric Plant In Service	(54,526,035)	(2,784,664)	-	(97,344,026)	1,528,890	44,073,765
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:	(54,526,035)	(2,784,664)	-	(97,344,026)	1,528,890	44,073,765
45						
46 Deductions:						
47 Accum Prov For Deprec	24,744,509	(1,644,071)	-	31,076,468	(58,068)	(4,629,820)
48 Accum Prov For Amort	5,363,476	-	-	5,363,476	-	-
49 Accum Def Income Tax	(3,321,151)	-	166,785	-	(42,956)	(7,914,497)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	26,786,834	(1,644,071)	166,785	36,439,945	(101,024)	(12,544,318)
56						
57 Total Rate Base:	(27,739,201)	(4,428,736)	166,785	(60,904,081)	1,427,866	31,529,447
58						
59						
60 Estimated ROE impact	2.408%	0.588%	0.000%	2.435%	0.463%	-0.074%
61 Estimated Price Change	(10,842,471)	(2,880,834)	(8,224)	(8,491,512)	(2,757,500)	316,129
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,549,985	2,315,084	(10,000)	2,163,191	3,002,487	(151,343)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,222,074	-	66,499	-	1,324,840	(169,265)
71 Schedule "M" Deductions	(645,521)	-	(682,792)	-	(34,892)	72,163
72 Income Before Tax	9,417,579	2,315,084	739,291	2,163,191	4,362,219	(392,771)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	9,417,579	2,315,084	739,291	2,163,191	4,362,219	(392,771)
77 Renewable Income Tax Credit	-	-	-	-	-	-
78 Federal Income Taxes	1,977,692	486,168	155,251	454,270	916,066	(82,482)

**PacifiCorp
Washington General Rate Case - 2021
Production Factor**

PAGE 9.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Electric Plant In Service							
Steam Production	312	PRO	(296,583)	JBG	21.577%	(63,994)	
Steam Production	312	PRO	(189,402)	CAGW	21.577%	(40,868)	
Hydro Production	332	PRO	(777,245)	CAGW	21.577%	(167,708)	
Other Production	343	PRO	(32,819,649)	SG	7.811%	(2,563,577)	
Other Production	343	PRO	238,594	CAGW	21.577%	51,482	
			<u>(33,844,284)</u>			<u>(2,784,664)</u>	9.1.2
Depreciation Reserve							
Steam Production	108SP	PRO	560,297	JBG	21.577%	120,896	
Steam Production	108SP	PRO	19,989	CAGW	21.577%	4,313	
Steam Production	108SP	PRO	88,150	SG	7.811%	6,885	
Hydro Production	108HP	PRO	709,733	CAGW	21.577%	153,140	
Other Production	108OP	PRO	993,821	CAGW	21.577%	214,439	
Other Production	108OP	PRO	(27,444,844)	SG	7.811%	(2,143,745)	
			<u>(25,072,854)</u>			<u>(1,644,071)</u>	9.1.2
Depreciation Expense							
Steam Production	403SP	PRO	(8,475)	JBG	21.577%	(1,829)	
Steam Production	403SP	PRO	8,831	CAGW	21.577%	1,905	
Steam Production	403SP	PRO	(58,766)	SG	7.811%	(4,590)	
Hydro Production	403HP	PRO	212,451	CAGW	21.577%	45,841	
Other Production	403OP	PRO	23,653	CAGW	21.577%	5,104	
Other Production	403OP	PRO	64,224	SG	7.811%	5,017	
			<u>241,918</u>			<u>51,448</u>	9.1.2
Operating Expenses (Excluding Net Power Costs)							
Other Production	549	PRO	(436,623)	SG	7.811%	(34,105)	9.1.2
Net Power Costs							
Sales for Resale	447NPC	PRO	(1,727,378)	CAGW	21.577%	(372,720)	
Sales for Resale	447NPC	PRO	307,334	WA	Situs	307,334	
Purchased Power	555NPC	PRO	(3,643,463)	CAGW	21.577%	(786,157)	
Purchased Power	555NPC	PRO	(23,021)	CAEW	22.592%	(5,201)	
Purchased Power	555NPC	PRO	146,787	WA	Situs	146,787	
Wheeling Expenses	565NPC	PRO	(2,726,236)	CAGW	21.577%	(588,245)	
Wheeling Expenses	565NPC	PRO	341,401	WA	Situs	341,401	
Fuel Expenses	501NPC	PRO	(5,381,317)	CAEW	22.592%	(1,215,724)	
Fuel Expenses	501NPC	PRO	82,750	WA	Situs	82,750	
Fuel Expenses	547NPC	PRO	(1,330,384)	CAEW	22.592%	(300,555)	
Fuel Expenses	547NPC	PRO	(72,869)	WA	Situs	(72,869)	
			<u>(11,186,308)</u>			<u>(2,332,427)</u>	9.1.2

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp
Washington General Rate Case - 2021
(cont.) Production Factor

PAGE 9.1.1

	<u>ACCOUNT</u>	<u>T</u> <u>ype</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Ancillary Services Revenue							
Other Electric Revenue	456	PRO	(46,344)	CAGW	21.577%	(10,000)	9.1.3
Plant Additions - Tax Impacts							
	SCHMAT	PRO	(8,387)	JBG	21.577%	(1,810)	
	SCHMAT	PRO	414,446	CAGW	21.577%	89,426	
	SCHMAT	PRO	(14,946)	WA	Situs	(14,946)	
	SCHMAT	PRO	(125,245)	SO	6.702%	(8,394)	
	SCHMAT	PRO	28,454	SG	7.811%	2,223	
	SCHMDT	PRO	(29,297)	JBG	21.577%	(6,321)	
	SCHMDT	PRO	(54,030)	CAGW	21.577%	(11,658)	
	SCHMDT	PRO	(24,657)	WA	Situs	(24,657)	
	SCHMDT	PRO	(322,848)	SO	6.702%	(21,637)	
	SCHMDT	PRO	(7,918,459)	SG	7.811%	(618,519)	
	41010	PRO	(5,141)	JBG	21.577%	(1,109)	
	41010	PRO	(115,182)	CAGW	21.577%	(24,853)	
	41010	PRO	(2,387)	WA	Situs	(2,387)	
	41010	PRO	(48,584)	SO	6.702%	(3,256)	
	41010	PRO	(1,954,559)	SG	7.811%	(152,673)	
	282	PRO	(4,626)	JBG	21.577%	(998)	
	282	PRO	63,556	CAGW	21.577%	13,714	
	282	PRO	3,538	WA	Situs	3,538	
	282	PRO	61,846	SO	6.702%	4,145	
	282	PRO	1,874,083	SG	7.811%	146,387	
			<u>(8,182,424)</u>			<u>(633,786)</u>	9.1.3

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to the generation related components of the revenue requirement.

PacificCorp
Washington General Rate Case - 2021
Production Factor

FERC Function	FERC Acct.	WCA Fact.	Unadjusted/ Per-Books	Before Production Factor						After Production Factor							
				Washington Allocated Results	3.4 Ancillary Services Revenue	5.1 Net Power Costs - Restating	5.2 Net Power Costs -Pro Forma	8.4 Major Plant Additions	8.9 Removal of Bridger SCR	8.12 Repowering Projects Cap Additions	8.13 EV2020 Cap Additions	Normalized Washington Allocated Results	Production Factor	Normalized Washington Allocated Results	Washington Allocated Production Factor Adjustment	Ref.	
Electric Plant In Service																	
Steam Production	312	JBG	-	-	-	-	3,988,171	(1,066,061)	-	-	-	-	2,922,110	97.810%	2,858,116	(63,994)	9.1
Steam Production	312	CAGW	-	-	-	-	1,866,097	-	-	-	-	-	1,866,097	97.810%	1,825,230	(40,868)	9.1
Hydro Production	332	CAGW	-	-	-	-	7,657,880	-	-	-	-	-	7,657,880	97.810%	7,490,173	(167,708)	9.1
Other Production	343	SG	-	-	-	-	(2,350,775)	(10,956,613)	128,014,923	-	-	-	117,058,310	97.810%	114,494,733	(2,563,577)	9.1
Other Production	343	CAGW	-	-	-	-	(2,350,775)	(10,956,613)	128,014,923	-	-	-	(2,350,775)	97.810%	(2,299,293)	51,482	9.1
			-	-	-	-	11,161,373	(1,066,061)	128,014,923	-	-	-	127,153,622		124,368,958	(2,784,684)	9.1
Depreciation Reserve																	
Steam Production	108SP	JBG	-	-	-	-	(7,585,416)	2,065,031	-	-	-	(5,520,386)	97.810%	(5,399,489)	120,896	9.1	
Steam Production	108SP	CAGW	-	-	-	-	(196,944)	-	-	-	-	(196,944)	97.810%	(192,631)	4,313	9.1	
Steam Production	108SP	SG	-	-	-	-	(314,405)	-	-	-	-	(314,405)	97.810%	(307,519)	6,885	9.1	
Hydro Production	108HP	CAGW	-	-	-	-	(6,992,713)	-	-	-	-	(6,992,713)	97.810%	(6,839,572)	153,140	9.1	
Other Production	108OP	CAGW	-	-	-	-	(9,791,720)	-	-	-	-	(9,791,720)	97.810%	(9,577,281)	214,439	9.1	
Other Production	108OP	SG	-	-	-	-	(24,881,198)	98,064,729	(176,813)	-	-	97,887,916	97.810%	95,744,171	(2,143,745)	9.1	
			-	-	-	-	(24,881,198)	98,064,729	(176,813)	-	-	75,071,749		73,427,678	(1,644,071)	9.1	
Depreciation Expense																	
Steam Production	403SP	JBG	-	-	-	-	83,500	-	-	-	-	83,500	97.810%	81,671	(1,829)	9.1	
Steam Production	403SP	CAGW	-	-	-	-	(87,008)	-	-	-	-	(87,008)	97.810%	(85,102)	1,905	9.1	
Steam Production	403SP	SG	-	-	-	-	209,603	-	-	-	-	209,603	97.810%	205,013	(4,590)	9.1	
Hydro Production	403HP	CAGW	-	-	-	-	(2,083,199)	-	-	-	-	(2,083,199)	97.810%	(2,047,358)	45,841	9.1	
Other Production	403OP	CAGW	-	-	-	-	(233,039)	-	-	-	-	(233,039)	97.810%	(227,935)	5,104	9.1	
Other Production	403OP	SG	-	-	-	-	(2,120,142)	(405,882)	176,813	-	-	(229,070)	97.810%	(224,053)	5,017	9.1	
			-	-	-	-	(2,120,142)	(405,882)	176,813	-	-	(2,349,212)		(2,297,764)	51,448	9.1	
Operating Expenses (Excluding Net Power Costs)																	
Other Production	549	SG	-	-	-	-	-	-	1,557,311	-	-	1,557,311	97.810%	1,523,206	(34,105)	9.1	
Net Power Costs																	
Sales for Resale	447NPC	CAGW	17,019,166	-	-	-	-	-	-	-	-	17,019,166	97.810%	16,646,447	(372,720)	9.1	
Sales for Resale	447NPC	WA	-	-	-	-	(14,033,498)	-	-	-	-	(14,033,498)	97.810%	(13,726,164)	307,334	9.1	
Purchased Power	555NPC	CAGW	41,573,210	(5,675,631)	-	-	-	-	-	-	-	35,897,579	97.810%	35,111,422	(786,157)	9.1	
Purchased Power	555NPC	CAEW	237,484	-	-	-	-	-	-	-	-	237,484	97.810%	232,283	(5,201)	9.1	
Purchased Power	555NPC	WA	215,592	-	-	-	(6,918,195)	-	-	-	-	(6,702,603)	97.810%	(6,556,816)	146,787	9.1	
Wheeling Expenses	565NPC	CAGW	26,860,516	0	-	-	-	-	-	-	-	26,860,516	97.810%	26,272,270	(588,245)	9.1	
Wheeling Expenses	565NPC	WA	-	-	-	-	(15,589,078)	-	-	-	-	(15,247,677)	97.810%	(15,247,677)	341,401	9.1	
Fuel Expenses	501NPC	CAEW	55,512,519	(3,778,560)	-	-	-	-	-	-	-	55,512,519	97.810%	54,296,795	(1,215,724)	9.1	
Fuel Expenses	501NPC	WA	-	-	-	-	-	-	-	-	-	(3,778,560)	97.810%	(3,695,810)	82,750	9.1	
Fuel Expenses	547NPC	CAEW	13,723,963	-	-	-	-	-	-	-	-	13,723,963	97.810%	13,423,408	(300,555)	9.1	
Fuel Expenses	547NPC	WA	-	-	-	-	3,327,363	-	-	-	-	3,327,363	97.810%	3,254,493	(72,869)	9.1	
			121,104,117	(5,675,631)	(8,924,973)	(2,120,142)	(24,881,198)	98,064,729	(176,813)	1,557,311	(2,349,212)	106,503,513		104,171,086	(2,332,427)	9.1	

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Production Factor

	456		456,611	97.810%	446,611	(10,000)	9.1.1
Ancillary Services Revenue							
Other Electric Revenue							
Plant Additions - Tax Impacts							
	CAGW	-	456,611				
	SCHMAT				82,629		97.810%
	SCHMAT				(4,083,369)		97.810%
	SCHMAT				682,481		97.810%
	SCHMAT				383,272		97.810%
	SCHMAT			114,468	(101,489)		97.810%
	SCHMDT				288,647		97.810%
	SCHMDT				532,337		97.810%
	SCHMDT				1,125,869		97.810%
	SCHMDT				987,968		97.810%
	SCHMDT			3,247,671	24,995,210		97.810%
	SCHMDT				28,242,881		97.810%
	SCHMDT				50,652		97.810%
	SCHMDT				1,134,846		97.810%
	SCHMDT				109,012		97.810%
	SCHMDT				148,675		97.810%
	SCHMDT				96,569		97.810%
	SCHMDT			771,192	6,103,594		97.810%
	SCHMDT				6,971,354		97.810%
	SCHMDT				45,575		97.810%
	SCHMDT				(626,193)		97.810%
	SCHMDT				(161,557)		97.810%
	SCHMDT				(189,258)		97.810%
	SCHMDT				(48,284)		97.810%
	SCHMDT			97,198	(744,141)		97.810%
	SCHMDT			3,389,190	25,383,722		97.810%
	SCHMDT			69,903	(5,891,895)		97.810%
	SCHMDT				(6,684,320)		97.810%
	SCHMDT				28,940,012		97.810%
	SCHMDT				28,306,226		97.810%
	SCHMDT				(633,766)		97.810%
	SCHMDT				80,820		97.810%
	SCHMDT				(3,993,943)		97.810%
	SCHMDT				667,534		97.810%
	SCHMDT				374,878		97.810%
	SCHMDT				(99,266)		97.810%
	SCHMDT				282,326		97.810%
	SCHMDT				520,679		97.810%
	SCHMDT				1,101,212		97.810%
	SCHMDT				966,332		97.810%
	SCHMDT				27,624,362		97.810%
	SCHMDT				49,543		97.810%
	SCHMDT				1,109,992		97.810%
	SCHMDT				106,625		97.810%
	SCHMDT				145,419		97.810%
	SCHMDT				6,818,662		97.810%
	SCHMDT				44,577		97.810%
	SCHMDT				(612,480)		97.810%
	SCHMDT				(158,019)		97.810%
	SCHMDT				(185,113)		97.810%
	SCHMDT				146,387		97.810%
	SCHMDT				(633,766)		97.810%

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Production Factor

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Washington Historical Normalized Retail Sales (12-Months Ended June 2019)

	Washington		
Actual MWh	4,107,501		
Normalizing Adjustments	735		
Temperature Normalization	<u>(77,102)</u>		
Normalized Retail Sales (MWh)	4,031,134	Numerator in Production Factor Calculation	Ref. 3.1.2

Forecast Loads Used for Production Factor (12-Months Ending December 2021)

	Washington		
Pro Forma Retail Sales (MWh)	4,121,391	Denominator in Production Factor Calculation	
Production Factor	97.810%		Ref. 9.1.2

Production Factor

Washington Historical Temperature Adjusted Load (at Sales)	4,031,134	MWh
Washington Pro Forma 12-Months Ending December 2021	4,121,391	MWh
Production Factor	<u>97.810%</u>	

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System Non-Emitting Resources Adjustment

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	<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 - Control Area Generation - East	332	PRO	(205,603,778)	CAGE	0.000%	-	9.2.2
Hydro - Control Area Generation - West	332	PRO	(825,501,359)	CAGW	21.577%	(178,120,019)	9.2.2
Hydro - System	332	PRO	1,031,105,136	SG	7.811%	80,540,696	9.2.2
Wind - Control Area Generation - East	343	PRO	(1,295,318,900)	CAGE	0.000%	-	9.2.2
Wind - Control Area Generation - West	343	PRO	(727,792,177)	CAGW	21.577%	(157,037,121)	9.2.2
Wind - Control Area Generation - System	343	PRO	2,023,111,077	SG	7.811%	158,027,313	9.2.2
Geothermal - Control Area Generation - East	312	PRO	(156,882,731)	CAGE	0.000%	-	9.2.2
Geothermal - Control Area Generation - System	312	PRO	156,882,731	SG	7.811%	12,254,273	9.2.2
Hydro Relicensing - Control Area Generation - East	303	PRO	(10,579,624)	CAGE	0.000%	-	9.2.2
Hydro Relicensing - Control Area Generation - West	303	PRO	(100,504,608)	CAGW	21.577%	(21,686,073)	9.2.2
Hydro Relicensing - System	303	PRO	111,084,232	SG	7.811%	8,676,905	9.2.2
Adjustment to Depreciation Expense:							
Hydro - Control Area Generation - East	403HP	PRO	(8,241,818)	CAGE	0.000%	-	9.2.2
Hydro - Control Area Generation - West	403HP	PRO	(20,929,292)	CAGW	21.577%	(4,515,954)	9.2.2
Hydro - System	403HP	PRO	29,171,110	SG	7.811%	2,278,586	9.2.2
Wind - Control Area Generation - East	403OP	PRO	(42,837,028)	CAGE	0.000%	-	9.2.2
Wind - Control Area Generation - West	403OP	PRO	(24,077,446)	CAGW	21.577%	(5,195,237)	9.2.2
Wind - Control Area Generation - System	403OP	PRO	66,914,475	SG	7.811%	5,226,759	9.2.2
Geothermal - Control Area Generation - East	403SP	PRO	(5,447,263)	CAGE	0.000%	-	9.2.2
Geothermal - Control Area Generation - System	403SP	PRO	5,447,263	SG	7.811%	425,491	9.2.2
Hydro Relicensing - Control Area Generation - East	404IP	PRO	(515,264)	CAGE	0.000%	-	9.2.2
Hydro Relicensing - Control Area Generation - West	404IP	PRO	(3,073,383)	CAGW	21.577%	(663,150)	9.2.2
Hydro Relicensing - System	404IP	PRO	3,588,647	SG	7.811%	280,313	9.2.2
Adjustment to Depreciation Reserve:							
Hydro - Control Area Generation - East	108HP	PRO	96,360,812	CAGE	0.000%	-	9.2.2
Hydro - Control Area Generation - West	108HP	PRO	298,484,608	CAGW	21.577%	64,404,599	9.2.2
Hydro - System	108HP	PRO	(394,845,420)	SG	7.811%	(30,841,787)	9.2.2
Wind - Control Area Generation - East	108OP	PRO	516,536,231	CAGE	0.000%	-	9.2.2
Wind - Control Area Generation - West	108OP	PRO	323,977,727	CAGW	21.577%	69,905,299	9.2.2
Wind - Control Area Generation - System	108OP	PRO	(840,513,958)	SG	7.811%	(65,653,421)	9.2.2
Geothermal - Control Area Generation - East	108SP	PRO	86,264,652	CAGE	0.000%	-	9.2.2
Geothermal - Control Area Generation - System	108SP	PRO	(86,264,652)	SG	7.811%	(6,738,222)	9.2.2
Hydro Relicensing - Control Area Generation - East	111IP	PRO	7,497,285	CAGE	0.000%	-	9.2.2
Hydro Relicensing - Control Area Generation - West	111IP	PRO	43,215,593	CAGW	21.577%	9,324,712	9.2.2
Hydro Relicensing - System		PRO	(50,712,878)	SG	7.811%	(3,961,236)	9.2.2

Description of Adjustment:

This adjustment re-allocates the non-emitting resources (Wind, Hydro and Geothermal) costs from WCA to system as part of the WIJAM MOU signed by Parties.

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Washington General Rate Case - 2021
(cont.) System Non-Emitting Resources Adjustment

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	<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 Operations & Maintenance Expense:							
Hydro - Control Area Generation - East	545	PRO	(10,928,902)	CAGE	0.000%	-	9.2.3
Hydro - Control Area Generation - West	545	PRO	(32,460,014)	CAGW	21.577%	(7,003,960)	9.2.3
Hydro - System	545	PRO	43,388,916	SG	7.811%	3,389,153	9.2.3
Wind - Control Area Generation - East	549	PRO	(10,605,998)	CAGE	0.000%	-	9.2.3
Wind - Control Area Generation - West	549	PRO	(5,955,277)	CAGW	21.577%	(1,284,982)	9.2.3
Wind - Control Area Generation - System	549	PRO	16,561,276	SG	7.811%	1,293,618	9.2.3
Geothermal - Control Area Generation - East	503	PRO	(4,570,679)	CAEE	0.000%	-	9.2.3
Geothermal - Control Area Generation - East	512	PRO	(3,376,981)	CAGE	0.000%	-	9.2.3
Geothermal - Control Area Generation - System	503	PRO	4,570,679	SE	7.437%	339,903	9.2.3
Geothermal - Control Area Generation - System	512	PRO	3,376,981	SG	7.811%	263,779	9.2.3
Adjustment to Tax:							
Schedule M Adjustments - East	SCHMAT	PRO	(27,540,182)	CAGE	0.000%	-	
Schedule M Adjustments - West	SCHMAT	PRO	(6,002,809)	CAGW	21.577%	(1,295,238)	
Schedule M Adjustments - System	SCHMAT	PRO	33,542,990	SG	7.811%	2,620,078	
Schedule M Adjustments - East	SCHMDT	PRO	(884,038)	CAGE	0.000%	-	
Schedule M Adjustments - West	SCHMDT	PRO	(755,081)	CAGW	21.577%	(162,925)	
Schedule M Adjustments - System	SCHMDT	PRO	1,639,119	SG	7.811%	128,033	
Deferred Income Tax Expense - East	41010	PRO	6,553,841	CAGE	0.000%	-	
Deferred Income Tax Expense - West	41010	PRO	1,290,237	CAGW	21.577%	278,397	
Deferred Income Tax Expense - System	41010	PRO	(7,844,078)	SG	7.811%	(612,709)	
Accumulated Def Inc Tax Balance - East	282	PRO	(3,188,162)	CAGE	0.000%	-	
Accumulated Def Inc Tax Balance - West	282	PRO	(566,537)	CAGW	21.577%	(122,243)	
Accumulated Def Inc Tax Balance - System	282	PRO	3,754,699	SG	7.811%	293,283	
PowerTax Non-Emitting ADIT Balance - Hydro	282	PRO	7,469,341	WA	100.000%	7,469,341	
PowerTax Non-Emitting ADIT Balance - Wind	282	PRO	(1,965,000)	WA	100.000%	(1,965,000)	
PowerTax Non-Emitting ADIT Balance - Blundell	282	PRO	(1,205,864)	WA	100.000%	(1,205,864)	

Description of Adjustment:

This adjustment re-allocates the non-emitting resources (Wind, Hydro and Geothermal) costs from WCA to system as part of the WIJAM MOU signed by Parties.

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System Non-Emitting Resources Adjustment

	Account	Factor	Adjusted June 2019 End of Period	A B C			Production Factor Adj. 9.1	December 2020 Total Company	Ref #
				Capital Additions Adj 8.4.2	Depreciation Exp Adj 6.1.2	Depreciation Res Adj 6.2.2			
Adjustment to Rate Base:									
Hydro - Control Area Generation - East	332	CAGE	191,408,269	14,513,351	-	(317,842)	205,603,778	9.2	
Hydro - Control Area Generation - West	332	CAGW	790,787,979	35,490,625	-	(777,245)	825,501,359	9.2	
Total			982,196,248	50,003,975	-	(1,095,087)	1,031,105,136	9.2	
Wind - Control Area Generation - East	343	CAGE	1,292,968,696	2,402,826	-	(52,622)	1,295,318,900	9.2	
Wind - Control Area Generation - West	343	CAGW	732,758,000	(5,077,010)	-	111,187	727,792,177	9.2	
Total			2,025,726,696	(2,674,183)	-	58,565	2,023,111,077	9.2	
Geothermal - Control Area Generation - East	312	CAGE	152,801,878	4,172,225	-	(91,372)	156,882,731	9.2	
Total			152,801,878	4,172,225	-	(91,372)	156,882,731	9.2	
Hydro Relicensing - Control Area Generation - East	303	CAGE	10,579,624	-	-	-	10,579,624	9.2	
Hydro Relicensing - Control Area Generation - West	303	CAGW	100,504,608	-	-	-	100,504,608	9.2	
Total			111,084,232	-	-	-	111,084,232	9.2	
Adjustment to Depreciation Reserve:									
Hydro - Control Area Generation - East	108HP	CAGE	(86,339,875)	-	(10,245,310)	224,372	(96,360,812)	9.2	
Hydro - Control Area Generation - West	108HP	CAGW	(272,465,716)	-	(26,601,465)	582,572	(298,484,608)	9.2	
Total			(358,805,590)	-	(36,846,774)	806,944	(394,845,420)	9.2	
Wind - Control Area Generation - East	108OP	CAGE	(458,699,014)	-	(59,132,213)	1,294,995	(516,536,231)	9.2	
Wind - Control Area Generation - West	108OP	CAGW	(293,591,192)	-	(31,066,900)	680,365	(323,977,727)	9.2	
Total			(752,290,206)	-	(90,199,113)	1,975,361	(840,513,958)	9.2	
Geothermal - Control Area Generation - East	108SP	CAGE	(75,190,919)	-	(11,321,678)	247,945	(86,264,652)	9.2	
Total			(75,190,919)	-	(11,321,678)	247,945	(86,264,652)	9.2	
Adjustment to Amortization Reserve:									
Hydro Relicensing - Control Area Generation - East	111IP	CAGE	(6,724,389)	-	(772,896)	-	(7,497,285)	9.2	
Hydro Relicensing - Control Area Generation - West	111IP	CAGW	(34,813,772)	-	(8,401,822)	-	(43,215,593)	9.2	
Total			(41,538,161)	-	(9,174,718)	-	(50,712,878)	9.2	
Adjustment to Depreciation Expense:									
Hydro - Control Area Generation - East	403HP	CAGE	7,741,420	511,602	-	(11,204)	8,241,818	9.2	
Hydro - Control Area Generation - West	403HP	CAGW	30,417,819	(9,700,978)	-	212,451	20,929,292	9.2	
Total			38,159,239	(9,189,376)	-	201,247	29,171,110	9.2	
Wind - Control Area Generation - East	403OP	CAGE	43,176,632	(347,207)	-	7,604	42,837,028	9.2	
Wind - Control Area Generation - West	403OP	CAGW	24,498,558	(430,540)	-	9,429	24,077,446	9.2	
Total			67,675,190	(777,748)	-	17,033	66,914,475	9.2	
Geothermal - Control Area Generation - East	403SP	CAGE	-	5,569,229	-	(121,966)	5,447,263	9.2	
Total			-	5,569,229	-	(121,966)	5,447,263	9.2	
Adjustment to Amortization Expense:									
Hydro Relicensing - Control Area Generation - East	404IP	CAGE	-	515,264	-	-	515,264	9.2	
Hydro Relicensing - Control Area Generation - West	404IP	CAGW	-	3,073,383	-	-	3,073,383	9.2	
Total			-	3,588,647	-	-	3,588,647	9.2	

**PacifiCorp
Washington General Rate Case - 2021
System Non-Emitting Resources Adjustment**

Adj. to Operations & Maintenance Expense:	Account	Factor	12 ME June 2019	GWI	Non-Recurring	12 ME December 2020	REF #
Hydro - Control Area Generation - East	545	CAGE	10,540,711	388,191	-	10,928,902	9.2
Hydro - Control Area Generation - West	545	CAGW	31,707,888	752,126	-	32,460,014	9.2
Total			42,248,599	1,140,317	-	43,388,916	9.2
Wind - Control Area Generation - East	549	CAGE	9,866,239	256	739,504	10,605,998	9.2
Wind - Control Area Generation - West	549	CAGW	5,955,212	65	-	5,955,277	9.2
Total			15,821,451	321	739,504	16,561,276	9.2
Geothermal - Control Area Generation - East	503	CAEE	4,570,678	1	-	4,570,679	9.2
Geothermal - Control Area Generation - East	512	CAGE	3,348,969	28,012	-	3,376,981	9.2
Total			7,919,646	28,013	-	7,947,660	9.2

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Washington General Rate Case - 2021
System Transmission - New Adjustment

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Trans - Control Area Gen - East	353	PRO	(201,014,228)	CAGE	0.000%	-	9.3.1
Trans - Control Area Gen - West	353	PRO	(102,952,560)	CAGW	21.577%	(22,214,272)	9.3.1
Trans - Control Area Gen - System	353	PRO	<u>303,966,787</u>	SG	7.811%	<u>23,743,162</u>	9.3.1
			-			<u>1,528,890</u>	
Adjustment to Depreciation Expense:							
Trans - Jim Bridger Generation	403TP	PRO	172,129	JBG	21.577%	37,141	9.3.1
Trans - Control Area Gen - East	403TP	PRO	(9,196,165)	CAGE	0.000%	-	9.3.1
Trans - Control Area Gen - West	403TP	PRO	(4,290,792)	CAGW	21.577%	(925,832)	9.3.1
Trans - Control Area Gen - System	403TP	PRO	<u>13,314,828</u>	SG	7.811%	<u>1,040,035</u>	9.3.1
			-			<u>151,343</u>	
Adjustment to Depreciation Reserve:							
Trans - Jim Bridger Generation	108TP	PRO	(86,065)	JBG	21.577%	(18,570)	9.3.1
Trans - Control Area Gen - East	108TP	PRO	5,145,614	CAGE	0.000%	-	9.3.1
Trans - Control Area Gen - West	108TP	PRO	2,583,953	CAGW	21.577%	557,544	9.3.1
Trans - Control Area Gen - System	108TP	PRO	<u>(7,643,502)</u>	SG	7.811%	<u>(597,042)</u>	9.3.1
			-			<u>(58,068)</u>	
Adjustment to Tax:							
Schedule M Adjustment - Trans	SCHMAT	PRO	(10,291,041)	CAGE	0.000%	-	9.3.1
Schedule M Adjustment - Trans	SCHMAT	PRO	(7,037,920)	CAGW	21.577%	(1,518,586)	9.3.1
Schedule M Adjustment - Trans	SCHMAT	PRO	(30,967)	JBG	21.577%	(6,682)	9.3.1
Schedule M Adjustment - Trans	SCHMAT	PRO	<u>17,359,928</u>	SG	7.811%	<u>1,356,002</u>	9.3.1
			-			<u>(169,265)</u>	
Schedule M Adjustment - Trans	SCHMDT	PRO	(9,869,620)	CAGE	0.000%	-	9.3.1
Schedule M Adjustment - Trans	SCHMDT	PRO	(5,075,978)	CAGW	21.577%	(1,095,254)	9.3.1
Schedule M Adjustment - Trans	SCHMDT	PRO	<u>14,945,598</u>	SG	7.811%	<u>1,167,416</u>	9.3.1
			-			<u>72,163</u>	
Def Inc Tax Exp - Transmission	41010	PRO	103,611	CAGE	0.000%	-	9.3.1
Def Inc Tax Exp - Transmission	41010	PRO	482,376	CAGW	21.577%	104,083	9.3.1
Def Inc Tax Exp - Transmission	41010	PRO	7,613	JBG	21.577%	1,643	9.3.1
Def Inc Tax Exp - Transmission	41010	PRO	<u>(593,600)</u>	SG	7.811%	<u>(46,367)</u>	9.3.1
			-			<u>59,359</u>	
ADIT - Transmission	282	PRO	1,030,516	CAGE	0.000%	-	9.3.1
ADIT - Transmission	282	PRO	276,495	CAGW	21.577%	59,660	9.3.1
ADIT - Transmission	282	PRO	(3,806)	JBG	21.577%	(821)	9.3.1
ADIT - Transmission	282	PRO	<u>(1,303,205)</u>	SG	7.811%	<u>(101,795)</u>	9.3.1
			-			<u>(42,956)</u>	

Description of Adjustment:

This adjustment re-allocates the new 2020 transmission capital projects that will be placed into service during 2020 from WCA to system as part of the WIJAM MOU signed by Parties.

PacifiCorp
Washington General Rate Case - 2021
System Transmission - New Adjustment

	Account	Factor	Capital Additions Ref. 8.4.2 & 8.4.4 201,014,228 102,952,560	Capital Additions Ref. 8.4.1	Depreciation Exp Adj Ref. 6.1.2	Depreciation Res Adj Ref. 6.2.2	Depreciation Study Adj. (Expense) Ref. 6.5.6	Depreciation Study Adj. (Reserve) Ref. 6.5.14	Depreciation Study Tax Impacts Ref. 7.12	Depreciation Study Tax Impacts Ref. 7.12.1	Total	REF #
Adjustment to Rate Base:												
Transmission - Control Area Generation - East (20)	353	CAGE	201,014,228								201,014,228	
Transmission - Control Area Generation - West (20)	353	CAGW	102,952,560								102,952,560	
Total			303,966,787								303,966,787	9.3
Adjustment to Depreciation Reserve:												
Transmission Depreciation Reserve	108TP	JBG				(1,095,063)	86,065	86,065			86,065	
Transmission - Control Area Generation - East (20)	108TP	CAGE				(877,113)	(4,050,551)	(4,050,551)			(5,145,614)	
Transmission - Control Area Generation - West (20)	108TP	CAGW				(1,972,177)	(1,706,839)	(1,706,839)			(2,583,953)	
Total								(5,671,326)			(7,643,502)	9.3
Adjustment to Depreciation Expense:												
Transmission Depreciation Expense	403TP	JBG					(172,129)	(172,129)			(172,129)	
Transmission - Control Area Generation - East (20)	403TP	CAGE			1,095,063		8,101,102	8,101,102			9,196,165	
Transmission - Control Area Generation - West (20)	403TP	CAGW			877,113		3,413,679	3,413,679			4,290,792	
Total					1,972,177		11,342,651	11,342,651			13,314,828	9.3
Adjustment to Tax:												
Schedule M Adjustment- Transmission	SCHMAT	CAGE	1,124,476	1,065,463					8,101,102		10,291,041	
Schedule M Adjustment- Transmission	SCHMAT	CAGW	2,759,369	864,872					3,413,679		7,037,920	
Schedule M Adjustment- Transmission	SCHMAT	JBG	203,096						(172,129)		30,967	
Total			4,086,941	1,930,335							17,359,928	9.3
Schedule M Adjustment- Transmission	SCHMDT	CAGE		9,869,620							9,869,620	
Schedule M Adjustment- Transmission	SCHMDT	CAGW		5,075,978							5,075,978	
Total				14,945,598							14,945,598	9.3
Def Inc Tax Exp - Transmission	41010	CAGE	(276,470)	2,164,644					(1,991,785)		(103,611)	
Def Inc Tax Exp - Transmission	41010	CAGW	(678,435)	1,035,367					(839,308)		(482,376)	
Def Inc Tax Exp - Transmission	41010	JBG	(49,934)						42,321		(7,613)	
Total			(1,004,839)	3,200,011					(2,788,772)		(593,600)	9.3
ADIT - Transmission	282	CAGE		(2,164,644)	138,235					995,893	(1,030,516)	
ADIT - Transmission	282	CAGW			339,218					419,654	(276,495)	
ADIT - Transmission	282	JBG			24,967					(21,161)	3,806	
Total				(2,164,644)	502,420						(1,303,205)	9.3

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Washington General Rate Case - 2021
System Transmission - Existing Adjustment

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	<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:							
Trans - Wheeling Rev - Energy	456	PRO	(5,676,282)	WRE	5.038%	(285,961)	
Trans - Wheeling Rev - Generation	456	PRO	(33,190,771)	WRG	4.812%	(1,597,013)	
Ancillary Contract Renewal	456	PRO	(705,391)	CAGW	21.577%	(152,204)	
Ancillary Contract Renewal	456	PRO	283,360	CAGE	0.000%	-	
Trans - Wheeling Rev - System	456	PRO	39,289,083	SG	7.811%	3,068,911	
			<u>-</u>			<u>1,033,734</u>	9.4.1
Adjustment to O&M:							
Trans Ops Cntrl Area Gen - East	560	PRO	(2,418,210)	CAGE	0.000%	-	
Trans Ops Cntrl Area Gen - West	560	PRO	(837,837)	CAGW	21.577%	(180,782)	
Trans Ops Jim Bridger Generation	560	PRO	(24,142)	JBG	21.577%	(5,209)	
Transmission Operations System	560	PRO	3,280,189	SG	7.811%	256,219	
Trans Main Cntrl Area Gen - East	571	PRO	(6,106,442)	CAGE	0.000%	-	
Trans Main Cntrl Area Gen - West	571	PRO	(3,219,980)	CAGW	21.577%	(694,781)	
Trans Main Jim Bridger Generation	571	PRO	(98,969)	JBG	21.577%	(21,355)	
Transmission Maintenance System	571	PRO	9,425,392	SG	7.811%	736,227	
			<u>-</u>			<u>90,319</u>	9.4.1
Adjustment to Rate Base:							
Trans - Cntrl Area Gen - East	353	PRO	(1,567,539,920)	CAGE	0.000%	-	
Trans - Cntrl Area Gen - West	353	PRO	(530,554,749)	CAGW	21.577%	(114,478,821)	
Trans Ops Jim Bridger Generation	353	PRO	(30,845,544)	JBG	21.577%	(6,655,603)	
Transmission - System	353	PRO	2,128,940,213	SG	7.811%	166,293,737	
Trans - Cntrl Area Gen - East	TP	PRO	(19,938,904)	CAGE	0.000%	-	
Trans - Cntrl Area Gen - West	TP	PRO	(19,199,334)	CAGW	21.577%	(4,142,677)	
Transmission - System	TP	PRO	39,138,238	SG	7.811%	3,057,129	
			<u>-</u>			<u>44,073,765</u>	9.4.1
Adjustment to Depreciation Expense:							
Trans - Cntrl Area Gen - East	403TP	PRO	(27,515,431)	CAGE	0.000%	-	
Trans - Cntrl Area Gen - West	403TP	PRO	(9,911,790)	CAGW	21.577%	(2,138,686)	
Transmission Jim Bridger Gen	403TP	PRO	(522,616)	JBG	21.577%	(112,766)	
Transmission - System	403TP	PRO	37,949,837	SG	7.811%	2,964,301	
			<u>-</u>			<u>712,849</u>	9.4.1
Adjustment to Depreciation Reserve:							
Trans - Cntrl Area Gen - East	108TP	PRO	438,239,079	CAGE	0.000%	-	
Trans - Cntrl Area Gen - West	108TP	PRO	197,093,217	CAGW	21.577%	42,527,183	
Transmission Jim Bridger Gen	108TP	PRO	17,938,744	JBG	21.577%	3,870,677	
Transmission - System	108TP	PRO	(653,271,040)	SG	7.811%	(51,027,681)	
			<u>-</u>			<u>(4,629,820)</u>	9.4.1
Adjustment to Tax:							
Transition of Trans WCA to Sys	282	PRO	(7,914,497)	WA	Situs	(7,914,497)	

Description of Adjustment:

This adjustment re-allocates one-third of the existing transmission related costs from WCA to system as part of the WIJAM MOU signed by Parties. Existing transmission is defined as resources and costs in place as of December 31, 2019.

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Washington General Rate Case - 2021
System Transmission - Existing Adjustment

Account	Factor	June 2019 Base	Wheeling Revenue Ref. 3.3	Ancillary Revenue Ref. 3.4	GWI - Annualizing Pro Forma Ref. 4.2	Insurance Exp Ref. 4.4	End of Period Reserves Ref. 6.3.2	Plant Bal. Ref. 8.10.1	End of Period Plant Bal. Ref. 8.10.5	Idaho Asset Exchange Ref. 8.11	Capital Additions Ref. 8.4.2	Depreciation Expense Ref. 6.1.2	Depreciation Reserve Ref. 6.2.2	Total	1/3 Transition Ref #
Trans - Wheeling Rev - Energy	456 WRE	17,028,845	1,289,225	2,116,174 (850,081)	27,953									17,028,845	5,676,982
Trans - Wheeling Rev - Generation	456 WRG	88,283,088			4,300									89,572,313	35,190,771
Ancillary Contract Renewal	456 CAGW				334									2,116,174	705,381
Ancillary Contract Renewal	456 CAGE				45,834									(650,081)	(283,380)
Adjustment to O&M:		115,311,933	1,289,225	1,286,093	100,871									117,867,250	39,289,083
Trans Ops Cntrl Area Gen - East	560 CAGE	7,026,862			199,814									7,254,629	2,418,210
Trans Ops Cntrl Area Gen - West	560 CAGW	2,478,474			30,737									2,513,511	837,837
Trans Ops Jim Bridgder Generation	560 JBG	69,706			334									72,426	24,142
Trans Main Cntrl Area Gen - East	571 CAGE	17,945,858			45,834									18,319,327	6,106,442
Trans Main Cntrl Area Gen - West	571 CAGW	11,020,665			21,953									9,659,941	3,219,980
Trans Main Jim Bridgder Generation	571 JBG	115,026			497									296,907	98,969
Total		38,656,592			898,884	(1,539,606)								38,116,741	12,705,880
Adjustment to Rate Base:		4,652,304,527					22,691,738			5,937,306	21,686,189			4,702,619,759	1,587,539,920
Trans - Cntrl Area Gen - East	353 CAGE	1,455,513,939					62,493,374			42,575,612	31,081,322			1,591,664,247	530,554,749
Trans - Cntrl Area Gen - West	353 CAGW	80,696,448					276,952			12,035,431	(472,199)			92,536,632	30,846,544
Trans Ops Jim Bridgder Generation	353 JBG	57,423,456						2,393,255						59,816,711	19,938,904
Trans - Cntrl Area Gen - East	TP CAGE	52,604,042						4,955,961						57,598,003	19,199,334
Trans - Cntrl Area Gen - West	TP CAGW	6,298,542,412					85,462,064	7,387,215		60,548,349	52,295,312			6,504,235,352	2,168,078,451
Total		11,717,522,386												12,168,078,451	4,168,078,451
Adjustment to Depreciation Reserve:		(1,176,481,288)												(1,176,481,288)	(438,239,079)
Trans - Cntrl Area Gen - East	108TP CAGE	(532,522,773)												(532,522,773)	(197,083,217)
Trans - Cntrl Area Gen - West	108TP CAGW	(42,748,325)												(42,748,325)	(17,938,744)
Transmission Jim Bridgder Gen	108TP JBG														
Total		(1,176,481,288)												(1,176,481,288)	(438,239,079)
Adjustment to Depreciation Expense:		81,451,418												81,451,418	27,515,431
Trans - Cntrl Area Gen - East	403TP CAGE	26,988,244												26,988,244	9,911,790
Trans - Cntrl Area Gen - West	403TP CAGW	1,354,751												1,354,751	522,616
Transmission Jim Bridgder Gen	403TP JBG														
Total		109,804,413												113,849,511	37,949,837

PacifiCorp
Washington General Rate Case - 2021
Historical Factors

PacifiCorp
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WILIAM FACTOR	DESCRIPTION	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
S	Situs	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
SG	System Generation	1.4170%	25.5489%	7.8111%	44.1253%	5.9255%	2.4383%	12.6997%	15.1381%	0.0340%	0.0000%	0.0000%	10.7
SC	System Capacity	1.4250%	26.0359%	7.9359%	44.2139%	6.4510%	2.3441%	12.2608%	14.6048%	0.0341%	0.0000%	0.0000%	10.7
SE	System Energy	1.3930%	24.0881%	7.4366%	43.8596%	6.4510%	2.7208%	14.0172%	16.7381%	0.0337%	0.0000%	0.0000%	10.9
CAEW	Central Area Energy - West	4.2316%	73.1768%	22.5916%	0.0000%	0.0000%	0.0000%	20.8955%	0.0000%	0.0502%	0.0000%	0.0000%	10.9
CAEW	Central Area Energy - East	0.0000%	0.0000%	0.0000%	65.3817%	9.6166%	4.0560%	20.8955%	0.0000%	0.0502%	0.0000%	0.0000%	10.9
SO	System Overhead	1.9366%	24.5395%	6.7018%	46.0808%	6.1060%	2.3716%	12.2380%	14.6097%	0.0257%	0.0000%	0.0000%	10.12
GPS	Gross Plant-System	1.6705%	22.2782%	6.0894%	48.6392%	6.2591%	2.4262%	12.8926%	15.0188%	0.0272%	0.0000%	0.0000%	10.12
SNPD	System Net Plant	3.2166%	26.4710%	6.4409%	48.3672%	4.9854%	1.8448%	8.6741%	10.5189%	0.0000%	0.0000%	0.0000%	10.12
CAGW	Division Net Plant Distribution	4.0221%	74.4037%	21.5772%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0514%	0.0000%	0.0000%	10.11
CAGW	Control Area Generation - West	0.0000%	0.0000%	0.0000%	67.9585%	9.1820%	3.6154%	19.096%	22.8081%	0.0000%	0.0000%	0.0000%	10.11
CAGW	Control Area Generation - East	4.0221%	74.4037%	21.5772%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
IRG	Jim Bridger Generation	4.2316%	73.1768%	22.5916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
WRE	Whitewing Energy - Generation	0.6469%	16.5910%	4.8115%	52.8041%	7.1344%	2.8092%	14.9128%	17.7220%	0.0400%	0.0000%	0.0000%	10.13
WRE	Whitewing Revenue - Energy	0.6438%	16.5101%	5.0375%	47.8254%	7.4721%	3.1515%	16.2569%	19.4874%	0.0390%	0.0000%	0.0000%	10.13
WRE	Whitewing Revenue - System	2.3686%	31.2171%	6.9361%	47.8254%	4.2022%	1.8448%	6.8978%	7.4277%	0.0000%	0.0000%	0.0000%	10.13
CAC	Customer - System	3.2166%	26.4710%	6.4409%	48.3672%	4.9854%	1.8448%	8.6741%	10.5189%	0.0000%	0.0000%	0.0000%	10.14
SNPD	System Net Plant	3.2166%	26.4710%	6.4409%	48.3672%	4.9854%	1.8448%	8.6741%	10.5189%	0.0000%	0.0000%	0.0000%	10.14
ITC84	Bad Debt Expense	5.3011%	70.9760%	14.1600%	0.0000%	0.0000%	0.0000%	10.9460%	11.6100%	0.0000%	0.0000%	0.0000%	Fixed
ITC85	Accumulated Investment Tax Credit - 1984	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	0.0000%	Fixed
ITC86	Accumulated Investment Tax Credit - 1985	4.7890%	64.6090%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	0.0000%	Fixed
ITC87	Accumulated Investment Tax Credit - 1986	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	0.0000%	Fixed
ITC88	Accumulated Investment Tax Credit - 1987	4.8806%	56.3553%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	0.0000%	Fixed
ITC89	Accumulated Investment Tax Credit - 1988	1.5047%	15.9355%	3.9132%	46.9355%	13.9815%	13.5384%	3.9551%	17.3435%	0.0000%	0.0000%	0.0000%	Fixed
ITC90	Accumulated Investment Tax Credit - 1989	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
OTHER	Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
OTHER	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
SNPD	System Net Transmission Plant	0.8969%	16.5988%	0.0000%	52.8039%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
TROJL	Trojan Plant Allocator	4.0540%	74.2148%	21.7913%	4.8118%	7.1344%	2.8092%	14.9128%	17.7221%	0.0400%	0.0000%	0.0000%	10.13
TROJL	Trojan Decommissioning Allocator	4.0596%	74.1819%	21.7685%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
DITXP	DIT Expense	1.9142%	27.9390%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.0000%	0.0000%	0.0000%	10.14
DITXP	DIT Balance	2.1631%	25.7908%	6.2303%	44.2552%	5.6404%	2.4649%	11.6985%	14.1634%	0.2450%	0.0000%	0.0000%	10.15
TAXDEPR	Tax Depreciation	2.0144%	26.2095%	6.4357%	44.7207%	5.6920%	2.3016%	11.3608%	13.6623%	0.0000%	0.0000%	0.0000%	10.16
SCHMDEXP	SCHMAT Depreciation Expense	2.0326%	24.1268%	6.7703%	45.3708%	6.1119%	2.5547%	13.0050%	15.5597%	0.0278%	0.0000%	0.0000%	10.16

PacifiCorp
Washington General Rate Case - 2021
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jul-18	124.5	2,486.7	769.3	-	1,089.0	4,608.0	574.5	212.2	3.2	9,867.2
Aug-18	130.8	2,487.0	697.5	-	1,081.2	4,762.6	577.1	194.7	3.8	9,934.6
Sep-18	103.7	2,025.4	608.5	-	974.5	4,235.0	519.7	193.6	2.6	8,663.1
Oct-18	104.7	1,659.3	677.9	-	962.7	3,423.4	442.7	198.6	2.2	7,471.5
Nov-18	123.9	2,353.6	599.2	-	978.9	3,141.3	446.2	185.0	2.6	7,830.6
Dec-18	110.1	2,445.9	799.3	-	1,018.4	3,609.7	452.0	207.4	3.0	8,645.8
Jan-19	119.4	2,241.4	762.0	-	1,063.8	3,447.9	483.8	206.2	3.4	8,328.1
Feb-19	135.9	2,464.2	694.8	-	1,109.1	3,236.8	365.7	181.8	3.0	8,191.2
Mar-19	123.8	2,388.3	658.6	-	1,024.7	3,105.1	387.9	195.5	2.7	7,886.5
Apr-19	126.4	2,080.6	558.3	-	920.4	3,065.1	398.5	182.0	2.4	7,333.7
May-19	104.9	1,639.6	527.6	-	957.3	3,416.5	410.7	189.8	2.1	7,248.6
Jun-19	112.8	1,688.5	560.1	-	1,045.2	4,034.4	674.9	190.6	2.9	8,309.5
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,420.8	25,960.5	7,912.9	-	12,225.3	44,085.8	5,733.7	2,337.3	34.0	99,710.3
System Capacity Factor	1.4250%	26.0359%	7.9359%	0.0000%	12.2608%	44.2139%	5.7503%	2.3441%	0.0341%	100.0000%

PacifiCorp
Washington General Rate Case - 2021
ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jul-18	79,920	1,213,027	400,416	-	732,097	2,707,632	456,722	136,482	1,991	5,728,287
Aug-18	77,713	1,212,823	397,997	-	688,161	2,618,048	394,311	138,112	1,889	5,529,053
Sep-18	60,646	1,058,631	346,256	-	635,013	2,151,038	316,959	133,139	1,534	4,703,216
Oct-18	59,838	1,095,679	332,756	-	678,147	1,994,601	275,946	139,518	1,435	4,577,920
Nov-18	67,216	1,205,686	364,483	-	685,909	2,005,340	276,920	129,370	1,638	4,736,561
Dec-18	77,356	1,392,117	446,892	-	748,102	2,237,333	309,371	150,272	1,920	5,363,362
Jan-19	75,354	1,388,897	440,285	-	739,769	2,232,869	292,065	135,369	1,971	5,306,580
Feb-19	65,914	1,224,290	355,174	-	682,392	1,969,995	263,962	121,715	1,690	4,685,131
Mar-19	68,218	1,237,633	347,047	-	703,199	2,022,467	243,815	135,371	1,631	4,759,381
Apr-19	59,627	1,099,244	311,548	-	668,344	1,896,555	269,546	128,392	1,398	4,434,654
May-19	65,343	1,064,092	316,303	-	669,217	1,988,932	311,328	137,322	1,413	4,553,950
Jun-19	68,342	1,082,807	347,883	-	676,451	2,167,033	412,040	127,353	1,438	4,883,347
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	825,486	14,274,927	4,407,041	-	8,306,800	25,991,842	3,822,985	1,612,414	19,948	59,261,442
System Energy Factor	1.3930%	24.0881%	7.4366%	0.0000%	14.0172%	43.8596%	6.4510%	2.7208%	0.0337%	100.0000%
System Generation (75% SC, 25% SE)	1.4170%	25.5489%	7.8111%	0.0000%	12.6999%	44.1253%	5.9255%	2.4383%	0.0340%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.2316%	73.1768%	22.5916%	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%	20.8955%	65.3817%	9.6166%	4.0560%	0.0502%	100.0000%

PacifiCorp
Washington General Rate Case - 2021
COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-JPL	FERC	ECA
Total	1,460	27,630	7,845	36,935	12,466	46,059	6,048	2,321	35	66,929
Total Coin. Peak	1,460	27,630	7,845	36,935	12,466	46,059	6,048	2,321	35	66,929
West. Contrl CP Factor	3.9523%	74.8086%	21.2391%	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%	18.6250%	68.8174%	9.0371%	3.4686%	0.0519%	100.0000%
Control Area Generation Factors										
Control Area Generation - West	4.0221%	74.4007%	21.5772%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CAGW										
Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	19.1926%	67.9585%	9.1820%	3.6154%	0.0514%	100.0000%
CAGE										

**PacifiCorp
Washington General Rate Case - 2021
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
Jul-18	16	17	126	2,526	790	1,082	5,074	741	212	3	5,070	10,551
Aug-18	9	16	133	2,491	840	1,078	4,959	567	195	4	4,955	10,263
Sep-18	7	17	103	1,934	694	987	4,422	531	194	3	4,420	8,866
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267
Jan-19	2	18	123	2,170	681	1,049	3,559	482	205	3	3,555	8,269
Feb-19	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604
Mar-19	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218
Apr-19	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167
May-19	13	18	105	1,632	543	948	3,407	485	189	2	3,405	7,311
Jun-19	28	18	113	1,695	557	1,047	4,341	738	191	3	4,338	8,681
			1,448	25,639	8,248	12,243	45,218	6,071	2,339	34	45,184	101,207

- (less)

			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
Jul-18	16	17	-	-	-	-	(226)	(140)	-	-	(226)	(366)
Aug-18	9	16	-	-	-	-	(210)	(56)	-	-	(210)	(266)
Sep-18	7	17	-	-	-	-	(100)	-	-	-	(100)	(100)
Oct-18	1	20	-	-	-	-	-	-	-	-	-	-
Nov-18	19	8	-	-	-	-	-	-	-	-	-	-
Dec-18	3	18	-	-	-	-	-	-	-	-	-	-
Jan-19	2	18	-	-	-	-	(80)	-	-	-	(80)	(80)
Feb-19	7	8	-	-	-	-	-	-	-	-	-	-
Mar-19	4	8	-	-	-	-	-	-	-	-	-	-
Apr-19	10	8	-	-	-	-	-	-	-	-	-	-
May-19	13	18	-	-	-	-	(42)	-	-	-	(42)	(42)
Jun-19	28	18	-	-	-	-	(297)	(137)	-	-	(297)	(434)
			-	-	-	-	(955)	(333)	-	-	(955)	(1,289)

= equals

			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
Jul-18	16	17	126	2,526	790	1,082	4,847	601	212	3	4,844	10,185
Aug-18	9	16	133	2,491	840	1,078	4,749	511	195	4	4,745	9,997
Sep-18	7	17	103	1,934	694	987	4,322	531	194	3	4,320	8,766
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267
Jan-19	2	18	123	2,170	681	1,049	3,479	482	205	3	3,475	8,189
Feb-19	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604
Mar-19	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218
Apr-19	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167
May-19	13	18	105	1,632	543	948	3,365	485	189	2	3,363	7,269
Jun-19	28	18	113	1,695	557	1,047	4,044	600	191	3	4,041	8,247
			1,448	25,639	8,248	12,243	44,263	5,738	2,339	34	44,229	99,918

+ 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
Jul-18	16	17	-	-	-	-	-	-	-	-	-	-
Aug-18	9	16	-	-	-	-	-	72	-	-	-	72
Sep-18	7	17	-	-	-	-	-	-	-	-	-	-
Oct-18	1	20	-	-	-	-	-	-	-	-	-	-
Nov-18	19	8	-	-	-	-	-	-	-	-	-	-
Dec-18	3	18	-	-	-	-	-	-	-	-	-	-
Jan-19	2	18	-	-	-	-	-	-	-	-	-	-
Feb-19	7	8	-	-	-	-	-	-	-	-	-	-
Mar-19	4	8	-	-	-	-	-	-	-	-	-	-
Apr-19	10	8	-	-	-	-	-	-	-	-	-	-
May-19	13	18	-	-	-	-	-	-	-	-	-	-
Jun-19	28	18	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	72	-	-	-	72

PacifiCorp
Washington General Rate Case - 2021
JAM INPUT TEMPLATE
COINCIDENT PEAKS

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment													
Non-FERC										FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jul-18	16	17	126	2,526	790	1,082	4,847	601	212	3	4,844	10,185	
Aug-18	9	16	133	2,491	840	1,078	4,749	583	195	4	4,745	10,069	
Sep-18	7	17	103	1,934	694	987	4,322	531	194	3	4,320	8,766	
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250	
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760	
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267	
Jan-19	2	18	123	2,170	681	1,049	3,479	482	205	3	3,475	8,189	
Feb-19	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604	
Mar-19	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218	
Apr-19	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167	
May-19	13	18	105	1,632	543	948	3,365	485	189	2	3,363	7,269	
Jun-19	28	18	113	1,695	557	1,047	4,044	600	191	3	4,041	8,247	
			1,448	25,639	8,248	12,243	44,263	5,810	2,339	34	44,229.20	99,990	

+ plus

Adjustment for Coincident System Peaks Temperature Adjustment													
Non-FERC										FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jul-18	16	17	(1)	(39)	(21)	6	(236)	(27)	0	-	(236)	(318)	
Aug-18	9	16	(2)	(4)	(142)	4	17	(6)	0	-	17	(134)	
Sep-18	7	17	0	92	(86)	(13)	(85)	(11)	(0)	-	(85)	(103)	
Oct-18	1	20	7	3	131	10	67	3	1	-	67	222	
Nov-18	19	8	(2)	163	(106)	(3)	18	1	(0)	-	18	70	
Dec-18	3	18	(21)	210	150	8	35	(3)	1	-	35	379	
Jan-19	2	18	(4)	71	81	15	(27)	1	2	-	(27)	139	
Feb-19	7	8	(9)	(168)	(200)	(12)	(9)	(13)	(1)	-	(9)	(413)	
Mar-19	4	8	(2)	(129)	(136)	(36)	(6)	(18)	(4)	-	(6)	(331)	
Apr-19	10	8	8	123	8	(6)	37	(3)	(0)	-	37	166	
May-19	13	18	(0)	7	(16)	9	54	(75)	0	-	54	(20)	
Jun-19	28	18	(0)	(6)	3	(2)	(7)	75	(0)	-	(7)	62	
			(27)	321	(335)	(18)	(143)	(76)	(2)	-	(143)	(280)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)													
Non-FERC										FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jul-18	16	17	124	2,487	769	1,089	4,611	574	212	3	4,608	9,867	
Aug-18	9	16	131	2,487	697	1,081	4,766	577	195	4	4,763	9,935	
Sep-18	7	17	104	2,025	609	975	4,238	520	194	3	4,235	8,663	
Oct-18	1	20	105	1,659	678	963	3,426	443	199	2	3,423	7,471	
Nov-18	19	8	124	2,354	599	979	3,144	446	185	3	3,141	7,831	
Dec-18	3	18	110	2,446	799	1,018	3,613	452	207	3	3,610	8,646	
Jan-19	2	18	119	2,241	762	1,064	3,451	484	206	3	3,448	8,328	
Feb-19	7	8	136	2,464	695	1,109	3,240	366	182	3	3,237	8,191	
Mar-19	4	8	124	2,388	659	1,025	3,108	388	195	3	3,105	7,886	
Apr-19	10	8	126	2,081	558	920	3,068	398	182	2	3,065	7,334	
May-19	13	18	105	1,640	528	957	3,419	411	190	2	3,417	7,249	
Jun-19	28	18	113	1,689	560	1,045	4,037	675	191	3	4,034	8,309	
			1,420.8	25,960.5	7,912.9	12,225.3	44,119.8	5,733.7	2,337.3	34.0	44,085.8	99,710.3	

SC Factor	1.4250%	26.0359%	7.9359%	12.2608%		5.7503%	2.3441%	0.0341%	44.2139%	100.0000%
SG Factor	1.4170%	25.5489%	7.8111%	12.6999%		5.9255%	2.4383%	0.0340%	44.1253%	100.0000%

PacifiCorp
Washington General Rate Case - 2021
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
2018	7	80,310	1,280,714	412,454	729,433	2,803,812	482,257	136,413	1,991	2,801,821	5,925,393
2018	8	77,748	1,231,544	397,084	683,165	2,611,518	384,646	137,963	1,889	2,609,630	5,523,669
2018	9	60,194	1,034,682	338,819	637,755	2,216,333	315,263	133,283	1,534	2,214,799	4,736,328
2018	10	59,119	1,081,870	332,398	682,210	1,989,628	276,370	139,945	1,435	1,988,194	4,561,540
2018	11	66,082	1,190,889	372,582	688,812	2,017,263	278,286	129,681	1,638	2,015,626	4,743,597
2018	12	76,181	1,347,351	415,724	745,071	2,234,295	309,588	149,958	1,920	2,232,375	5,278,168
2019	1	72,439	1,343,149	428,440	738,100	2,235,317	291,330	135,211	1,971	2,233,345	5,243,984
2019	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2019	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2019	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2019	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2019	6	68,523	1,099,297	352,262	669,512	2,121,615	399,479	127,169	1,438	2,120,177	4,837,858
		823,988	14,305,734	4,492,431	8,324,064	26,074,748	3,811,750	1,615,198	19,948	26,054,800	59,447,912

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2018	7	-	-	-	-	(6,845)	-	-	-	(6,845)	(6,845)
2018	8	-	-	-	-	(4,282)	-	-	-	(4,282)	(4,282)
2018	9	-	-	-	-	(3,997)	-	-	-	(3,997)	(3,997)
2018	10	-	-	-	-	-	-	-	-	-	-
2018	11	-	-	-	-	-	-	-	-	-	-
2018	12	-	-	-	-	(6,478)	-	-	-	(6,478)	(6,478)
2019	1	-	-	-	-	(8,140)	-	-	-	(8,140)	(8,140)
2019	2	-	-	-	-	-	-	-	-	-	-
2019	3	-	-	-	-	-	-	-	-	-	-
2019	4	-	-	-	-	-	-	-	-	-	-
2019	5	-	-	-	-	-	-	-	-	-	-
2019	6	-	-	-	-	(2,546)	-	-	-	(2,546)	(2,546)
		-	-	-	-	(32,288)	-	-	-	(32,288)	(32,288)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2018	7	80,310	1,280,714	412,454	729,433	2,796,967	482,257	136,413	1,991	2,794,976	5,918,549
2018	8	77,748	1,231,544	397,084	683,165	2,607,236	384,646	137,963	1,889	2,605,347	5,519,387
2018	9	60,194	1,034,682	338,819	637,755	2,212,336	315,263	133,283	1,534	2,210,801	4,732,331
2018	10	59,119	1,081,870	332,398	682,210	1,989,628	276,370	139,945	1,435	1,988,194	4,561,540
2018	11	66,082	1,190,889	372,582	688,812	2,017,263	278,286	129,681	1,638	2,015,626	4,743,597
2018	12	76,181	1,347,351	415,724	745,071	2,227,817	309,588	149,958	1,920	2,225,897	5,271,691
2019	1	72,439	1,343,149	428,440	738,100	2,227,176	291,330	135,211	1,971	2,225,205	5,235,844
2019	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2019	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2019	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2019	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2019	6	68,523	1,099,297	352,262	669,512	2,119,069	399,479	127,169	1,438	2,117,631	4,835,312
		823,988	14,305,734	4,492,431	8,324,064	26,042,459	3,811,750	1,615,198	19,948	26,022,511	59,415,624

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2018	7	-	-	-	-	31	5,335	-	-	31	5,366
2018	8	-	-	-	-	92	3,550	-	-	92	3,641
2018	9	-	-	-	-	207	68	-	-	207	275
2018	10	-	-	-	-	10	-	-	-	10	10
2018	11	-	-	-	-	282	315	-	-	282	597
2018	12	-	-	-	-	45	429	-	-	45	474
2019	1	-	-	-	-	85	85	-	-	85	171
2019	2	-	-	-	-	100	8,437	-	-	100	8,537
2019	3	-	-	-	-	49	29	-	-	49	78
2019	4	-	-	-	-	211	119	-	-	211	330
2019	5	-	-	-	-	108	105	-	-	108	213
2019	6	-	-	-	-	193	161	-	-	193	355
		-	-	-	-	1,414	18,634	-	-	1,414	20,048

PacifiCorp
Washington General Rate Case - 2021
JAM INPUT TEMPLATE
ENERGY

		= equals									
		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	7	80,310	1,280,714	412,454	729,433	2,796,998	487,593	136,413	1,991	2,795,007	5,923,915
2018	8	77,748	1,231,544	397,084	683,165	2,607,328	388,196	137,963	1,889	2,605,439	5,523,028
2018	9	60,194	1,034,682	338,819	637,755	2,212,542	315,331	133,283	1,534	2,211,008	4,732,606
2018	10	59,119	1,081,870	332,398	682,210	1,989,638	276,370	139,945	1,435	1,988,204	4,561,550
2018	11	66,082	1,190,889	372,582	688,812	2,017,546	278,601	129,681	1,638	2,015,908	4,744,194
2018	12	76,181	1,347,351	415,724	745,071	2,227,863	310,016	149,958	1,920	2,225,942	5,272,164
2019	1	72,439	1,343,149	428,440	738,100	2,227,262	291,415	135,211	1,971	2,225,290	5,236,014
2019	2	72,424	1,317,556	425,635	694,849	1,976,845	265,618	122,913	1,690	1,975,156	4,875,841
2019	3	69,250	1,270,849	393,385	714,975	2,031,173	247,522	136,524	1,631	2,029,542	4,863,676
2019	4	56,867	1,058,807	303,385	667,016	1,885,633	267,519	128,201	1,398	1,884,235	4,367,430
2019	5	64,850	1,049,025	320,262	673,168	1,951,784	302,562	137,936	1,413	1,950,371	4,499,586
2019	6	68,523	1,099,297	352,262	669,512	2,119,263	399,640	127,169	1,438	2,117,824	4,835,667
		823,988	14,305,734	4,492,431	8,324,064	26,043,873	3,830,383	1,615,198	19,948	26,023,925	59,435,672
		+ plus									
		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	7	(390)	(67,688)	(12,038)	2,664	(87,375)	(30,870)	68		(87,375)	(195,628)
2018	8	(35)	(18,721)	913	4,996	12,609	6,115	148		12,609	6,025
2018	9	452	23,949	7,437	(2,742)	(59,971)	1,628	(144)		(59,971)	(29,391)
2018	10	719	13,809	358	(4,062)	6,398	(424)	(427)		6,398	16,371
2018	11	1,134	14,796	(8,099)	(2,903)	(10,568)	(1,681)	(312)		(10,568)	(7,633)
2018	12	1,174	44,767	31,168	3,031	11,390	(646)	313		11,390	91,198
2019	1	2,916	45,748	11,846	1,669	7,579	649	159		7,579	70,566
2019	2	(6,510)	(93,266)	(70,462)	(12,457)	(5,161)	(1,656)	(1,198)		(5,161)	(190,710)
2019	3	(1,032)	(33,215)	(46,338)	(11,776)	(7,075)	(3,707)	(1,153)		(7,075)	(104,296)
2019	4	2,760	40,436	8,163	1,328	12,320	2,027	191		12,320	67,225
2019	5	493	15,068	(3,959)	(3,951)	38,561	8,765	(613)		38,561	54,364
2019	6	(182)	(16,490)	(4,380)	6,939	49,209	12,400	184		49,209	47,680
		1,498	(30,807)	(85,390)	(17,264)	(32,084)	(7,399)	(2,784)	-	(32,084)	(174,229)
		= equals									
		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	7	79,920	1,213,027	400,416	732,097	2,709,623	456,722	136,482	1,991	2,707,632	5,728,287
2018	8	77,713	1,212,823	397,997	688,161	2,619,937	394,311	138,112	1,889	2,618,048	5,529,053
2018	9	60,646	1,058,631	346,256	635,013	2,152,572	316,959	133,139	1,534	2,151,038	4,703,216
2018	10	59,838	1,095,679	332,756	678,147	1,996,036	275,946	139,518	1,435	1,994,601	4,577,920
2018	11	67,216	1,205,686	364,483	685,909	2,006,977	276,920	129,370	1,638	2,005,340	4,736,561
2018	12	77,356	1,392,117	446,892	748,102	2,239,253	309,371	150,272	1,920	2,237,333	5,363,362
2019	1	75,354	1,388,897	440,285	739,769	2,234,841	292,065	135,369	1,971	2,232,869	5,306,580
2019	2	65,914	1,224,290	355,174	682,392	1,971,684	263,962	121,715	1,690	1,969,995	4,685,131
2019	3	68,218	1,237,633	347,047	703,199	2,024,098	243,815	135,371	1,631	2,022,467	4,759,381
2019	4	59,627	1,099,244	311,548	668,344	1,897,953	269,546	128,392	1,398	1,896,555	4,434,654
2019	5	65,343	1,064,092	316,303	669,217	1,990,344	311,328	137,322	1,413	1,988,932	4,553,950
2019	6	68,342	1,082,807	347,883	676,451	2,168,471	412,040	127,353	1,438	2,167,033	4,883,347
		825,486	14,274,927	4,407,041	8,306,800	26,011,790	3,822,985	1,612,414	19,948	25,991,842	59,261,442
SE Factor		1.3930%	24.0881%	7.4366%	14.0172%		6.4510%	2.7208%	0.0337%	43.8596%	100.0000%
CAEW Factor		4.2316%	73.1768%	22.5916%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor		0.0000%	0.0000%	0.0000%	20.8955%		9.6166%	4.0560%	0.0502%	65.3817%	100.0000%

PacifiCorp
Washington General Rate Case - 2021
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		
Jul-18	16	18	131	2,536	786	1,099	5,113	684	189	4	5,110	10,540		
Aug-18	9	17	134	2,526	849	1,054	5,058	621	187	3	5,055	10,430		
Sep-18	5	17	110	2,049	639	987	4,422	531	194	3	4,420	8,932		
Oct-18	30	8	113	1,886	561	947	3,445	437	195	2	3,443	7,584		
Nov-18	19	8	126	2,191	705	1,052	3,391	454	202	3	3,388	8,122		
Dec-18	7	8	138	2,476	699	1,106	3,567	454	213	3	3,564	8,653		
Jan-19	2	9	136	2,392	694	1,049	3,559	482	205	3	3,555	8,516		
Feb-19	7	8	145	2,632	895	1,147	3,412	464	179	3	3,409	8,873		
Mar-19	4	8	126	2,518	794	1,029	3,169	385	193	3	3,166	8,214		
Apr-19	15	8	108	2,001	553	1,009	3,052	377	186	3	3,049	7,287		
May-19	1	8	108	1,810	514	948	3,407	485	189	2	3,405	7,462		
Jun-19	12	17	120	2,385	717	1,047	4,341	738	191	3	4,338	9,538		
			1,495	27,402	8,405	12,475	45,937	6,113	2,322	35	45,902.19	104,149		

			+ 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		
Jul-18	16	18	(1.6)	(39.1)	(20.7)	0.4	(30.6)	(26.1)	0.0	-	(30.6)	(117.7)		
Aug-18	9	17	(2.5)	(4.2)	(144.0)	2.7	23.3	3.8	0.1	-	23.3	(120.9)		
Sep-18	5	17	0.7	59.4	(31.8)	(12.5)	(84.7)	(11.4)	(0.4)	-	(84.7)	(80.7)		
Oct-18	30	8	(8.9)	109.6	(72.6)	10.1	68.4	3.3	0.5	-	68.4	110.6		
Nov-18	19	8	(2.3)	162.8	(106.2)	(3.7)	70.6	(2.6)	(0.4)	-	70.6	118.1		
Dec-18	7	8	(13.1)	177.3	33.2	1.6	40.7	(2.1)	0.2	-	40.7	237.7		
Jan-19	2	9	(4.0)	78.7	82.1	15.0	(27.1)	1.5	1.5	-	(27.1)	147.7		
Feb-19	7	8	(9.1)	(168.0)	(199.9)	(12.1)	(9.8)	(16.4)	(1.0)	-	(9.8)	(416.3)		
Mar-19	4	8	(2.0)	(129.2)	(135.5)	(12.1)	21.8	(12.1)	(1.1)	-	21.8	(270.2)		
Apr-19	15	8	5.8	75.3	33.3	(6.3)	37.5	(2.7)	(0.4)	-	37.5	142.4		
May-19	1	8	1.9	84.7	29.0	9.3	53.6	(74.7)	0.4	-	53.6	104.2		
Jun-19	12	17	(0.7)	(178.4)	(27.4)	(1.6)	(6.9)	74.5	(0.1)	-	(6.9)	(140.6)		
			(35.5)	228.7	(560.6)	(9.1)	156.7	(65.0)	(0.8)	-	156.7	(285.7)		

			= 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		
Jul-18	16	18	129.7	2,497.3	765.1	1,099.7	5,082.6	658.4	189.2	3.7	5,078.9	10,422.0		
Aug-18	9	17	131.6	2,522.3	705.3	1,056.5	5,081.4	625.0	186.8	3.4	5,078.0	10,308.8		
Sep-18	5	17	110.4	2,108.6	607.2	974.5	4,337.5	519.7	193.6	2.6	4,334.9	8,851.5		
Oct-18	30	8	104.2	1,995.5	487.9	957.3	3,513.7	440.3	195.3	2.1	3,511.6	7,694.3		
Nov-18	19	8	123.9	2,353.6	599.2	1,048.4	3,461.8	451.3	201.5	2.9	3,458.9	8,239.7		
Dec-18	7	8	125.0	2,653.3	732.5	1,107.8	3,607.4	452.1	212.8	2.9	3,604.5	8,890.9		
Jan-19	2	9	131.9	2,470.7	776.1	1,063.8	3,531.7	483.8	206.2	3.4	3,528.2	8,664.1		
Feb-19	7	8	135.9	2,464.2	694.8	1,134.9	3,402.2	447.2	177.6	3.0	3,399.2	8,456.8		
Mar-19	4	8	123.8	2,388.3	658.6	1,017.0	3,191.1	372.8	192.1	2.9	3,188.1	7,943.6		
Apr-19	15	8	113.8	2,076.3	585.8	1,003.1	3,089.3	374.8	186.0	2.7	3,086.6	7,429.0		
May-19	1	8	110.0	1,894.3	543.0	957.3	3,460.9	410.7	189.8	2.1	3,458.8	7,566.0		
Jun-19	12	17	119.6	2,206.2	689.3	1,045.2	4,334.0	812.3	190.6	2.9	4,331.1	9,397.2		
			1,459.8	27,630.3	7,844.6	12,465.6	46,093.6	6,048.5	2,321.5	34.7	46,058.9	103,863.8		

CACW	3.9523%	74.8086%	21.2391%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	18.6250%		9.0371%	3.4686%	0.0519%			68.8174%	100.0000%
CAGW	4.0221%	74.4007%	21.5772%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	19.1926%		9.1820%	3.6154%	0.0514%			67.9585%	100.0000%

PacifiCorp
Washington General Rate Case - 2021

	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
SO											
TOTAL GROSS PLANT (LESS SO FACTOR)	27,198,235,576	526,717,317	6,674,299,593	1,822,761,042	3,328,526,028	12,533,160,255	1,660,725,004	645,043,909	7,002,427		
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9366%	24.5395%	6.7018%	12.2380%	46.0808%	6.1060%	2.3716%	0.0257%		
GROSS PLANT :											
PRODUCTION PLANT	12,415,761,413	153,617,180	2,841,275,486	824,215,030	1,650,027,894	5,842,043,984	789,307,579	310,852,247	4,422,012		
TRANSMISSION PLANT	6,292,976,234	63,825,459	1,180,666,448	342,386,772	903,213,965	3,198,204,703	432,116,779	170,141,523	2,420,585		
DISTRIBUTION PLANT	7,009,019,968	270,768,813	2,119,332,593	516,688,117	620,267,256	2,993,317,268	354,321,326	134,344,594	0		
GENERAL PLANT	1,265,545,780	29,416,321	356,748,859	89,991,557	156,544,264	517,796,804	82,929,489	31,931,627	186,858		
INTANGIBLE PLANT	906,782,121	22,487,815	346,052,432	95,865,703	83,141,396	300,607,375	44,294,207	14,182,099	151,095		
TOTAL GROSS PLANT	27,890,085,517	540,115,589	6,844,075,819	1,869,127,180	3,413,194,775	12,851,970,134	1,702,969,380	661,452,091	7,180,550		
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9366%	24.5395%	6.7018%	12.2380%	46.0808%	6.1060%	2.3716%	0.0257%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,748,470,932)	(61,877,380)	(1,144,594,466)	(331,947,763)	(617,792,119)	(2,182,274,696)	(294,822,616)	(116,576,934)	(1,658,502)	3,073,536	
TRANSMISSION PLANT	(1,743,219,394)	(23,017,281)	(425,825,195)	(123,460,755)	(224,713,943)	(795,753,461)	(107,518,675)	(42,326,857)	(602,227)		
DISTRIBUTION PLANT	(2,853,018,162)	(137,085,583)	(1,019,198,018)	(248,983,196)	(259,771,465)	(983,176,350)	(147,128,191)	(57,675,359)	-		
GENERAL PLANT	(492,012,259)	(11,827,913)	(144,737,017)	(41,711,255)	(57,565,442)	(183,254,392)	(31,523,040)	(11,322,892)	(70,309)		
INTANGIBLE PLANT	(582,827,019)	(14,455,689)	(217,595,597)	(59,171,281)	(53,361,806)	(199,968,876)	(28,473,201)	(9,681,432)	(99,138)		
	(10,419,546,766)	(248,263,845)	(2,951,950,285)	(805,274,249)	(1,213,204,775)	(4,354,447,774)	(609,465,724)	(237,583,475)	(2,430,176)	3,073,536	
NET PLANT	17,470,538,750	291,851,744	3,892,125,533	1,063,852,931	2,199,990,000	8,497,522,360	1,093,503,657	423,868,616	4,750,374	3,073,536	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6705%	22.2782%	6.0894%	12.5926%	48.6392%	6.2591%	2.4262%	0.0272%	0.0176%	
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC	3,527,036,780	270,768,813	2,119,332,593	516,688,117	620,267,256	-	-	-	-	-	-
LESS ACCUMULATED DEPRECIATION	(1,861,998,517)	(137,085,583)	(1,019,198,018)	(248,983,196)	(259,771,465)	-	-	-	-	-	-
DNPPD	1,665,038,262	133,683,230	1,100,134,574	267,694,921	360,495,791	-	-	-	-	-	-
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.1796%	59.0835%	14.3762%	19.3607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH	3,481,983,188	-	-	-	-	2,993,317,268	354,321,326	134,344,594	-	-	-
LESS ACCUMULATED DEPRECIATION	(1,187,979,900)	-	-	-	-	(983,176,350)	(147,128,191)	(57,675,359)	-	-	-
DNPDU	2,294,003,288	-	-	-	-	2,010,140,918	207,193,135	76,669,235	-	-	-
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.6259%	9.0319%	3.3422%	0.0000%	0.0000%	0.0000%
TOTAL NET DISTRIBUTION PLANT	4,156,001,806	133,683,230	1,100,134,574	267,694,921	360,495,791	2,010,140,918	207,193,135	76,669,235	-	-	-
DNPD & SNPD	100.0000%	3.2166%	26.4710%	6.4409%	8.6741%	48.3672%	4.9854%	1.8448%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT DISTRIBUTION											

PacifiCorp
Washington General Rate Case - 2021

Jim Bridger Plant Allocation:
West Control Area
East Control Area

TOTAL California Oregon Washington Wyo-PP&L Utah Idaho-UP&L Wyo-UP&L FERC OTHER NON-UTILITY

100.00%
0.00%

JBG	4.0221%	74.4007%	21.5772%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
JBE	4.2316%	73.1768%	22.5916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

TRANSMISSION:
TRANSMISSION PLANT

JBG	80,686,448	3,245,724	60,036,696	17,412,028	-	-	-	-	-	-
DGU	1,508,117,981	60,668,607	1,122,049,851	325,409,524	-	-	-	-	-	-
CAGW	4,709,727,963	(78,871)	(1,422,099)	(434,780)	903,920,863	3,200,660,797	432,446,603	170,277,241	2,422,479	(1,894)
SG	6,292,976,234	63,825,459	1,180,866,448	342,386,772	(706,899)	(2,456,094)	(329,824)	(135,718)	(1,894)	2,420,585
					903,213,965	3,198,204,703	432,116,779	170,141,523	2,420,585	

LESS ACCUMULATED DEPRECIATION

JBG	(42,748,325)	(1,719,397)	(31,805,039)	(9,223,888)	-	-	-	-	-	-
DGU	(532,522,773)	(21,418,808)	(396,200,500)	(114,903,465)	-	-	-	-	-	-
CAGW	(1,176,481,288)	120,924	2,180,344	666,599	(225,797,750)	(799,519,113)	(108,024,357)	(42,534,938)	(605,131)	2,903
SG	(1,743,218,394)	(23,017,281)	(425,825,195)	(123,460,755)	1,083,807	3,765,652	505,682	208,081	(602,227)	(602,227)
					(224,713,943)	(785,753,461)	(107,518,675)	(42,326,857)	(602,227)	

TOTAL NET TRANSMISSION PLANT

SNPT	4,549,757,840	40,808,178	754,841,253	218,926,017	678,500,022	2,402,451,242	324,598,104	127,814,666	1,818,358	
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SYSTEM NET PLANT TRANSMISSION

WRG	100.0000%	0.8969%	16.5908%	4.8118%	14.9129%	52.8039%	7.1344%	2.8093%	0.0400%	
WRE	100.0000%	0.8969%	16.5910%	4.8116%	14.9128%	52.8041%	7.1344%	2.8092%	0.0400%	
	100.0000%	0.9436%	16.3181%	5.0378%	16.2359%	50.8019%	7.4721%	3.1515%	0.0390%	

Total Electric Billings

CN	1,984,793	47,567	619,594	137,667	130,954	949,235	83,405	16,371	-	
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Customer System factor - CN

	2.3966%	31.2171%	6.9361%	6.5979%	47.8254%	4.2022%	0.8248%	0.0000%		
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CIAC Contributions in Aid of Construction

Oregon	26.5	26.4710%								
Washington - Other	6.4	6.4409%								
Washington - SWIFT	-	0.0000%								
Idaho - PPL	-	0.0000%								
Idaho - UPL	5.0	4.9854%								
Montana	-	0.0000%								
Wyoming PPL	8.7	8.6741%								
Wyoming UPL	1.8	1.8448%								
California	3.2	3.2166%								
Utah	48.4	48.3672%								
Total	100.0	100.0000%								

PacifiCorp
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	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	13,337,395	733,709	4,651,050	1,674,726	997,234	4,559,689	720,456	531	-	-	-
BADDEBT	100.00000%	5.5011%	34.8722%	12.5566%	7.4770%	34.1872%	5.4018%	0.0040%	0.0000%	-	-
Account 182.22											
Pre-merger	17,094,202	687,553	12,718,200	3,688,449	-	-	-	-	-	-	-
(108) CAGW	(8,434,030)	(339,228)	(6,274,975)	(1,819,827)	-	-	-	-	-	-	-
Yes	3,485,613	140,196	2,593,319	752,097	-	-	-	-	-	-	-
(108) CAGW	(240,609)	(9,678)	(179,015)	(51,917)	-	-	-	-	-	-	-
(107) CAGW	1,778,549	71,536	1,323,252	363,761	-	-	-	-	-	-	-
(120) CAEW	1,975,759	83,607	1,445,797	446,355	-	-	-	-	-	-	-
(228) CAGW	7,220,849	290,433	5,372,360	1,568,057	-	-	-	-	-	-	-
(228) CAGW	1,472,376	59,221	1,095,458	317,697	-	-	-	-	-	-	-
(228) SNNP	3,531,000	142,022	2,627,088	761,891	-	-	-	-	-	-	-
(228) CAEW	1,743,025	73,759	1,275,490	393,777	-	-	-	-	-	-	-
Total Acct 182.22	29,626,734	1,199,420	21,996,974	6,430,340	-	-	-	-	-	-	-
Revised Study	112,680	4,532	83,835	24,313	-	-	-	-	-	-	-
(228) CAEW	941,950	39,860	689,289	212,801	-	-	-	-	-	-	-
December 1983 Adj.	1,054,630	44,392	773,123	237,115	-	-	-	-	-	-	-
Adjusted Acct 182.22	30,681,364	1,243,812	22,770,098	6,667,455	-	-	-	-	-	-	-
TROJP	100.00000%	4.0540%	74.2148%	21.7313%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-
Trojan Plant Allocator											
Account 228.42											
Plant - Premerger	7,220,849	290,433	5,372,360	1,568,057	0	0	0	0	0	0	0
- Postmerger	1,472,376	59,221	1,095,458	317,697	0	0	0	0	0	0	0
Storage Facility	1,743,025	73,759	1,275,490	393,777	0	0	0	0	0	0	0
Transition Costs	3,531,000	142,022	2,627,088	761,891	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	565,434	10,370,395	3,031,421	0	0	0	0	0	0	0
Transition Costs	112,680	4,532	83,835	24,313	0	0	0	0	0	0	0
Storage Facility	941,950	39,860	689,289	212,801	0	0	0	0	0	0	0
December 1983 Adj.	1,054,630	44,392	773,123	237,115	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	609,826	11,143,518	3,288,536	0	0	0	0	0	0	0
TROUD	100.00000%	4.0596%	74.1819%	21.7585%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-
DTEXP:											
Pre-Merger - PPL	-	-	-	-	-	-	-	-	-	-	-
Prod / Hydro	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-
Melin	-	-	-	-	-	-	-	-	-	-	-
Non Utility	-	-	-	-	-	-	-	-	-	-	-
NUJTL	-	-	-	-	-	-	-	-	-	-	-
Total PPL	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
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	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL	-	-	-	-	-	-	-	-	-	-	-
Prod / Hydro	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-
Total UPL	-	-	-	-	-	-	-	-	-	-	-
Post-Merger (Vintage) beginning 2006 and forward except for WCA which is 2007 and forward)	-	-	-	-	-	-	-	-	-	-	-
Prod / Other Prod	-	-	-	-	-	-	-	-	-	-	-
Cholla Unit 4	-	-	-	-	-	-	-	-	-	-	-
Gadsby Unit 4, 5 & 6	-	-	-	-	-	-	-	-	-	-	-
Hydro-PPL	-	-	-	-	-	-	-	-	-	-	-
Hydro-UPL	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
General / Intangibles	-	-	-	-	-	-	-	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-
WCA - CAEE 2007+	-	-	-	-	-	-	-	-	-	-	-
WCA - CAGE 2007+	-	-	-	-	-	-	-	-	-	-	-
WCA - CAGW 2007+	-	-	-	-	-	-	-	-	-	-	-
WCA CAGW 2007+ -Marengo	-	-	-	-	-	-	-	-	-	-	-
WCA CAGW 2007+ -Goodhue	-	-	-	-	-	-	-	-	-	-	-
WCA - General 2007+	-	-	-	-	-	-	-	-	-	-	-
WCA - JBG 2007+	-	-	-	-	-	-	-	-	-	-	-
Oregon Extra Book Depreciation	-	-	-	-	-	-	-	-	-	-	-
Non Utility	-	-	-	-	-	-	-	-	-	-	-
Total Post Merger	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Taxes	-	-	-	-	-	-	-	-	-	-	-

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	27,220,088	1,237,879	15,791,293	4,985,396	5,994,088	(608,619)	(42,688)	(105,810)	(1,421)	-	-
Prod / Hydro	15,178,603	583,995	8,294,394	2,273,101	3,370,816	658,184	(1,318)	(561)	(7)	-	-
Transmission	9,472,460	1,770,825	4,949,296	2,815,589	1,350,503	(1,370,701)	(10,524)	(53,576)	-	-	-
Distribution	(728,332)	(3,953)	(313,346)	(15,216)	(121,712)	(249,779)	(11,348)	(12,763)	(216)	-	-
General	5,012	79	1,263	387	701	2,105	307	158	12	-	-
Mining	(1,605,534)	-	-	-	-	-	-	-	-	-	(1,605,534)
Non Utility	111,813	-	-	-	-	-	-	-	-	-	111,813
Total PPL	49,654,120	3,588,824	28,722,899	10,029,258	10,594,376	(1,568,809)	(44,523)	(172,552)	(1,632)	-	(1,483,721)

Pre-Merger - UPL	47,828,603	4,749	(956,999)	25,917	(465,748)	39,513,591	7,006,087	2,352,190	338,816	-	-
Prod / Hydro	35,428,532	4,954	36,758	27,381	17,528	29,940,909	3,931,637	1,292,679	176,685	-	-
Transmission	26,851,814	170,497	1,242,478	344,063	413,157	20,323,050	3,026,157	1,132,411	-	-	-
Distribution	(1,028,839)	(13,421)	(287,144)	(49,426)	(121,133)	(374,271)	(129,003)	(52,952)	(1,489)	-	-
General	12,879	203	3,244	995	1,801	5,408	790	406	31	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-
Total UPL	108,892,969	166,982	38,339	348,931	(144,394)	89,408,687	13,835,668	4,724,734	514,043	-	-

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	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	419,767,579	7,494,854	119,464,461	33,794,887	53,244,506	171,602,316	23,019,371	9,712,091	1,435,283	-	-
Cholla Unit 4	38,176,673	536,422	9,156,181	-	4,724,743	15,772,938	1,866,583	1,254,712	97,762	-	4,767,332
Gadsby Unit 4, 5 & 6	6,256,581	98,527	1,600,332	-	779,753	2,715,823	357,067	165,415	19,982	-	519,682
Hydro-PPL	35,395,874	694,889	10,509,761	2,961,926	4,476,905	14,036,636	1,853,431	748,969	113,357	-	-
Hydro-UPL	10,830,685	219,890	3,234,807	943,251	1,331,995	4,280,872	561,141	226,826	31,904	-	-
Transmission	273,721,105	5,041,390	79,884,159	22,246,060	34,374,961	110,681,265	14,707,739	5,924,026	861,505	-	7,042
Distribution	997,655,109	35,545,641	283,151,916	64,342,344	80,764,996	488,105,887	49,082,430	16,654,853	-	-	-
General/Intangibles	41,663,080	1,001,412	13,451,436	3,103,787	5,166,685	15,633,597	2,335,839	890,722	-	-	2
Mining	3,030	46	760	233	413	1,291	193	92	2	-	-
WCA - CAEE 2007+	(3,610)	(49)	(827)	-	(451)	(1,411)	(212)	(99)	(1)	-	(560)
WCA - CAGE 2007+	1,820,648,666	29,264,757	478,162,936	95,456,769	232,943,574	769,225,633	102,013,904	50,121,763	5,820,027	-	153,096,871
WCA - CAGW 2007+	435,680,180	7,141,302	117,738,890	56,405,670	56,405,670	186,446,556	24,907,059	11,834,822	1,385,689	-	(65,656,346)
WCA_CAGW 2007+ -Marengo	-	-	-	-	-	-	-	-	-	-	-
WCA - General 2007+ -Goodhoe	188,203,552	4,154,294	52,257,034	12,882,793	22,195,850	79,349,925	10,554,460	4,655,321	306,172	-	1,847,704
WCA - JBG 2007+	158,314,761	2,527,709	42,066,042	34,628,185	20,272,609	68,308,734	9,105,388	4,335,286	367,475	-	(23,296,667)
OREGON EXTRA BOOK DEPR	(77,310,602)	-	(77,310,602)	-	-	-	-	-	-	-	-
Non Utility	(1,534,186)	-	-	-	-	-	-	-	-	-	(1,534,186)
NUTL	-	-	-	-	-	-	-	-	-	-	-
Total Post Merger	4,347,438,478	93,711,082	1,133,367,286	270,360,035	516,682,208	1,906,160,261	240,364,395	106,514,800	10,528,736	-	69,749,675
Total Deferred Taxes	4,505,985,587	97,466,889	1,162,128,523	280,738,224	527,132,189	1,994,000,139	254,155,540	111,066,982	11,041,147	-	68,255,954
Percentage of Total (DITBAL)	100.0000%	2.1631%	25.7908%	6.2303%	11.6985%	44.2523%	5.6404%	2.4649%	0.2450%	0.0000%	1.5148%
TAXDEPR											
Total Schedule M Differences (PowerTax)	567,788,982	11,437,573	148,814,590	36,541,342	64,505,182	253,816,845	32,318,566	13,067,992	131,879	-	7,155,013
Total	567,788,982	11,437,573	148,814,590	36,541,342	64,505,182	253,816,845	32,318,566	13,067,992	131,879	-	7,155,013
TAXDEPR Factor	100.0000%	2.0144%	26.2095%	6.4357%	11.3608%	44.7027%	5.6920%	2.3016%	0.0232%	0.0000%	1.2602%
SCHMD											
Depreciation Expense :											
Steam	245,669,987	1,796,734	33,235,607	9,638,772	38,576,978	136,595,832	18,455,690	7,266,987	103,385	-	-
Nuclear	-	-	-	-	-	-	-	-	-	-	-
Hydro	39,929,856	1,307,020	24,176,973	7,011,647	1,426,822	5,052,182	682,609	268,779	3,824	-	-
Other	128,454,199	1,661,552	30,735,038	8,913,574	16,725,236	59,221,785	8,001,554	3,150,638	44,823	-	-
Transmission	109,836,651	1,140,854	21,103,054	6,120,298	15,636,767	55,367,392	7,480,769	2,945,611	41,906	-	-
Distribution	158,205,353	7,937,175	53,608,264	14,311,535	16,472,691	54,969,349	7,065,187	3,841,152	-	-	-
General	41,391,464	862,631	11,695,661	2,986,251	5,250,956	17,045,657	2,532,943	1,009,896	7,471	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-
Experimental	-	-	-	-	-	-	-	-	-	-	-
Postmerger Hydro Step 1 Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense :	723,487,510	14,705,967	174,554,597	48,982,077	94,089,450	328,252,197	44,218,751	18,483,063	201,409	-	-
SCHMDEXP	100.0000%	2.0326%	24.1268%	6.7703%	13.0050%	45.3708%	6.1119%	2.5547%	0.0278%	0.0000%	0.0000%

PacifiCorp
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Historical Rate Base - AMA Method

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:

Description of Account Summary:	Rate Base												AMA	
	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	12 ME Jun-19
Electric Plant in Service	1,843,193	1,845,659	1,847,668	1,849,908	1,856,174	1,860,005	1,872,222	1,877,445	1,881,179	1,887,676	1,888,494	1,893,490	1,896,019	1,869,127
Plant Held for Future Use	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Misc Deferred Debits	4,149	4,249	4,368	4,482	4,512	4,500	4,513	4,619	4,656	4,688	4,710	4,744	4,762	4,841
Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	1,679	1,536	1,992	1,839	1,713	2,659	2,374	2,558	2,302	2,223	1,925	1,660	1,558	2,033
Fuel Stock	6,846	5,823	6,191	5,143	5,213	5,607	5,614	5,236	4,963	4,907	5,864	7,321	6,700	5,721
Material & Supplies	8,098	8,183	8,179	8,633	8,679	8,669	8,854	8,732	8,695	9,073	9,324	9,646	9,823	8,619
Working Capital	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839
Weatherization Loans	6	6	5	5	5	5	5	5	5	5	5	5	5	5
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant	1,866,845	1,866,332	1,871,278	1,872,863	1,879,171	1,884,520	1,896,457	1,901,469	1,904,675	1,911,448	1,913,196	1,919,738	1,921,739	1,893,122
Rate Base Deductions:														
Accum Prov For Depr	(724,315)	(725,262)	(731,980)	(733,756)	(737,598)	(741,272)	(744,345)	(747,217)	(751,016)	(751,965)	(755,735)	(759,132)	(760,420)	(743,720)
Accum Prov For Amort	(59,154)	(59,536)	(59,953)	(60,320)	(60,740)	(61,095)	(61,521)	(61,901)	(62,351)	(62,790)	(63,214)	(63,658)	(63,977)	(61,554)
Accum Def Income Taxes	(275,889)	(275,137)	(274,665)	(274,682)	(274,406)	(273,805)	(272,779)	(271,787)	(271,294)	(270,560)	(270,073)	(269,783)	(270,982)	(272,701)
Unamortized ITC	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(20)
Customer Adv for Const	17	16	21	22	23	23	21	24	24	25	23	23	24	22
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Rate Base Deductions	(27,545)	(29,072)	(30,137)	(31,393)	(32,524)	(33,444)	(37,793)	(39,051)	(40,112)	(41,277)	(42,590)	(43,668)	(45,118)	(36,449)
Total Rate Base Deductions	(1,086,906)	(1,092,012)	(1,096,733)	(1,100,148)	(1,105,265)	(1,109,613)	(1,116,436)	(1,119,953)	(1,124,768)	(1,126,587)	(1,131,608)	(1,136,235)	(1,140,502)	(1,114,422)
Total Rate Base	779,938	776,320	774,545	772,715	773,906	774,907	780,021	781,516	779,907	784,861	781,588	783,502	781,237	778,700
310 Land and Land Rights														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	386	386	386	386	386	386	386	386	386	386	386	386	386	386
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	258	258	258	258	258	258	258	258	258	258	258	258	258	258
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311 Structures and Improvements														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	13,574	13,577	13,577	13,577	13,577	13,577	13,577	13,577	13,579	13,618	13,618	13,618	13,618	13,589
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	31,800	31,809	31,823	31,830	31,833	31,951	31,943	31,974	32,163	32,159	32,159	32,159	32,159	31,982
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Boiler Plant Equipment														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	26,384	26,384	26,384	26,384	26,384	26,384	26,384	26,384	26,385	26,431	26,431	26,431	26,431	26,398
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	213,170	213,147	213,431	213,547	213,718	213,868	213,918	214,008	214,284	214,294	214,339	216,083	216,061	214,106
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
314 Turbogenerator Units														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	CAGW	8,434	8,434	8,434	8,434	8,434	8,434	8,434	8,434	8,434	8,412	8,412	8,412	8,412	8,427
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	JBG	44,271	44,346	44,402	44,345	44,355	44,356	44,360	44,394	44,394	44,411	44,448	44,489	44,488	44,391
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		52,705	52,790	52,836	52,778	52,788	52,789	52,793	52,828	52,828	52,822	52,860	52,911	52,898	52,818
315	Accessory Electric Equipment														
P	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	CAGW	2,009	2,009	2,009	2,009	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,017
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	JBG	13,102	13,088	13,103	13,106	13,106	13,106	13,106	13,106	13,166	13,158	13,156	13,156	13,147	13,123
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		15,110	15,096	15,112	15,115	15,126	15,126	15,126	15,126	15,186	15,178	15,176	15,176	15,167	15,140
316	Misc Power Plant Equipment														
P	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	CAGW	90	90	90	90	90	90	90	90	90	94	94	94	94	91
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	JBG	1,113	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,203	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,206	1,206	1,206	1,206	1,203
317	Steam Plant ARO														
P	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300														
P	CAGW	119	119	119	119	119	119	119	119	119	119	119	119	119	119
P	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	SG	3,873	3,828	3,782	3,854	4,110	4,067	5,061	5,056	4,559	4,462	4,503	5,442	5,458	4,449
		3,992	3,947	3,901	3,973	4,229	4,186	5,180	5,175	4,679	4,581	4,623	5,562	5,578	4,569
	Total Steam Production Plant	358,582	358,595	358,909	359,051	359,502	359,747	360,769	360,918	360,948	360,932	361,055	363,789	363,761	360,448
	Summary of Steam Production Plant by Factor														
S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG		303,714	303,759	304,129	304,198	304,381	304,670	304,697	304,852	305,376	305,391	305,472	307,267	307,223	304,972
JBE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG		3,873	3,828	3,782	3,854	4,110	4,067	5,061	5,056	4,559	4,462	4,503	5,442	5,458	4,449
CAGW		50,995	50,999	50,999	50,999	51,011	51,011	51,011	51,011	51,013	51,079	51,079	51,079	51,079	51,027
CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSCCH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Steam Production Plant by Factor	358,582	358,595	358,909	359,051	359,502	359,747	360,769	360,918	360,948	360,932	361,055	363,789	363,761	360,448
320	Land and Land Rights														
P	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements														
P	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary: Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-19 Feb-19 Mar-19 Apr-19 May-19 Jun-19 AMA Rate Base 12 ME Jun-19

Description of Account Summary:	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
322 Reactor Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
323 Turbogenerator Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NP Unclassified Nuclear Plant - Acc1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Production Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary of Nuclear Production Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
330 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	6,418	6,418	6,418	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,422
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331 Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	55,815	55,830	55,841	55,614	55,788	55,869	55,866	55,866	55,963	55,965	56,132	56,204	56,204	55,936
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332 Reservoirs, Dams & Waterways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	87,465	87,506	87,718	87,804	88,059	88,091	88,230	88,254	88,297	88,336	88,333	88,335	88,335	88,068
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		87,465	87,506	87,718	87,804	88,059	88,091	88,230	88,254	88,297	88,336	88,333	88,335	88,335	88,068
333	Water Wheel, Turbines, & Generators														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	19,071	19,077	19,081	19,143	19,235	19,260	19,322	19,326	19,396	19,385	19,478	19,736	19,738	19,320
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		19,071	19,077	19,081	19,143	19,235	19,260	19,322	19,326	19,396	19,385	19,478	19,736	19,738	19,320
334	Accessory Electric Equipment														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	14,846	14,881	14,915	14,915	14,960	14,960	15,011	15,023	15,049	15,051	15,057	15,057	15,057	14,885
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		14,846	14,881	14,915	14,915	14,960	14,960	15,011	15,023	15,049	15,051	15,057	15,057	15,057	14,885
335	Misc. Power Plant Equipment														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	473	473	473	473	473	473	473	473	473	491	493	493	485	479
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		473	473	473	473	473	473	473	473	473	491	493	493	485	479
336	Roads, Railroads & Bridges														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	4,653	4,653	4,668	4,668	4,729	4,729	4,730	4,730	4,769	4,793	4,799	4,799	4,789	4,732
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		4,653	4,653	4,668	4,668	4,729	4,729	4,730	4,730	4,769	4,793	4,799	4,799	4,789	4,732
337	Hydro Plant ARO														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300														
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		188,742	188,838	189,114	189,040	189,665	189,805	190,044	190,192	190,371	190,588	190,705	191,045	191,051	189,942
Total Hydraulic Plant															
Summary of Hydraulic Plant by Factor															
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	188,742	188,838	189,114	189,040	189,665	189,805	190,044	190,192	190,371	190,588	190,705	191,045	191,051	189,942

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	188,742	189,838	189,114	189,040	189,685	189,905	190,044	190,192	190,371	190,588	190,705	191,045	191,045	189,942
340 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	987	987	977	977	977	977	977	977	977	977	977	977	977	978
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	987	987	977	977	977	977	977	977	977	977	977	977	977	978
341 Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	12,514	12,514	12,546	12,546	12,546	12,599	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,562
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	12,514	12,514	12,546	12,546	12,546	12,599	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,562
342 Fuel Holders, Producers & Accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	350	350	350	350	350	350	350	350	350	350	350	350	350	350
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	350	350	350	350	350	350	350	350	350	350	350	350	350	350
343 Prime Movers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	210,991	210,991	210,992	210,997	211,007	211,007	211,027	211,027	211,064	211,064	211,098	211,117	211,131	211,038
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	210,991	210,991	210,992	210,997	211,007	211,007	211,027	211,027	211,064	211,064	211,098	211,117	211,131	211,038
344 Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	29,020	29,020	29,020	29,020	29,020	29,020	29,021	29,021	29,021	29,021	29,021	29,021	29,021	29,020
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	29,020	29,020	29,020	29,020	29,020	29,020	29,021	29,021	29,021	29,021	29,021	29,021	29,021	29,020
345 Accessory Electric Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	19,057	19,089	19,093	19,093	19,083	19,130	19,130	19,130	19,130	19,130	19,131	19,134	19,135	19,115
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	19,057	19,089	19,093	19,093	19,083	19,130	19,130	19,130	19,130	19,130	19,131	19,134	19,135	19,115
346 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	19,057	19,089	19,093	19,093	19,083	19,130	19,130	19,130	19,130	19,130	19,131	19,134	19,135	19,115

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Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
P CAGW	879	879	879	879	879	879	882	882	882	882	882	882	882	882
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Other Production ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP Unclassified Other Prod Plant-Acct.300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)
Total Other Production Plant	273,677	273,710	273,737	273,742	273,752	273,845	273,843	273,843	273,880	273,880	273,915	273,937	273,952	273,925
Summary of Other Production Plant by Factor														
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	273,677	273,710	273,737	273,742	273,752	273,845	273,843	273,843	273,880	273,880	273,915	273,937	273,952	273,925
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSCCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	273,677	273,710	273,737	273,742	273,752	273,845	273,843	273,843	273,880	273,880	273,915	273,937	273,952	273,925
Total of Other Production Plant by Factor														
Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103 Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT	821,001	821,133	821,761	821,833	822,919	823,397	824,656	824,953	825,200	825,400	825,675	828,771	828,764	824,215
350 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T CAGW	7,842	7,842	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,864	7,864	7,864	7,864	7,850
T CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T JBG	498	498	498	498	498	498	498	498	498	498	498	498	498	498
T SG	8	8	8	8	8	8	8	8	8	8	8	8	8	8
	8,348	8,348	8,351	8,351	8,351	8,351	8,351	8,351	8,351	8,370	8,370	8,370	8,370	8,356
352 Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T CAGW	14,783	14,783	14,795	14,795	14,804	14,804	15,204	15,205	15,211	15,213	15,414	15,540	15,543	15,078
T CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T JBG	361	361	361	361	361	361	361	361	361	361	361	361	361	361
T SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	15,143	15,144	15,155	15,156	15,165	15,165	15,565	15,566	15,572	15,574	15,775	15,901	15,904	15,438
353 Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T CAGW	124,094	124,085	124,358	124,449	124,547	124,579	125,261	125,165	125,234	125,162	127,287	127,379	127,544	125,277
T CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T JBG	8,612	8,612	8,612	8,652	8,652	8,702	8,751	8,751	8,751	8,740	8,740	8,761	8,761	8,701
T SG	74	74	74	74	74	74	74	74	74	74	74	74	74	74
	132,781	132,772	133,045	133,176	133,273	133,355	134,086	133,991	134,059	133,977	136,102	136,214	136,380	134,052
354 Towers and Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	36,275	36,275	36,371	36,277	36,277	36,277	36,275	36,275	36,275	36,390	37,113	37,114	37,114	36,468
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693
	JBG	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	SG	40,977	40,978	41,074	40,980	40,979	40,979	40,978	40,978	40,978	41,093	41,816	41,816	41,817	41,171
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	58,699	58,724	58,793	58,667	59,008	59,301	59,739	59,905	60,050	60,069	61,938	66,642	66,820	60,483
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	149	149	149	149	149	149	149	149	149	149	149	149	149	149
	JBG	55	55	55	55	55	55	55	55	55	55	55	55	55	55
	SG	58,904	58,928	58,998	59,071	59,213	59,506	59,943	60,110	60,255	60,274	62,143	66,847	67,025	60,688
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Clearing and Grading	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	66,023	66,053	66,155	66,147	66,158	66,307	66,571	66,955	66,846	66,921	70,052	70,938	70,974	67,270
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009
	JBG	118	118	118	118	118	118	118	118	118	118	118	118	118	118
	SG	69,150	69,179	69,262	69,273	69,285	69,434	69,688	69,721	69,972	70,048	73,178	74,065	74,100	70,997
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	37	37	37	37	37	38	38	38	38	38	38	38	94	45
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	37	37	37	37	37	38	38	38	38	38	38	38	94	45
358	Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	66	66	66	66	66	66	66	66	66	66	66	66	66	66
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	66	66	66	66	66	66	66	66	66	66	66	66	66	66
359	Roads and Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	CAGW	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	-	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525
TP	Unclassified Trans Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)	(701)
	CAGW	3,103	3,215	3,096	4,350	7,223	8,077	12,145	17,453	19,226	24,738	17,053	11,864	12,428	11,350
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,401	2,514	2,395	3,649	6,521	7,375	11,444	16,752	18,525	24,036	16,352	11,162	11,727	10,649
TS0	Unclassified Trans Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	329,332	329,492	329,928	331,284	334,416	335,794	341,694	347,097	349,342	355,000	355,364	366,060	357,008	342,387
	TOTAL TRANSMISSION PLANT														

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Summary of Transmission Plant by Factor														
JBG	-	17,323	17,323	17,323	17,363	17,413	17,462	17,462	17,462	17,452	17,452	17,472	17,472	17,412
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	312,443	312,603	313,039	314,356	317,488	318,816	324,667	330,070	332,315	337,983	338,947	339,023	339,971	325,410
CAGE	-	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)
SG	329,332	329,492	329,928	331,284	334,416	335,794	341,694	347,097	349,342	355,000	355,364	356,060	357,008	342,387
Land and Land Rights	-	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868
360	-	1,859	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868
Structures and Improvements														
361	-	4,830	4,831	4,893	4,893	4,896	4,896	5,816	5,814	5,856	5,860	6,113	6,114	5,353
	-	4,830	4,831	4,893	4,893	4,896	4,896	5,816	5,814	5,856	5,860	6,113	6,114	5,353
Station Equipment														
362	-	70,923	70,878	70,869	70,953	71,228	71,481	71,485	75,749	75,904	76,298	76,455	76,375	73,442
	-	70,923	70,878	70,869	70,953	71,228	71,481	71,485	75,749	75,904	76,298	76,455	76,375	73,442
Storage Battery Equipment														
363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Poles, Towers & Fixtures														
364	-	107,633	108,196	108,233	108,618	108,834	109,109	109,510	109,996	110,365	110,408	110,431	110,587	109,312
	-	107,633	108,196	108,233	108,618	108,834	109,109	109,510	109,996	110,365	110,408	110,431	110,587	109,312
Overhead Conductors														
365	-	72,214	72,895	72,953	73,032	73,068	73,182	73,281	73,495	74,244	74,297	74,299	74,587	73,537
	-	72,214	72,895	72,953	73,032	73,068	73,182	73,281	73,495	74,244	74,297	74,299	74,587	73,537
Underground Conduit														
366	-	18,491	18,504	18,535	18,597	18,649	18,705	18,777	18,853	18,862	18,885	18,899	18,900	18,725
	-	18,491	18,504	18,535	18,597	18,649	18,705	18,777	18,853	18,862	18,885	18,899	18,900	18,725
Underground Conductors														
367	-	28,247	28,304	28,446	28,529	28,618	28,685	28,747	28,801	29,246	29,274	29,310	29,339	28,836
	-	28,247	28,304	28,446	28,529	28,618	28,685	28,747	28,801	29,246	29,274	29,310	29,339	28,836
Line Transformers														
368	-	113,031	113,429	113,607	113,910	114,134	114,424	114,564	114,729	115,198	115,476	115,566	115,674	114,595
	-	113,031	113,429	113,607	113,910	114,134	114,424	114,564	114,729	115,198	115,476	115,566	115,674	114,595
Services														
369	-	64,232	64,504	64,833	65,010	65,288	65,500	65,718	65,877	66,096	66,443	66,515	66,686	65,667
	-	64,232	64,504	64,833	65,010	65,288	65,500	65,718	65,877	66,096	66,443	66,515	66,686	65,667
Meters														
370	-	12,906	12,966	12,973	12,975	13,036	13,041	13,054	13,151	13,169	13,188	13,251	13,282	13,089
	-	12,906	12,966	12,973	12,975	13,036	13,041	13,054	13,151	13,169	13,188	13,251	13,282	13,089
Installations on Customers' Premises														
371	-	507	510	509	510	510	508	508	508	511	511	511	512	510
	-	507	510	509	510	510	508	508	508	511	511	511	512	510
Leased Property														
372	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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373 Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	4,707	4,710	4,725	4,719	4,747	4,752	4,752	4,752	4,752	4,777	4,795	4,795	4,796	4,753
	4,707	4,710	4,725	4,719	4,747	4,752	4,752	4,752	4,752	4,777	4,795	4,795	4,796	4,753
DP Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	9,397	9,174	9,014	8,760	9,027	8,805	11,603	5,850	4,322	3,263	3,107	3,884	4,547	6,982
	9,397	9,174	9,014	8,760	9,027	8,805	11,603	5,850	4,322	3,263	3,107	3,884	4,547	6,982
DSO Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT	508,978	510,769	511,458	512,373	513,899	514,787	518,328	518,880	519,974	520,461	520,742	522,075	523,567	516,668
Summary of Distribution Plant by Factor														
S	508,978	510,769	511,458	512,373	513,899	514,787	518,328	518,880	519,974	520,461	520,742	522,075	523,567	516,668
Total Distribution Plant by Factor														
389 Land and Land Rights														
G-SITUS S	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
CUST CN	78	78	78	78	78	78	78	78	78	78	78	78	78	78
G-DDGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	504	504	504	504	504	504	504	504	504	504	504	504	504	504
	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681
Structures and Improvements														
G-SITUS S	13,879	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,917	13,939	13,944	13,944	13,944	13,905
G-DGP CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DDGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST CN	565	565	565	568	568	568	568	568	568	568	568	568	569	568
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	719	719	719	719	719	719	719	719	719	719	719	719	719	719
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD JBG	5	5	5	5	5	5	5	5	5	5	5	5	5	5
PTD SO	6,498	6,492	6,490	6,490	6,482	6,460	6,460	6,461	6,458	6,465	6,470	6,471	6,470	6,474
	21,666	21,664	21,664	21,668	21,669	21,638	21,638	21,638	21,667	21,696	21,706	21,708	21,708	21,670
Office Furniture & Equipment														
G-SITUS S	376	376	378	342	304	304	304	310	274	274	320	320	308	321
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DDGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST CN	384	387	389	336	293	294	287	297	299	299	300	299	280	318
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	4,103	4,267	4,392	4,496	4,569	4,576	4,642	3,917	3,970	3,981	3,978	3,579	3,448	4,177
G-SG CAGW	128	126	124	124	127	127	127	117	119	119	118	120	114	122
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	37	37	35	35	52	54	54	46	51	51	51	48	48	46
P JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,028	5,193	5,318	5,332	5,346	5,355	5,424	4,687	4,713	4,703	4,767	4,366	4,189	4,985
Transportation Equipment														
G-SITUS S	5,370	5,264	5,264	5,125	5,125	5,358	5,475	5,475	5,486	5,487	5,403	5,327	5,327	5,345

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Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
PTD SO	610	518	518	500	500	500	481	481	481	481	478	513	482	499
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	1,236	1,211	1,238	1,238	1,249	1,234	1,230	1,232	1,230	1,243	1,241	1,248	1,252	1,236
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	541	538	538	538	538	538	545	545	545	545	536	561	561	543
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	7,757	7,530	7,558	7,401	7,411	7,630	7,731	7,733	7,742	7,755	7,658	7,649	7,602	7,623
393 Stores Equipment														
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGP DGP	736	736	736	736	736	736	736	697	697	697	697	697	697	718
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	17	17	17	17	17	17	17	17	17	17	17	17	17	17
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	161	161	161	161	161	161	163	163	166	166	169	169	169	164
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG JBG	150	150	150	150	150	189	189	189	189	189	189	189	189	174
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,064	1,064	1,064	1,064	1,064	1,103	1,103	1,066	1,069	1,069	1,072	1,072	1,072	1,073
394 Tools, Shop & Garage Equipment														
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGP DGP	2,763	2,823	2,838	2,844	2,844	2,853	2,858	2,744	2,744	2,744	2,744	2,744	2,744	2,795
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	200	200	200	200	202	202	203	142	142	142	142	143	143	174
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	601	603	605	605	605	606	606	574	575	575	577	578	578	592
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	636	636	636	636	674	674	674	644	655	661	661	661	661	652
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4,220	4,282	4,279	4,286	4,287	4,334	4,340	4,104	4,116	4,122	4,125	4,126	4,126	4,213
395 Laboratory Equipment														
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGP DGP	1,287	1,296	1,296	1,296	1,296	1,296	1,288	1,277	1,277	1,277	1,277	1,277	1,277	1,287
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	312	312	312	316	318	318	318	334	334	334	334	333	333	324
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	289	289	289	289	289	289	289	288	288	288	288	288	288	289
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	55	55	55	64	74	74	74	74	77	77	77	77	77	70
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,943	1,952	1,952	1,965	1,976	1,976	1,979	1,973	1,977	1,977	1,977	1,976	1,976	1,970
396 Power Operated Equipment														
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8,720	8,443	8,443	8,443	8,933	9,257	9,258	9,261	9,261	9,261	8,938	8,938	8,938	8,939

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G-DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD	315	294	294	304	338	338	478	478	478	479	519	545	408	409
G-DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG	712	712	712	718	712	757	851	851	843	843	785	774	774	775
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	2,173	2,173	2,173	2,173	2,171	2,171	2,171	2,171	2,172	2,172	2,172	2,172	2,169	2,172
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	11,921	11,622	11,622	11,639	12,154	12,523	12,758	12,761	12,755	12,755	12,416	12,430	12,290	12,995
397 Communication Equipment														
G-SITUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	13,709	13,709	13,709	13,709	13,709	13,716	13,512	13,540	13,562	13,734	13,745	13,787	13,787	13,682
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD	5,971	5,971	6,020	6,021	6,176	6,176	6,199	6,202	6,212	6,217	6,235	6,236	6,237	6,148
SO	267	267	267	267	267	267	267	267	267	267	267	267	267	267
CUST	11	11	11	11	11	11	11	11	11	11	11	11	11	11
CG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	10,867	10,995	11,022	11,031	11,051	11,052	11,019	11,091	11,123	11,126	11,192	11,205	11,205	11,084
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	31,979	31,988	32,063	32,073	32,249	32,256	32,041	32,146	32,209	32,389	32,484	32,540	32,541	32,225
398 Misc. Equipment														
G-SITUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	184	184	184	184	184	184	184	181	181	181	181	181	181	183
G-DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST	5	5	5	5	5	5	5	5	5	5	5	5	5	5
SO	162	162	163	163	163	163	163	147	148	148	148	148	148	156
CG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	87	87	87	87	89	89	89	88	88	88	88	88	88	88
G-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	34	34	34	38	38	38	38	45	45	45	45	45	45	40
GAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAGE	472	472	473	477	478	478	479	466	467	467	466	467	467	472
399 Coal Mine														
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP														
399L WIDCO Capital Lease														
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases														
1011390 General Capital Leases														

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G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	790	787	784	781	778	775	772	758	751	744	737	730	702	702
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	185	181	176	172	167	163	158	148	143	137	132	132	126	145
976	968	961	953	945	938	930	906	894	882	869	857	847	847	847
(976)	(968)	(961)	(953)	(945)	(938)	(930)	(906)	(894)	(882)	(869)	(857)	(847)	(847)	(847)
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1011392 General Vehicles Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LABOR SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	1,052	1,620	1,571	1,516	1,122	1,593	2,881	1,838	1,811	1,683	1,867	2,078	2,643	1,786
CUST CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	(13)	-	-	-	-	-	-	-	-	-	-	-	-	(1)
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,039	1,620	1,571	1,516	1,122	1,593	2,881	1,838	1,811	1,683	1,867	2,078	2,643	1,786	1,786
399G Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,770	89,050	89,245	89,101	89,437	90,569	92,055	90,092	90,206	90,298	90,218	90,092	90,305	89,992	89,992
TOTAL GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary of General Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	48,144	47,815	47,832	47,664	48,117	48,689	48,610	48,471	48,499	48,350	48,315	48,315	48,303	48,273
JBG	4,665	4,662	4,661	4,673	4,698	4,776	4,782	4,751	4,773	4,779	4,770	4,792	4,789	4,737
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(2)	11	11	11	11	11	11	11	11	11	11	11	11	10
SO	19,829	20,537	20,655	20,698	20,567	21,010	22,504	20,521	20,704	20,573	20,829	20,698	20,940	20,811
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	1,299	1,302	1,304	1,254	1,212	1,212	1,215	1,215	1,217	1,217	1,218	1,219	1,200	1,236
DEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	15,710	15,692	15,742	15,754	15,779	15,808	15,862	15,122	15,908	15,918	15,921	15,926	15,918	15,771
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Capital Leases	(976)	(968)	(961)	(953)	(945)	(938)	(930)	(906)	(894)	(882)	(869)	(857)	(847)	(847)
Total General Plant by Factor	88,770	89,050	89,245	89,101	89,437	90,569	92,055	90,092	90,206	90,298	90,218	90,092	90,305	89,992
301 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Franchise & Consent	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	39,147	39,147	39,147	39,147	39,147	39,147	39,147	39,086	39,087	39,087	39,087	39,087	39,087	39,119
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	39,147	39,147	39,147	39,147	39,147	39,147	39,147	39,086	39,087	39,087	39,087	39,087	39,087	39,119
I-SITUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036
I-SG	125	125	125	125	125	125	125	125	125	125	125	125	125	125
PTD	25,406	25,458	25,487	25,486	25,556	25,494	25,523	25,897	25,932	25,996	25,973	25,967	25,851	25,700
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST	11,333	11,399	11,403	11,459	11,575	11,592	11,595	12,214	12,213	12,213	12,213	12,215	12,215	11,822
I-SG	16,805	16,591	16,619	16,604	16,605	16,605	16,605	16,604	16,604	16,601	16,601	16,601	16,601	16,604
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	459	459	459	459	459	459	459	459	460	460	460	460	460	460
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	55,965	56,069	56,130	56,171	56,356	56,311	56,343	57,337	57,371	57,431	57,409	57,405	57,288	56,747
I-SITUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SITUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Intangible Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	55,965	56,069	56,130	56,171	56,356	56,311	56,343	57,337	57,371	57,431	57,409	57,405	57,288	56,747
I-SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	95,112	95,216	95,277	95,317	95,503	95,457	95,490	96,423	96,458	96,518	96,495	96,491	96,375	95,866
Summary of Intangible Plant by Factor														
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036
JBG	459	459	459	459	459	459	459	459	460	460	460	460	460	460
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	125	125	125	125	125	125	125	125	125	125	125	125	125	125
SO	25,406	25,458	25,487	25,486	25,556	25,494	25,523	25,897	25,932	25,996	25,973	25,967	25,851	25,700
CN	11,333	11,399	11,403	11,459	11,575	11,592	11,595	12,214	12,213	12,213	12,213	12,215	12,215	11,822
CAGW	55,751	55,738	55,766	55,751	55,751	55,751	55,751	55,691	55,691	55,688	55,688	55,688	55,688	55,723
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSCCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant by Factor	95,112	95,216	95,277	95,317	95,503	95,457	95,490	96,423	96,458	96,518	96,495	96,491	96,375	95,866
Summary of Unclassified Plant (Account 106)														
DP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DS0	9,397	9,174	9,014	8,760	9,027	8,805	11,603	5,850	4,322	3,263	3,107	3,884	4,547	6,922
GP	1,039	1,620	1,571	1,516	1,122	1,593	2,881	1,838	1,811	1,683	1,867	2,078	2,643	1,785
HP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)
TP	2,401	2,514	2,385	3,649	6,521	7,375	11,444	16,752	16,525	24,036	16,352	11,162	11,727	10,649
TSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MP	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
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Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
Total Unclassified Plant by Factor		3,992	3,947	3,901	3,973	4,229	4,186	5,180	5,175	4,679	4,581	4,823	5,562	5,578	4,560
		16,710	17,135	16,761	17,779	20,780	21,840	30,989	29,495	29,217	33,444	25,830	22,567	24,375	23,865
TOTAL ELECTRIC PLANT IN SERVICE		1,843,193	1,845,689	1,847,668	1,849,908	1,856,174	1,860,005	1,872,222	1,877,445	1,881,179	1,887,676	1,888,494	1,893,490	1,896,019	1,869,127
Summary of Electric Plant by Factor															
S		559,158	560,620	561,327	562,073	564,052	565,512	568,974	569,388	570,509	571,191	571,128	572,426	573,907	566,978
SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG		326,162	326,203	326,572	326,693	326,901	327,319	327,401	327,524	328,071	328,081	328,154	329,991	329,944	327,580
JBE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG		3,561	3,529	3,483	3,555	3,811	3,768	4,762	4,757	4,260	4,163	4,204	5,143	5,159	4,150
SO		45,335	45,995	46,143	46,184	46,122	46,504	48,027	46,418	46,637	46,569	46,803	46,665	46,790	46,511
CN		12,633	12,701	12,707	12,713	12,786	12,804	12,810	13,430	13,431	13,430	13,431	13,434	13,415	13,058
DELU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW		897,319	897,590	898,397	899,642	903,446	905,036	911,178	915,929	919,178	925,136	925,656	926,699	927,659	911,697
CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Capital Leases		(976)	(988)	(961)	(953)	(945)	(938)	(930)	(906)	(906)	(894)	(882)	(869)	(857)	(847)
Plant Held For Future Use		1,843,193	1,845,659	1,847,668	1,849,908	1,856,174	1,860,005	1,872,222	1,877,445	1,881,179	1,887,676	1,888,494	1,893,490	1,896,019	1,869,127
105		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DPW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		35	35	35	35	35	35	35	35	35	35	35	35	35	35
Total Plant Held For Future Use															
114	Electric Plant Acquisition Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant Acquisition Adjustments															
115	Accum Provision for Asset Acquisition Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Fuel															
124	Weatherization	7	7	6	6	6	6	6	6	6	6	6	6	3	5
	DMSC	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	SO	6	6	5	5	5	5	5	5	5	5	5	5	3	5
182W	Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
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Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	1,667	1,662	1,663	1,652	1,647	1,642	1,635	1,627	1,612	1,622	1,603	1,583	1,587	1,630
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	1,040	1,057	1,041	1,046	1,027	1,036	1,033	1,068	1,058	1,089	1,075	1,057	1,018	1,051
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	8,098	8,183	8,179	8,633	8,679	8,669	8,654	8,732	8,695	9,073	9,324	9,646	9,823	8,819
163														
Stores Expense Undistributed														
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25318														
Provo Working Capital Deposit														
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,098	8,183	8,179	8,633	8,679	8,669	8,654	8,732	8,695	9,073	9,324	9,646	9,823	8,819	
165														
Prepayments														
DMSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP	13	10	8	10	8	1,022	875	730	585	436	304	159	12	347
SG	58	46	132	62	47	129	139	125	110	99	84	74	58	92
PT	212	212	212	212	223	223	223	223	223	223	223	223	223	220
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD	1,395	1,267	1,639	1,554	1,435	1,284	1,136	1,480	1,384	1,465	1,313	1,203	1,265	1,374
SO	1,879	1,536	1,992	1,839	1,713	2,659	2,374	2,558	2,302	2,223	1,925	1,660	1,558	2,033
182M														
Misc Regulatory Assets														
P	135	130	126	122	117	113	109	104	100	96	91	87	83	109
DEFSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	994	980	985	981	977	972	969	964	959	955	946	941	937	967
SG	13	7	14	35	31	31	21	21	21	11	11	34	11	21
LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	3,007	3,122	3,243	3,343	3,387	3,384	3,416	3,531	3,575	3,627	3,657	3,681	3,731	3,445
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	0	0	0	0	0	0	(2)	(1)	0	0	5	0	0	0
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
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Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
Total Misc. Deferred Debits	GP	EXCTAX												
Working Capital														
CWC														
Cash Working Capital														
CWC														
CWC														
CWC														
Other Work. Cap.														
131	GP	SNP												
135	GP	SG												
141	GP	SO												
143	PTD	SO	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490
232	AP	SE												
232	AP	SO	(491)	(491)	(491)	(491)	(491)	(491)	(491)	(491)	(491)	(491)	(491)	(491)
232	AP	CAEE												
232	AP	CAEE	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
232	AP	S												
2533	P	OTHER												
2533	P	Other Misc. Df. Crd.												
2533	P	CAEW												
2533	P	CAEE												
230	P	SE												
230	P	CAEW												
230	P	CAEE												
230	P	S												
254105	P	S												
254105	P	SE												
254105	P	CAGE												
254105	P	CAGE												
2533	P	CAEE												
2533	P	CAEE	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839
Total Working Capital														
Miscellaneous Rate Base														
18221	P	Unrec Plant & Reg Study Costs	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839
18222	P	Nuclear Plant - Trojan												
18222	P	S												
18222	P	TROJP												
18222	P	TROJD												
1869	P	Misc Deferred Debits-Trojan												
1869	P	S												
1869	P	SNFPN												
TOTAL MISCELLANEOUS RATE BASE														
TOTAL RATE BASE ADDITIONS														
235	CUST	Customer Service Deposits	23,652	22,672	23,610	22,975	24,515	24,235	24,024	23,772	24,702	26,248	25,720	23,994
235	CUST	CN												
Total Customer Service Deposits														

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2281	Prop Ins														
2282	Inj & Dam		(372)	(488)	(936)	(946)	(920)	(1,056)	(1,050)	(1,048)	(1,046)	(1,084)	(1,071)	(1,091)	(896)
2283	Pen & Ben	(201)	(160)	(159)	(159)	(197)	(157)	(152)	(192)	(150)	(150)	(149)	(150)	(149)	(163)
2283	Pen & Ben														
254	Ins Prov		(532)	(647)	(1,095)	(1,144)	(1,077)	(1,208)	(1,242)	(1,198)	(1,196)	(1,233)	(1,221)	(1,240)	(1,059)
22841	Accum Misc-Oper Provisions - Other														
	P														
	P	(137)	(137)	(137)	(137)	(137)	(137)	(112)	(112)	(111)	(111)	(111)	(111)	(111)	(123)
	CAGW	(137)	(137)	(137)	(137)	(137)	(137)	(112)	(112)	(111)	(111)	(111)	(111)	(111)	(123)
22842	Pvc-Trojan														
230	ARO														
254105	ARO														
2533	Regulatory Liability														
254	Regulatory Liability														
254	Regulatory Liability	(22,272)	(23,323)	(24,374)	(25,425)	(26,476)	(27,527)	(31,817)	(33,093)	(34,299)	(35,530)	(36,700)	(37,923)	(39,198)	(30,602)
	S	(22,272)	(23,323)	(24,374)	(25,425)	(26,476)	(27,527)	(31,817)	(33,093)	(34,299)	(35,530)	(36,700)	(37,923)	(39,198)	(30,602)
252	Customer Advances for Construction														
	DPW														
	T	(8)	(10)	(4)	(3)	(2)	(2)	(4)	(1)	(1)	(0)	(2)	(2)	(1)	(3)
	SG	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	CAGE														
	DPW														
	CAGW														
	CN	17	16	21	22	23	23	21	24	24	25	23	23	24	22
25398	SO2 Emissions														
	P														
	S														
25399	Other Deferred Credits														
	P														
	GPS	(17)	(588)	(533)	(477)	(428)	(372)	(317)	(289)	(234)	(178)	(129)	(73)	(18)	(303)
	GP														
	GP	(3,864)	(3,850)	(3,833)	(3,674)	(3,663)	(3,683)	(3,720)	(3,724)	(3,710)	(3,713)	(3,695)	(3,650)	(3,694)	(3,733)
	P	(44)	(38)	(31)	(25)	(138)	(131)	(125)	(119)	(109)	(99)	(89)	(79)	(69)	(87)
	CAGE														
	P	(625)	(603)	(581)	(560)	(538)	(516)	(495)	(472)	(451)	(451)	(632)	(610)	(589)	(543)
	SG														
	CAEW														
	P														
	CAEE														
	SE	(4,549)	(5,080)	(4,978)	(4,735)	(4,767)	(4,703)	(4,657)	(4,605)	(4,503)	(4,440)	(4,545)	(4,413)	(4,559)	(4,665)
190	Accumulated Deferred Income Taxes														
	P														
	CN	5,476	5,734	5,993	6,251	6,509	6,768	7,823	8,137	8,433	8,736	9,023	9,324	9,637	7,524
	LABOR														
	SO	1,796	1,763	1,778	1,844	1,829	1,839	1,860	1,865	1,882	1,882	1,902	1,886	1,946	1,850
	P														
	IBT														
	CUST	334	328	328	318	291	290	284	305	317	339	344	341	347	319
	P														
	SG	623	616	610	605	602	597	585	573	568	568	612	607	604	596
	P														
	SE														
	SNP														
	PTD														
	P	34	34	34	34	34	34	27	27	27	27	27	27	27	30
	CAGW														
	P														
	CAGE														
	CAEW														
	P														
	CAEE														
	DPW	(3,391)	(3,391)	(3,391)	(3,296)	(3,296)	(3,296)	(2,408)	(2,408)	(2,408)	(2,243)	(2,243)	(2,243)	(2,406)	(2,794)

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
DPW	75	151	143	100	93	87	80	78	70	69	63	55	51	88
Total Accum Deferred Income Taxes	4,847	5,234	5,494	5,856	6,063	6,316	8,250	8,576	8,888	9,377	9,729	9,997	10,206	7,613

281 Accumulated Deferred Income Taxes

P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-

282 Accumulated Deferred Income Taxes

GP	(277,664)	(277,341)	(277,187)	(277,663)	(277,485)	(277,381)	(279,447)	(278,532)	(278,385)	(278,202)	(278,030)	(278,052)	(278,387)	(278,019)
ACCM DIT	5	5	5	5	5	5	5	5	5	5	5	5	5	2
CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DITBAL	(2,128)	(2,068)	(2,017)	(1,989)	(1,969)	(1,941)	(1,724)	(1,686)	(1,660)	(1,634)	(1,614)	(1,586)	(1,615)	(1,613)
LABOR	(125)	(125)	(125)	(126)	(126)	(126)	(68)	(68)	(68)	(69)	(69)	(69)	(70)	(65)
PTD	(47)	(52)	(52)	(52)	(57)	(57)	(9)	(1)	(1)	(1)	(3)	(3)	(3)	(26)
SNPD	(437)	(437)	(437)	(437)	(437)	(437)	442							(163)
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	1,071	1,141	1,130	1,138	987	1,202	1,181	1,444	1,433	1,429	1,364	1,354	1,338	1,251
SG	(279,323)	(278,875)	(278,683)	(279,122)	(279,072)	(278,734)	(279,625)	(278,844)	(278,681)	(278,476)	(278,352)	(278,356)	(279,737)	(278,863)

283 Accumulated Deferred Income Taxes

GP	449	451	456	458	460	461	476	473	474	476	477	487	488	468
P	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(0)
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LABOR	(1,491)	(1,477)	(1,461)	(1,412)	(1,387)	(1,389)	(1,400)	(1,514)	(1,498)	(1,482)	(1,474)	(1,458)	(1,508)	(1,455)
GP	(234)	(235)	(236)	(229)	(229)	(228)	(231)	(231)	(231)	(231)	(231)	(230)	(221)	(231)
PTD	(73)	(72)	(71)	(70)	(70)	(69)	(68)	(67)	(67)	(66)	(65)	(65)	(64)	(66)
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	(165)	(164)	(163)	(162)	(162)	(161)	(160)	(159)	(159)	(158)	(157)	(156)	(156)	(160)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	-	-	-	-	-	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(5)
SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TOTAL ACCUM DEF INCOME TAX

255 Accumulated Investment Tax Credit	(1,513)	(1,496)	(1,476)	(1,415)	(1,397)	(1,387)	(1,404)	(1,520)	(1,501)	(1,482)	(1,450)	(1,423)	(1,462)	(1,452)
PTD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC84	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC85	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC86	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC89	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC90	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
SG	(18)	(18)	(20)	(18)	(18)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
Total Accumulated ITC	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(20)
TOTAL RATE BASE DEDUCTIONS	(303,437)	(304,214)	(304,800)	(306,072)	(306,927)	(307,246)	(310,570)	(310,834)	(311,401)	(311,832)	(312,659)	(313,446)	(316,105)	(309,148)

PacificCorp
Washington General Rate Case - 2021
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Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
108SP	Steam Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(27,172)	(27,231)	(27,290)	(27,300)	(27,360)	(27,419)	(27,430)	(27,491)	(27,552)	(27,521)	(27,581)	(27,642)	(27,667)	(27,636)
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(123,667)	(124,163)	(124,790)	(124,746)	(125,433)	(126,099)	(126,429)	(127,139)	(127,790)	(128,281)	(128,984)	(129,637)	(128,479)	(126,630)
	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(150,839)	(151,394)	(152,080)	(152,046)	(152,793)	(153,518)	(153,859)	(154,630)	(155,342)	(155,802)	(156,565)	(157,279)	(156,147)	(154,067)
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108NP	Nuclear Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(71,917)	(72,443)	(72,955)	(73,110)	(73,622)	(74,175)	(74,623)	(75,201)	(75,687)	(76,172)	(76,751)	(77,340)	(77,861)	(74,747)
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(71,917)	(72,443)	(72,955)	(73,110)	(73,622)	(74,175)	(74,623)	(75,201)	(75,687)	(76,172)	(76,751)	(77,340)	(77,861)	(74,747)
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108OP	Other Production Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(98,314)	(98,034)	(99,761)	(100,467)	(101,192)	(101,914)	(102,602)	(103,330)	(104,056)	(104,784)	(105,499)	(106,227)	(106,941)	(102,624)
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	(98,314)	(98,034)	(99,761)	(100,467)	(101,192)	(101,914)	(102,602)	(103,330)	(104,056)	(104,784)	(105,499)	(106,227)	(106,941)	(102,624)
108EP	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR		(321,069)	(322,871)	(324,796)	(325,622)	(327,607)	(329,607)	(331,084)	(333,161)	(335,085)	(336,758)	(338,815)	(340,846)	(340,949)	(331,438)
Summary of Prod Plant Depreciation by Factor															
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	(197,402)	(198,708)	(200,006)	(200,876)	(202,174)	(203,509)	(204,655)	(206,022)	(207,295)	(208,477)	(209,831)	(211,209)	(212,470)	(204,808)
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	(123,667)	(124,163)	(124,790)	(124,746)	(125,433)	(126,099)	(126,429)	(127,139)	(127,790)	(128,281)	(128,984)	(129,637)	(128,479)	(126,630)
	SSCCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of Prod Plant Depreciation by Factor		(321,069)	(322,871)	(324,796)	(325,622)	(327,607)	(329,607)	(331,084)	(333,161)	(335,085)	(336,758)	(338,815)	(340,846)	(340,949)	(331,438)
108TP	Transmission Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
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Description of Account Summary:		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
T	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T	CAGW	(112,376)	(112,814)	(113,270)	(113,922)	(114,373)	(114,833)	(115,448)	(115,844)	(116,326)	(115,323)	(115,824)	(116,309)	(116,732)	(114,903)
T	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T	JBG	(9,066)	(9,095)	(9,124)	(9,187)	(9,215)	(9,244)	(9,312)	(9,341)	(9,370)	(9,176)	(9,205)	(9,234)	(9,303)	(9,224)
T	SG	668	668	667	667	666	666	665	665	665	668	667	667	667	667
		<u>(120,775)</u>	<u>(121,241)</u>	<u>(121,726)</u>	<u>(122,442)</u>	<u>(122,922)</u>	<u>(123,411)</u>	<u>(124,095)</u>	<u>(124,520)</u>	<u>(125,031)</u>	<u>(123,832)</u>	<u>(124,362)</u>	<u>(124,875)</u>	<u>(125,369)</u>	<u>(123,461)</u>
	TOTAL TRANS PLANT ACCUM DEPR														
108360	Land and Land Rights	(184)	(185)	(186)	(187)	(187)	(188)	(189)	(190)	(191)	(191)	(191)	(191)	(192)	(189)
		(184)	(185)	(186)	(187)	(187)	(188)	(189)	(190)	(191)	(191)	(191)	(191)	(192)	(189)
108361	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(1,133)	(1,139)	(1,146)	(1,146)	(1,153)	(1,160)	(1,163)	(1,170)	(1,178)	(1,199)	(1,207)	(1,215)	(1,217)	(1,171)
		(1,133)	(1,139)	(1,146)	(1,146)	(1,153)	(1,160)	(1,163)	(1,170)	(1,178)	(1,199)	(1,207)	(1,215)	(1,217)	(1,171)
108362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(22,022)	(22,132)	(22,258)	(22,258)	(22,385)	(22,501)	(22,578)	(22,674)	(22,802)	(22,906)	(23,043)	(23,130)	(23,144)	(22,804)
		(22,022)	(22,132)	(22,258)	(22,258)	(22,385)	(22,501)	(22,578)	(22,674)	(22,802)	(22,906)	(23,043)	(23,130)	(23,144)	(22,804)
108363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108364	Poles, Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(68,569)	(68,894)	(69,143)	(69,271)	(69,573)	(69,764)	(70,111)	(70,434)	(70,742)	(70,723)	(71,042)	(71,365)	(71,494)	(70,090)
		(68,569)	(68,894)	(69,143)	(69,271)	(69,573)	(69,764)	(70,111)	(70,434)	(70,742)	(70,723)	(71,042)	(71,365)	(71,494)	(70,090)
108365	Overhead Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(33,307)	(33,452)	(33,559)	(33,637)	(33,787)	(33,869)	(34,065)	(34,211)	(34,357)	(34,150)	(34,298)	(34,453)	(34,522)	(33,979)
		(33,307)	(33,452)	(33,559)	(33,637)	(33,787)	(33,869)	(34,065)	(34,211)	(34,357)	(34,150)	(34,298)	(34,453)	(34,522)	(33,979)
108366	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(10,842)	(10,886)	(10,924)	(10,962)	(11,006)	(11,049)	(11,121)	(11,165)	(11,209)	(11,228)	(11,272)	(11,316)	(11,353)	(11,103)
		(10,842)	(10,886)	(10,924)	(10,962)	(11,006)	(11,049)	(11,121)	(11,165)	(11,209)	(11,228)	(11,272)	(11,316)	(11,353)	(11,103)
108367	Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(13,085)	(13,144)	(13,198)	(13,229)	(13,286)	(13,341)	(13,414)	(13,475)	(13,535)	(13,652)	(13,714)	(13,775)	(13,801)	(13,434)
		(13,085)	(13,144)	(13,198)	(13,229)	(13,286)	(13,341)	(13,414)	(13,475)	(13,535)	(13,652)	(13,714)	(13,775)	(13,801)	(13,434)
108368	Line Transformers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(59,153)	(59,371)	(59,563)	(59,715)	(59,941)	(60,125)	(60,458)	(60,697)	(60,912)	(60,735)	(60,949)	(61,186)	(61,336)	(60,325)
		(59,153)	(59,371)	(59,563)	(59,715)	(59,941)	(60,125)	(60,458)	(60,697)	(60,912)	(60,735)	(60,949)	(61,186)	(61,336)	(60,325)
108369	Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(27,990)	(28,122)	(28,250)	(28,312)	(28,444)	(28,559)	(28,703)	(28,838)	(28,970)	(29,206)	(29,339)	(29,476)	(29,526)	(28,748)
		(27,990)	(28,122)	(28,250)	(28,312)	(28,444)	(28,559)	(28,703)	(28,838)	(28,970)	(29,206)	(29,339)	(29,476)	(29,526)	(28,748)
108370	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(4,893)	(5,034)	(5,069)	(5,039)	(5,076)	(5,109)	(5,094)	(5,131)	(5,161)	(5,416)	(5,452)	(5,487)	(5,457)	(5,191)
		(4,893)	(5,034)	(5,069)	(5,039)	(5,076)	(5,109)	(5,094)	(5,131)	(5,161)	(5,416)	(5,452)	(5,487)	(5,457)	(5,191)
108371	Installations on Customers' Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	(361)	(362)	(363)	(364)	(366)	(365)	(367)	(368)	(369)	(358)	(359)	(360)	(361)	(364)
		(361)	(362)	(363)	(364)	(366)	(365)	(367)	(368)	(369)	(358)	(359)	(360)	(361)	(364)
108372	Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108373	Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:	Rate Base												AMA 12 ME Jun-19	
	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19		Jun-19
DPW S	(2,139)	(2,148)	(2,158)	(2,160)	(2,170)	(2,178)	(2,189)	(2,199)	(2,209)	(2,197)	(2,206)	(2,216)	(2,218)	(2,184)
	(2,139)	(2,148)	(2,158)	(2,160)	(2,170)	(2,178)	(2,189)	(2,199)	(2,209)	(2,197)	(2,206)	(2,216)	(2,218)	(2,184)
108D00 Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DS Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DP Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPW S	325	302	280	302	281	259	631	603	587	411	402	394	353	399
	325	302	280	302	281	259	631	603	587	411	402	394	353	399
TOTAL DISTRIBUTION PLANT DEPR	(243,454)	(244,557)	(245,537)	(245,979)	(247,092)	(247,951)	(248,821)	(249,951)	(251,047)	(251,550)	(252,672)	(253,779)	(254,270)	(248,983)
Summary of Distribution Plant Depr by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(243,454)	(244,557)	(245,537)	(245,979)	(247,092)	(247,951)	(248,821)	(249,951)	(251,047)	(251,550)	(252,672)	(253,779)	(254,270)	(248,983)
Total Distribution Depreciation by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108GP General Plant Accumulated Depr	(243,454)	(244,557)	(245,537)	(245,979)	(247,092)	(247,951)	(248,821)	(249,951)	(251,047)	(251,550)	(252,672)	(253,779)	(254,270)	(248,983)
G-SITUS S	(23,712)	(23,603)	(23,763)	(23,706)	(23,804)	(23,965)	(23,971)	(23,955)	(24,066)	(24,065)	(23,859)	(23,987)	(24,157)	(23,990)
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CUST CN	(492)	(499)	(506)	(451)	(412)	(418)	(425)	(430)	(435)	(442)	(447)	(452)	(438)	(448)
PTD SO	(6,895)	(7,620)	(7,708)	(7,579)	(7,730)	(7,820)	(7,877)	(7,164)	(7,238)	(7,128)	(7,372)	(6,906)	(6,894)	(7,424)
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	(6,419)	(6,456)	(6,513)	(6,565)	(6,613)	(6,663)	(6,639)	(6,650)	(6,708)	(6,765)	(6,766)	(6,817)	(6,866)	(6,650)
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	(1,401)	(1,417)	(1,434)	(1,414)	(1,421)	(1,440)	(1,436)	(1,390)	(1,407)	(1,428)	(1,444)	(1,472)	(1,480)	(1,429)
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	(39,017)	(39,593)	(39,920)	(39,713)	(39,977)	(40,302)	(40,344)	(39,586)	(39,853)	(39,825)	(39,886)	(39,632)	(39,833)	(39,838)
108MP Mining Plant Accumulated Depr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108MP Less Centraalia Silius Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1081390 Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1081399 Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR	(39,017)	(39,593)	(39,920)	(39,713)	(39,977)	(40,302)	(40,344)	(39,586)	(39,853)	(39,825)	(39,886)	(39,632)	(39,833)	(39,838)
Summary of General Depreciation by Factor														
S	(23,712)	(23,603)	(23,763)	(23,706)	(23,804)	(23,965)	(23,971)	(23,955)	(24,066)	(24,065)	(23,859)	(23,987)	(24,157)	(23,890)
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(6,995)	(7,620)	(7,706)	(7,579)	(7,730)	(7,820)	(7,877)	(7,164)	(7,238)	(7,128)	(7,372)	(6,906)	(6,894)	(7,424)
CN	(492)	(499)	(506)	(451)	(412)	(418)	(425)	(430)	(435)	(442)	(447)	(452)	(458)	(448)
SG	3	3	3	3	3	3	3	3	3	3	3	3	3	3
DEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	(6,419)	(6,456)	(6,513)	(6,565)	(6,613)	(6,663)	(6,639)	(6,650)	(6,708)	(6,765)	(6,766)	(6,817)	(6,866)	(6,650)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	(1,401)	(1,417)	(1,434)	(1,414)	(1,421)	(1,440)	(1,436)	(1,390)	(1,407)	(1,428)	(1,444)	(1,472)	(1,480)	(1,429)
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Depreciation by Factor	(39,017)	(39,593)	(39,920)	(39,713)	(39,977)	(40,302)	(40,344)	(39,586)	(39,853)	(39,825)	(39,886)	(39,632)	(39,833)	(39,838)
TOTAL ACCUM DEPR - PLANT IN SERV	(724,315)	(728,262)	(731,980)	(733,756)	(737,598)	(741,272)	(744,345)	(747,217)	(751,016)	(751,965)	(755,735)	(759,132)	(760,420)	(743,720)
111SP Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111GP Accum Prov for Amort-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST CN	(1,609)	(1,616)	(1,623)	(1,630)	(1,636)	(1,643)	(1,650)	(1,657)	(1,664)	(1,671)	(1,678)	(1,684)	(1,691)	(1,650)
I-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	(249)	(217)	(215)	(216)	(218)	(220)	(221)	(223)	(224)	(226)	(228)	(229)	(231)	(223)
I-SG CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Depreciation by Factor	(1,858)	(1,833)	(1,838)	(1,846)	(1,854)	(1,863)	(1,871)	(1,880)	(1,888)	(1,897)	(1,905)	(1,914)	(1,922)	(1,873)
111HP Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	(476)	(482)	(487)	(493)	(498)	(504)	(509)	(515)	(520)	(526)	(532)	(537)	(543)	(509)
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGE	(476)	(482)	(487)	(493)	(498)	(504)	(509)	(515)	(520)	(526)	(532)	(537)	(543)	(509)
111IP Accum Prov for Amort-Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
Washington General Rate Case - 2021
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Rate Base 12 ME Jun-19
I-SITUS S	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(4)	(5)	(3)
-HDGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-HDGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-CAEW CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-CAEE CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-SE SE	(1,358)	(1,404)	(1,445)	(1,438)	(1,471)	(1,435)	(1,470)	(1,517)	(1,567)	(1,610)	(1,634)	(1,678)	(1,716)	(1,517)
-I-SG SG	(8,833)	(8,881)	(8,929)	(8,979)	(9,029)	(9,081)	(9,134)	(9,192)	(9,256)	(9,318)	(9,381)	(9,444)	(9,507)	(9,150)
-I-SG CAGW	(27,445)	(27,693)	(27,954)	(28,205)	(28,469)	(28,734)	(28,998)	(29,262)	(29,466)	(29,727)	(29,991)	(30,256)	(30,508)	(28,973)
-I-SG CAGE	(235)	(239)	(243)	(247)	(252)	(256)	(260)	(264)	(268)	(272)	(276)	(280)	(284)	(260)
-PTD JBG	(18,948)	(19,003)	(19,055)	(19,110)	(19,165)	(19,220)	(19,275)	(19,329)	(19,382)	(19,437)	(19,491)	(19,545)	(19,598)	(19,269)
-PTD SO	(56,820)	(57,221)	(57,628)	(57,981)	(58,388)	(58,729)	(59,140)	(59,507)	(59,943)	(60,388)	(60,777)	(61,207)	(61,513)	(59,171)
1111P Less Non-Utility Plant	(56,820)	(57,221)	(57,628)	(57,981)	(58,388)	(58,729)	(59,140)	(59,507)	(59,943)	(60,388)	(60,777)	(61,207)	(61,513)	(59,171)
111390 Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SITUS S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-G-SITUS SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-PTD CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-PTD SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZ	(59,154)	(59,536)	(59,953)	(60,320)	(60,740)	(61,095)	(61,521)	(61,901)	(62,351)	(62,790)	(63,214)	(63,658)	(63,977)	(61,554)
AMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary of Amortization by Factor	(1,611)	(1,618)	(1,625)	(1,632)	(1,639)	(1,646)	(1,653)	(1,660)	(1,667)	(1,674)	(1,682)	(1,689)	(1,696)	(1,653)
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(19,197)	(19,220)	(19,270)	(19,326)	(19,383)	(19,440)	(19,497)	(19,552)	(19,607)	(19,663)	(19,719)	(19,774)	(19,724)	(19,493)
CN	(8,833)	(8,881)	(8,929)	(8,979)	(9,029)	(9,081)	(9,134)	(9,192)	(9,256)	(9,318)	(9,381)	(9,444)	(9,507)	(9,150)
SSCCT	(235)	(239)	(243)	(247)	(252)	(256)	(260)	(264)	(268)	(272)	(276)	(280)	(284)	(260)
CAGW	(27,921)	(28,175)	(28,441)	(28,697)	(28,967)	(29,237)	(29,507)	(29,716)	(29,986)	(30,253)	(30,523)	(30,793)	(31,051)	(29,482)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(1,358)	(1,404)	(1,445)	(1,438)	(1,471)	(1,435)	(1,470)	(1,517)	(1,567)	(1,610)	(1,634)	(1,678)	(1,716)	(1,517)
Less Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Provision For Amortization by Factor	(59,154)	(59,536)	(59,953)	(60,320)	(60,740)	(61,095)	(61,521)	(61,901)	(62,351)	(62,790)	(63,214)	(63,658)	(63,977)	(61,554)



Electric Operations Revenue
Twelve Months Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	CA	-46,710	-46,710	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	-77,265	-77,265	0	0	0	0	-77,265	0	0
4401000	RESIDENTIAL SALES	OR	-641,470	-641,470	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	-760,615	-760,615	0	0	0	-760,615	0	0	0
4401000	RESIDENTIAL SALES	WA	-151,545	-151,545	0	0	-151,545	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	-96,240	-96,240	0	0	-96,240	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	-12,534	-12,534	0	0	-12,534	0	0	0	0
4401000	RESIDENTIAL-Alt Revenue Program Adjs	WA	-1,597	-1,597	0	0	-1,597	0	0	0	0
4401000	Residential Revenue Acctg Adjustments	CA	676	676	0	0	0	0	0	0	0
4401000	Residential Revenue Acctg Adjustments	IDU	251	251	0	0	0	0	251	0	0
4401000	Residential Revenue Acctg Adjustments	OR	3,147	3,147	0	0	0	0	0	0	0
4401000	Residential Revenue Acctg Adjustments	UT	1,135	1,135	0	0	0	1,135	0	0	0
4401000	Residential Revenue Acctg Adjustments	WA	8,932	8,932	0	0	8,932	0	0	0	0
4401000	Residential Revenue Acctg Adjustments	WYP	-1,188	-1,188	0	0	-1,188	0	0	0	0
4401000	Residential Revenue Acctg Adjustments	WYU	-1,652	-1,652	0	0	0	-1,652	0	0	0
4401000	Residential Revenue Adj - Deferred NPC M	WA	-63	-63	0	0	-63	0	0	0	0
4401000	Residential Revenue Adj - Deferred NPC M	WYP	32	32	0	0	32	0	0	0	0
4401000	RESIDENTIAL SALES	CA	-1,352	-1,352	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	-817	-817	0	0	0	0	-817	0	0
4401000	RESIDENTIAL SALES	OR	502	502	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	5,678	5,678	0	0	0	5,678	0	0	0
4401000	RESIDENTIAL SALES	WA	-606	-606	0	0	-606	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	523	523	0	0	523	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	153	153	0	0	153	0	0	0	0
4401000	RESIDENTIAL SALES	CA	1,319	1,319	0	0	0	0	0	0	0
4401000	RESIDENTIAL - Income Tax Deferral Adjs	IDU	-207	-207	0	0	0	0	-207	0	0
4401000	RESIDENTIAL - Income Tax Deferral Adjs	OR	8,532	8,532	0	0	8,532	0	0	0	0
4401000	RESIDENTIAL - Income Tax Deferral Adjs	UT	-8,336	-8,336	0	0	0	-8,336	0	0	0
4401000	RESIDENTIAL - Income Tax Deferral Adjs	WA	-102	-102	0	0	-102	0	0	0	0
4401000	RESIDENTIAL - Income Tax Deferral Adjs	WYP	-1,119	-1,119	0	0	-1,119	0	0	0	0
4401000	RESIDENTIAL SALES	CA	7	7	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	6	6	0	0	0	0	6	0	0
4401000	RESIDENTIAL SALES	OR	17	17	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	-37	-37	0	0	0	-37	0	0	0
4401000	RESIDENTIAL SALES	WA	16	16	0	0	16	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	15	15	0	0	15	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	-3,485	-3,485	0	0	0	0	0	0	-3,485
4401000	RESIDENTIAL SALES	OTHER	-31,369	-31,369	0	0	0	0	0	0	-31,369
4401000	RESIDENTIAL SALES	OTHER	-48	-48	0	0	0	0	0	0	-48
4401000	RESIDENTIAL SALES	OTHER	-2,390	-2,390	0	0	0	0	0	0	-2,390
4401000	Blue Sky Revenue Residential	OTHER	-1,808,805	-46,059	-629,272	-144,965	-109,358	-763,827	-78,031	0	-37,292
4421000	COMMERCIAL SALES	CA	-35,247	-35,247	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	IDU	-43,418	-43,418	0	0	0	0	-43,418	0	0
4421000	COMMERCIAL SALES	OR	-486,477	-486,477	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	-726,297	-726,297	0	0	0	-726,297	0	0	0



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4421000	COMMERCIAL SALES	WA	-129,042	0	0	-129,042	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	-105,219	0	0	0	-105,219	0	0	0	0
4421000	COMMERCIAL SALES	WYU	-10,838	0	0	0	-10,838	0	0	0	0
4421000	COMMERCIAL SALES	WA	967	0	0	967	0	0	0	0	0
4421000	Commercial Revenue Acctg Adjustments	CA	473	473	0	0	0	0	0	0	0
4421000	Commercial Revenue Acctg Adjustments	IDU	144	0	0	0	0	0	144	0	0
4421000	Commercial Revenue Acctg Adjustments	OR	1,012	0	1,012	0	0	0	0	0	0
4421000	Commercial Revenue Acctg Adjustments	UT	760	0	0	0	0	760	0	0	0
4421000	Commercial Revenue Acctg Adjustments	WA	9,069	0	0	9,069	0	0	0	0	0
4421000	Commercial Revenue Acctg Adjustments	WYP	-238	0	0	0	-238	0	0	0	0
4421000	Commercial Revenue Adj - Deferred NPC Me	UT	-2,134	0	0	0	0	-2,134	0	0	0
4421000	Commercial Revenue Adj - Deferred NPC Me	WA	-60	0	0	-60	0	0	0	0	0
4421000	Commercial Revenue Adj - Deferred NPC Me	WYP	44	44	0	0	44	0	0	0	0
4421000	COMMERCIAL SALES	CA	-31	-31	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	IDU	-37	0	0	0	0	0	-37	0	0
4421000	COMMERCIAL SALES	OR	1,789	0	1,789	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	-1,795	0	0	0	0	-1,795	0	0	0
4421000	COMMERCIAL SALES	WA	-1,694	0	0	-1,694	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	-2,558	0	0	0	-2,558	0	0	0	0
4421000	COMMERCIAL SALES	WYU	-64	0	0	0	-64	0	0	0	0
4421000	Commercial - Income Tax Deferral Adj	CA	825	825	0	0	0	0	0	0	0
4421000	Commercial - Income Tax Deferral Adj	IDU	-146	0	0	0	0	0	-146	0	0
4421000	Commercial - Income Tax Deferral Adj	OR	7,860	0	7,860	0	0	0	0	0	0
4421000	Commercial - Income Tax Deferral Adj	UT	-10,849	0	0	0	0	-10,849	0	0	0
4421000	Commercial - Income Tax Deferral Adj	WA	-93	0	0	-93	0	0	0	0	0
4421000	Commercial - Income Tax Deferral Adj	WYP	-1,519	0	0	0	-1,519	0	0	0	0
4421000	Solar Feed-In Revenue - Commercial	OTHER	-3,708	0	0	0	0	0	0	0	-3,708
4421000	DSM Revenue - Commercial	OTHER	-22,164	0	0	0	0	0	0	0	-22,164
4421000	DSM Revenue - Small Commercial	OTHER	-3,864	0	0	0	0	0	0	0	-3,864
4421000	DSM Revenue - Large Commercial	OTHER	-25	0	0	0	0	0	0	0	-25
4421000	Blue Sky Revenue - Commercial	OTHER	-1,039	0	0	0	0	0	0	0	-1,039
4421000 Total			-1,565,613	-33,981	-475,816	-120,853	-120,392	-740,315	-43,457	0	-30,800
4422000	IND SLS/EXCL IRRIG	CA	-6,696	-6,696	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	IDU	-13,359	0	0	0	0	0	-13,359	0	0
4422000	IND SLS/EXCL IRRIG	OR	-123,492	0	-123,492	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	UT	-343,532	0	0	0	0	-343,532	0	0	0
4422000	IND SLS/EXCL IRRIG	WA	-49,538	0	0	-49,538	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	WYP	-338,278	0	0	0	-338,278	0	0	0	0
4422000	IND SLS/EXCL IRRIG	WYU	-94,279	0	0	0	-94,279	0	0	0	0
4422000	IND SLS/EXCL IRRIG	IDU	-95,658	0	0	0	0	0	-95,658	0	0
4422000	SPECIAL CONTRACTS-SITUS	UT	-143,121	0	0	0	0	-143,121	0	0	0
4422000	Industrial-AIT Revenue Program Adj	WA	1,436	0	0	1,436	0	0	0	0	0
4422000	Industrial Revenue Acctg Adjustments	CA	67	67	0	0	0	0	0	0	0
4422000	Industrial Revenue Acctg Adjustments	IDU	-18	-18	0	0	0	0	0	0	-18
4422000	Industrial Revenue Acctg Adjustments	OR	1,414	0	1,414	0	0	0	0	0	0



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4422000	IND SLS/EXCL IRRIG	301307	141	141	0	0	0	0	141	0	0
4422000	IND SLS/EXCL IRRIG	301307	3,523	3,523	0	0	3,523	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	-1,060	-1,060	0	0	-1,060	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	-1,911	-1,911	0	0	0	-1,911	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	-29	-29	0	0	-29	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	217	217	0	0	217	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	68	68	68	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	212	212	0	0	0	0	212	0	0
4422000	IND SLS/EXCL IRRIG	301309	2,873	2,873	0	2,873	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	19,800	19,800	0	0	0	19,800	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	-301	-301	0	0	-301	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	798	798	0	0	798	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	-60	-60	0	0	-60	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	203	203	203	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	-523	-523	0	0	0	0	-523	0	0
4422000	IND SLS/EXCL IRRIG	301310	2,757	2,757	0	2,757	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	-10,026	-10,026	0	0	0	-10,026	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	-49	-49	0	0	-49	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	-7,427	-7,427	0	0	-7,427	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	-2,631	-2,631	0	0	0	0	0	0	-2,631
4422000	IND SLS/EXCL IRRIG	301370	-6,475	-6,475	0	0	0	0	0	0	-6,475
4422000	IND SLS/EXCL IRRIG	301371	-1,008	-1,008	0	0	0	0	0	0	-1,008
4422000	IND SLS/EXCL IRRIG	301372	-871	-871	0	0	0	0	0	0	-871
4422000	IND SLS/EXCL IRRIG	301380	-515	-515	0	0	0	0	0	0	-515
4422000 Total			-1,207,347	-6,358	-116,448	-44,958	-440,089	-478,648	-109,346	0	-11,500
4423000	INDUST SALES-IRRIG	301450	-12,870	-12,870	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	-53,649	-53,649	0	0	0	0	-53,649	0	0
4423000	INDUST SALES-IRRIG	301450	-30,337	-30,337	0	-30,337	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	-17,697	-17,697	0	0	0	-17,697	0	0	0
4423000	INDUST SALES-IRRIG	301450	-14,966	-14,966	0	0	-14,966	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	-1,612	-1,612	0	0	-1,612	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	-487	-487	0	0	-487	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	300	300	300	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	-160	-160	0	0	0	0	-160	0	0
4423000	INDUST SALES-IRRIG	301455	457	457	0	457	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	-276	-276	0	0	0	-276	0	0	0
4423000	INDUST SALES-IRRIG	301455	-9	-9	0	0	-9	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	-28	-28	0	0	-28	0	0	0	0
4423000	INDUST SALES-IRRIG	301456	658	658	0	658	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	254	254	254	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	179	179	0	0	0	0	179	0	0
4423000	INDUST SALES-IRRIG	301457	113	113	0	113	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	7	7	0	0	0	7	0	0	0
4423000	INDUST SALES-IRRIG	301457	1,087	1,087	0	1,087	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	-2	-2	0	0	-2	0	0	0	0



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4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	-60	0	0	0	0	-60	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	-6	0	0	-6	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	1	0	0	0	1	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	-396	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	1,265	0	0	0	0	1,265	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	-5,262	0	-5,262	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	-494	0	0	0	0	-494	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	-1,173	0	-1,173	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	11	0	0	0	11	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	-29	0	0	-29	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	-37	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	8	0	8	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	-122	0	0	-122	0	0	0	0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	-130	0	0	0	0	0	0	-130
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	-3,167	0	0	0	0	0	0	-3,167
4423000 Total				-138,632	-12,749	-35,022	-2,146	-18,521	-52,366	0	-3,298
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-418	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-514	0	0	0	0	-514	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-6,336	0	-6,336	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-7,840	0	0	0	-7,840	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-1,280	0	-1,280	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-1,599	0	0	-1,599	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	-340	0	0	-340	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	8	8	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	3	0	0	0	0	0	3	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	16	0	16	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	19	0	0	0	0	19	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	58	0	0	58	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	-4	0	0	-4	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	-17	0	0	0	-17	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	52	52	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	-10	0	0	0	0	0	-10	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	291	0	291	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	-104	0	0	0	0	-104	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	-20	0	-20	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	40	0	0	0	40	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	-6	0	0	-6	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	6	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	60	0	60	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	-92	0	0	0	-92	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	-1	0	0	-1	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	-14	0	0	-14	0	0	0	0



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4441000	PUB ST/HWY LIGHT	OTHER	-27	0	0	0	0	0	0	0	-27
4441000	PUB ST/HWY LIGHT	OTHER	-336	0	0	0	0	0	0	0	-336
4441000 Total			-18,405	-352	-5,969	-1,243	-1,922	-8,033	-522	0	-363
447NPC	NET POWER COSTS	CAGW	-78,876	-3,172	-58,684	-17,019	0	0	0	0	0
447NPC Total			-78,876	-3,172	-58,684	-17,019	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM	FERC	-14,080	0	0	0	0	0	0	-14,080	0
4471000	ON-SYS WHOLE-FIRM	UT	79	0	0	0	0	79	0	0	0
4471000 Total			-14,002	0	0	0	0	79	0	-14,080	0
4475000	OFF-SYS - NON FIRM	SE	1	0	0	0	0	0	0	0	0
4475000 Total			1	0	0	0	0	0	0	0	0
4479000	TRANS SRVC	FERC	-83	0	0	0	0	0	0	0	-83
4479000 Total			-83	0	0	0	0	0	0	0	-83
4501000	FORF DISC/INT-RES	CA	-183	-183	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	IDU	-210	0	0	0	0	0	-210	0	0
4501000	FORF DISC/INT-RES	OR	-3,121	0	-3,121	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	UT	-2,387	0	0	0	0	-2,387	0	0	0
4501000	FORF DISC/INT-RES	WA	-563	0	0	-563	0	0	0	0	0
4501000	FORF DISC/INT-RES	WYP	-407	0	0	0	-407	0	0	0	0
4501000	FORF DISC/INT-RES	WYU	-46	0	0	0	0	-46	0	0	0
4501000 Total			-6,917	-183	-3,121	-563	-453	-2,387	-210	0	0
4502000	FORF DISC/INT-COMM	CA	-48	-48	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	IDU	-30	0	0	0	0	0	-30	0	0
4502000	FORF DISC/INT-COMM	OR	-809	0	-809	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	UT	-667	0	0	0	0	-667	0	0	0
4502000	FORF DISC/INT-COMM	WA	-149	0	0	-149	0	0	0	0	0
4502000	FORF DISC/INT-COMM	WYP	-110	0	0	0	-110	0	0	0	0
4502000	FORF DISC/INT-COMM	WYU	-11	0	0	0	0	-11	0	0	0
4502000 Total			-1,824	-48	-809	-149	-121	-667	-30	0	0
4503000	FORF DISC/INT-IND	CA	-26	-26	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	IDU	-98	0	0	0	0	0	-98	0	0
4503000	FORF DISC/INT-IND	OR	-270	0	-270	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	UT	-206	0	0	0	0	-206	0	0	0
4503000	FORF DISC/INT-IND	WA	-28	0	0	-28	0	0	0	0	0
4503000	FORF DISC/INT-IND	WYP	-35	0	0	0	-35	0	0	0	0
4503000	FORF DISC/INT-IND	WYU	-9	0	0	0	0	-9	0	0	0
4503000 Total			-672	-26	-270	-28	-45	-206	-98	0	0
4504000	GOVT MUNI/ALL OTH	CA	-2	-2	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	IDU	-3	0	0	0	0	0	0	-3	0
4504000	GOVT MUNI/ALL OTH	OR	-42	0	-42	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	UT	-130	0	0	0	0	-130	0	0	0
4504000	GOVT MUNI/ALL OTH	WA	-4	0	0	-4	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	WYP	5	0	0	0	5	0	0	0	0
4504000	GOVT MUNI/ALL OTH	WYU	0	0	0	0	0	0	0	0	0
4504000 Total			-176	-2	-42	-4	5	-130	-3	0	0
4511000	ACCOUNT SERV CHG	CA	-201	-201	0	0	0	0	0	0	0
	MISC SERV REV-ACCT SERVICE CHARGE	CA	-201	-201	0	0	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG		-47	0	0	0	0	0	0	-47	0
4511000	ACCOUNT SERV CHG		-1,813	0	-1,813	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG		-2,638	0	0	0	0	-2,638	0	0	0
4511000	ACCOUNT SERV CHG		-60	0	0	-60	0	0	0	0	0
4511000	ACCOUNT SERV CHG		-97	0	0	0	-97	0	0	0	0
4511000	ACCOUNT SERV CHG		-8	0	0	0	-8	0	0	0	0
4511000	ACCOUNT SERV CHG		-11	-11	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG		-34	0	0	0	0	0	-34	0	0
4511000	ACCOUNT SERV CHG		-301	0	-301	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG		-519	0	0	0	0	-519	0	0	0
4511000	ACCOUNT SERV CHG		-61	0	0	-61	0	0	0	0	0
4511000	ACCOUNT SERV CHG		-82	0	0	0	-82	0	0	0	0
4511000	ACCOUNT SERV CHG		-10	0	0	0	-10	0	0	0	0
4511000 Total			-5,881	-212	-2,115	-121	-196	-3,157	-81	0	0
4512000	TAMPER/RECONNECT		-2	-2	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT		0	0	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT		-9	0	-9	0	0	0	0	0	0
4512000	TAMPER/RECONNECT		-4	0	-1	0	-1	-2	0	0	0
4512000	TAMPER/RECONNECT		-4	0	0	0	0	-4	0	0	0
4512000	TAMPER/RECONNECT		-2	0	0	-2	0	0	0	0	0
4512000	TAMPER/RECONNECT		0	0	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT		0	0	0	0	0	0	0	0	0
4512000 Total			-21	-2	-10	-2	-1	-6	-1	0	0
4513000	OTHER		-70	-70	0	0	0	0	0	0	0
4513000	OTHER		-1	0	0	0	0	0	-1	0	0
4513000	OTHER		-328	0	-328	0	0	0	0	0	0
4513000	OTHER		-31	-1	-8	-2	-4	-14	-2	0	0
4513000	OTHER		-473	0	0	0	0	-473	0	0	0
4513000	OTHER		-8	0	0	-8	0	0	0	0	0
4513000	OTHER		-93	0	0	0	-93	0	0	0	0
4513000	OTHER		-5	0	0	0	-5	0	0	0	0
4513000	OTHER		-1	-1	0	0	0	0	0	0	0
4513000	OTHER		-10	0	-10	0	0	0	0	0	0
4513000	OTHER		-296	0	0	0	0	-296	0	0	0
4513000	OTHER		-30	0	0	-30	0	0	0	0	0
4513000 Total			-1,347	-72	-346	-40	-103	-783	-3	0	0
4514100	ENERGY FINANSWER		-1	0	0	0	0	0	-1	0	0
4514100 Total			-1	0	0	0	0	-1	0	0	0
4530000	SLS WATER & W PWR		-45	0	0	0	0	-45	0	0	0
4530000	SLS WATER & W PWR		-13	-1	-10	-3	-10	-31	-4	0	0
4530000 Total			-58	-1	-10	-3	-10	-31	-4	0	0
4541000	RENTS - COMMON		-2	0	-1	0	0	-1	0	0	0
4541000	RENTS - COMMON		-2	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON		-95	-4	-71	-21	0	0	0	0	0
4541000	RENTS - COMMON		-1	0	0	0	0	0	-1	0	0



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4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-849	0	-849	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-830	-16	-204	-121	-382	-51	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-590	0	0	0	-590	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	-14	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	-18	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-164	0	0	0	0	-164	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,509	0	-2,509	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,903	0	0	0	-1,903	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-664	0	0	-664	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-332	0	0	-332	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	-5	0	0	0	0	-5	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-6	0	-6	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	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	-12	-12	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-69	0	-69	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-677	0	0	0	-677	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-14	0	0	-14	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-20	0	0	-20	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	3	3	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-25	0	-25	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-34	0	0	0	-34	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-1	0	0	-1	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	3	0	0	3	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-197	0	0	0	-134	-18	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	JBG	-4	0	-3	-1	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-7	0	-2	-1	-3	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGE	-12	0	0	-3	-8	-1	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	-298	-12	-221	-64	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-152	-2	-39	-12	-67	-9	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-356	0	0	0	-242	-33	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-68	-3	-51	-15	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,238	-18	-316	-97	-546	-73	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-683	-3	-32	-9	-61	-8	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	0	0	0	0	-683	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-69	0	0	-16	-47	-6	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-7	0	-5	-1	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-106	-2	-26	-7	-15	-49	0
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	-7	0	-2	0	-1	-3	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-44	-44	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-4	0	0	0	0	-4	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	OR	-264	0	-264	0	0	0	0	0	0
4541000	RENTS - COMMON	UT	-34	0	0	0	0	-34	0	0	0
4541000	RENTS - COMMON	WA	-38	0	0	-38	0	0	0	0	0
4541000	RENTS - COMMON	WY	-9	0	0	0	-9	0	0	0	0
4541000	RENTS - COMMON	CAGE	-33	0	0	0	-7	-22	-38	-3	0
4541000	RENTS - COMMON	SO	-622	-12	-153	-42	-91	-287	-38	0	0
4541000	RENTS - COMMON	UT	-12	0	0	0	0	-12	0	0	0
4541000 Total			-13,746	-633	-4,848	-1,054	-1,002	-5,786	-422	-1	0
4542000	RENTS - NON COMMON	CAGE	-14	0	0	0	-3	-9	-1	0	0
4542000	RENTS - NON COMMON	SO	-1	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	UT	-1	0	0	0	0	-1	0	0	0
4542000 Total			-16	0	0	0	-3	-11	-1	0	0
4543000	MCI FOGWIRE REVENUES	CAGE	-3,349	0	0	0	0	-764	-2,276	-308	-2
4543000 Total			-3,349	0	0	0	-764	-2,276	-308	-2	0
4545000	VERT BRIDGE REVENUES	CAGE	-3	0	0	0	0	-1	-2	0	0
4545000 Total			-3	0	0	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	WRG	532	5	88	26	94	281	38	0	0
4561100	Other Wheeling Rev	WRG	-1,667	-15	-277	-80	-295	-880	-119	-1	0
4561100	Other Wheeling Rev	WRG	-1,033	-9	-171	-50	-183	-545	-74	0	0
4561100	Other Wheeling Rev	WRG	-496	-4	-82	-24	-88	-262	-35	0	0
4561100	Other Wheeling Rev	WRG	-2,041	-18	-339	-98	-362	-1,078	-146	-1	0
4561100	Other Wheeling Rev	WRG	-3,131	-28	-519	-151	-555	-1,653	-223	-1	0
4561100	Other Wheeling Rev	WRG	248	2	41	12	44	131	18	0	0
4561100	Other Wheeling Rev	WRG	-1,705	-15	-283	-82	-302	-900	-122	-1	0
4561100	Other Wheeling Rev	WRG	-3,805	-34	-631	-183	-674	-2,009	-271	-2	0
4561100	Other Wheeling Rev	WRG	-10	0	-2	0	-2	-5	-1	0	0
4561100	Other Wheeling Rev	WRG	-7	0	-1	0	-1	-4	0	0	0
4561100	Other Wheeling Rev	WRG	-36	0	-6	-2	-6	-19	-3	0	0
4561100	Other Wheeling Rev	WRG	1	0	0	0	0	1	0	0	0
4561100	Other Wheeling Rev	WRG	-895	-8	-149	-43	-159	-473	-64	0	0
4561100	Other Wheeling Rev	WRG	-557	-5	-92	-27	-99	-294	-40	0	0
4561100	Other Wheeling Rev	WRG	-993	-9	-165	-48	-176	-524	-71	0	0
4561100	Other Wheeling Rev	WRG	-120	-1	-20	-6	-21	-63	-9	0	0
4561100 Total			-15,715	-141	-2,607	-756	-2,785	-8,298	-1,121	-6	0
4561910	S/T FIRM WHEEL REV	WRG	-3,338	-30	-554	-161	-592	-1,763	-238	-1	0
4561910	S/T FIRM WHEEL REV	WRG	-386	-3	-64	-19	-68	-204	-28	0	0
4561910 Total			-3,724	-33	-618	-179	-660	-1,966	-266	-1	0
4561920	L/T FIRM WHEEL REV	WRG	-13,663	-123	-2,267	-657	-2,421	-7,215	-975	-5	0
4561920	L/T FIRM WHEEL REV	WRG	-7,750	-70	-1,286	-373	-1,373	-4,092	-553	-3	0
4561920	L/T FIRM WHEEL REV	WRG	-23,579	-211	-3,912	-1,135	-4,179	-12,450	-1,682	-9	0
4561920	L/T FIRM WHEEL REV	WRG	-32,394	-291	-5,375	-1,559	-5,741	-17,106	-2,311	-13	0
4561920 Total			-77,386	-694	-12,839	-3,724	-13,714	-40,863	-5,521	-31	0
4561930	NON-FIRM WHEEL REV	WRG	-17,029	-161	-2,779	-858	-3,301	-8,651	-1,272	-7	0
4561930	NON-FIRM WHEEL REV	WRG	0	0	0	0	0	0	0	0	0
4561930 Total			-17,029	-161	-2,779	-858	-3,301	-8,651	-1,272	-7	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561990	TRANSMISSION REV REFUND	301913									
	Transmission Tariff True-up										
4561990	TRANSMISSION REV REFUND	305950									
	Ancil Revenue Sch 5 - Subject to Refund										
4561990	TRANSMISSION REV REFUND	305960									
	Ancil Revenue Sch 6 - Subject to Refund										
4561990 Total											
4562100	USE OF FACIL REV	301911									
	"INCOME FROM FISH, WILDLIFE"										
4562100 Total											
4562300	MISC OTHER REV	301900									
	ELECTRIC INCOME OTHER										
4562300	MISC OTHER REV	301900									
	ELECTRIC INCOME OTHER										
4562300	MISC OTHER REV	301901									
	WASHINGTON - COLSTRIP 3										
4562300	MISC OTHER REV	301915									
	OTHER ELEC REV - MISC										
4562300	MISC OTHER REV	301939									
	Estimated Other Electric Revenue										
4562300	MISC OTHER REV	301940									
	FLYASH & BY-PRODUCT SALES										
4562300	MISC OTHER REV	301940									
	FLYASH & BY-PRODUCT SALES										
4562300	MISC OTHER REV	301949									
	THIRD PARTY TRN O&M REV										
4562300	MISC OTHER REV	301949									
	THIRD PARTY TRN O&M REV										
4562300	MISC OTHER REV	301949									
	THIRD PARTY TRN O&M REV										
4562300	MISC OTHER REV	301951									
	NON-WHEELING SYS REV										
4562300	MISC OTHER REV	301951									
	NON-WHEELING SYS REV										
4562300	MISC OTHER REV	301955									
	OTHER REV WY REG KENNECOTT										
4562300	MISC OTHER REV	301958									
	Wind-based Ancillary Services Estimate										
4562300	MISC OTHER REV	301959									
	Wind-based Ancillary Services/Revenue										
4562300	MISC OTHER REV	301959									
	Wind-based Ancillary Services/Revenue										
4562300	MISC OTHER REV	301959									
	Wind-based Ancillary Services/Revenue										
4562300	MISC OTHER REV	302071									
	I/C Transmission O&M Revenue-Sierra Pac										
4562300	MISC OTHER REV	361000									
	STEAM SALES										
4562300	MISC OTHER REV	361000									
	STEAM SALES										
4562300	MISC OTHER REV	362100									
	Refined Coal Transaction Fee Revenue										
4562300	MISC OTHER REV	374400									
	Timber Sales - Utility Property										
4562300 Total											
4562310	EIM - MISCELLANEOUS	308001									
	EIM Rev-Forecasting Fee- Pac to TC										
4562310 Total											
4562400	M&S INVENTORY SALES	362950									
	M&S INVENTORY SALES										
4562400	M&S INVENTORY SALES	362950									
	M&S INVENTORY SALES										
4562400	M&S INVENTORY SALES	362950									
	M&S INVENTORY SALES										
4562400	M&S INVENTORY SALES	362950									
	M&S INVENTORY SALES										
4562400	M&S INVENTORY SALES	362950									
	M&S INVENTORY SALES										
4562400 Total											
4562500	M&S INV COST OF SALE	514950									
	M&S INVENTORY COST OF SALES										
4562500 Total											
4562700	RNW ENRGY CRDT SALES	301943									
	Renewable Energy Credit Sales-Deferral										
4562700	RNW ENRGY CRDT SALES	301944									
	Renewable Energy Credit Sales-Estimate										
4562700 Total											



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4562700	RNW ENRGY CRDT SALES	301945									
	Renewable Energy Credit Sales		-3,438	0	0	0	0	0	0	0	-3,438
4562700	RNW ENRGY CRDT SALES	352943									
	Renwbl En Cr Sls-Amt		913	0	0	0	0	0	0	0	913
4562700	RNW ENRGY CRDT SALES	352950									
	REC Sales - Wind Wake Loss Indemnity		-6	0	0	0	0	0	0	0	-6
4562700 Total			-2,724	0	0	0	0	0	0	0	-2,724
4562800	CA GHG Emission Allo	352001									
	CA GHG Allowance Revenues		-12,011	0	0	0	0	0	0	0	-12,011
4562800	CA GHG Emission Allo	352002									
	CA GHG Allowance Revenues - Deferral		11,663	0	0	0	0	0	0	0	11,663
4562800	CA GHG Emission Allo	352003									
	CA GHG Allowance Revenues - Amortz		-10,816	0	0	0	0	0	0	0	-10,816
4562800	CA GHG Emission Allo	352004									
	CA GHG Allow Revenues - SOMAH Amortz		-44	0	0	0	0	0	0	0	-44
4562800 Total			-11,207	0	0	0	0	0	0	0	-11,207
4563500	Oth Elec Rev-Def Trn	305990									
	FERC Transmission Refund-Deferral		10,945	0	10,945	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991									
	FERC Transmission Refund-Amortz		-6,933	0	-6,933	0	0	0	0	0	0
4563500 Total			4,012	0	4,012	0	0	0	0	0	0
Grand Total Electric Operations Revenue			-5,008,824	-105,502	-1,358,680	-354,188	-699,213	-2,085,978	-293,864	-14,216	-97,184
4118000	GAINS-DISP OF ALLOW	0									
	SO2 ALLOWANCE		0	0	0	0	0	0	0	0	0
4118000 Total			0	0	0	0	0	0	0	0	0
4211000	GAIN DI SPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY		-137	0	0	0	-31	-93	-13	0	0
4211000	GAIN DI SPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY		715	0	715	0	0	0	0	0	0
4211000	GAIN DI SPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY		-3,965	-77	-973	-266	-579	-1,827	-242	-1	0
4211000	GAIN DI SPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY		-16	0	0	0	0	0	-16	0	0
4211000	GAIN DI SPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY		-1	0	0	-1	0	0	0	0	0
4211000 Total			-3,404	-77	-258	-267	-610	-1,936	-255	-1	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		15	15	0	0	0	0	0	0	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		27	1	20	6	0	0	0	0	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		17	0	17	0	0	0	0	0	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		14	0	3	1	2	6	1	0	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		0	0	0	0	0	0	0	0	0
4212000	LOSS DI SPOS PROP	554100									
	LOSS - SALE OF ASSETS		5	0	0	0	5	0	0	0	0
4212000 Total			78	16	40	7	7	6	1	0	0
Grand Total Miscellaneous Revenues			-3,327	-60	-218	-260	-603	-1,930	-254	-1	0



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5000000	OPER SUPV & ENG	CAGE	3,491	0	0	0	796	2,372	321	2	0
5000000	OPER SUPV & ENG	CAGW	34	1	25	7	0	0	0	0	0
5000000	OPER SUPV & ENG	JBG	13,998	563	10,414	3,020	0	0	0	0	0
5000000	OPER SUPV & ENG	SG	473	7	121	37	72	209	28	0	0
5000000 Total			17,996	571	10,561	3,065	868	2,581	349	2	0
5001000	OPER SUPV & ENG	CAGE	31	0	0	0	7	21	3	0	0
5001000	OPER SUPV & ENG	JBG	32	1	24	7	0	0	0	0	0
5001000 Total			64	1	24	7	7	21	3	0	0
501NPC		CAEW	245,722	10,398	179,812	55,513	0	0	0	0	0
501NPC Total			245,722	10,398	179,812	55,513	0	0	0	0	0
5010000	FUEL CONSUMED	CAEE	289	0	0	0	72	189	28	0	0
5010000	FUEL CONSUMED	JBE	3,324	141	2,433	751	0	0	0	0	0
5010000	FUEL CONSUMED	SE	7	0	2	1	1	3	0	0	0
5010000 Total			3,620	141	2,434	752	73	192	28	0	0
5011500	FUEL REG CST DFRL AM	CA	-167	-167	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	CAEE	7,095	0	0	0	1,770	4,639	682	4	0
5011500	FUEL REG CST DFRL AM	OR	1,882	0	1,882	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	WYP	779	0	0	0	779	0	0	0	0
5011500 Total			9,589	-167	1,882	0	2,550	4,639	682	4	0
5012000	FUEL HAND-COAL	CAEE	9,691	0	0	0	2,418	6,336	932	5	0
5012000	FUEL HAND-COAL	CAGW	1,241	50	923	268	0	0	0	0	0
5012000	FUEL HAND-COAL	JBE	-1,544	-65	-1,130	-349	0	0	0	0	0
5012000	FUEL HAND-COAL	SE	-187	-3	-45	-14	-31	-82	-12	0	0
5012000 Total			9,201	-18	-252	-95	2,387	6,254	920	5	0
5013000	START UP FUEL - GAS	CAEE	291	0	0	0	73	190	28	0	0
5013000 Total			291	0	0	0	73	190	28	0	0
5014000	FUEL CONSUMED-DIESEL	CAEE	26	0	0	0	7	17	3	0	0
5014000 Total			26	0	0	0	7	17	3	0	0
5014500	START UP FUEL-DIESEL	CAEE	4,313	0	0	0	1,076	2,820	415	2	0
5014500	START UP FUEL-DIESEL	CAGW	197	8	147	43	0	0	0	0	0
5014500	START UP FUEL-DIESEL	JBE	1,009	43	738	228	0	0	0	0	0
5014500 Total			5,519	51	885	270	1,076	2,820	415	2	0
5015000	FUEL CONS-RES DISP	CAEE	1	0	0	0	0	0	0	0	0
5015000	FUEL CONS-RES DISP	JBE	122	5	89	28	0	0	0	0	0
5015000 Total			123	5	89	28	0	0	0	0	0
5015100	ASH & ASH BYPRD SALE	JBE	0	0	0	0	0	0	0	0	0
5015100 Total			0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	CAGE	26,849	0	0	0	6,124	18,247	2,465	14	0



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5020000	STEAM EXPENSES	CAGW	1,051	42	782	0	227	0	0	0	0
5020000	STEAM EXPENSES	JBG	20,016	805	14,892	4,319	0	0	0	0	0
5020000 Total			47,916	847	15,674	4,546	6,124	18,247	2,465	14	0
5022000	STM EXP - FLYASH	CAGE	3,087	0	0	0	704	2,098	283	2	0
5022000 Total			3,087	0	0	0	704	2,098	283	2	0
5023000	STM EXP BOTTOM ASH	CAGE	250	0	0	0	57	170	23	0	0
5023000 Total			250	0	0	0	57	170	23	0	0
5024000	STM EXP SCRUBBER	CAGE	7,917	0	0	0	1,806	5,380	727	4	0
5024000 Total			7,917	0	0	0	1,806	5,380	727	4	0
5029000	STM EXP - OTHER	CAGE	22,324	0	0	0	5,092	15,171	2,050	11	0
5029000	STM EXP - OTHER	JBG	754	30	561	163	0	0	0	0	0
5029000 Total			23,078	30	561	163	5,092	15,171	2,050	11	0
5050000	ELECTRIC EXPENSES	CAGE	1,519	0	0	0	346	1,032	139	1	0
5050000	ELECTRIC EXPENSES	CAGW	45	2	33	10	0	0	0	0	0
5050000 Total			1,564	2	33	10	346	1,032	139	1	0
5051000	ELEC EXP GENERAL	CAGE	3	0	0	0	1	2	0	0	0
5051000 Total			3	0	0	0	1	2	0	0	0
5060000	MISC STEAM PWR EXP	CAGE	51,688	0	0	0	11,789	35,126	4,746	27	0
5060000	MISC STEAM PWR EXP	CAGW	2,030	82	1,510	438	0	0	0	0	0
5060000	MISC STEAM PWR EXP	JBG	-2,104	-85	-1,565	-454	0	0	0	0	0
5060000 Total			51,614	-3	-55	-16	11,789	35,126	4,746	27	0
5061000	MISC STM EXP - CON	CAGE	726	0	0	0	166	494	67	0	0
5061000	MISC STM EXP - CON	JBG	12	0	9	0	3	0	0	0	0
5061000 Total			738	0	9	3	166	494	67	0	0
5061100	MISC STM EXP PLCLU	CAGE	49	0	0	0	11	33	4	0	0
5061100	MISC STM EXP PLCLU	JBG	1,099	44	818	237	0	0	0	0	0
5061100 Total			1,147	44	818	237	11	33	4	0	0
5061200	MISC STM EXP UNMTG	CAGE	3	0	0	0	1	2	0	0	0
5061200 Total			3	0	0	0	1	2	0	0	0
5061300	MISC STM EXP COMPT	CAGE	390	0	0	0	89	265	36	0	0
5061300	MISC STM EXP COMPT	JBG	3	0	3	1	0	0	0	0	0
5061300 Total			394	0	3	1	89	265	36	0	0
5061400	MISC STM EXP OFFIC	CAGE	1,095	0	0	0	250	744	101	1	0
5061400	MISC STM EXP OFFIC	JBG	1,177	47	876	254	0	0	0	0	0
5061400 Total			2,272	47	876	254	250	744	101	1	0
5061500	MISC STM EXP COMM	CAGE	217	0	0	0	49	147	20	0	0
5061500 Total			217	0	0	0	49	147	20	0	0
5061600	MISC STM EXP FIRE	CAGE	45	0	0	0	10	30	4	0	0



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5061600 Total			45	0	0	0	10	30	4	0	0
5062000	MISC STM - ENVRMNT	CAGE	3,822	0	0	0	872	2,597	351	2	0
5062000	MISC STM - ENVRMNT	JBG	32	1	24	7	0	0	0	0	0
5062000 Total			3,853	1	24	7	872	2,597	351	2	0
5063000	MISC STEAM JVA CR	CAGE	-15,439	0	0	0	-3,521	-10,492	-1,418	-8	0
5063000	MISC STEAM JVA CR	JBG	-26,318	-1,059	-19,581	-5,679	0	0	0	0	0
5063000 Total			-41,757	-1,059	-19,581	-5,679	-3,521	-10,492	-1,418	-8	0
5064000	MISC STM EXP RCRT	CAGE	49	0	0	0	11	33	4	0	0
5064000 Total			49	0	0	0	11	33	4	0	0
5065000	MISC STM EXP - SEC	CAGE	469	0	0	0	107	318	43	0	0
5065000	MISC STM EXP - SEC	JBG	102	4	76	22	0	0	0	0	0
5065000 Total			570	4	76	22	107	318	43	0	0
5066000	MISC STM EXP -SFTY	CAGE	1,165	0	0	0	266	791	107	1	0
5066000	MISC STM EXP -SFTY	JBG	85	3	63	18	0	0	0	0	0
5066000 Total			1,249	3	63	18	266	791	107	1	0
5067000	MISC STM EXP TRNG	CAGE	1,666	0	0	0	380	1,132	153	1	0
5067000	MISC STM EXP TRNG	JBG	2,931	118	2,181	633	0	0	0	0	0
5067000 Total			4,598	118	2,181	633	380	1,132	153	1	0
5069000	MISC STM EXP WTSPY	CAGE	790	0	0	0	180	537	72	0	0
5069000 Total			790	0	0	0	180	537	72	0	0
5069900	MISC STM EXP MISC	CAGE	3,467	0	0	0	791	2,356	318	2	0
5069900	MISC STM EXP MISC	JBG	0	0	0	0	0	0	0	0	0
5069900 Total			3,467	0	0	0	791	2,356	318	2	0
5070000	RENTS (STEAM GEN)	CAGE	164	0	0	0	37	112	15	0	0
5070000	RENTS (STEAM GEN)	CAGW	23	1	17	5	0	0	0	0	0
5070000	RENTS (STEAM GEN)	JBG	329	13	245	71	0	0	0	0	0
5070000 Total			516	14	262	76	37	112	15	0	0
5100000	MNT SUPERV & ENG	CAGE	3,799	0	0	0	866	2,581	349	2	0
5100000	MNT SUPERV & ENG	CAGW	257	10	191	56	0	0	0	0	0
5100000	MNT SUPERV & ENG	JBG	799	32	594	172	0	0	0	0	0
5100000 Total			4,854	42	786	228	866	2,581	349	2	0
5101000	MNTNCE SUPVSN & ENG	CAGE	3,236	0	0	0	738	2,199	297	2	0
5101000 Total			3,236	0	0	0	738	2,199	297	2	0
5110000	MNT OF STRUCTURES	CAGE	5,232	0	0	0	1,193	3,555	480	3	0
5110000	MNT OF STRUCTURES	CAGW	341	14	254	74	0	0	0	0	0
5110000	MNT OF STRUCTURES	JBG	595	24	443	128	0	0	0	0	0
5110000 Total			6,168	38	696	202	1,193	3,555	480	3	0
5111000	MNT OF STRUCTURES	CAGE	3,440	0	0	0	785	2,338	316	2	0



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5111000	MNT OF STRUCTURES	JBG	458	18	341	99	0	0	0	0	0
5111000 Total			3,898	18	341	99	785	2,338	316	2	0
5111100	MNT STRCT PMP PLNT	CAGE	392	0	0	0	89	266	36	0	0
5111100	MNT STRCT PMP PLNT	JBG	329	13	245	71	0	0	0	0	0
5111100 Total			721	13	245	71	89	266	36	0	0
5111200	MNT STRCT WASTE WT	CAGE	443	0	0	0	101	301	41	0	0
5111200	MNT STRCT WASTE WT	JBG	481	19	358	104	0	0	0	0	0
5111200 Total			925	19	358	104	101	301	41	0	0
5112000	STRUCTURAL SYSTEMS	CAGE	3,152	0	0	0	719	2,142	289	2	0
5112000	STRUCTURAL SYSTEMS	JBG	7,533	303	5,605	1,626	0	0	0	0	0
5112000 Total			10,685	303	5,605	1,626	719	2,142	289	2	0
5114000	MNT OF STRCT CATH	CAGE	20	0	0	0	5	14	2	0	0
5114000	MNT OF STRCT CATH	JBG	6	0	4	1	0	0	0	0	0
5114000 Total			26	0	4	1	5	14	2	0	0
5116000	MNT STRCT DAM RIVR	CAGE	85	0	0	0	19	58	8	0	0
5116000 Total			85	0	0	0	19	58	8	0	0
5117000	MNT STRCT FIRE PRT	CAGE	883	0	0	0	201	600	81	0	0
5117000	MNT STRCT FIRE PRT	JBG	476	19	354	103	0	0	0	0	0
5117000 Total			1,359	19	354	103	201	600	81	0	0
5118000	MNT STRCT-GROUNDS	CAGE	525	0	0	0	120	357	48	0	0
5118000	MNT STRCT-GROUNDS	JBG	392	16	292	85	0	0	0	0	0
5118000 Total			917	16	292	85	120	357	48	0	0
5119000	MNT OF STRCT-HVAC	CAGE	1,050	0	0	0	239	713	96	1	0
5119000	MNT OF STRCT-HVAC	JBG	553	22	411	119	0	0	0	0	0
5119000 Total			1,602	22	411	119	239	713	96	1	0
5119900	MNT OF STRCT-MISC	CAGE	405	0	0	0	92	275	37	0	0
5119900 Total			405	0	0	0	92	275	37	0	0
5120000	MANT OF BOILR PLNT	CAGE	10,817	0	0	0	2,467	7,351	993	6	0
5120000	MANT OF BOILR PLNT	CAGW	2,584	104	1,922	557	0	0	0	0	0
5120000	MANT OF BOILR PLNT	JBG	944	38	702	204	0	0	0	0	0
5120000 Total			14,345	142	2,625	761	2,467	7,351	993	6	0
5121000	MNT BOILR-AIR HTR	CAGE	5,842	0	0	0	1,332	3,970	536	3	0
5121000	MNT BOILR-AIR HTR	JBG	2,896	116	2,154	625	0	0	0	0	0
5121000 Total			8,738	116	2,154	625	1,332	3,970	536	3	0
5121100	MNT BOILR-CHEM FD	CAGE	93	0	0	0	21	63	9	0	0
5121100	MNT BOILR-CHEM FD	JBG	34	1	25	7	0	0	0	0	0
5121100 Total			127	1	25	7	21	63	9	0	0
5121200	MNT BOILR-CL HANDL	CAGE	3,023	0	0	0	689	2,054	278	2	0



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5121200	MNT BOILR-CL HANDL	JBG	2,031	82	1,511	438	0	0	0	0	0
5121200 Total	Steam O&M Expense	JBG	5,054	82	1,511	438	689	2,054	278	2	0
5121400	MNT BOIL-DEMNERLZ	CAGE	252	0	0	0	57	171	23	0	0
5121400	MNT BOIL-DEMNERLZ	JBG	52	2	38	11	0	0	0	0	0
5121400 Total	Steam O&M Expense	JBG	303	2	38	11	57	171	23	0	0
5121500	MNT BOIL-EXTRC STM	CAGE	379	0	0	0	87	258	35	0	0
5121500	MNT BOIL-EXTRC STM	JBG	86	3	64	19	0	0	0	0	0
5121500 Total	Steam O&M Expense	JBG	466	3	64	19	87	258	35	0	0
5121600	MNT BOILR-FLYASH	CAGE	2,640	0	0	0	602	1,794	242	1	0
5121600	MNT BOILR-FLYASH	JBG	1,302	52	968	281	0	0	0	0	0
5121600 Total	Steam O&M Expense	JBG	3,942	52	968	281	602	1,794	242	1	0
5121700	MNT BOIL-FUEL OIL	CAGE	685	0	0	0	156	466	63	0	0
5121700	MNT BOIL-FUEL OIL	JBG	161	6	120	35	0	0	0	0	0
5121700 Total	Steam O&M Expense	JBG	846	6	120	35	156	466	63	0	0
5121800	MNT BOIL-FEEDWATR	CAGE	2,927	0	0	0	668	1,989	269	2	0
5121800	MNT BOIL-FEEDWATR	JBG	2,105	85	1,566	454	0	0	0	0	0
5121800 Total	Steam O&M Expense	JBG	5,032	85	1,566	454	668	1,989	269	2	0
5121900	MNT BOIL-FRZ PRTEC	CAGE	29	0	0	0	7	20	3	0	0
5121900 Total	Steam O&M Expense	JBG	29	0	0	0	7	20	3	0	0
5122000	MNT BOILR-AUX SYST	CAGE	572	0	0	0	130	389	53	0	0
5122000	MNT BOILR-AUX SYST	JBG	38	2	28	8	0	0	0	0	0
5122000 Total	Steam O&M Expense	JBG	610	2	28	8	130	389	53	0	0
5122100	MNT BOILR-MAIN STM	CAGE	3,303	0	0	0	753	2,245	303	2	0
5122100	MNT BOILR-MAIN STM	JBG	676	27	503	146	0	0	0	0	0
5122100 Total	Steam O&M Expense	JBG	3,979	27	503	146	753	2,245	303	2	0
5122200	MNT BOIL-PLVRZD CL	CAGE	6,840	0	0	0	1,560	4,649	628	4	0
5122200	MNT BOIL-PLVRZD CL	JBG	1,521	61	1,131	328	0	0	0	0	0
5122200 Total	Steam O&M Expense	JBG	8,361	61	1,131	328	1,560	4,649	628	4	0
5122300	MNT BOIL-PRECIP/BAG	CAGE	1,721	0	0	0	392	1,169	158	1	0
5122300	MNT BOIL-PRECIP/BAG	JBG	2,262	91	1,683	488	0	0	0	0	0
5122300 Total	Steam O&M Expense	JBG	3,982	91	1,683	488	392	1,169	158	1	0
5122400	MNT BOIL-PRTRT WTR	CAGE	496	0	0	0	113	337	46	0	0
5122400	MNT BOIL-PRTRT WTR	JBG	83	3	61	18	0	0	0	0	0
5122400 Total	Steam O&M Expense	JBG	578	3	61	18	113	337	46	0	0
5122500	MNT BOIL-RV OSMSIS	CAGE	85	0	0	0	19	58	8	0	0
5122500	MNT BOIL-RV OSMSIS	JBG	56	2	41	12	0	0	0	0	0
5122500 Total	Steam O&M Expense	JBG	141	2	41	12	19	58	8	0	0
5122600	MNT BOIL-RHEAT ST	CAGE	960	0	0	0	219	653	88	0	0



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5122600	MNT BOIL-RHEAT ST	JBG	16	1	12	4	4	0	0	0	0
5122600 Total			976	1	12	4	4	219	653	88	0
5122800	MNT BOIL-SOOTBLWG	CAGE	1,100	0	0	0	0	251	748	101	1
5122800	MNT BOIL-SOOTBLWG	JBG	879	35	654	190	0	0	0	0	0
5122800 Total			1,980	35	654	190	251	748	101	1	0
5122900	MNT BOILR-SCRUBBER	CAGE	4,766	0	0	0	0	1,087	3,239	438	2
5122900	MNT BOILR-SCRUBBER	JBG	2,713	109	2,019	585	0	0	0	0	0
5122900 Total			7,480	109	2,019	585	1,087	3,239	438	2	0
5123000	MNT BOILR-BOTM ASH	CAGE	1,525	0	0	0	0	348	1,036	140	1
5123000	MNT BOILR-BOTM ASH	JBG	1,295	52	963	279	0	0	0	0	0
5123000 Total			2,819	52	963	279	348	1,036	140	1	0
5123100	MNT BOIL-WTR TRTMT	CAGE	321	0	0	0	0	73	218	29	0
5123100 Total			321	0	0	0	73	218	29	0	0
5123200	MNT BOIL-CNTL SUPT	CAGE	70	0	0	0	0	16	47	6	0
5123200	MNT BOIL-CNTL SUPT	JBG	563	23	419	122	0	0	0	0	0
5123200 Total			633	23	419	122	16	47	6	0	0
5123300	MAINT GEO GATH SYS	CAGE	137	0	0	0	0	31	93	13	0
5123300 Total			137	0	0	0	31	93	13	0	0
5123400	MAINT OF BOILERS	CAGE	2,146	0	0	0	0	489	1,458	197	1
5123400	MAINT OF BOILERS	JBG	997	40	742	215	0	0	0	0	0
5123400 Total			3,143	40	742	215	489	1,458	197	1	0
5124000	MNT BOILR-CONTROLS	CAGE	1,146	0	0	0	0	261	779	105	1
5124000	MNT BOILR-CONTROLS	JBG	120	5	89	26	0	0	0	0	0
5124000 Total			1,266	5	89	26	261	779	105	1	0
5125000	MNT BOILER-DRAFT	CAGE	2,823	0	0	0	0	644	1,918	259	1
5125000	MNT BOILER-DRAFT	JBG	801	32	596	173	0	0	0	0	0
5125000 Total			3,623	32	596	173	644	1,918	259	1	0
5126000	MNT BOILR-FIRESIDE	CAGE	2,179	0	0	0	0	497	1,481	200	1
5126000	MNT BOILR-FIRESIDE	JBG	809	33	602	175	0	0	0	0	0
5126000 Total			2,988	33	602	175	497	1,481	200	1	0
5127000	MNT BLR-BEARNG WTR	CAGE	149	0	0	0	0	34	101	14	0
5127000	MNT BLR-BEARNG WTR	JBG	120	5	89	26	0	0	0	0	0
5127000 Total			269	5	89	26	34	101	14	0	0
5128000	MNT BOILR WTR/STMD	CAGE	7,286	0	0	0	0	1,662	4,952	669	4
5128000	MNT BOILR WTR/STMD	JBG	1,913	77	1,423	413	0	0	0	0	0
5128000 Total			9,199	77	1,423	413	1,662	4,952	669	4	0
5129000	MNT BOIL-COMP AIR	CAGE	406	0	0	0	0	93	276	37	0
5129000 Total			406	0	0	0	93	276	37	0	0



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5129900	MAINT BOILER-MISC	CAGE	3,719	0	0	0	848	2,527	341	2	0
5129900	MAINT BOILER-MISC	JBG	8	0	6	0	2	0	0	0	0
5129900 Total			3,727	0	6	6	848	2,527	341	2	0
5130000	MAINT ELEC PLANT	CAGE	1,689	0	0	0	385	1,148	155	1	0
5130000	MAINT ELEC PLANT	CAGW	53	2	40	11	0	0	0	0	0
5130000	MAINT ELEC PLANT	JBG	504	20	375	109	0	0	0	0	0
5130000 Total			2,247	22	415	120	385	1,148	155	1	0
5131000	MAINT ELEC AC	CAGE	12,559	0	0	0	2,864	8,535	1,153	6	0
5131000	MAINT ELEC AC	JBG	4,521	182	3,364	976	0	0	0	0	0
5131000 Total			17,080	182	3,364	976	2,864	8,535	1,153	6	0
5131100	MAINT/LUBE-OIL SYS	CAGE	375	0	0	0	85	255	34	0	0
5131100	MAINT/LUBE-OIL SYS	JBG	288	12	214	62	0	0	0	0	0
5131100 Total			663	12	214	62	85	255	34	0	0
5131300	MAINT/PREVENT ROUT	CAGE	1	0	0	0	0	0	0	0	0
5131300 Total			1	0	0	0	0	0	0	0	0
5131400	MAINT/MAIN TURBINE	CAGE	8,435	0	0	0	1,924	5,732	774	4	0
5131400	MAINT/MAIN TURBINE	JBG	816	33	607	176	0	0	0	0	0
5131400 Total			9,250	33	607	176	1,924	5,732	774	4	0
5132000	MAINT ALARMS/INFO	CAGE	1,423	0	0	0	325	967	131	1	0
5132000	MAINT ALARMS/INFO	JBG	293	12	218	63	0	0	0	0	0
5132000 Total			1,716	12	218	63	325	967	131	1	0
5133000	MAINT/AIR-COOL-CON	CAGE	-12	0	0	0	-3	-8	-1	0	0
5133000 Total			-12	0	0	0	-3	-8	-1	0	0
5134000	MAINT/COMPNT COOL	CAGE	141	0	0	0	32	96	13	0	0
5134000	MAINT/COMPNT COOL	JBG	129	5	96	28	0	0	0	0	0
5134000 Total			270	5	96	28	32	96	13	0	0
5135000	MAINT/COMPNT AUXIL	CAGE	1,078	0	0	0	246	733	99	1	0
5135000	MAINT/COMPNT AUXIL	JBG	243	10	180	52	0	0	0	0	0
5135000 Total			1,321	10	180	52	246	733	99	1	0
5137000	MAINT-COOLING TOWR	CAGE	1,120	0	0	0	255	761	103	1	0
5137000	MAINT-COOLING TOWR	JBG	243	10	181	53	0	0	0	0	0
5137000 Total			1,363	10	181	53	255	761	103	1	0
5138000	MAINT-CIRCUL WATER	CAGE	821	0	0	0	187	558	75	0	0
5138000	MAINT-CIRCUL WATER	JBG	802	32	597	173	0	0	0	0	0
5138000 Total			1,623	32	597	173	187	558	75	0	0
5139000	MAINT-ELECT - DC	CAGE	196	0	0	0	45	133	18	0	0
5139000	MAINT-ELECT - DC	JBG	123	5	92	27	0	0	0	0	0
5139000 Total			319	5	92	27	45	133	18	0	0



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5139900	MINT ELEC PLT-MISC	CAGE	39	0	0	0	0	9	26	4	0
5139900 Total			39	0	0	0	0	9	26	4	0
5140000	MAINT MISC STM PLN	CAGE	2,368	0	0	0	540	1,610	217	1	0
5140000	MAINT MISC STM PLN	CAGW	420	17	313	91	0	0	0	0	0
5140000	MAINT MISC STM PLN	JBG	894	36	665	193	0	0	0	0	0
5140000 Total			3,682	53	978	283	540	1,610	217	1	0
5141000	MISC STM-COMP AIR	CAGE	1,304	0	0	0	297	886	120	1	0
5141000	MISC STM-COMP AIR	JBG	112	4	83	24	0	0	0	0	0
5141000 Total			1,416	4	83	24	297	886	120	1	0
5142000	MISC STM PLT-CONSU	CAGE	125	0	0	0	29	85	12	0	0
5142000 Total			125	0	0	0	29	85	12	0	0
5144000	MISC STM PLNT-LAB	CAGE	258	0	0	0	59	175	24	0	0
5144000	MISC STM PLNT-LAB	JBG	125	5	93	27	0	0	0	0	0
5144000 Total			383	5	93	27	59	175	24	0	0
5145000	MAINT MISC-SM TOOL	CAGE	424	0	0	0	97	288	39	0	0
5145000	MAINT MISC-SM TOOL	JBG	84	3	62	18	0	0	0	0	0
5145000 Total			508	3	62	18	97	288	39	0	0
5146000	MAINT/PAGING SYS	CAGE	121	0	0	0	28	83	11	0	0
5146000	MAINT/PAGING SYS	JBG	79	3	59	17	0	0	0	0	0
5146000 Total			200	3	59	17	28	83	11	0	0
5147000	MAINT/PLANT EQUIP	CAGE	875	0	0	0	199	594	80	0	0
5147000	MAINT/PLANT EQUIP	JBG	459	18	342	99	0	0	0	0	0
5147000 Total			1,334	18	342	99	199	594	80	0	0
5148000	MAINT/PLT-VEHICLES	CAGE	1,373	0	0	0	313	933	126	1	0
5148000	MAINT/PLT-VEHICLES	JBG	426	17	317	92	0	0	0	0	0
5148000 Total			1,798	17	317	92	313	933	126	1	0
5149000	MAINT MISC-OTHER	CAGE	37	0	0	0	8	25	3	0	0
5149000	MAINT MISC-OTHER	JBG	-83	-3	-62	-18	0	0	0	0	0
5149000 Total			-47	-3	-62	-18	8	25	3	0	0
5149500	MAINT STM PLT-ENV AM	SO	0	0	0	0	0	0	0	0	0
5149500 Total			0	0	0	0	0	0	0	0	0
5350000	OPER SUPERV & ENG	CAGE	823	0	0	0	188	559	76	0	0
5350000	OPER SUPERV & ENG	CAGW	7,989	321	5,944	1,724	0	0	0	0	0
5350000 Total			8,812	321	5,944	1,724	188	559	76	0	0
5360000	WATER FOR POWER	CAGW	39	2	29	8	0	0	0	0	0
5360000 Total			39	2	29	8	0	0	0	0	0
5370000	HYDRAULIC EXPENSES	CAGW	2,252	91	1,675	486	0	0	0	0	0
5370000 Total			2,252	91	1,675	486	0	0	0	0	0



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5371000	HYDRO/FISH & WILD	CAGE	127	0	0	0	29	87	12	0	0
5371000	HYDRO/FISH & WILD	CAGW	564	23	419	122	0	0	0	0	0
5371000 Total			691	23	419	122	29	87	12	0	0
5372000	HYDRO/HATCHERY EXP	CAGW	431	17	321	93	0	0	0	0	0
5372000 Total			431	17	321	93	0	0	0	0	0
5374000	HYDRO/OTH REC FAC	CAGE	60	0	0	0	14	40	5	0	0
5374000	HYDRO/OTH REC FAC	CAGW	168	7	125	36	0	0	0	0	0
5374000 Total			227	7	125	36	14	40	5	0	0
5379000	HYDRO EXPENSE-OTH	CAGE	246	0	0	0	56	167	23	0	0
5379000	HYDRO EXPENSE-OTH	CAGW	595	24	443	128	0	0	0	0	0
5379000 Total			841	24	443	128	56	167	23	0	0
5390000	MSC HYD PWR GEN EX	CAGE	7,525	0	0	0	1,716	5,114	691	4	0
5390000	MSC HYD PWR GEN EX	CAGW	12,028	484	8,949	2,595	0	0	0	0	0
5390000 Total			19,552	484	8,949	2,595	1,716	5,114	691	4	0
5400000	RENTS (HYDRO GEN)	CAGE	73	0	0	0	17	49	7	0	0
5400000	RENTS (HYDRO GEN)	CAGW	1,242	50	924	268	0	0	0	0	0
5400000 Total			1,314	50	924	268	17	49	7	0	0
5410000	MINT SUPERV & ENG	CAGW	0	0	0	0	0	0	0	0	0
5410000 Total			0	0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	CAGE	26	0	0	0	6	18	2	0	0
5420000	MAINT OF STRUCTURE	CAGW	487	20	363	105	0	0	0	0	0
5420000 Total			514	20	363	105	6	18	2	0	0
5430000	MNT DAMS & WTR SYS	CAGE	633	0	0	0	144	430	58	0	0
5430000	MNT DAMS & WTR SYS	CAGW	938	38	698	202	0	0	0	0	0
5430000 Total			1,572	38	698	202	144	430	58	0	0
5440000	MAINT OF ELEC PLNT	CAGE	66	0	0	0	15	45	6	0	0
5440000 Total			66	0	0	0	15	45	6	0	0
5441000	PRIME MOVERS & GEN	CAGE	111	0	0	0	25	75	10	0	0
5441000	PRIME MOVERS & GEN	CAGW	997	40	742	215	0	0	0	0	0
5441000 Total			1,108	40	742	215	25	75	10	0	0
5442000	ACCESS ELEC EQUIP	CAGE	122	0	0	0	28	83	11	0	0
5442000	ACCESS ELEC EQUIP	CAGW	698	28	519	151	0	0	0	0	0
5442000 Total			820	28	519	151	28	83	11	0	0
5450000	MINT MISC HYDRO PLT	CAGW	12	0	9	3	0	0	0	0	0
5450000 Total			12	0	9	3	0	0	0	0	0
5451000	MINT-FISH/WILDLIFE	CAGW	1,066	43	793	230	0	0	0	0	0
5451000 Total			1,066	43	793	230	0	0	0	0	0
5454000	MAINT-OTH REC FAC	CAGW	1	0	1	0	0	0	0	0	0



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5454000 Total			1	0	1	0	0	0	0	0	0
5455000	MAINT-RDS/TRAIL/BR	CAGE	399	0	0	0	0	91	271	37	0
5455000	MAINT-RDS/TRAIL/BR	CAGW	884	36	658	191	0	0	0	0	0
5455000 Total			1,283	36	658	191	0	91	271	37	0
5459000	MAINT HYDRO-OTHER	CAGE	331	0	0	0	0	76	225	30	0
5459000	MAINT HYDRO-OTHER	CAGW	1,317	53	980	284	0	0	0	0	0
5459000 Total			1,648	53	980	284	0	76	225	30	0
5460000	OPER SUPERV & ENG	CAGE	161	0	0	0	0	37	109	15	0
5460000	OPER SUPERV & ENG	CAGW	120	5	89	26	0	0	0	0	0
5460000 Total			280	5	89	26	0	37	109	15	0
547NPC	Net Power Cost Expense	CAEW	60,748	2,571	44,454	13,724	0	0	0	0	0
547NPC Total			60,748	2,571	44,454	13,724	0	0	0	0	0
5480000	GENERATION EXP	CAGE	8,530	0	0	0	1,946	5,797	783	4	0
5480000	GENERATION EXP	CAGW	9,240	372	6,875	1,994	0	0	0	0	0
5480000 Total			17,771	372	6,875	1,994	1,946	5,797	783	4	0
5490000	MIS OTH PWR GEN EX	CAGE	2,545	0	0	0	580	1,729	234	1	0
5490000	MIS OTH PWR GEN EX	CAGW	1,548	62	1,152	334	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OR	96	0	96	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	SG	1,020	14	261	80	154	450	60	0	0
5490000 Total			5,209	77	1,509	414	735	2,179	294	2	0
5500000	RENTS (OTHER GEN)	CAGE	1,744	0	0	0	398	1,185	160	1	0
5500000	RENTS (OTHER GEN)	CAGW	1,862	75	1,386	402	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OR	288	0	288	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	SG	39	1	10	3	6	17	2	0	0
5500000 Total			3,934	75	1,684	405	404	1,203	163	1	0
5520000	MAINT OF STRUCTURE	CAGE	2,904	0	0	0	662	1,974	267	1	0
5520000	MAINT OF STRUCTURE	CAGW	26	1	19	6	0	0	0	0	0
5520000 Total			2,930	1	19	6	662	1,974	267	1	0
5530000	MNT GEN & ELEC PLT	CAGE	9,906	0	0	0	0	2,259	6,732	910	5
5530000	MNT GEN & ELEC PLT	CAGW	4,791	193	3,564	1,034	0	0	0	0	0
5530000 Total			14,696	193	3,564	1,034	2,259	6,732	910	5	0
5540000	MNT MSC OTH PWR GN	CAGE	945	0	0	0	216	643	87	0	0
5540000	MNT MSC OTH PWR GN	CAGW	233	9	173	50	0	0	0	0	0
5540000 Total			1,178	9	173	50	216	643	87	0	0
5546000	MISC PLANT EQUIP	CAGE	65	0	0	0	15	44	6	0	0
5546000 Total			65	0	0	0	15	44	6	0	0
555NPC	Net Power Cost Expense	CAGW	192,672	7,750	143,349	41,573	0	0	0	0	0
555NPC	Net Power Cost Expense	CAEW	1,051	44	769	237	0	0	0	0	0



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555NPC	NPCX Net Power Cost Expense	WA	216	0	0	216	0	0	0	0	0
555NPC Total			193,939	7,794	144,118	42,026	0	0	0	0	0
5552300	WA REC COMPLIANCE	OTHER	5	0	0	0	0	0	0	0	0
5552300 Total			5	0	0	0	0	0	0	0	0
5552400	RENEW ENRGY CR PURCH	OTHER	786	0	0	0	0	0	0	0	786
5552400 Total			786	0	0	0	0	0	0	0	786
5555700	NPC Deferral Mchnsm	OTHER	-71,075	0	0	0	0	0	0	0	-71,075
5555700	NPC Deferral Mchnsm	WA	1,141	0	0	1,141	0	0	0	0	0
5555700 Total			-69,933	0	0	1,141	0	0	0	0	-71,075
5560000	SYS CTRL & LD DISP	SG	910	13	232	71	138	402	54	0	0
5560000 Total			910	13	232	71	138	402	54	0	0
5570000	OTHER EXPENSES	CAGE	7,198	0	0	0	1,642	4,892	661	4	0
5570000	OTHER EXPENSES	CAGW	237	10	177	51	0	0	0	0	0
5570000	OTHER EXPENSES	JBE	9	0	7	2	0	0	0	0	0
5570000	OTHER EXPENSES	JBG	1,884	76	1,402	407	0	0	0	0	0
5570000	OTHER EXPENSES	SG	26,560	376	6,786	2,075	4,021	11,720	1,574	9	0
5570000 Total			35,888	462	8,371	2,534	5,662	16,611	2,235	13	0
5579000	OTH EXP-ST SITUS ACT	IDU	3,757	0	0	0	0	0	3,757	0	0
5579000	OTH EXP-ST SITUS ACT	OR	1,683	0	1,683	0	0	0	0	0	0
5579000 Total			5,440	0	1,683	0	0	0	3,757	0	0
5579100	OTH EXP-LIQ DAMAGE	UT	24	0	0	0	0	24	0	0	0
5579100	OTH EXP-LIQ DAMAGE	WYU	65	0	0	0	65	0	0	0	0
5579100 Total			89	0	0	0	65	24	0	0	0
5600000	OPER SUPERV & ENG	CAGE	513	0	0	0	117	348	47	0	0
5600000	OPER SUPERV & ENG	CAGW	242	10	180	52	0	0	0	0	0
5600000	OPER SUPERV & ENG	SG	6,535	93	1,670	510	989	2,883	387	2	0
5600000 Total			7,289	102	1,850	563	1,106	3,232	434	2	0
5612000	LD - MONITOR & OPER	CAGE	29	0	0	0	0	7	19	3	0
5612000	LD - MONITOR & OPER	CAGW	25	1	19	5	0	0	0	0	0
5612000	LD - MONITOR & OPER	SG	7,299	103	1,865	570	1,105	3,221	433	2	0
5612000 Total			7,353	104	1,883	576	1,112	3,240	435	2	0
5614000	SCHED, SYS CTR & DSP	CAGW	435	18	324	94	0	0	0	0	0
5614000 Total			435	18	324	94	0	0	0	0	0
5614010	EIM - SCHEDULING, SYS	SG	898	13	229	70	136	396	53	0	0
5614010 Total			898	13	229	70	136	396	53	0	0
5615000	REL PLAN & STDS DEV	CAGE	1,905	0	0	0	435	1,295	175	1	0
5615000 Total			1,905	0	0	0	435	1,295	175	1	0
5616000	TRANS SVC STUDIES	SG	123	2	31	10	19	54	7	0	0



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5616000 Total			123	2	31	10	19	54	7	0	0
5617000	GEN INTERCNCT STUD	SG	1,072	15	274	84	162	473	64	0	0
5617000 Total			1,072	15	274	84	162	473	64	0	0
5618000	REL PLN & STAND SVCS	JBG	0	0	0	0	0	0	0	0	0
5618000	REL PLN & STAND SVCS	SG	8,211	116	2,098	641	1,243	3,623	487	3	0
5618000 Total			8,211	116	2,098	641	1,243	3,623	487	3	0
5620000	STATION EXP(TRANS)	CAGE	2,077	0	0	0	474	1,412	191	1	0
5620000	STATION EXP(TRANS)	CAGW	626	25	466	135	0	0	0	0	0
5620000	STATION EXP(TRANS)	JBG	70	3	52	15	0	0	0	0	0
5620000	STATION EXP(TRANS)	SG	16	0	4	1	2	7	1	0	0
5620000 Total			2,789	28	521	151	476	1,419	192	1	0
5630000	OVERHEAD LINE EXP	CAGE	903	0	0	0	206	614	83	0	0
5630000	OVERHEAD LINE EXP	CAGW	135	5	101	29	0	0	0	0	0
5630000 Total			1,038	5	101	29	206	614	83	0	0
565NPC		CAGW	124,486	5,007	92,618	26,861	0	0	0	0	0
565NPC Total			124,486	5,007	92,618	26,861	0	0	0	0	0
5660000	MISC TRANS EXPENSE	CAGE	429	0	0	0	98	292	39	0	0
5660000	MISC TRANS EXPENSE	CAGW	82	3	61	18	0	0	0	0	0
5660000	MISC TRANS EXPENSE	SG	2,352	33	601	184	356	1,038	139	1	0
5660000 Total			2,863	37	662	201	454	1,330	179	1	0
5660010	MISC TRANS EXPENSE	SG	9	0	2	1	1	4	1	0	0
5660010 Total			9	0	2	1	1	4	1	0	0
5670000	RENTS-TRANSMISSION	CAGE	1,170	0	0	0	267	795	107	1	0
5670000	RENTS-TRANSMISSION	CAGW	933	38	694	201	0	0	0	0	0
5670000	RENTS-TRANSMISSION	SG	18	0	5	1	3	8	1	0	0
5670000 Total			2,121	38	699	203	270	803	109	1	0
5680000	MNT SUPERV & ENG	CAGE	547	0	0	0	125	372	50	0	0
5680000	MNT SUPERV & ENG	CAGW	225	9	168	49	0	0	0	0	0
5680000	MNT SUPERV & ENG	SG	578	8	148	45	87	255	34	0	0
5680000 Total			1,350	17	315	94	212	627	84	0	0
5690000	MAINT OF STRUCTURE	CAGE	82	0	0	0	19	56	8	0	0
5690000	MAINT OF STRUCTURE	CAGW	1	0	1	0	0	0	0	0	0
5690000 Total			84	0	1	0	19	56	8	0	0
5691000	MAINT-COMP HW TRANS	SG	7	0	2	1	1	3	0	0	0
5691000 Total			7	0	2	1	1	3	0	0	0
5692000	MAINT-COMP SW TRANS	SG	849	12	217	66	129	375	50	0	0
5692000 Total			849	12	217	66	129	375	50	0	0
5693000	MAINT-COMP EQP TRANS	CAGE	54	0	0	0	12	37	5	0	0



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5693000	MAINT-COM EQP TRANS	CAGW	369	15	275	80	0	0	0	0	0
5693000	MAINT-COM EQP TRANS	SG	4,444	63	1,135	347	673	1,961	263	2	0
5693000 Total			4,867	78	1,410	427	685	1,998	268	2	0
5700000	MAINT STATION EQIP	CAGE	8,784	0	0	0	2,004	5,970	807	5	0
5700000	MAINT STATION EQIP	CAGW	2,625	106	1,953	566	0	0	0	0	0
5700000	MAINT STATION EQIP	JBG	115	5	86	25	0	0	0	0	0
5700000	MAINT STATION EQIP	SG	332	5	85	26	50	146	20	0	0
5700000 Total			11,856	115	2,123	617	2,054	6,116	826	5	0
5710000	MAINT OVHD LINES	CAGE	8,398	0	0	0	1,915	5,707	771	4	0
5710000	MAINT OVHD LINES	CAGW	7,789	313	5,795	1,681	0	0	0	0	0
5710000	MAINT OVHD LINES	SG	-31	0	-8	-2	-5	-14	-2	0	0
5710000 Total			16,156	313	5,787	1,678	1,911	5,694	769	4	0
5720000	MNT UNDERGRD LINES	CAGE	26	0	0	0	6	18	2	0	0
5720000	MNT UNDERGRD LINES	CAGW	11	0	8	2	0	0	0	0	0
5720000 Total			38	0	8	2	6	18	2	0	0
5730000	MNT MSC TRANS PLNT	CAGE	53	0	0	0	12	36	5	0	0
5730000	MNT MSC TRANS PLNT	SG	98	1	25	8	15	43	6	0	0
5730000 Total			151	1	25	8	27	79	11	0	0
5800000	OPER SUPERV & ENG	CA	47	47	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	IDU	31	0	0	0	0	0	31	0	0
5800000	OPER SUPERV & ENG	OR	309	0	309	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	SNPD	7,995	257	2,116	515	841	3,867	399	0	0
5800000	OPER SUPERV & ENG	UT	424	0	0	0	0	424	0	0	0
5800000	OPER SUPERV & ENG	WA	133	0	0	133	0	0	0	0	0
5800000	OPER SUPERV & ENG	WYP	105	0	0	0	105	0	0	0	0
5800000 Total			9,045	304	2,425	648	946	4,291	430	0	0
5810000	LOAD DISPATCHING	SNPD	12,175	392	3,223	784	1,281	5,889	607	0	0
5810000 Total			12,175	392	3,223	784	1,281	5,889	607	0	0
5820000	STATION EXP(DIST)	CA	76	76	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	IDU	595	0	0	0	0	0	595	0	0
5820000	STATION EXP(DIST)	OR	1,050	0	1,050	0	0	0	0	0	0
5820000	STATION EXP(DIST)	SNPD	4	0	1	0	0	2	0	0	0
5820000	STATION EXP(DIST)	UT	1,946	0	0	0	0	1,946	0	0	0
5820000	STATION EXP(DIST)	WA	297	0	0	297	0	0	0	0	0
5820000	STATION EXP(DIST)	WYP	710	0	0	0	710	0	0	0	0
5820000 Total			4,678	77	1,051	297	710	1,948	595	0	0
5830000	OVHD LINE EXPENSES	CA	244	244	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	IDU	377	0	0	0	0	0	377	0	0



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5830000	OVHD LINE EXPENSES	OR	1,650	0	1,650	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	SNPD	0	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	UT	5,928	0	0	0	0	5,928	0	0	0
5830000	OVHD LINE EXPENSES	WA	232	0	0	232	0	0	0	0	0
5830000	OVHD LINE EXPENSES	WYP	516	0	0	0	516	0	0	0	0
5830000	OVHD LINE EXPENSES	WYU	139	0	0	0	139	0	0	0	0
5830000 Total			9,086	244	1,650	232	656	5,928	377	0	0
5840000	UDRGRND LINE EXP	OR	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	UT	1	0	0	0	0	1	0	0	0
5840000	UDRGRND LINE EXP	WYP	0	0	0	0	0	0	0	0	0
5840000 Total			2	0	0	0	0	1	0	0	0
5850000	STRT LGHT-SGNL SYS	SNPD	213	7	56	14	22	103	11	0	0
5850000 Total			213	7	56	14	22	103	11	0	0
5860000	METER EXPENSES	CA	82	82	0	0	0	0	0	0	0
5860000	METER EXPENSES	IDU	195	0	0	0	0	0	195	0	0
5860000	METER EXPENSES	OR	741	0	741	0	0	0	0	0	0
5860000	METER EXPENSES	UT	844	0	0	0	0	844	0	0	0
5860000	METER EXPENSES	WA	306	0	0	306	0	0	0	0	0
5860000	METER EXPENSES	WYP	346	0	0	0	346	0	0	0	0
5860000	METER EXPENSES	WYU	108	0	0	0	108	0	0	0	0
5860000 Total			2,625	82	741	306	455	844	195	0	0
5870000	CUST INSTL EXPENSE	CA	596	596	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	IDU	862	0	0	0	0	0	862	0	0
5870000	CUST INSTL EXPENSE	OR	5,498	0	5,498	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	UT	5,267	0	0	0	0	5,267	0	0	0
5870000	CUST INSTL EXPENSE	WA	1,298	0	0	1,298	0	0	0	0	0
5870000	CUST INSTL EXPENSE	WYP	1,119	0	0	0	1,119	0	0	0	0
5870000	CUST INSTL EXPENSE	WYU	137	0	0	0	137	0	0	0	0
5870000 Total			14,777	596	5,498	1,298	1,256	5,267	862	0	0
5880000	MSC DISTR EXPENSES	CA	32	32	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	IDU	-15	0	0	0	0	0	-15	0	0
5880000	MSC DISTR EXPENSES	OR	78	0	78	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	SNPD	871	28	231	56	92	421	43	0	0
5880000	MSC DISTR EXPENSES	UT	-75	0	0	0	0	-75	0	0	0
5880000	MSC DISTR EXPENSES	WA	-16	0	0	-16	0	0	0	0	0
5880000	MSC DISTR EXPENSES	WYP	-113	0	0	0	-113	0	0	0	0
5880000	MSC DISTR EXPENSES	WYU	-75	0	0	0	-75	0	0	0	0
5880000 Total			687	60	309	40	-97	347	28	0	0



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5890000	RENDS-DISTRIBUTION	CA	60	60	0	0	0	0	0	0	0
5890000	RENDS-DISTRIBUTION	IDU	39	0	0	0	0	0	39	0	0
5890000	RENDS-DISTRIBUTION	OR	1,590	0	1,590	0	0	0	0	0	0
5890000	RENDS-DISTRIBUTION	SNPD	13	0	3	0	1	6	1	0	0
5890000	RENDS-DISTRIBUTION	UT	437	0	0	0	0	437	0	0	0
5890000	RENDS-DISTRIBUTION	WA	145	0	0	145	0	0	0	0	0
5890000	RENDS-DISTRIBUTION	WYP	488	0	0	0	488	0	0	0	0
5890000	RENDS-DISTRIBUTION	WYU	87	0	0	0	87	0	0	0	0
5890000 Total			2,860	60	1,594	146	576	443	40	0	0
5900000	MAINT SUPERV & ENG	CA	125	125	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	IDU	148	0	0	0	0	0	148	0	0
5900000	MAINT SUPERV & ENG	OR	949	0	949	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	SNPD	2,489	80	659	160	262	1,204	124	0	0
5900000	MAINT SUPERV & ENG	UT	1,486	0	0	0	0	1,486	0	0	0
5900000	MAINT SUPERV & ENG	WA	210	0	0	210	0	0	0	0	0
5900000	MAINT SUPERV & ENG	WYP	533	0	0	0	533	0	0	0	0
5900000 Total			5,940	206	1,608	370	795	2,690	272	0	0
5910000	MAINT OF STRUCTURE	CA	47	47	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	IDU	127	0	0	0	0	0	127	0	0
5910000	MAINT OF STRUCTURE	OR	439	0	439	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	SNPD	181	6	48	12	19	87	9	0	0
5910000	MAINT OF STRUCTURE	UT	956	0	0	0	0	956	0	0	0
5910000	MAINT OF STRUCTURE	WA	121	0	0	121	0	0	0	0	0
5910000	MAINT OF STRUCTURE	WYP	389	0	0	0	389	0	0	0	0
5910000	MAINT OF STRUCTURE	WYU	71	0	0	0	71	0	0	0	0
5910000 Total			2,330	53	486	132	480	1,044	136	0	0
5920000	MAINT STAT EQUIP	CA	231	231	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	IDU	264	0	0	0	0	0	264	0	0
5920000	MAINT STAT EQUIP	OR	2,645	0	2,645	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	SNPD	1,853	60	491	119	195	896	92	0	0
5920000	MAINT STAT EQUIP	UT	3,337	0	0	0	0	3,337	0	0	0
5920000	MAINT STAT EQUIP	WA	280	0	0	280	0	0	0	0	0
5920000	MAINT STAT EQUIP	WYP	988	0	0	0	988	0	0	0	0
5920000	MAINT STAT EQUIP	WYU	96	0	0	0	96	0	0	0	0
5920000 Total			9,695	290	3,136	400	1,279	4,234	357	0	0
5930000	MAINT OVHD LINES	CA	11,384	11,384	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	IDU	3,355	0	0	0	0	0	3,355	0	0
5930000	MAINT OVHD LINES	OR	30,124	0	30,124	0	0	0	0	0	0



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5930000	MAINT OVHD LINES	SNPD	2,198	71	582	142	231	1,063	110		0
5930000	MAINT OVHD LINES	UT	31,804	0	0	0	0	31,804	0		0
5930000	MAINT OVHD LINES	WA	5,403	0	0	5,403	0	0	0		0
5930000	MAINT OVHD LINES	WYP	5,462	0	0	0	5,462	0	0		0
5930000	MAINT OVHD LINES	WYU	809	0	0	0	809	0	0		0
5930000 Total			90,538	11,455	30,706	5,545	6,502	32,867	3,464	0	0
5931000	MAINT O/H LINES-LB P	CA	-361	-361	0	0	0	0	0		0
5931000	MAINT O/H LINES-LB P	IDU	243	0	0	0	0	0	243		0
5931000	MAINT O/H LINES-LB P	OR	-2,146	0	-2,146	0	0	0	0		0
5931000	MAINT O/H LINES-LB P	UT	1,305	0	0	0	0	1,305	0		0
5931000	MAINT O/H LINES-LB P	WA	-217	0	0	-217	0	0	0		0
5931000	MAINT O/H LINES-LB P	WYP	-58	0	0	0	-58	0	0		0
5931000 Total			-1,233	-361	-2,146	-217	-58	1,305	243	0	0
5940000	MAINT UDGRRD LINES	CA	440	440	0	0	0	0	0		0
5940000	MAINT UDGRRD LINES	IDU	865	0	0	0	0	0	865		0
5940000	MAINT UDGRRD LINES	OR	6,235	0	6,235	0	0	0	0		0
5940000	MAINT UDGRRD LINES	SNPD	25	1	7	2	3	12	1		0
5940000	MAINT UDGRRD LINES	UT	14,954	0	0	0	0	14,954	0		0
5940000	MAINT UDGRRD LINES	WA	1,201	0	0	1,201	0	0	0		0
5940000	MAINT UDGRRD LINES	WYP	1,809	0	0	0	1,809	0	0		0
5940000	MAINT UDGRRD LINES	WYU	246	0	0	0	246	0	0		0
5940000 Total			25,774	441	6,241	1,202	2,058	14,966	867	0	0
5950000	MAINT LINE TRNSFRM	SNPD	958	31	254	62	101	463	48		0
5950000 Total			958	31	254	62	101	463	48	0	0
5960000	MNT STR LGHT-SIG S	CA	82	82	0	0	0	0	0		0
5960000	MNT STR LGHT-SIG S	IDU	94	0	0	0	0	0	94		0
5960000	MNT STR LGHT-SIG S	OR	850	0	850	0	0	0	0		0
5960000	MNT STR LGHT-SIG S	UT	1,272	0	0	0	0	1,272	0		0
5960000	MNT STR LGHT-SIG S	WA	141	0	0	141	0	0	0		0
5960000	MNT STR LGHT-SIG S	WYP	355	0	0	0	355	0	0		0
5960000	MNT STR LGHT-SIG S	WYU	114	0	0	0	114	0	0		0
5960000 Total			2,908	82	850	141	469	1,272	94	0	0
5970000	MNT OF METERS	CA	20	20	0	0	0	0	0		0
5970000	MNT OF METERS	IDU	40	0	0	0	0	0	40		0
5970000	MNT OF METERS	OR	259	0	259	0	0	0	0		0
5970000	MNT OF METERS	SNPD	-265	-9	-70	-17	-28	-128	-13		0
5970000	MNT OF METERS	UT	240	0	0	0	240	0	0		0
5970000	MNT OF METERS	WA	32	0	0	32	0	0	0		0



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5970000	MNT OF METERS	WYP	36	0	0	0	0	36	0	0	0
5970000	MNT OF METERS	WYU	14	0	0	0	0	14	0	0	0
5970000 Total			376	12	188	15	22	112	27	0	0
5980000	MNT MISC DIST PLNT	CA	69	69	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	IDU	83	0	0	0	0	0	83	0	0
5980000	MNT MISC DIST PLNT	OR	620	0	620	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	SNPD	3,397	109	899	219	357	1,643	169	0	0
5980000	MNT MISC DIST PLNT	UT	672	0	0	0	0	672	0	0	0
5980000	MNT MISC DIST PLNT	WA	128	0	0	128	0	0	0	0	0
5980000	MNT MISC DIST PLNT	WYP	185	0	0	185	0	0	0	0	0
5980000 Total			5,153	178	1,519	346	542	2,315	252	0	0
9010000	SUPRV (CUST ACCT)	CN	2,689	64	840	187	200	1,286	113	0	0
9010000	SUPRV (CUST ACCT)	WYP	0	0	0	0	0	0	0	0	0
9010000 Total			2,690	64	840	187	200	1,286	113	0	0
9020000	METER READING EXP	CA	659	659	0	0	0	0	0	0	0
9020000	METER READING EXP	CN	744	18	232	52	55	356	31	0	0
9020000	METER READING EXP	IDU	2,185	0	0	0	0	0	2,185	0	0
9020000	METER READING EXP	OR	7,224	0	7,224	0	0	0	0	0	0
9020000	METER READING EXP	UT	4,462	0	0	0	0	4,462	0	0	0
9020000	METER READING EXP	WA	642	0	0	642	0	0	0	0	0
9020000	METER READING EXP	WYP	1,080	0	0	1,080	0	0	0	0	0
9020000	METER READING EXP	WYU	227	0	0	227	0	0	0	0	0
9020000 Total			17,222	677	7,456	694	1,362	4,817	2,216	0	0
9030000	CUST RCRD/COLL EXP	CN	1,085	26	339	75	81	519	46	0	0
9030000 Total			1,085	26	339	75	81	519	46	0	0
9031000	CUST RCRD/CUST SYS	CN	2,019	48	630	140	150	966	85	0	0
9031000	CUST RCRD/CUST SYS	OR	51	0	51	0	0	0	0	0	0
9031000 Total			2,070	48	681	140	150	966	85	0	0
9032000	CUST ACCTG/BILL	CA	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CN	8,996	216	2,808	624	668	4,302	378	0	0
9032000	CUST ACCTG/BILL	UT	-4	0	0	0	0	-4	0	0	0
9032000 Total			8,991	216	2,808	624	668	4,298	378	0	0
9033000	CUST ACCTG/COLL	CA	169	169	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CN	14,667	352	4,579	1,017	1,089	7,015	616	0	0
9033000	CUST ACCTG/COLL	IDU	367	0	0	0	0	0	367	0	0
9033000	CUST ACCTG/COLL	OR	1,550	0	1,550	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	UT	3,140	0	0	0	0	3,140	0	0	0
9033000	CUST ACCTG/COLL	WA	516	0	0	516	0	0	0	0	0



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9033000	CUST ACCTG/COLL	WYP	467	0	0	0	467	0	0	0	0
9033000	CUST ACCTG/COLL	WYU	81	0	0	0	81	0	0	0	0
9033000 Total			20,956	520	6,129	1,533	1,636	10,154	983	0	0
9035000	CUST ACCTG/REQ	CA	10	10	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	IDU	23	0	0	0	0	0	0	23	0
9035000	CUST ACCTG/REQ	OR	122	0	122	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	75	0	0	0	0	75	0	0	0
9035000	CUST ACCTG/REQ	WA	14	0	14	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	WYP	16	0	0	0	16	0	0	0	0
9035000	CUST ACCTG/REQ	WYU	5	0	0	0	5	0	0	0	0
9035000 Total			264	10	122	14	21	75	23	0	0
9036000	CUST ACCTG/COMMON	CN	14,974	359	4,674	1,039	1,111	7,161	629	0	0
9036000	CUST ACCTG/COMMON	OR	22	0	22	0	0	0	0	0	0
9036000 Total			14,996	359	4,696	1,039	1,111	7,161	629	0	0
9040000	UNCOLLECT ACCOUNTS	CA	712	712	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CN	64	2	20	4	5	31	3	0	0
9040000	UNCOLLECT ACCOUNTS	IDU	718	0	0	0	0	0	718	0	0
9040000	UNCOLLECT ACCOUNTS	OR	4,700	0	4,700	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	4,558	0	0	0	0	4,558	0	0	0
9040000	UNCOLLECT ACCOUNTS	WA	1,670	0	0	1,670	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	WYP	999	0	0	0	999	0	0	0	0
9040000 Total			13,421	714	4,720	1,674	1,004	4,589	721	0	0
9042000	UNCOLL ACCTS-JOINT U	CA	20	20	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	OR	-69	0	-69	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	-29	0	0	0	0	-29	0	0	0
9042000	UNCOLL ACCTS-JOINT U	WA	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	WYP	-6	0	0	0	-6	0	0	0	0
9042000 Total			-84	20	-69	0	-6	-29	0	0	0
9050000	MISC CUST ACCT EXP	CN	22	1	7	2	2	11	1	0	0
9050000	MISC CUST ACCT EXP	UT	417	0	0	0	0	417	0	0	0
9050000 Total			439	1	7	2	2	427	1	0	0
9070000	SUPRV (CUST SERV)	CN	0	0	0	0	0	0	0	0	0
9070000 Total			0	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CA	38	38	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CN	9	0	3	1	1	4	0	0	0
9080000	CUST ASSIST EXP	OR	1	0	1	0	0	0	0	0	0
9080000	CUST ASSIST EXP	UT	5	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
9080000	CUST ASSIST EXP	WA	8	0	0	8	0	0	0	0	0
9080000	CUST ASSIST EXP	WYP	1	0	0	0	0	1	0	0	0
9080000 Total			63	38	4	9	2	9	0	0	0
9081000	CUST ASST EXP-GENL	CA	33	33	0	0	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CN	867	21	271	60	64	415	36	0	0
9081000 Total			900	54	271	60	64	415	36	0	0
9084000	DSM DIRECT	CA	37	37	0	0	0	0	0	0	0
9084000	DSM DIRECT	CN	1,285	31	401	89	95	614	54	0	0
9084000	DSM DIRECT	IDU	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	OTHER	99	0	0	0	0	0	0	0	99
9084000	DSM DIRECT	UT	7	0	0	0	0	7	0	0	0
9084000	DSM DIRECT	WA	7	0	0	7	0	0	0	0	0
9084000	DSM DIRECT	WYP	-2	0	0	0	-2	0	0	0	0
9084000 Total			1,432	68	401	96	94	621	54	0	99
9085000	DSM AMORT	WYP	2	0	0	0	0	2	0	0	0
9085000 Total			2	0	0	0	2	0	0	0	0
9085100	DSM AMORT-SBC/ECC	OTHER	69,327	0	0	0	0	0	0	0	69,327
9085100 Total			69,327	0	0	0	0	0	0	0	69,327
9086000	CUST SERV	CA	0	0	0	0	0	0	0	0	0
9086000	CUST SERV	CN	540	13	169	37	40	258	23	0	0
9086000	CUST SERV	IDU	17	0	0	0	0	0	17	0	0
9086000	CUST SERV	OR	2,095	0	2,095	0	0	0	0	0	0
9086000	CUST SERV	UT	2,447	0	0	0	0	2,447	0	0	0
9086000	CUST SERV	WA	340	0	0	340	0	0	0	0	0
9086000	CUST SERV	WYP	968	0	0	0	968	0	0	0	0
9086000 Total			6,409	13	2,264	378	1,008	2,706	40	0	0
9089500	BLUE SKY EXPENSE	OTHER	3,944	0	0	0	0	0	0	0	3,944
9089500 Total			3,944	0	0	0	0	0	0	0	3,944
9089600	SOLAR FEED-IN EXP	OTHER	9,987	0	0	0	0	0	0	0	9,987
9089600 Total			9,987	0	0	0	0	0	0	0	9,987
9089700	SUBSCRIBER SOLAR	UT	125	0	0	0	0	125	0	0	0
9089700 Total			125	0	0	0	0	125	0	0	0
9090000	INFOR/INSTRCT ADV	CA	147	147	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CN	2,687	64	839	186	199	1,285	113	0	0
9090000	INFOR/INSTRCT ADV	IDU	161	0	0	0	0	0	161	0	0
9090000	INFOR/INSTRCT ADV	OR	1,894	0	1,894	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	UT	1,553	0	0	0	0	1,553	0	0	0
9090000	INFOR/INSTRCT ADV	WA	273	0	0	273	0	0	0	0	0



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9090000	INFOR/INSTRCT ADV	WYP	369	0	0	0	369	0	0	0	0
9090000	INFOR/INSTRCT ADV	WYU	3	0	0	0	3	0	0	0	0
9090000 Total			7,087	212	2,733	459	571	2,838	274	0	0
9100000	MISC CUST SERV/INF	CN	5	0	2	0	0	2	0	0	0
9100000 Total			5	0	2	0	0	2	0	0	0
9101000	MISC CUST SERV/INF	CN	11	0	3	1	1	5	0	0	0
9101000 Total			11	0	3	1	1	5	0	0	0
9200000	ADMIN & GEN SALARY	OR	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	SO	73,781	1,429	18,105	4,945	10,779	33,999	4,505	19	0
9200000	ADMIN & GEN SALARY	WA	0	0	0	0	0	0	0	0	0
9200000 Total			73,781	1,429	18,105	4,945	10,779	33,999	4,505	19	0
9210000	OFFICE SUPPL & EXP	CA	5	5	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	CN	89	2	28	6	7	43	4	0	0
9210000	OFFICE SUPPL & EXP	IDU	26	0	0	0	0	0	26	0	0
9210000	OFFICE SUPPL & EXP	OR	57	0	57	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	SO	9,148	177	2,245	613	1,337	4,216	559	2	0
9210000	OFFICE SUPPL & EXP	UT	128	0	0	0	0	128	0	0	0
9210000	OFFICE SUPPL & EXP	WA	10	0	0	10	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	WYP	36	0	0	0	36	0	0	0	0
9210000	OFFICE SUPPL & EXP	WYU	8	0	0	0	0	8	0	0	0
9210000 Total			9,508	184	2,330	629	1,388	4,386	589	2	0
9220000	A&G EXP TRANSF-CR	SO	-33,020	-639	-8,103	-2,213	-4,824	-15,216	-2,016	-9	0
9220000 Total			-33,020	-639	-8,103	-2,213	-4,824	-15,216	-2,016	-9	0
9230000	OUTSIDE SERVICES	CA	129	129	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	IDU	0	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	OR	88	0	88	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	SO	12,592	244	3,090	844	1,840	5,802	769	3	0
9230000	OUTSIDE SERVICES	UT	1,275	0	0	0	0	1,275	0	0	0
9230000	OUTSIDE SERVICES	WA	10	0	0	10	0	0	0	0	0
9230000	OUTSIDE SERVICES	WYP	1	0	0	0	1	0	0	0	0
9230000	OUTSIDE SERVICES	WYU	6	0	0	0	6	0	0	0	0
9230000 Total			14,099	373	3,178	854	1,846	7,077	769	3	0
9239990	AFFL SERV EMPLOYED	OR	36	0	36	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	SO	8,410	163	2,064	564	1,229	3,875	513	2	0
9239990	AFFL SERV EMPLOYED	UT	4	0	0	0	0	4	0	0	0
9239990	AFFL SERV EMPLOYED	WYP	2	0	0	0	2	0	0	0	0
9239990 Total			8,452	163	2,100	564	1,231	3,879	513	2	0
9241000	PROP INS-ACCRL S ITUS	IDU	114	0	0	0	0	0	114	0	0



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9241000	PROP INS-ACCRL SITUS	OR	7,069	0	7,069	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	UT	2,152	0	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	WYP	350	0	0	0	350	0	0	0	0
9241000 Total			9,684	0	7,069	0	350	2,152	114	0	0
9242000	PROP INS-CLAIM SITUS	CA	1,468	1,468	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	OR	-773	0	-773	0	0	0	0	0	0
9242000 Total			696	1,468	-773	0	0	0	0	0	0
9243000	PROP INS - PREMIUMS	SO	4,723	91	1,159	317	690	2,176	288	1	0
9243000 Total			4,723	91	1,159	317	690	2,176	288	1	0
9250000	INJURIES & DAMAGES	SO	17,292	335	4,243	1,159	2,526	7,968	1,056	4	0
9250000 Total			17,292	335	4,243	1,159	2,526	7,968	1,056	4	0
9251000	INJURIES & DAMAGES	OR	-22	0	-22	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	SO	22	0	5	1	3	10	1	0	0
9251000 Total			0	0	-16	1	3	10	1	0	0
9261200	PEN EXP-OTH NBC	SO	8,017	155	1,967	537	1,171	3,695	490	2	0
9261200 Total			8,017	155	1,967	537	1,171	3,695	490	2	0
9261500	PEN EXP-STATE SITUS	CA	-45	-45	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	OR	-504	0	-504	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	SO	-3,097	-60	-760	-208	-452	-1,427	-189	-1	0
9261500 Total			-3,645	-105	-1,264	-208	-452	-1,427	-189	-1	0
9262200	POSTRET EXP-OTH NBC	SO	-11,898	-230	-2,920	-797	-1,738	-5,483	-726	-3	0
9262200 Total			-11,898	-230	-2,920	-797	-1,738	-5,483	-726	-3	0
9262500	POSTRET EXP-ST SITUS	CA	9	9	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	OR	97	0	97	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	WYP	375	0	0	0	375	0	0	0	0
9262500 Total			481	9	97	0	375	0	0	0	0
9263200	SERP EXP-OTH NBC	SO	2,918	57	716	196	426	1,345	178	1	0
9263200 Total			2,918	57	716	196	426	1,345	178	1	0
9269100	GROSS-UP - PENSION	SO	7,400	143	1,816	496	1,081	3,410	452	2	0
9269100 Total			7,400	143	1,816	496	1,081	3,410	452	2	0
9269200	GROSS-UP - POST-RETR	SO	2,070	40	508	139	302	954	126	1	0
9269200 Total			2,070	40	508	139	302	954	126	1	0
9269300	GROSS-UP - SERP	SO	25	0	6	2	4	11	2	0	0
9269300 Total			25	0	6	2	4	11	2	0	0
9269400	GROSS-UP - MD/DN/V/L	SO	61,452	1,190	15,080	4,118	8,978	28,317	3,752	16	0
9269400 Total			61,452	1,190	15,080	4,118	8,978	28,317	3,752	16	0
9269500	GROSS-UP - 401(K) EX	SO	37,760	731	9,266	2,531	5,517	17,400	2,306	10	0
9269500 Total			37,760	731	9,266	2,531	5,517	17,400	2,306	10	0



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9269600	GROSS-UP - POST-EMPL	SO	6,681	129	1,639	448	976	3,079	408	2	0
9269600 Total			6,681	129	1,639	448	976	3,079	408	2	0
9269700	GROSS-UP - OTH BEN E	SO	6,718	130	1,649	450	981	3,096	410	2	0
9269700 Total			6,718	130	1,649	450	981	3,096	410	2	0
9280000	REGULATORY COM EXP	CA	924	924	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	CAFE	8	0	0	0	2	5	1	0	0
9280000	REGULATORY COM EXP	IDU	51	0	0	0	0	0	51	0	0
9280000	REGULATORY COM EXP	OR	585	0	585	0	0	0	0	0	0
9280000	REGULATORY COM EXP	SO	3,155	61	774	211	461	1,454	193	1	0
9280000	REGULATORY COM EXP	UT	372	0	0	0	0	372	0	0	0
9280000	REGULATORY COM EXP	WA	43	0	0	43	0	0	0	0	0
9280000	REGULATORY COM EXP	WYP	56	0	0	0	56	0	0	0	0
9280000 Total			5,193	985	1,359	254	519	1,831	244	1	0
9282000	REG COMM EXPENSE	CA	134	134	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	IDU	644	0	0	0	0	0	644	0	0
9282000	REG COMM EXPENSE	OR	3,486	0	3,486	0	0	0	0	0	0
9282000	REG COMM EXPENSE	SO	0	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	UT	6,280	0	0	0	0	6,280	0	0	0
9282000	REG COMM EXPENSE	WA	621	0	0	621	0	0	0	0	0
9282000	REG COMM EXPENSE	WYP	1,540	0	0	0	1,540	0	0	0	0
9282000 Total			12,704	134	3,486	621	1,540	6,280	644	0	0
9283000	FERC FILING FEE	CAGE	206	0	0	0	47	140	19	0	0
9283000	FERC FILING FEE	CAGW	2,612	105	1,944	564	0	0	0	0	0
9283000	FERC FILING FEE	SG	2,415	34	617	189	366	1,066	143	1	0
9283000 Total			5,234	139	2,561	752	413	1,206	162	1	0
9290000	DUPLICATE CHRGS-CR	SO	-8,022	-155	-1,969	-538	-1,172	-3,697	-490	-2	0
9290000 Total			-8,022	-155	-1,969	-538	-1,172	-3,697	-490	-2	0
9299100	DUP CHG CR - PENSION	SO	-7,400	-143	-1,816	-496	-1,081	-3,410	-452	-2	0
9299100 Total			-7,400	-143	-1,816	-496	-1,081	-3,410	-452	-2	0
9299200	DUP CHG CR - POST-RT	SO	-2,070	-40	-508	-139	-302	-954	-126	-1	0
9299200 Total			-2,070	-40	-508	-139	-302	-954	-126	-1	0
9299300	DUP CHG CR - SERP	SO	-25	0	-6	-2	-4	-11	-2	0	0
9299300 Total			-25	0	-6	-2	-4	-11	-2	0	0
9299400	DUP CHG CR - M/D/W/L	SO	-61,452	-1,190	-15,080	-4,118	-8,978	-28,317	-3,752	-16	0
9299400 Total			-61,452	-1,190	-15,080	-4,118	-8,978	-28,317	-3,752	-16	0
9299500	DUP CHG CR - 401(K)	SO	-37,760	-731	-9,266	-2,531	-5,517	-17,400	-2,306	-10	0
9299500 Total			-37,760	-731	-9,266	-2,531	-5,517	-17,400	-2,306	-10	0
9299600	DUP CHG CR - POST-EM	SO	-6,681	-129	-1,639	-448	-976	-3,079	-408	-2	0



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9299600 Total											
9299700	DUP CHG CR - OTH BEN										
	AGEX										
9299700 Total											
9301000	GEN ADVERTISING EXP										
	AGEX										
9301000 Total											
9302000	MISC GEN EXP-OTHER										
	AGEX										
9302000	MISC GEN EXP-OTHER										
	AGEX										
9302000	MISC GEN EXP-OTHER										
	AGEX										
9302000	MISC GEN EXP-OTHER										
	AGEX										
9302000 Total											
9310000	RENTS (A&G)										
	AGEX										
9310000	RENTS (A&G)										
	AGEX										
9310000	RENTS (A&G)										
	AGEX										
9310000	RENTS (A&G)										
	AGEX										
9310000	RENTS (A&G)										
	AGEX										
9310000 Total											
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000	MAINT GENERAL PLNT										
	AGEX										
9350000 Total											
Grand Total											



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	3102000	LAND RIGHTS	CAGE	905	0	0	0	615	83	0	0	
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	1	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	26,262	0	0	0	17,847	2,411	14	0	
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,185	48	881	256	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,772	111	2,062	598	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	134,705	0	0	0	30,724	91,543	12,369	69	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,740	110	2,039	591	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	28,367	1,141	21,105	6,121	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,644	0	0	0	6,077	18,107	2,446	14	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,019	41	758	220	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,912	278	5,143	1,491	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,549	0	0	0	3,090	9,208	1,244	7	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	171	7	127	37	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,172	47	872	253	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	1,213	0	0	0	277	824	111	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	12	0	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	161	6	120	35	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	102	4	76	22	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	13	1	10	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	259	0	0	0	59	176	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	246	0	0	0	56	167	23	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,072	83	1,541	447	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	5,806	234	4,320	1,253	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	103	0	0	0	23	70	9	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	550	22	410	119	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	922	0	0	0	210	627	85	0	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	3,269	0	0	0	746	2,221	300	2	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	13,107	527	9,752	2,828	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	0	10	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	2,727	110	2,029	588	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,078	0	0	0	474	1,412	191
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	2,513	101	1,869	542	0	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	666	0	0	0	152	453	61
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,656	107	1,976	573	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-107	-4	-79	-23	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	0	1	4	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	50	2	37	11	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	84	0	0	0	19	57	8
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	756	30	563	163	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,894	0	0	0	1,116	3,326	449
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,740	70	1,295	375	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	0	102	304	41
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	35	10	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	63,240	0	0	0	14,424	42,977	5,807
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	31,842	1,281	23,691	6,871	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	10,499	0	0	0	2,395	7,135	964
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	4,114	165	3,061	888	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,929	0	0	0	1,580	4,709	636
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,628	106	1,956	567	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	76	228	31
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	112	5	84	24	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGE	2,292	0	0	0	523	1,558	210
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGW	352	14	262	76	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	JBG	29	1	22	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,835	0	0	0	647	1,926	260
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGW	984	40	732	212	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	18	5	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	24,621	0	0	0	5,616	16,732	2,261
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	9,131	367	6,793	1,970	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	447	18	333	97	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,749	0	0	0	399	1,188	161



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4030000	DEPN EXPENSE-ELECT	3534000	834	34	621	180	0	0	0	0	0
4030000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW									
4030000	DEPN EXPENSE-ELECT	3534000	251	10	186	54	0	0	0	0	0
4030000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG									
4030000	DEPN EXPENSE-ELECT	3537000	255	0	0	0	58	173	23	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE									
4030000	DEPN EXPENSE-ELECT	3537000	117	5	87	25	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW									
4030000	DEPN EXPENSE-ELECT	3537000	4	0	3	1	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG									
4030000	DEPN EXPENSE-ELECT	3537000	17	0	4	1	3	7	1	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG									
4030000	TOWERS AND FIXTURES	CAGE	16,679	0	0	0	3,804	11,335	1,531	9	0
4030000	TOWERS AND FIXTURES	CAGW									
4030000	DEPN EXPENSE-ELECT	3540000	2,591	104	1,927	559	0	0	0	0	0
4030000	TOWERS AND FIXTURES	CAGW									
4030000	DEPN EXPENSE-ELECT	3540000	333	13	248	72	0	0	0	0	0
4030000	TOWERS AND FIXTURES	JBG									
4030000	DEPN EXPENSE-ELECT	3540000	2	0	0	0	0	1	0	0	0
4030000	TOWERS AND FIXTURES	SG									
4030000	POLES AND FIXTURES	CAGE	14,705	0	0	0	3,354	9,993	1,350	8	0
4030000	POLES AND FIXTURES	CAGW									
4030000	DEPN EXPENSE-ELECT	3550000	6,101	245	4,539	1,316	0	0	0	0	0
4030000	POLES AND FIXTURES	CAGW									
4030000	DEPN EXPENSE-ELECT	3550000	15	1	11	3	0	0	0	0	0
4030000	POLES AND FIXTURES	JBG									
4030000	DEPN EXPENSE-ELECT	3550000	8	0	2	1	1	4	0	0	0
4030000	POLES AND FIXTURES	SG									
4030000	OVERHEAD CONDUCTORS & DEVICES	CAGE	17,181	0	0	0	3,919	11,676	1,578	9	0
4030000	OVERHEAD CONDUCTORS & DEVICES	CAGW									
4030000	DEPN EXPENSE-ELECT	3560000	5,866	236	4,364	1,266	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	CAGW									
4030000	DEPN EXPENSE-ELECT	3560000	262	11	195	57	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	JBG									
4030000	DEPN EXPENSE-ELECT	3560000	4	0	1	0	1	2	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	SG									
4030000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	36	5	0	0
4030000	UNDERGROUND CONDUIT	CAGW									
4030000	DEPN EXPENSE-ELECT	3570000	3	0	2	1	0	0	0	0	0
4030000	UNDERGROUND CONDUIT	CAGW									
4030000	DEPN EXPENSE-ELECT	3580000	128	0	0	0	29	87	12	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	CAGE									
4030000	DEPN EXPENSE-ELECT	3580000	5	0	4	1	0	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	CAGW									
4030000	ROADS AND TRAILS	CAGE	64	0	0	0	15	44	6	0	0
4030000	ROADS AND TRAILS	CAGW									
4030000	DEPN EXPENSE-ELECT	3590000	93	4	69	20	0	0	0	0	0
4030000	ROADS AND TRAILS	CAGW									
4030000	DEPN EXPENSE-ELECT	3590000	0	0	0	0	0	0	0	0	0
4030000	ROADS AND TRAILS	JBG									
4030000	DEPN EXPENSE-ELECT	3590000	0	0	0	0	0	0	0	0	0
4030000	ROADS AND TRAILS	SG									
4030000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	LAND RIGHTS	IDU									
4030000	DEPN EXPENSE-ELECT	3602000	27	0	0	0	0	0	27	0	0
4030000	LAND RIGHTS	OR									
4030000	DEPN EXPENSE-ELECT	3602000	62	0	62	0	0	0	0	0	0
4030000	LAND RIGHTS	UT									
4030000	DEPN EXPENSE-ELECT	3602000	185	0	0	0	0	185	0	0	0
4030000	LAND RIGHTS	WA									
4030000	DEPN EXPENSE-ELECT	3602000	8	0	0	8	0	0	0	0	0
4030000	LAND RIGHTS	WYP									
4030000	DEPN EXPENSE-ELECT	3602000	43	0	0	0	43	0	0	0	0
4030000	LAND RIGHTS	WYU									
4030000	DEPN EXPENSE-ELECT	3602000	80	0	0	0	80	0	0	0	0
4030000	LAND RIGHTS	CA									
4030000	STRUCTURES & IMPROVEMENTS	CA	106	106	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	50	0	0	0	0	0	50	0	0
4030000	STRUCTURES & IMPROVEMENTS	IDU									
4030000	DEPN EXPENSE-ELECT	3610000	572	0	572	0	0	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	OR									
4030000	DEPN EXPENSE-ELECT	3610000	956	0	0	0	0	956	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	UT									
4030000	DEPN EXPENSE-ELECT	3610000	88	0	0	88	0	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	WA									



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4030000	DEPN EXPENSE-ELECT	3610000	224	0	0	0	224	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	WYP									
4030000	DEPN EXPENSE-ELECT	3610000	89	0	0	0	89	0	0	0	0
4030000	STATION EQUIPMENT	CA	701	701	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	691	0	0	0	0	0	691	0	0
4030000	STATION EQUIPMENT	OR	4,892	0	4,892	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	11,102	0	0	0	0	11,102	0	0	0
4030000	STATION EQUIPMENT	WA	1,546	0	0	1,546	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	2,327	0	0	0	2,327	0	0	0	0
4030000	STATION EQUIPMENT	WYU	364	0	0	0	364	0	0	0	0
4030000	STATION EQUIPMENT	CA	29	29	0	0	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	0	0	0	0	0	11	0	0
4030000	DEPN EXPENSE-ELECT	OR	78	0	78	0	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	0	0	0	0	165	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	27	0	0	27	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	2,617	2,617	0	0	0	0	0	0	0
4030000	"POLES, TOWERS AND FIXTURES"	IDU	3,272	0	0	0	0	0	3,272	0	0
4030000	DEPN EXPENSE-ELECT	OR	12,836	0	12,836	0	0	0	0	0	0
4030000	"POLES, TOWERS AND FIXTURES"	UT	14,114	0	0	0	0	14,114	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	3,979	0	0	3,979	0	0	0	0	0
4030000	"POLES, TOWERS AND FIXTURES"	WYP	5,326	0	0	0	5,326	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	1,122	0	0	0	1,122	0	0	0	0
4030000	"POLES, TOWERS AND FIXTURES"	CA	1,118	1,118	0	0	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	IDU	975	0	0	0	0	0	975	0	0
4030000	DEPN EXPENSE-ELECT	OR	7,072	0	7,072	0	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	UT	6,703	0	0	0	0	6,703	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	1,850	0	0	1,850	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,441	0	0	0	2,441	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	WYU	341	0	0	0	341	0	0	0	0
4030000	UNDERGROUND CONDUIT	CA	540	540	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	240	0	0	0	0	0	240	0	0
4030000	UNDERGROUND CONDUIT	OR	1,906	0	1,906	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	5,214	0	0	0	0	5,214	0	0	0
4030000	UNDERGROUND CONDUIT	WA	532	0	0	532	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	810	0	0	0	810	0	0	0	0
4030000	UNDERGROUND CONDUIT	WYU	167	0	0	0	167	0	0	0	0
4030000	UNDERGROUND CONDUIT	CA	493	493	0	0	0	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES										



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4030000	DEPN EXPENSE-ELECT	3670000	656	0	0	0	0	0	656	0	0
4030000	DEPN EXPENSE-ELECT	3670000	3,968	0	3,968	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	14,029	0	0	0	0	14,029	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	740	0	0	740	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	1,538	0	0	0	1,538	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	618	0	0	0	618	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,382	1,382	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,945	0	0	0	0	0	1,945	0	0
4030000	DEPN EXPENSE-ELECT	3680000	11,127	0	11,127	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	12,773	0	0	0	0	12,773	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	3,027	0	0	3,027	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	3,484	0	0	0	3,484	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	494	0	0	0	494	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	184	184	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	199	0	0	0	0	0	199	0	0
4030000	DEPN EXPENSE-ELECT	3691000	2,193	0	2,193	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	2,044	0	0	0	0	2,044	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	537	0	0	537	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	359	0	0	0	359	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	69	0	0	0	69	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	301	301	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	768	0	0	0	0	0	768	0	0
4030000	DEPN EXPENSE-ELECT	3692000	4,583	0	4,583	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	5,321	0	0	0	0	5,321	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	1,105	0	0	1,105	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	936	0	0	0	936	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	321	0	0	0	321	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	317	317	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	636	0	0	0	0	0	636	0	0
4030000	DEPN EXPENSE-ELECT	3700000	3,047	0	3,047	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	3,527	0	0	0	0	3,527	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	516	0	0	516	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	542	0	0	0	542	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	97	0	0	0	97	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	126	0	126	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	270	0	0	0	0	270	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3710000	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	23	23	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	35	0	0	0	0	0	35	0	0
4030000	DEPN EXPENSE-ELECT	3730000	699	0	699	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	1,041	0	0	0	0	1,041	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	125	0	0	125	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	246	0	0	0	246	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	66	0	0	0	66	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	2	0	0	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3892000	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	56	56	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	18	0	0	0	4	12	2	0	0
4030000	DEPN EXPENSE-ELECT	3900000	69	0	0	0	16	47	6	0	0
4030000	DEPN EXPENSE-ELECT	3900000	61	2	46	13	9	60	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	125	3	39	9	0	0	185	0	0
4030000	DEPN EXPENSE-ELECT	3900000	185	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	626	0	626	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	1,579	31	387	106	231	727	96	0	0
4030000	DEPN EXPENSE-ELECT	3900000	678	0	0	0	0	678	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	290	0	0	290	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	178	0	0	0	178	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	90	0	0	0	90	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	58	0	0	0	13	39	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	7	0	5	1	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	53	1	17	4	4	25	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	75	0	75	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	597	12	146	40	87	275	36	0	0
4030000	DEPN EXPENSE-ELECT	3910000	34	0	0	0	0	34	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	11	11	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAFE	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	195	0	0	0	44	132	18
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	83	3	62	18	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	692	17	216	48	51	331	29
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	59	0	0	0	0	0	59
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	15	1	11	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	143	0	143	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,953	173	2,197	600	1,308	4,126	547
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	113	0	0	0	0	113	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	53	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	350	0	0	0	350	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	7	0	0	0	7	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	7	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	2	5	1
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	1	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	22	0	5	1	3	10	1
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	168	0	0	0	38	114	15
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	31	1	23	7	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	33	1	24	7	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	107	0	107	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	5	1
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	129	0	0	0	0	129	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	28	0	0	28	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	44	0	0	0	44	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	30	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAFE	3	0	0	0	1	2	0



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4030000	DEPN EXPENSE-ELECT	3940000	764	0	0	0	174	519	70	0	0
4030000	DEPN EXPENSE-ELECT	3940000	110	4	82	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	84	0	0	0	0	0	84	0	0
4030000	DEPN EXPENSE-ELECT	3940000	122	5	91	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	435	0	435	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	89	2	22	6	13	41	5	0	0
4030000	DEPN EXPENSE-ELECT	3940000	576	0	0	0	0	576	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	113	0	0	113	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	156	0	0	0	156	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	54	0	0	0	13	35	5	0	0
4030000	DEPN EXPENSE-ELECT	3950000	239	0	0	0	54	162	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	67	3	50	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	65	0	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3950000	16	1	12	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	390	0	390	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	238	5	58	16	35	110	15	0	0
4030000	DEPN EXPENSE-ELECT	3950000	388	0	0	0	0	388	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	123	0	0	0	123	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	6	0	0	0	0	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	248	248	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	11	0	0	0	0	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3970000	5,056	0	0	0	1,153	3,436	464	3	0
4030000	DEPN EXPENSE-ELECT	3970000	2,413	97	1,795	521	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	166	4	52	11	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	470	0	0	0	0	0	470	0	0
4030000	DEPN EXPENSE-ELECT	3970000	181	7	134	39	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	3,017	0	3,017	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	1	0	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	3,925	76	963	263	573	1,809	240	1	0
4030000	DEPN EXPENSE-ELECT	3970000	2,634	0	0	0	0	2,634	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	545	0	0	545	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	1,029	0	0	0	1,029	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	255	0	0	0	255	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	7	0	0	0	0	2	5	1	0



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4030000	DEPN EXPENSE-ELECT	CAGE	220	0	0	0	50	149	20	0	0
4030000	DEPN EXPENSE-ELECT	CAGW	94	4	70	20	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	30	0	0	0	0	0	30	0	0
4030000	DEPN EXPENSE-ELECT	JBG	54	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	OR	231	0	231	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	SO	45	1	11	3	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT	UT	181	0	0	0	0	181	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	49	0	0	49	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	68	0	0	0	68	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	3	3	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CAGE	102	0	0	0	23	70	9	0	0
4030000	DEPN EXPENSE-ELECT	CAGW	20	1	15	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	JBG	9	0	7	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	OR	54	0	54	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	SO	110	2	27	7	16	51	7	0	0
4030000	DEPN EXPENSE-ELECT	UT	65	0	0	0	0	65	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total			746,551	14,456	171,070	47,888	114,710	351,460	46,766	202	0
4032000	DEPR - STEAM	565131	-2,280	0	0	0	-520	-1,549	-209	-1	0
4032000	DEPR - STEAM	565131	1	0	1	0	0	0	0	0	0
4032000	DEPR - STEAM	565131	153	6	114	33	0	0	0	0	0
4032000 Total			-2,125	6	115	33	-520	-1,549	-209	-1	0
4033000	DEPR - HYDRO	565133	-245	0	0	0	-56	-166	-22	0	0
4033000	DEPR - HYDRO	565133	2,190	88	1,629	472	0	0	0	0	0
4033000 Total			1,945	88	1,629	472	-56	-166	-22	0	0
4034000	DEPR - OTHER	565134	471	0	0	0	107	320	43	0	0
4034000	DEPR - OTHER	565134	359	14	267	77	0	0	0	0	0
4034000 Total			830	14	267	77	107	320	43	0	0
4035000	DEPR-TRANSMISSION	565141	888	0	0	0	203	604	82	0	0
4035000	DEPR-TRANSMISSION	565141	912	37	678	197	0	0	0	0	0
4035000 Total			1,800	37	678	197	203	604	82	0	0



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4036000	DEPR-DISTRIBUTION	CA	86	86	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	IDU	-2,449	0	0	0	0	0	-2,449	0	0
4036000	DEPR-DISTRIBUTION	OR	448	0	448	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	UT	-22,476	0	0	0	0	-22,476	0	0	0
4036000	DEPR-DISTRIBUTION	WA	214	0	0	214	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	WYP	-1,892	0	0	0	-1,892	0	0	0	0
4036000 Total			-26,069	86	448	214	-1,892	-22,476	-2,449	0	0
4037000	DEPR - GENERAL	CAGE	328	0	0	0	75	223	30	0	0
4037000	DEPR - GENERAL	CAGW	468	19	348	101	0	0	0	0	0
4037000 Total			795	19	348	101	75	223	30	0	0
4039999	DEPR EXP-ELEC, OTH	CAGE	-240	0	0	0	0	-55	-163	-22	0
4039999 Total			-240	0	0	0	0	-55	-163	-22	0
Grand Total			723,488	14,706	174,555	48,982	112,573	328,252	44,219	201	0



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4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	CAGE	510	0	0	116	346	47	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	CAGW	11,307	455	8,412	2,440	0	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	-3,602	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	486	0	0	111	330	45	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	915	37	681	197	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	21	0	0	0	21	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	55	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	14	0	3	1	2	7	1
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	236	5	58	16	34	109	14
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	3,076	74	960	213	228	1,471	129
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,473	48	607	166	361	1,140	151
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	11	1
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	241	5	59	16	35	111	15
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	438	8	108	29	64	202	27
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	397	8	97	27	58	183	24
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	4	0	1	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	8	0	6	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	3	0	0	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	CAGW	432	17	321	93	0	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	24	1	18	5	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	6	0	0	0	1	4	1
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	26	7	16	49	7
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	263	0	0	0	60	179	24
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	69	20	0	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	4	0	3	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	4	54	15	32	101	13
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,288	0	0	0	522	1,555	210
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	448	18	334	97	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	3	0	2	1	0	0	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	624	15	195	43	46	299	26
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	16	197	54	117	369	49
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,920	57	717	196	427	1,346	178
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	4	52	14	31	97	13



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3033240	738	18	230	51	55	353	31		0
4040000	AMOR LTD TRM PLNT	3033250	4,472	107	1,396	310	332	2,139	188		0
4040000	AMOR LTD TRM PLNT	3033260	84	2	21	6	12	39	5		0
4040000	AMOR LTD TRM PLNT	3033310	1,134	22	278	76	166	523	69		0
4040000	AMOR LTD TRM PLNT	3033320	1,244	24	305	83	182	573	76		0
4040000	AMOR LTD TRM PLNT	3033370	4	0	0	0	4	0	0		0
4040000	AMOR LTD TRM PLNT	3033390	188	4	46	13	27	86	11		0
4040000	AMOR LTD TRM PLNT	3034900	2	2	0	0	0	0	0		0
4040000	AMOR LTD TRM PLNT	3034900	1	0	0	0	0	1	0		0
4040000	AMOR LTD TRM PLNT	3034900	1,005	0	0	0	229	683	92		1
4040000	AMOR LTD TRM PLNT	3034900	137	6	102	30	0	0	0		0
4040000	AMOR LTD TRM PLNT	3034900	2	0	1	0	0	1	0		0
4040000	AMOR LTD TRM PLNT	3034900	3	0	0	0	0	0	3		0
4040000	AMOR LTD TRM PLNT	3034900	218	9	162	47	0	0	0		0
4040000	AMOR LTD TRM PLNT	3034900	1	0	1	0	0	0	0		0
4040000	AMOR LTD TRM PLNT	3034900	7,590	108	1,939	593	1,149	3,349	450		3
4040000	AMOR LTD TRM PLNT	3034900	241	5	59	16	35	111	15		0
4040000	AMOR LTD TRM PLNT	3034900	5	0	0	0	0	5	0		0
4040000	AMOR LTD TRM PLNT	3034900	3	0	0	3	0	0	0		0
4040000	AMOR LTD TRM PLNT	3034900	49	0	0	0	49	0	0		0
4040000	AMOR LTD TRM PLNT	3035320	148	0	0	0	34	100	14		0
4040000	AMOR LTD TRM PLNT	3035320	23	1	17	5	0	0	0		0
4040000	AMOR LTD TRM PLNT	3035322	815	20	254	56	60	390	34		0
4040000	AMOR LTD TRM PLNT	3316000	311	13	231	67	0	0	0		0
4040000	AMOR LTD TRM PLNT	3901000	67	67	0	0	0	0	0		0
4040000	AMOR LTD TRM PLNT	3901000	308	0	308	0	0	0	0		0
4040000	AMOR LTD TRM PLNT	3901000	290	6	71	19	42	134	18		0
4040000	AMOR LTD TRM PLNT	3901000	1	0	0	0	0	1	0		0
4040000	AMOR LTD TRM PLNT	3901000	82	0	0	82	0	0	0		0
4040000	AMOR LTD TRM PLNT	3901000	119	0	0	0	119	0	0		0
4040000 Total			44,380	1,188	18,421	5,113	4,820	12,827	2,003	8	0
4049000	AMOR LTD TRM PLNT-OTH	566201	4,252	0	0	0	0	0	0		4,252
4049000	AMOR LTD TRM PLNT-OTH	566970	-237	0	0	0	-54	-161	-22		0
4049000 Total			4,015	0	0	0	-54	-161	-22	0	4,252
4061000	EL PLNT ACC ADJ-CM	566920	4,751	0	0	0	1,084	3,229	436		2
4061000	EL PLNT ACC ADJ-CM	566920	302	0	0	0	0	302	0		0
4061000 Total			5,052	0	0	0	1,084	3,530	436	2	0



Amortization Expense
 Twelve Months Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4073000	586902 Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total			124	0	0	0	0	0	0	0	124
4074100	301101 Reg Credits-BPA Exch	IDU	5,656	0	0	0	0	0	5,656	0	0
4074100	301101 Reg Credits-BPA Exch	OR	43,788	0	43,788	0	0	0	0	0	0
4074100	301101 Reg Credits-BPA Exch	WA	12,601	0	0	12,601	0	0	0	0	0
4074100	301201 Reg Credits-BPA Exch	IDU	405	0	0	0	0	0	405	0	0
4074100	301201 Reg Credits-BPA Exch	OR	980	0	980	0	0	0	0	0	0
4074100	301201 Reg Credits-BPA Exch	WA	665	0	0	665	0	0	0	0	0
4074100	301301 Reg Credits-BPA Exch	IDU	43	0	0	0	0	0	43	0	0
4074100	301301 Reg Credits-BPA Exch	OR	2	0	2	0	0	0	0	0	0
4074100	301301 Reg Credits-BPA Exch	WA	19	0	0	19	0	0	0	0	0
4074100	301451 Reg Credits-BPA Exch	IDU	1,971	0	0	0	0	0	1,971	0	0
4074100	301451 Reg Credits-BPA Exch	OR	904	0	904	0	0	0	0	0	0
4074100	301451 Reg Credits-BPA Exch	WA	716	0	0	716	0	0	0	0	0
4074100	301601 Reg Credits-BPA Exch	OR	0	0	0	0	0	0	0	0	0
4074100 Total			67,750	0	45,674	14,000	0	0	8,076	0	0
4074200	505201 Reg Credits-BPA Exch	OR	-45,675	0	-45,675	0	0	0	0	0	0
4074200	505202 Reg Credits-BPA Exch	WA	-13,999	0	0	-13,999	0	0	0	0	0
4074200	505204 Reg Credits-BPA Exch	IDU	-8,076	0	0	0	0	0	-8,076	0	0
4074200 Total			-67,750	0	-45,675	-13,999	0	0	-8,076	0	0
Grand Total			53,572	1,188	18,420	5,114	5,850	16,195	2,417	10	4,376



Taxes Other Than Income
 Twelve Months Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	SO	208	4	51	14	30	96	13	0	0
4081000	TAX OTH INC-U OP I	SO	-446	-9	-109	-30	-65	-206	-27	0	0
4081000 Total			-238	-5	-58	-16	-35	-110	-15	0	0
4081500	PROPERTY TAXES	GPS	149,367	2,893	36,654	10,010	21,822	68,829	9,120	38	0
4081500 Total			149,367	2,893	36,654	10,010	21,822	68,829	9,120	38	0
4081800	FRANCHISE TAXES	CA	1,228	1,228	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	GPS	3	0	1	0	0	1	0	0	0
4081800	FRANCHISE TAXES	OR	30,080	0	30,080	0	0	0	0	0	0
4081800	FRANCHISE TAXES	WYP	1,883	0	0	0	1,883	0	0	0	0
4081800 Total			33,195	1,228	30,081	0	1,884	1	0	0	0
4081990	MISC TAXES - OTHER	WA	12,550	0	0	12,550	0	0	0	0	0
4081990	MISC TAXES - OTHER	OR	1,724	0	1,724	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	SE	198	3	48	15	33	87	13	0	0
4081990	MISC TAXES - OTHER	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	SE	58	1	14	4	10	25	4	0	0
4081990	MISC TAXES - OTHER	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	SE	141	2	34	10	24	62	9	0	0
4081990	MISC TAXES - OTHER	CAGE	1,956	0	0	0	446	1,329	180	1	0
4081990	MISC TAXES - OTHER	SO	48	1	12	3	7	22	3	0	0
4081990	MISC TAXES - OTHER	CAEE	446	0	0	0	111	292	43	0	0
4081990 Total			17,217	6	1,831	12,609	702	1,817	251	1	0
Grand Total			199,542	4,123	68,507	22,603	24,373	70,539	9,357	40	0



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	CAEE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	JBE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	HR Hiring Retention Tax Credit	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	Investment Tax Credit - Solar Arrays	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	-5,091	-205	-3,788	-1,099	0	0	0	0	0
4091000	INC TX UTIL OP INC	Research and Experimentation Credits	-33	-1	-8	-2	-5	-15	-2	0	0
4091000	INC TX UTIL OP INC	Fuel Tax Credit	-19	-1	-14	-4	0	0	0	0	0
4091000	INC TX UTIL OP INC	Foreign Tax Credit	-9	0	-2	-1	-1	-4	-1	0	0
4091000 Total			-5,151	-206	-3,812	-1,106	-6	-19	-3	0	0
4091100	STATE INC TAX-ELEC	CAGE	0	0	0	0	0	0	0	0	0
4091100 Total			0	0	0	0	0	0	0	0	0
4191000	AFUDC - OTHER	SNP	-49,461	-826	-11,019	-3,012	-7,428	-24,058	-3,096	-13	-9
4191000 Total			-49,461	-826	-11,019	-3,012	-7,428	-24,058	-3,096	-13	-9
4270000	INT ON LNG-TRM DBT	SNP	323,869	5,410	72,152	19,722	48,641	157,527	20,271	88	57
4270000	INT ON LNG-TRM DBT	SNP	31,567	527	7,033	1,922	4,741	15,354	1,976	9	6
4270000	INT ON LNG-TRM DBT	SNP	4,113	69	916	250	618	2,000	257	1	1
4270000	INT ON LNG-TRM DBT	SNP	1,461	24	325	89	219	711	91	0	0
4270000 Total			361,010	6,031	80,427	21,983	54,219	175,592	22,596	98	64
4280000	AMT DBT DISC & EXP	SNP	931	16	207	57	140	453	58	0	0
4280000	AMT DBT DISC & EXP	SNP	2,944	49	656	179	442	1,432	184	1	1
4280000 Total			3,875	65	863	236	582	1,885	243	1	1
4281000	AMORTZN OF LOSS	SNP	585	10	130	36	88	285	37	0	0
4281000	AMORTZN OF LOSS	SNP	585	10	130	36	88	285	37	0	0
4290000	AMT PREM ON DEBT	SNP	-11	0	-2	-1	-2	-5	-1	0	0
4290000	AMT PREM ON DEBT	SNP	-11	0	-2	-1	-2	-5	-1	0	0
4310000	OTHER INTEREST EXP	SNP	10,934	183	2,436	666	1,642	5,318	684	3	2
4310000 Total			10,934	183	2,436	666	1,642	5,318	684	3	2
4313000	INT EXP ON REG LIAB	SNP	11,054	185	2,463	673	1,660	5,377	692	3	2
4313000 Total			11,054	185	2,463	673	1,660	5,377	692	3	2
4320000	AFUDC - BORROWED	SNP	-25,672	-429	-5,719	-1,563	-3,856	-12,487	-1,607	-7	-5
4320000	AFUDC - BORROWED	SNP	205	3	46	13	31	100	13	0	0
4320000 Total			-25,467	-425	-5,674	-1,551	-3,825	-12,387	-1,594	-7	-4
Grand Total			307,368	5,014	65,812	17,925	46,930	151,988	19,558	85	55



Schedule M
 Twelve Months Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (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	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	129	3	31	9	20	59	8	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	1,509	29	370	101	220	695	92	0	0
4098200	130400	PMINon deductible Exp	40	2	29	9	0	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130750	Nondeductible Fringe Benefits	527	10	129	35	77	243	32	0	0
4098200	130755	Nondeductible Parking Costs	329	6	81	22	48	152	20	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	-2	-1	0	0	0	-1	0	0	0
4098200	610106	PMIFuel Tax Cr	19	1	14	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	9	0	2	1	1	4	1	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	0	0	0	0	0	0	0	0	0
4098200 Total			2,559	51	656	181	367	1,151	153	1	0
4098300	105100	Capitalized Labor Costs	1,987	38	488	133	290	916	121	1	0
4098300	105120	Book Depreciation	984,008	20,001	237,410	66,620	153,109	446,452	60,141	274	0
4098300	105121	PMI Book Depreciation	16,621	703	12,163	3,755	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	103,001	3,313	27,265	6,634	10,835	49,819	5,135	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	2,099	68	556	135	221	1,015	105	0	0
4098300	105142	Avoided Costs	41,262	689	9,192	2,513	6,197	20,069	2,583	11	7
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4098300	105147	Sec. 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0



Schedule M
 Twelve Months Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (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	0
4098300	1101051 SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0	0
4098300	120105 Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4098300	205100 Coal Pile Inventory Adjustment	CAFE	248	0	0	0	62	162	24	0	0
4098300	205210 ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0
4098300	205411 PMI Sec 263A Adjustment	JBE	0	0	0	0	0	0	0	0	0
4098300	210105 Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4098300	210120 Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0	0
4098300	210130 Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0	0
4098300	210200 Prepaid Taxes-property taxes	GPS	-591	-11	-145	-40	-86	-272	-36	0	0
4098300	220100 Bad Debts Allowance - Cash Basis	BADDEBT	397	22	139	50	30	136	21	0	0
4098300	220110 Transition Team Costs-UT	UT	0	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	0
4098300	320140 May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
4098300	320210 Research & Exper. Sec. 174 Amort.	SO	0	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	0
4098300	320230 FAS 87/88 Writeoff-UT rate order	UT	0	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	0
4098300	320283 Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0	0
4098300	330100 Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
4098300	415110 Def Reg Asset-Transmission Svc Deposit	SG	0	0	0	0	0	0	0	0	0
4098300	415115 Reg Asset - UT STEP Pilot Programs Balan	OTHER	8,871	0	0	0	0	0	0	0	8,871
4098300	415120 Def Reg Asset-Foote Creek Contract	CAGE	0	0	0	0	0	0	0	0	0
4098300	415200 Reg Asset - OR Transportation Electric	OTHER	0	0	0	0	0	0	0	0	0
4098300	415300 Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301 Environmental Costs WA	WA	104	0	0	104	0	0	0	0	0
4098300	415406 Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423 Contra PP&E Deer Creek	CAFE	0	0	0	0	0	0	0	0	0
4098300	415424 Contra Reg Asset - Deer Creek Abandonmen	CAFE	15,774	0	0	0	3,936	10,313	1,517	8	0
4098300	415425 Contra Reg Asset - UMWA Pension	OTHER	454	0	0	0	0	0	0	0	454
4098300	415430 Reg Asset - CA - Transportation Electri	OTHER	445	0	0	0	0	0	0	0	445
4098300	415500 Cholla Pit Transact Costs-APS Amort	CAGE	0	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	0
4098300	415555 WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0



Schedule M
Twelve Months Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415640 IDAI Costs-Direct Access-CA	CA	0	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	0
4098300	415680 OR Deferred Intervenor Funding Grants	OR	0	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	0
4098300	415701 CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
4098300	415702 Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703 Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415704 Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4098300	415705 Reg Liability - Tax Revenue Adjustment -	WYP	0	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	0
4098300	415801 Contra RTO Grid West N/R Allowance	CAGW	0	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	0
4098300	415803 WA RTO Grid West N/R w/o	WA	0	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	0
4098300	415805 RTO Grid West Notes Receivable-WY	WYP	0	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	0
4098300	415822 Reg Asset - Pension MMT -UT	UT	0	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	0
4098300	415829 Reg Asset - Post - Ret MMT - UT	UT	0	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	0
4098300	415850 UNRECOVERED PLANT-POWERDALE	CAGW	0	0	0	0	0	0	0	0	0
4098300	415852 Powerdale Decommissioning Reg Asset - ID	IDU	25	0	0	0	0	0	25	0	0
4098300	415853 Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4098300	415854 Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4098300	415855 CA - January 2010 Storm Costs	OTHER	1,468	0	0	0	0	0	0	0	1,468
4098300	415856 Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415857 ID - Deferred Overburden Costs	OTHER	104	0	0	0	0	0	0	0	104
4098300	415858 WY - Deferred Overburden Costs	WYP	294	0	0	0	294	0	0	0	0
4098300	415859 WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415865 Reg Asset - UT MPA	OTHER	0	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	0
4098300	415868 Reg Asset - UT - Solar Incentive Program	OTHER	-8,871	0	0	0	0	0	0	0	-8,871
4098300	415870 Deferred Excess Net Power Costs-CA	CA	0	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	0



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4098300	415872	Deferred Excess Net Power Costs - WY 08	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	-2,907	0	0	0	0	0	0	0	-2,907
4098300	415881	Deferral of Renewable Energy Credit - UT	203	0	0	0	0	0	0	0	203
4098300	415883	Deferral of Renewable Energy Credit - WY	340	0	0	0	0	0	0	0	340
4098300	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	1,256	0	0	0	0	0	0	0	1,256
4098300	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	142	0	0	0	0	0	0	0	142
4098300	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenue	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	15	0	0	0	4	11	1	0	0
4098300	425260	Lakeview Buyout-SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	0	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	172	7	128	37	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	9,700	0	0	0	0	0	0	0	9,700
4098300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0



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4098300	430112 Reg Asset - Other - Balance Reclass	OTHER	0	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	0
4098300	430117 Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4098300	505115 Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	505125 ACCRUED ROYALTIES	CAEE	1,151	0	0	0	287	752	111	1	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	-208	-4	-51	-14	-30	-96	-13	0	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	469	9	115	31	69	216	29	0	0
4098300	505601 Sick Leave Accrual - PMI	JBE	1	0	1	0	0	0	0	0	0
4098300	505700 Accrued Retention Bonus	SO	-595	-12	-146	-40	-87	-274	-36	0	0
4098300	605301 Environmental Liability - Regulated	SO	447	9	110	30	65	206	27	0	0
4098300	605710 Reverse Accrued Final Reclamation	OTHER	-4,589	0	0	0	0	0	0	0	-4,589
4098300	605715 Trapper Mine Contract Obligation	CAEE	281	0	0	0	70	184	27	0	0
4098300	610000 Coal Mine Development-PMI	JBE	-85	-4	-62	-19	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	610142 Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0	0
4098300	610143 Reg Liability - WA Low Energy Program	WA	-1,289	0	0	-1,289	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	23,147	0	0	0	0	0	0	0	23,147
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



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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
4098300	705232 West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0	0
4098300	705233 West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705234 West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0	0
4098300	705235 West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0	0
4098300	705240 CA Alternative Rate for Energy Program(C	OTHER	254	0	0	0	0	0	0	0	254
4098300	705241 Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	705245 REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,865	0	0	0	0	0	0	0	1,865
4098300	705250 A&G Credit-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705251 A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4098300	705252 A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4098300	705253 A&G Credit-ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705254 A&G Credit-WY	WYP	0	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	0
4098300	705261 Reg Liability - Sale of renewable Energy	OTHER	0	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	0
4098300	705263 Reg Liability - Sale of REC's-WA	OTHER	0	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	0
4098300	705266 Reg Liability - Energy Savings Assistanc	OTHER	51	0	0	0	0	0	0	0	51
4098300	705267 Reg Liability - WA Decoupling Mechanism	OTHER	-452	0	0	0	0	0	0	0	-452
4098300	705301 Reg Liability - OR 2010 Protocol Def	OR	0	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	0
4098300	705336 Reg Liability - Sale of Renewable Energy	OTHER	303	0	0	0	0	0	0	0	303
4098300	705337 Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0	0
4098300	705340 Reg Liability - Excess Income Tax Deferr	OTHER	2,728	0	0	0	0	0	0	0	2,728
4098300	705341 Reg Liability - Excess Income Tax Deferr	OTHER	-1,037	0	0	0	0	0	0	0	-1,037
4098300	705342 Reg Liability - Excess Income Tax Deferr	OTHER	22,246	0	0	0	0	0	0	0	22,246
4098300	705343 Reg Liability - Excess Income Tax Deferr	OTHER	-29,447	0	0	0	0	0	0	0	-29,447
4098300	705344 Reg Liability - Excess Income Tax Deferr	OTHER	137	0	0	0	0	0	0	0	137
4098300	705345 Reg Liability - Excess Income Tax Deferr	OTHER	-9,661	0	0	0	0	0	0	0	-9,661
4098300	705400 Reg Liability - OR Injuries & Damages Re	OR	-22	0	-22	0	0	0	0	0	0



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4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,147	0	0	0	0	0	0	0	1,147
4098300	705451	Reg Liability - OR Property Insurance Re	-6,974	0	-6,974	0	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	114	0	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	350	0	0	0	350	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	5,969	0	0	0	0	0	0	0	5,969
4098300	705517	Regulatory Liability - UT Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	-9,202	0	0	0	0	0	0	0	-9,202
4098300	705521	Regulatory Liability - WY Deferred Exces	-8,879	0	0	0	0	0	0	0	-8,879
4098300	705522	Regulatory Liability - UT REC's in Rates	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	-447	0	0	0	0	0	0	0	-447
4098300	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	3,227	0	0	0	0	0	0	0	3,227
4098300	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	-466	-7	-119	-36	-71	-206	-28	0	0
4098300	715350	Misc. Deferred Credits	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	-451	0	0	0	0	0	0	0	-451
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	-125	-5	-93	-27	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	-144	-3	-35	-10	-21	-66	-9	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	585	10	130	36	88	285	37	0	0
4098300	910245	Contra Receivable from Joint Owners	-257	-5	-63	-17	-38	-119	-16	0	0



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4098300	910530 Injuries and Damages Reserve	SO	0	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	0
4098300	910905 Bridger Coal Company Underground Mine Co	JBE	939	40	687	212	0	0	0	0	0
4098300	910910 PMI/Bridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	0
4098300	920110 PMI/WY Extraction Tax	JBE	323	14	236	73	0	0	0	0	0
4098300 Total			1,180,466	24,873	280,909	91,535	175,643	529,211	69,880	294	8,121
4099200	105127 Book Depreciation Allocated to Medicare	SCHMDEXP	-19	0	-5	-1	-3	-9	-1	0	0
4099200	110200 Tax Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4099200	1102051 TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	0	0	0	0	0	0	0	0	0
4099200	120100 Preferred Dividend - PPL	SNP	107	2	24	6	16	52	7	0	0
4099200	120200 Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099200	130560 MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0	0
4099200	130600 Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605 Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910 SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100 Amort of Projects-Klamath Engineering	CAGW	0	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	0
4099200	620101 PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	0	0	0	0	0
4099200	720105 MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900 PMI Depletion	JBE	0	0	0	0	0	0	0	0	0
4099200	910918 PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0	0
4099200	920105 PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0	0
4099200 Total			87	1	19	5	13	43	5	0	0
4099300	105101 Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122 Repair Deduction	SG	146,685	2,078	37,476	11,458	22,205	64,725	8,692	50	0
4099300	105125 Tax Depreciation	TAXDEPR	590,718	11,899	154,824	38,017	80,706	264,067	33,624	137	0
4099300	105126 PMI Tax Depreciation	JBE	6,227	264	4,557	1,407	0	0	0	0	0
4099300	105137 Capitalized Depreciation	SO	5,977	116	1,467	401	873	2,754	365	2	0
4099300	1051411 AFUDC - DEBT	SNP	25,391	424	5,657	1,546	3,813	12,350	1,589	7	4
4099300	1051412 AFUDC - Equity	SNP	49,314	824	10,986	3,003	7,406	23,986	3,087	13	9
4099300	105143 Basis Intangible Difference	SO	223	4	55	15	33	103	14	0	0
4099300	105147 Sec 1031 Like Kind Exchange	SO	0	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	0
4099300	105149 Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0



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4099300	105152	Gain/(Loss) on Prop Dispositions	16,378	317	4,019	1,098	2,393	7,547	1,000	4	0
4099300	105153	Contract Liability Basis Adjustment -Che	-125	-5	-93	-27	0	0	0	0	0
4099300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	659	28	482	149	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	50,126	971	12,301	3,359	7,323	23,099	3,061	13	0
4099300	105181	Stim Rts Blundell Geothermal Tax Depr	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	340	0	0	0	77	231	31	0	0
4099300	105470	Book Gain/Loss on Land Sales	1,578	31	387	106	231	727	96	0	0
4099300	110200	Depletion - Tax Percentage Deduction	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	32	0	0	0	8	21	3	0	0
4099300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	1,587	67	1,161	359	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	1,548	50	410	100	163	749	77	0	0
4099300	205205	Inventory Reserve - PMI	129	5	94	29	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	-5,264	-223	-3,852	-1,189	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	-156	0	-156	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	-71	0	0	0	0	-71	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	40	0	0	0	0	0	40	0	0
4099300	210140	Prepaid Taxes-WY PSC	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	-821	-16	-201	-55	-120	-378	-50	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	13	0	3	1	2	6	1	0	0
4099300	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	0	0	0	0	0	0	0	0	0



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4099300	310102 Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0	0
4099300	320210 Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4099300	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4099300	320290 Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4099300	415110 Def Reg Asset-Transmission Svc Deposit	SG	-1,520	-22	-388	-119	-230	-671	-90	-1	0
4099300	415120 DEFERRED REG ASSET - FOOTE CREEK CONTRAC	CAGE	0	0	0	0	0	0	0	0	0
4099300	415200 REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	390	0	0	0	0	0	0	0	390
4099300	415300 Hazardous Waste Clean-up Costs	SO	1,876	36	460	126	274	864	115	0	0
4099300	415301 Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0	0
4099300	415410 Reg Asset - Energy West Mining	CAEE	-1,004	0	0	0	-251	-656	-97	-1	0
4099300	415411 ContraRA DeerCreekAband CA	CA	17	17	0	0	0	0	0	0	0
4099300	415412 ContraRA DeerCreekAband ID	IDU	-415	0	0	0	0	0	-415	0	0
4099300	415413 ContraRA DeerCreekAband OR	OR	-1,619	0	-1,619	0	0	0	0	0	0
4099300	415414 ContraRA DeerCreekAband UT	UT	-8	0	0	0	0	-8	0	0	0
4099300	415416 ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0	0
4099300	415417 Contra RA UMWVA Pension CA	OTHER	7	0	0	0	0	0	0	0	7
4099300	415418 Contra RA UMWVA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4099300	415419 Contra RA UMWVA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415420 Contra RA UMWVA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4099300	415422 Contra RA UMWVA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4099300	415431 Reg Asset - WA Transportation Electric	OTHER	39	0	0	0	0	0	0	0	39
4099300	415501 Cholla Plt Transact Costs- APS Amort - I	IDU	0	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	0
4099300	415530 Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	0	0	0	0	0	150	0	0
4099300	415531 Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	0	0	0	0	4,400	0	0	0
4099300	415532 Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	0	0	0	1,600	0	0	0	0
4099300	415545 Reg Asset - WA Merwin Project	OTHER	0	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	0
4099300	415655 CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	415675 Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	0	-83
4099300	415676 Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	0	-28
4099300	415677 Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	0	-13
4099300	415680 Deferrd Intervenor Funding Grants-OR	OTHER	443	0	0	0	0	0	0	0	443
4099300	415700 Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0



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4099300	415701 CA Deferred Intervenor Funding	OTHER	2	0	0	0	0	0	0	0	2
4099300	415703 Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415705 Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4099300	415720 Reg Asset - Community Solar - OR	OTHER	160	0	0	0	0	0	0	0	160
4099300	415750 Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0	0
4099300	415801 RTO Grid West N/R Allowance	CAGW	0	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	0
4099300	415804 OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0	0
4099300	415815 Insurance Reserve	SO	-229	-4	-56	-15	-33	-105	-14	0	0
4099300	415821 Contra Pension Reg Asset MMT & CTG_WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415845 Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4099300	415850 Unrecovered Plant Powerdale	CAGW	0	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	0
4099300	415852 Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	415853 Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4099300	415854 Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4099300	415855 Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415856 Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415857 ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415858 WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0	0
4099300	415859 WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415862 Reg Asset - CA Mobile Home Park Conversi	OTHER	7	0	0	0	0	0	0	0	7
4099300	415863 Reg Asset - UT Subscriber Solar Program	UT	107	0	0	0	0	107	0	0	0
4099300	415865 Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415866 Reg Asset - OR Solar Feed-in Tariff	OTHER	-70	0	0	0	0	0	0	0	-70
4099300	415869 Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415870 CA Def Excess NPC	CA	1,965	1,965	0	0	0	0	0	0	0
4099300	415874 Deferred Excess Net Power Costs - WY 08	OTHER	7,303	0	0	0	0	0	0	0	7,303
4099300	415875 Deferred Excess Net Power Costs - UT	OTHER	32,906	0	0	0	0	0	0	0	32,906
4099300	415876 Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415878 REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0	0
4099300	415879 Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0	0
4099300	415882 Deferral of Renewable Energy Credit - WA	OTHER	-21	0	0	0	0	0	0	0	-21
4099300	415884 Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0



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4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-15	0	0	0	0	0	0	-15
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	12,033	0	0	0	0	0	0	12,033
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
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	-179	0	0	0	0	0	0	-179
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	73	0	0	0	0	73	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	-442	0	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	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	-1,158	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 Decommiss	IDU	-35	0	0	0	0	-35	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommiss	UT	-250	0	0	0	-250	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommiss	WYP	-624	0	0	-624	0	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	40	0	0	0	0	40	0	0



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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
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-22	-1	-6	-1	-2	-11	-1	0
4099300	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,603	0	0	0	0	0	0	-3,603
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	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
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	23,147	0	0	0	0	0	0	23,147
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	994	0	0	0	0	0	0	994
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	CAEE	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	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
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	JBE	11	0	8	2	0	0	0	0
4099300	505520	PMI Bonus Accrual	JBE	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	JBE	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	JBE	-379	-16	-278	-86	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	39	1	9	3	6	18	2	0
4099300	610110	Prax NOPAS	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	129	5	94	29	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	-3,298	-140	-2,413	-745	0	0	0	0



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4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	88	0	0	0	0	88	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	0	0	0	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	0	0	0	0	0	0	0	0	0
4099300	705265	Reg Liab - OR Energy Conservation Charge	-131	0	0	0	0	0	0	0	-131
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	-86	0	0	0	0	0	0	0	-86
4099300	705454	Reg Liability - UT Property Insurance Re	-1,206	0	0	0	0	-1,206	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	15	0	0	0	0	0	0	0	15



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4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	-70	-1	-17	-5	-10	-32	-4	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	257	5	63	17	38	119	16	0	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	-10,316	-200	-2,531	-691	-1,507	-4,754	-630	-3	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
4099300 Total			947,810	18,482	222,904	58,290	122,767	394,209	50,261	223	73,230
Grand Total			2,130,922	43,407	504,487	150,011	298,789	924,615	120,299	518	81,351

Total Schedule M Additions	1,183,025	24,924	281,564	91,716	176,009	530,363	70,033	8,121
Total Schedule M Deductions	947,898	18,483	222,923	58,295	122,780	394,253	50,266	73,230
Total Schedule M	235,127	6,441	58,642	33,421	53,229	136,110	19,766	71



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	WA	0	0	0	0	0	0	0	0	0
4101000	105101	SO	0	0	0	0	0	0	0	0	0
4101000	105121	CAEW	0	0	0	0	0	0	0	0	0
4101000	105122	SG	36,065	511	9,214	2,817	5,460	15,914	2,137	12	0
4101000	105125	TAXDEPR	145,237	2,926	38,066	9,347	19,843	64,925	8,267	34	0
4101000	105126	JBE	1,531	65	1,120	346	0	0	0	0	0
4101000	105137	SO	1,470	28	361	98	215	677	90	0	0
4101000	105141	SNP	6,243	104	1,391	380	938	3,036	391	2	1
4101000	1051411	SNP	12,125	203	2,701	738	1,821	5,897	759	3	2
4101000	105143	SO	55	1	13	4	8	25	3	0	0
4101000	105147	SO	0	0	0	0	0	0	0	0	0
4101000	105148	CAEE	0	0	0	0	0	0	0	0	0
4101000	105149	JBE	0	0	0	0	0	0	0	0	0
4101000	105152	GPS	4,027	78	988	270	588	1,856	246	1	0
4101000	105153	CAGW	-31	-1	-23	-7	0	0	0	0	0
4101000	105165	SE	0	0	0	0	0	0	0	0	0
4101000	105170	SE	0	0	0	0	0	0	0	0	0
4101000	105171	JBE	162	7	119	37	0	0	0	0	0
4101000	105175	GPS	12,324	239	3,024	826	1,801	5,679	753	3	0
4101000	1052203	CAGE	84	0	0	0	19	57	8	0	0
4101000	105470	GPS	388	8	95	26	57	179	24	0	0
4101000	110200	CAEE	0	0	0	0	0	0	0	0	0
4101000	110205	CAEE	8	0	0	0	2	5	1	0	0
4101000	1102051	CAEE	0	0	0	0	0	0	0	0	0
4101000	120105	WA	0	0	0	0	0	0	0	0	0
4101000	205025	JBE	390	17	286	88	0	0	0	0	0
4101000	205205	SNP	381	12	101	25	40	184	19	0	0
4101000	205411	JBE	32	1	23	7	0	0	0	0	0
4101000	210100	JBE	-1,294	-55	-947	-292	0	0	0	0	0
4101000	210100	OR	-38	0	-38	0	0	0	0	0	0
4101000	210120	UT	-17	0	0	0	0	-17	0	0	0
4101000	210130	IDU	10	0	0	0	0	0	10	0	0
4101000	210140	WYP	0	0	0	0	0	0	0	0	0
4101000	210180	SO	-202	-4	-50	-14	-29	-93	-12	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	210185	Prepaid Aircraft Maintenance Costs	3	0	1	0	0	0	1	0	0
4101000	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET - TRANSM SVC DEPOSIT	-374	-5	-95	-29	-57	-165	-22	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	96	0	0	0	0	0	0	0	96
4101000	415300	283Hazardous Waste/Environmental Cleanup	461	9	113	31	67	212	28	0	0
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	-247	0	0	0	-62	-161	-24	0	0
4101000	415411	ContraRA DeerCreekAband CA	4	4	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	-102	0	0	0	0	0	-102	0	0
4101000	415413	ContraRA DeerCreekAband OR	-398	0	-398	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	-2	0	0	0	0	-2	0	0	0
4101000	415417	ContraRA DeerCreekAband WY	0	0	0	0	0	0	0	0	0
4101000	415417	Contra RA UMWVA Pension CA	2	0	0	0	0	0	0	0	2
4101000	415418	Contra RA UMWVA Pension ID	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWVA Pension OR	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWVA Pension UT	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWVA Pension WY	0	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electric	10	0	0	0	0	0	0	0	10
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	37	0	0	0	0	0	0	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	1,082	0	0	0	0	1,082	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	393	0	0	0	393	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	0	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	-20	0	0	0	0	0	0	0	-20



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4101000	Reg Asset - WY - Deferred Stock Redempti	OTHER	-7	0	0	0	0	0	0	0	-7
4101000	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-3	0	0	0	0	0	0	0	-3
4101000	190Def Intervenor Funding Grants-OR	OTHER	109	0	0	0	0	0	0	0	109
4101000	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - Community Solar - OR	OTHER	39	0	0	0	0	0	0	0	39
4101000	Insurance Reserve	SO	-56	-1	-14	-4	-8	-26	-3	0	0
4101000	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0	0
4101000	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - CA Mobile Home Park Conversi	OTHER	2	0	0	0	0	0	0	0	2
4101000	Reg Asset - UT Subscriber Solar Program	UT	26	0	0	0	0	26	0	0	0
4101000	Reg Asset - OR Solar Feed-in Tariff	OTHER	-17	0	0	0	0	0	0	0	-17
4101000	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	Deferred Excess Net Power Costs CA	CA	483	483	0	0	0	0	0	0	0
4101000	Deferred Excess Net Power Costs - WY 09	OTHER	1,796	0	0	0	0	0	0	0	1,796
4101000	Deferred Excess Net Power Costs - UT	OTHER	8,090	0	0	0	0	0	0	0	8,090
4101000	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	-9	0	0	0
4101000	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	-1	0	0	0	0
4101000	Deferral of Renewable Energy Credit - WA	OTHER	-5	0	0	0	0	0	0	0	-5
4101000	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - Noncurrent Reclass - Other	OTHER	-4	0	0	0	0	0	0	0	-4
4101000	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	Deferred Excess Net Power Costs - ID 09	OTHER	2,959	0	0	0	0	0	0	0	2,959
4101000	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	Reg Asset - REC Sales Deferral - OR - No	OTHER	-44	0	0	0	0	0	0	0	-44
4101000	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	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	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	18	0	0	0	0	0	18	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	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	-9	0	0	0	0	0	-9	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	-62	0	0	0	0	-62	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	-153	0	0	0	-153	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	10	0	0	0	0	0	10	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	-5	0	-1	0	-1	0	-3	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	-886	0	0	0	0	0	0	0	-886
4101000	430110	Reg Asset Balance Reclass	5,691	0	0	0	0	0	0	0	5,691
4101000	430111	Reg Assets - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	244	0	0	0	0	0	0	0	244
4101000	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	3	0	2	1	0	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	-93	-4	-68	-21	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	6101001	SO	10	0	2	1	1	4	1	0	0
4101000	610111	JBE	32	1	23	7	0	0	0	0	0
4101000	610114	JBE	-811	-34	-593	-183	0	0	0	0	0
4101000	610142	UT	22	0	0	0	0	22	0	0	0
4101000	610143	WA	0	0	0	0	0	0	0	0	0
4101000	610146	OR	0	0	0	0	0	0	0	0	0
4101000	705200	OTHER	0	0	0	0	0	0	0	0	0
4101000	705210	SO	0	0	0	0	0	0	0	0	0
4101000	705261	OTHER	0	0	0	0	0	0	0	0	0
4101000	705265	OTHER	-32	0	0	0	0	0	0	0	-32
4101000	705300	CAEE	0	0	0	0	0	0	0	0	0
4101000	705305	CA	0	0	0	0	0	0	0	0	0
4101000	705337	OTHER	-21	0	0	0	0	0	0	0	-21
4101000	705454	UT	-297	0	0	0	0	-297	0	0	0
4101000	705534	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	OTHER	0	0	0	0	0	0	0	0	0
4101000	705755	OTHER	4	0	0	0	0	0	0	0	4
4101000	715800	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	SO	-17	0	-4	-1	-3	-8	-1	0	0
4101000	720300	SO	0	0	0	0	0	0	0	0	0
4101000	720500	SO	63	1	16	4	9	29	4	0	0
4101000	910530	SO	-2,536	-49	-622	-170	-371	-1,169	-155	-1	0
4101000	910560	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total			233,034	4,544	54,804	14,331	30,184	96,923	12,357	55	18,005
4111000	100105	OTHER	389	0	0	0	0	0	0	0	389
4111000	105100	SO	-489	-9	-120	-33	-71	-225	-30	0	0
4111000	105107	IDU	-357	0	0	0	0	0	-357	0	0
4111000	105112	UT	-104,732	0	0	0	0	-104,732	0	0	0
4111000	1051151	CA	-777	-777	0	0	0	0	0	0	0
4111000	1051152	FERC	-251	0	0	0	0	0	0	0	-251
4111000	1051153	IDU	-1,626	0	0	0	0	0	0	0	-1,626
4111000	1051154	OR	-8,701	0	-8,701	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
4111000	1051155	Depreciation Flow-Through - OTHER	-67	0	0	0	0	0	0	0	-67
4111000	1051156	Depreciation Flow-Through - UT	-12,111	0	0	0	0	-12,111	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	-900	0	0	-900	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	-3,753	0	0	0	-3,753	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	-923	0	0	0	-923	0	0	0	0
4111000	105120	Book Depreciation	-241,934	-4,918	-58,371	-16,380	-37,644	-109,767	-14,787	-67	0
4111000	105121	282DIT PMIDepreciation-Book	-4,087	-173	-2,990	-923	0	0	0	0	0
4111000	105123	Sec 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	-25,325	-815	-6,704	-1,631	-2,664	-12,249	-1,263	0	0
4111000	105140	Highway Relocation	-516	-17	-137	-33	-54	-250	-26	0	0
4111000	105142	Avoided Costs	-10,145	-169	-2,260	-618	-1,524	-4,934	-635	-3	-2
4111000	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	-345	0	0	0	-79	-234	-32	0	0
4111000	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	-61	0	0	0	-15	-40	-6	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	145	3	36	10	21	67	9	0	0
4111000	220100	190Bad Debt Allowance	-98	-5	-34	-12	-7	-33	-5	0	0
4111000	2874941	190Idaho ITC Credits	0	0	0	0	0	0	0	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	72	0	0	0	0	72	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	-5	0	0	0	-5	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	-2,181	0	0	0	0	0	0	0	-2,181
4111000	415301	190Hazardous Waste/Environmental-WA	-26	0	0	-26	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	-3,878	0	0	0	-968	-2,536	-373	-2	0
4111000	415425	Contra Reg Asset - UMWVA Pension	-112	0	0	0	0	0	0	0	-112
4111000	415430	Reg Asset - CA - Transportation Electri	-109	0	0	0	0	0	0	0	-109
4111000	415500	283Cholla Pit Trans-APS Amort	0	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	-13	0	0	-13	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	-7	0	0	0	-7	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	-5	0	0	0	-5	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0



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4111000	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0	0
4111000	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0
4111000	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	Reg Asset _ Pension MMT - UT	UT	0	0	0	0	0	0	0	0	0
4111000	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
4111000	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	Powerdale Decommissioning Reg Asset - ID	IDU	-6	0	0	0	0	0	-6	0	0
4111000	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	CA - January 2010 Storm Costs	OTHER	-361	0	0	0	0	0	0	0	-361
4111000	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	ID - Deferred Overburden Costs	OTHER	-26	0	0	0	0	0	0	0	-26
4111000	WY - Deferred Overburden Costs	WYP	-72	0	0	0	-72	0	0	0	0
4111000	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4111000	Reg Asset - UT - Solar Incentive Program	OTHER	2,181	0	0	0	0	0	0	0	2,181
4111000	Deferred Excess Net PowerCosts - OR	OTHER	715	0	0	0	0	0	0	0	715
4111000	Deferral of Renewable Energy Credit - UT	OTHER	-50	0	0	0	0	0	0	0	-50
4111000	Deferral of Renewable Energy Credit - WY	OTHER	-83	0	0	0	0	0	0	0	-83
4111000	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0	0
4111000	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4111000	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4111000	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4111000	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4111000	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0	0
4111000	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415914 Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4111000	415915 Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926 Reg Liability - Depreciation Decrease -	OTHER	-309	0	0	0	0	0	0	0	-309
4111000	415927 Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938 Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4111000	425105 Reg Asset - OR Asset Sale Gain Giveback	OTHER	-35	0	0	0	0	0	0	0	-35
4111000	425125 Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0
4111000	425215 283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0
4111000	425250 283TGS BUYOUT-SG	CAGE	-4	0	0	0	-1	-3	0	0	0
4111000	425280 283JOSEPH SETTLEMENT-SG	OTHER	0	0	0	0	0	0	0	0	0
4111000	425360 190Hermiston Swap	CAGW	-42	-2	-31	-9	0	0	0	0	0
4111000	425380 190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0	0
4111000	430100 283Weatherization	OTHER	-2,385	0	0	0	0	0	0	0	-2,385
4111000	430117 Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115 283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0
4111000	505125 190Accrued Royalties	CAEE	-283	0	0	0	-71	-185	-27	0	0
4111000	505400 190Bonus Liability	SO	51	1	13	3	7	24	3	0	0
4111000	505600 190Vacation Sickleave & PT Accrual	SO	-115	-2	-28	-8	-17	-53	-7	0	0
4111000	505601 Sick Leave Accrual - PMI	JBE	0	0	0	0	0	0	0	0	0
4111000	505700 190Accrued Retention Bonus	SO	146	3	36	10	21	67	9	0	0
4111000	605301 Environmental Liability - Regulated	SO	-110	-2	-27	-7	-16	-51	-7	0	0
4111000	605710 REVERSE ACCRUED FINAL RECLAMATION	OTHER	1,128	0	0	0	0	0	0	0	1,128
4111000	605715 Trapper Mine Contract Obligation	CAEE	-69	0	0	0	-17	-45	-7	0	0
4111000	610000 283PMI Development Costs	JBE	21	1	15	5	0	0	0	0	0
4111000	610143 283Reg Liability-WA Low Energy Program	WA	317	0	0	317	0	0	0	0	0
4111000	610144 Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145 190REG LIAB_DSM	OTHER	-5,691	0	0	0	0	0	0	0	-5,691
4111000	610148 Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240 283CA Alternative Rate for Energy Progra	OTHER	-62	0	0	0	0	0	0	0	-62
4111000	705241 Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	705245 REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-459	0	0	0	0	0	0	0	-459
4111000	705262 Reg Liability - Sale of REC's-ID	OTHER	0	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	0
4111000	705266 Reg Liability - Energy Savings Assistanc	OTHER	-13	0	0	0	0	0	0	0	-13



Deferred Income Tax Expense

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Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705267	Reg Liability - WA Decoupling Mechanism	111	0	0	0	0	0	0	0	111
4111000	705281	Non-Property EDIT - ID	-43	0	0	0	0	0	-43	0	0
4111000	705283	Non-Property EDIT - UT	-22,561	0	0	0	0	-22,561	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	-74	0	0	0	0	0	0	0	-74
4111000	705340	Reg Liability - Excess Income Tax Deferr	-671	0	0	0	0	0	0	0	-671
4111000	705341	Reg Liability - Excess Income Tax Deferr	255	0	0	0	0	0	0	0	255
4111000	705342	Reg Liability - Excess Income Tax Deferr	-5,470	0	0	0	0	0	0	0	-5,470
4111000	705343	Reg Liability - Excess Income Tax Deferr	7,240	0	0	0	0	0	0	0	7,240
4111000	705344	Reg Liability - Excess Income Tax Deferr	-34	0	0	0	0	0	0	0	-34
4111000	705345	Reg Liability - Excess Income Tax Deferr	2,375	0	0	0	0	0	0	0	2,375
4111000	705346	Deferral of Protected PP&E ARAM - CA	659	659	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	1,419	0	0	0	0	0	1,419	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	7,806	0	7,806	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	13,478	0	0	0	0	13,478	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	1,954	0	1,954	0	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	4,300	0	0	1,954	4,300	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	5	0	5	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	-282	0	0	0	0	0	0	0	-282
4111000	705451	Reg Liability - OR Property Insurance Re	1,715	0	1,715	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	-28	0	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	-86	0	0	0	-86	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	-1,467	0	0	0	0	0	0	0	-1,467
4111000	705517	Regulatory Liability - UT Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	2,262	0	0	0	0	0	0	0	2,262
4111000	705521	Regulatory Liability - WY Deferred Exces	2,183	0	0	0	0	0	0	0	2,183
4111000	705522	Regulatory Liability - UT RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	0	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	110	0	0	0	0	0	0	0	110



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	-793	0	0	0	0	0	0	0	-793
4111000	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	115	2	29	9	17	51	7	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)- WA	111	0	0	0	0	0	0	0	111
4111000	715810	Chehalls WA EFSEC CO2 Mitigation Obligat	31	1	23	7	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	35	1	9	2	5	16	2	0	0
4111000	720560	Pension Liability - UMWVA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	-144	-2	-32	-9	-22	-70	-9	0	0
4111000	910245	Contra Receivable from Joint Owners	63	1	16	4	9	29	4	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	-231	-10	-169	-52	0	0	0	0	0
4111000	920110	190PMIWyExtractionTax	-79	-3	-58	-18	0	0	0	0	0
4111000	930100	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense - Solar ITC	1	0	1	0	0	0	0	0	0
4111000 Total			-417,375	-6,233	-69,961	-21,451	-43,639	-256,275	-17,819	-323	-1,674
Grand Total			-184,341	-1,689	-15,156	-7,120	-13,454	-159,353	-5,462	-268	16,331



Investment Tax Credit Amortization

Twelve Months Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	-2,944	0	0	0	-137	-2,473	-332	-2	0
4114000 Total			-2,944	0	0	0	-137	-2,473	-332	-2	0
Grand Total			-2,944	0	0	0	-137	-2,473	-332	-2	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	14,386	0	0	0	3,281	9,777	1,321	7	0
1010000	FRANCHISES AND CONSENTS	CAGW	181,299	7,292	134,887	39,119	0	0	0	0	0
1010000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	1,000	0	0
1010000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	CAGE	20,405	0	0	0	4,654	13,867	1,874	10	0
1010000	TRANSMISSION INTANGIBLE ASSETS	CAGW	19,726	793	14,677	4,256	0	0	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	0	0	0	0	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	UT	981	0	0	0	0	981	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	WYP	3,986	0	0	0	3,986	0	0	0	0
1010000	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,008	213	2,701	738	1,608	5,072	672	3	0
1010000	FUEL MANAGEMENT SYSTEM	SO	3,293	64	808	221	481	1,517	201	1	0
1010000	AUTOMATE POLE CARD SYSTEM	SO	4,410	85	1,082	296	644	2,032	269	1	0
1010000	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	269	3,407	931	2,029	6,399	848	4	0
1010000	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	71	19	42	134	18	0	0
1010000	CUSTOMER SERVICE SYSTEM (CSS)	CN	126,719	3,037	39,558	8,789	9,406	60,604	5,325	0	0
1010000	S A P	SO	178,475	3,456	43,797	11,961	26,075	82,243	10,898	46	0
1010000	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	32	407	111	243	765	101	0	0
1010000	ENTERPRISE DATA WAREHOUSE	SO	5,877	114	1,442	394	859	2,708	359	2	0
1010000	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	56	714	195	425	1,340	178	1	0
1010000	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	39	496	135	295	931	123	1	0
1010000	2002 GRID NET POWER COST MODELING	SO	8,960	174	2,199	600	1,309	4,129	547	2	0
1010000	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	205	2,591	708	1,543	4,866	645	3	0
1010000	OPERATIONS MAPPING SYSTEM	SO	10,386	201	2,549	696	1,517	4,786	634	3	0
1010000	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	464	127	276	872	116	0	0
1010000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	47	593	162	353	1,113	148	1	0
1010000	SINGLE PERSON SCHEDULING	SO	12,958	251	3,180	868	1,893	5,971	791	3	0
1010000	TIBCO SOFTWARE	SO	6,255	121	1,535	419	914	2,882	382	2	0
1010000	C&T OFFICIAL RECORD INFO SYSTEM	SG	1,520	29	373	102	222	700	93	0	0
1010000	TRANSMISSION WHOLESALE BILLING SYSTEM	CAGW	1,600	23	409	125	242	706	95	1	0
1010000	ROUGE RIVER HYDRO INTANGIBLES	CAGE	217	9	162	47	0	0	0	0	0
1010000	GADSBY INTANGIBLE ASSETS	CAGE	45	0	0	0	10	30	4	0	0
1010000	SWIFT 2 IMPROVEMENTS	CAGW	23,200	933	17,261	5,006	0	0	0	0	0
1010000	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	26	485	141	0	0	0	0	0
1010000	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	80	11	0	0
1010000	VCPRO - XEROX CUST STMT ENHANCE -	SO	2,629	51	645	176	384	1,212	161	1	0
1010000	WEB SOFTWARE	SO	2,680	52	658	180	392	1,235	164	1	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,395	0	0	0	1,459	4,346	587	3	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	2,290	92	1,704	494	0	0	0	0	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	WYP	88	4	65	19	0	0	0	0	0
1010000	WYOMING VHF (VPC) SPECTRUM	IDU	1,039	0	0	0	1,039	0	0	0	0
1010000	IDAHO VHF (VPC) SPECTRUM	UT	3,357	0	0	0	0	0	3,357	0	0
1010000	UTAH VHF (VPC) SPECTRUM	SO	4,287	0	0	0	0	4,287	0	0	0
1010000	P8DM - FILENET P8	SO	6,292	122	1,544	422	919	2,899	384	2	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

(Allocation Method - Washington Inter-Jurisdictional Allocation Methodology)

(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	CAGE	50,615	0	0	0	34,397	4,647	26	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,824	797	14,749	4,277	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	38	710	206	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,403	177	2,311	513	549	3,540	311	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	141	1,832	407	436	2,807	247	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	77	976	267	581	1,833	243	1
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,083	563	7,137	1,949	4,249	13,402	1,776	7
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	20	259	71	154	486	64	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,151	256	274	1,764	155	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	21,536	516	6,723	1,494	1,599	10,299	905	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	371	7	91	25	54	171	23	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	81	519	46	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	18,005	349	4,418	1,207	2,630	8,297	1,099	5
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,918	399	7,379	2,140	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
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	1,601	0	0	0	365	1,088	147	1
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	903	17	222	61	132	416	55	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	7	0	0	0	2	4	1	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	5,862	0	0	0	1,337	3,984	538	3
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	693	28	516	150	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	11	0	3	1	1	5	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,089	44	810	235	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	7	0	7	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	38,468	745	9,440	2,578	5,620	17,726	2,349	10
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	23	0	0	0	0	23	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	0	0	15	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	0	0	0	243	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGE	1,316	0	0	0	300	894	121	1
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	17	319	93	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,290	287	307	1,976	174	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	24	304	83	181	571	76	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	298	888	120	1
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,321	0	0	0	2,354	7,014	948	5
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	72	1,331	386	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	30	552	160	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,779	29,138	3,937	22
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	11	209	61	0	0	0	0



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(Allocated in Thousands)

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1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	24,103	3,257	18
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	127	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	8	25	3	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	822,926	0	0	187,694	559,248	75,561	423
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	62,979	2,533	46,857	13,589	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	148,220	5,962	110,276	31,982	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,507,824	0	0	800,067	2,383,865	322,088	1,804
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,342	4,921	91,023	26,398	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	992,279	39,911	738,262	214,106	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	754,221	0	0	172,023	512,557	69,252	388
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,056	1,571	29,058	8,427	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	205,730	8,275	153,064	44,391	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	417,770	0	0	95,285	283,911	38,360	215
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,347	376	6,954	2,017	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	60,772	2,444	45,215	13,113	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	3	9	1	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	37	11	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	27,181	0	0	6,200	18,472	2,496	14
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	421	17	313	91	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,155	207	3,835	1,112	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	39	117	16	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	1,320	3,932	531	3
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	21,144	850	15,731	4,562	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	83	248	33	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	323	5,978	1,734	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	32	95	13	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGW	17	1	12	4	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	21	62	8	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	10	191	55	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	310	12	230	67	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,228	0	0	1,648	4,912	664	4
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	8	0	6	2	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	7,225	0	0	1,654	4,928	666	4
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	63,914	2,571	47,552	13,791	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	83	247	33	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	159,941	6,433	118,997	34,511	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,383	0	0	543	1,619	219	1
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	20,736	834	15,428	4,474	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,637	589	10,890	3,158	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	26,779	0	0	6,108	18,198	2,459	14
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,798	153	2,826	819	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	73,411	0	0	16,744	49,889	6,741	38
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	380,484	15,304	283,083	82,098	0	0	0



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1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLI	CAGE	498	0	0	114	339	46	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLI	CAGW	23,666	17,607	5,106	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	15	45	6	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	206	153	45	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	46,166	0	0	10,530	31,374	4,239	24
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	89,540	66,618	19,320	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,619	0	0	3,334	9,935	1,342	8
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	66,553	2,677	14,360	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	15	43	6	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,896	116	625	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	175	0	0	40	119	16	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,218	89	479	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,501	0	0	571	1,700	230	1
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	21,932	882	4,732	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	2,253	6,713	907	5
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,776	112	599	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	7,060	21,035	2,842	16
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	71	379	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	169,993	0	0	38,772	115,525	15,609	87
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	58,221	2,342	12,562	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS PRODUCERS, ACCES"	CAGE	14,566	0	0	0	9,899	1,337	7
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS PRODUCERS, ACCES"	CAGW	1,623	65	350	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,946,316	0	0	443,917	1,322,688	178,711	1,001
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	978,059	39,339	211,038	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	340,871	0	0	77,746	231,651	31,299	175
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	134,496	5,410	29,020	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,784	0	0	54,462	162,274	21,925	123
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	88,588	3,563	19,115	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,838	0	0	2,700	8,045	1,087	6
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,081	164	881	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	192	572	77	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	50,681	0	0	11,559	34,442	4,654	26
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	8,590	346	1,854	0	0	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	5	0	1	1	2	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGE	180,794	0	0	41,236	122,865	16,600	93
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	27,792	1,118	5,997	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	93	498	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	7	15	42	6	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	199,298	0	0	45,456	135,440	18,300	103
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	69,877	2,811	15,078	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,672	67	361	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	3	0	1	0	1	0	0



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1010000	ELEC PLANT IN SERV	3530000	1,414,675	0	0	0	322,660	961,392	129,895	728	0
1010000	STATION EQUIPMENT	3530000	525,911	21,153	391,282	113,477	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	25,711	1,034	19,129	5,548	0	0	0	0	0
1010000	STATION EQUIPMENT	3530000	100,517	0	0	0	22,926	68,310	9,229	52	0
1010000	ELEC PLANT IN SERV	3534000	47,965	1,929	35,686	10,349	0	0	0	0	0
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	3534000	14,406	579	10,718	3,108	0	0	0	0	0
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	3534000	14,648	0	0	0	3,341	9,954	1,345	8	0
1010000	ELEC PLANT IN SERV	3537000	6,724	270	5,002	1,451	0	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	3537000	208	8	155	45	0	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	3537000	952	13	243	74	144	420	56	0	0
1010000	ELEC PLANT IN SERV	3540000	1,090,092	0	0	0	0	248,629	740,810	100,092	561
1010000	STATION EQUIPMENT, TOWERS AND FIXTURES	3540000	169,011	6,798	125,745	36,468	0	0	0	0	0
1010000	TOWERS AND FIXTURES	3540000	21,751	875	16,183	4,693	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	124	2	32	10	19	55	7	0	0
1010000	TOWERS AND FIXTURES	3540000	672,986	0	0	0	153,495	457,351	61,793	346	0
1010000	ELEC PLANT IN SERV	3550000	280,310	11,274	208,553	60,483	0	0	0	0	0
1010000	POLES AND FIXTURES	3550000	692	28	515	149	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	707	10	181	55	107	312	42	0	0
1010000	POLES AND FIXTURES	3550000	911,836	0	0	0	207,972	619,670	83,725	469	0
1010000	OVERHEAD CONDUCTORS & DEVICES	3560000	311,765	12,540	231,955	67,270	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	13,944	561	10,374	3,009	0	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	3560000	1,510	21	386	118	229	666	89	1	0
1010000	ELEC PLANT IN SERV	3570000	3,346	0	0	0	763	2,274	307	2	0
1010000	UNDERGROUND CONDUIT	3570000	207	8	154	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	7,729	0	0	0	1,763	5,252	710	4	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	3580000	307	12	228	66	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	4,861	0	0	0	1,109	3,304	446	3	0
1010000	ROADS AND TRAILS	3590000	7,055	284	5,249	1,522	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	5	0	4	1	0	0	0	0	0
1010000	ROADS AND TRAILS	3590000	16	0	4	1	2	7	1	0	0
1010000	ELEC PLANT IN SERV	3600000	1	0	0	0	0	0	0	0	0
1010000	LAND AND LAND RIGHTS	3600000	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	168	0	0	0	0	168	0	0	0
1010000	LAND AND LAND RIGHTS	3600000	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	2	0	0	0	2	0	0	0	0
1010000	LAND AND LAND RIGHTS	3600000	729	729	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	502	0	0	0	0	0	0	502	0
1010000	LAND OWNED IN FEE	3601000	9,052	0	9,052	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	25,852	0	0	0	0	25,852	0	0	0
1010000	LAND OWNED IN FEE	3601000	1,401	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	675	0	0	0	675	0	0	0	0
1010000	LAND OWNED IN FEE	3601000	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	1,091	1,091	0	0	0	0	0	0	0
1010000	LAND RIGHTS	3602000	0	0	0	0	0	0	0	0	0



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1010000	ELEC PLANT IN SERV	3602000	1,332	0	0	0	0	0	0	1,332	0
1010000	ELEC PLANT IN SERV	3602000	5,124	0	5,124	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	11,126	0	0	0	0	11,126	0	0	0
1010000	ELEC PLANT IN SERV	3602000	467	0	0	467	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	2,163	0	0	0	2,163	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	4,016	0	0	0	4,016	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	5,188	5,188	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	2,985	0	0	0	0	0	0	2,985	0
1010000	ELEC PLANT IN SERV	3610000	31,826	0	31,826	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	57,596	0	0	0	0	57,596	0	0	0
1010000	ELEC PLANT IN SERV	3610000	5,353	0	0	5,353	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	12,233	0	0	0	12,233	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	4,812	0	0	0	4,812	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	29,365	29,365	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	34,644	0	0	0	0	0	34,644	0	0
1010000	ELEC PLANT IN SERV	3620000	252,012	0	252,012	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	474,248	0	0	0	0	474,248	0	0	0
1010000	ELEC PLANT IN SERV	3620000	72,176	0	0	72,176	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	116,896	0	0	0	116,896	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	18,241	0	0	0	18,241	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	404	404	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	540	0	0	0	0	0	0	540	0
1010000	ELEC PLANT IN SERV	3627000	4,005	0	4,005	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	7,011	0	0	0	0	7,011	0	0	0
1010000	ELEC PLANT IN SERV	3627000	1,266	0	0	1,266	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	1,986	0	0	0	1,986	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	235	0	0	0	235	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	67,916	67,916	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	91,097	0	0	0	0	0	91,097	0	0
1010000	ELEC PLANT IN SERV	3640000	389,617	0	389,617	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	392,733	0	0	0	0	392,733	0	0	0
1010000	ELEC PLANT IN SERV	3640000	109,312	0	0	109,312	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	133,234	0	0	0	133,234	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	28,115	0	0	0	28,115	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	35,820	35,820	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	39,122	0	0	0	0	0	0	39,122	0
1010000	ELEC PLANT IN SERV	3650000	268,417	0	268,417	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	241,093	0	0	0	0	241,093	0	0	0
1010000	ELEC PLANT IN SERV	3650000	73,537	0	0	73,537	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	99,537	0	0	0	99,537	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	13,939	0	0	0	13,939	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	17,994	17,994	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	10,314	0	0	0	0	0	10,314	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3660000	96,666	0	96,666	0	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	209,194	0	0	0	0	209,194	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	18,725	0	0	18,725	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	24,300	0	0	0	24,300	0	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	5,024	0	0	0	5,024	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	20,216	20,216	0	0	0	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	28,652	0	0	0	0	0	28,652	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	187,713	0	187,713	0	0	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	562,916	0	0	0	0	562,916	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	28,836	0	0	28,836	0	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	45,801	0	0	0	45,801	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3670000	18,436	0	0	0	18,436	0	0	0	0
1010000	UNDERGROUND CONDUITORS & DEVICES	3680000	54,532	54,532	0	0	0	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	83,428	0	0	0	0	0	83,428	0	0
1010000	LINE TRANSFORMERS	3680000	455,434	0	455,434	0	0	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	547,655	0	0	0	0	547,655	0	0	0
1010000	LINE TRANSFORMERS	3680000	114,595	0	0	114,595	0	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	109,067	0	0	0	109,067	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	15,458	0	0	0	15,458	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	10,321	10,321	0	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	8,749	0	0	0	0	0	0	8,749	0
1010000	SERVICES - OVERHEAD	3691000	96,153	0	96,153	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	90,077	0	0	0	0	90,077	0	0	0
1010000	SERVICES - OVERHEAD	3691000	23,674	0	0	23,674	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	17,273	0	0	0	17,273	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	3,327	0	0	0	3,327	0	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	16,605	16,605	0	0	0	0	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	33,822	0	0	0	0	0	33,822	0	0
1010000	SERVICES - UNDERGROUND	3692000	195,770	0	195,770	0	0	0	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	234,414	0	0	0	0	234,414	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	41,993	0	0	41,993	0	0	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	34,388	0	0	0	34,388	0	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	11,792	0	0	0	11,792	0	0	0	0
1010000	METERS	3700000	6,890	6,890	0	0	0	0	0	0	0
1010000	METERS	3700000	16,089	0	0	0	0	0	16,089	0	0
1010000	METERS	3700000	84,417	0	84,417	0	0	0	0	0	0
1010000	METERS	3700000	90,398	0	0	0	0	90,398	0	0	0
1010000	METERS	3700000	13,089	0	0	13,089	0	0	0	0	0
1010000	METERS	3700000	13,405	0	0	0	13,405	0	0	0	0
1010000	METERS	3700000	2,411	0	0	0	2,411	0	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	277	277	0	0	0	0	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	170	170	0	0	0	0	170	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	2,637	0	2,637	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3710000	4,238	0	0	0	0	0	4,238	0	0
1010000	ELEC PLANT IN SERV	3710000	510	0	0	0	510	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	816	0	0	0	816	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	774	774	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	740	0	0	0	0	0	0	740	0
1010000	ELEC PLANT IN SERV	3730000	23,973	0	23,973	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	21,759	0	0	0	0	21,759	0	0	0
1010000	ELEC PLANT IN SERV	3730000	4,753	0	0	4,753	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	8,489	0	0	0	8,489	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	2,268	0	0	0	2,268	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	89	0	0	0	0	0	0	89	0
1010000	ELEC PLANT IN SERV	3890000	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	1,327	0	0	0	0	1,327	0	0	0
1010000	ELEC PLANT IN SERV	3890000	434	0	0	0	434	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	711	711	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	1,129	27	352	78	84	540	47	0	0
1010000	ELEC PLANT IN SERV	3891000	100	0	0	0	0	0	0	100	0
1010000	ELEC PLANT IN SERV	3891000	4,691	0	4,691	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	7,516	146	1,844	504	1,098	3,464	459	2	0
1010000	ELEC PLANT IN SERV	3891000	2,738	0	0	0	0	2,738	0	0	0
1010000	ELEC PLANT IN SERV	3891000	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	1,594	0	0	0	1,594	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3892000	5	0	0	0	0	0	0	5	0
1010000	ELEC PLANT IN SERV	3892000	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	3,365	3,365	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	1,163	0	0	0	0	0	0	1,163	0
1010000	ELEC PLANT IN SERV	3900000	4,256	0	0	0	0	0	0	4,256	0
1010000	ELEC PLANT IN SERV	3900000	3,331	134	2,478	719	971	2,892	391	2	0
1010000	ELEC PLANT IN SERV	3900000	8,184	196	2,555	568	607	3,914	344	0	0
1010000	ELEC PLANT IN SERV	3900000	11,206	0	0	0	0	0	0	11,206	0
1010000	ELEC PLANT IN SERV	3900000	22	1	17	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	34,097	0	34,097	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	91,901	1,780	22,552	6,159	13,426	42,349	5,611	24	0
1010000	ELEC PLANT IN SERV	3900000	44,186	0	0	0	0	44,186	0	0	0
1010000	ELEC PLANT IN SERV	3900000	11,498	0	0	11,498	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	9,953	0	0	0	9,953	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	3,847	0	0	0	3,847	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	664	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	334	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,041	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,706	91	1,155	688	2,169	287	1
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	19	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,407	0	2,407	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,733	0	0	4,733	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	5	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,184	0	0	1	3	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	137	6	102	270	805	109	1
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,171	28	365	87	560	49	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	76	0	0	0	0	76	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	139	6	103	30	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,530	0	1,530	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	16,880	327	4,142	1,131	2,466	1,031	4
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	672	0	0	0	672	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	537	0	0	537	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	26	0	0	26	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	60	60	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	12	0	0	0	8	1	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,004	0	0	0	683	92	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	421	17	313	91	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,418	82	1,067	237	254	1,635	144
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	306	0	0	0	0	306	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	75	3	56	16	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	787	0	787	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	45,245	876	11,103	3,032	6,610	20,849	2,763
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	578	0	0	0	578	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	258	0	0	258	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,736	0	0	0	1,736	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	36	0	0	36	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	58	0	0	0	13	40	5
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	9	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	2	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	7	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	199	4	49	13	29	92	12
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	8	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4-TON MINI-PICKUPS AND VANS	CA	53	53	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	CAEE	79	0	0	0	52	8	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	273	0	0	0	186	25	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	151	6	112	33	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	242	0	0	0	0	242	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	30	1	22	6	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,967	0	1,967	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	813	16	200	55	119	375	50
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,583	0	0	0	2,583	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	216	0	0	216	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	390	0	0	390	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	7	3	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	1	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	10	0	7	2	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	77	0	77	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	124	2	30	8	18	57	8
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	281	0	0	0	281	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	32	0	0	32	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	41	0	0	41	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	528	528	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	170	0	0	42	111	16	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,373	0	0	0	1,225	3,651	493
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,909	77	1,420	412	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,602	0	0	0	0	1,602	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	708	28	527	153	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,485	0	6,485	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,463	28	359	98	214	674	89
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,462	0	0	0	7,462	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,108	0	0	1,108	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,757	0	0	0	1,757	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	384	0	0	384	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	215	0	0	0	54	141	21
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	3,879	0	0	0	885	2,636	356
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,331	94	1,734	503	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,476	0	0	0	0	3,476	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	459	18	342	99	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,414	0	12,414	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	686	13	168	46	100	316	42
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,181	0	0	0	17,181	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,957	0	0	2,957	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,171	0	0	4,171	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,176	0	0	1,176	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	1,939	0	0	0	442	1,318	178	1	0
1010000	ELEC PLANT IN SERV	CAGW	904	36	673	195	0	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	1,108	45	825	239	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	269	0	269	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	CA	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	41	0	0	0	10	27	4	0	0
1010000	ELEC PLANT IN SERV	CAGE	1,048	0	0	0	239	712	96	1	0
1010000	ELEC PLANT IN SERV	CAGW	274	11	204	59	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	1,245	0	0	0	0	0	1,245	0	0
1010000	ELEC PLANT IN SERV	JBG	101	4	75	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	3,524	0	3,524	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	1,031	20	253	69	151	475	63	0	0
1010000	ELEC PLANT IN SERV	UT	6,591	0	0	0	0	6,591	0	0	0
1010000	ELEC PLANT IN SERV	WA	798	0	0	798	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	2,877	0	0	0	2,877	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	371	0	0	0	371	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	106	106	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	6	0	0	0	2	4	1	0	0
1010000	ELEC PLANT IN SERV	CAGE	639	0	0	0	146	434	59	0	0
1010000	ELEC PLANT IN SERV	CAGW	160	6	119	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	88	0	0	0	0	0	88	0	0
1010000	ELEC PLANT IN SERV	OR	418	0	418	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	35	1	9	2	5	16	2	0	0
1010000	ELEC PLANT IN SERV	UT	268	0	0	0	0	268	0	0	0
1010000	ELEC PLANT IN SERV	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	187	0	0	0	187	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	273	0	0	0	62	185	25	0	0
1010000	ELEC PLANT IN SERV	CAGW	1	0	1	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	101	4	75	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	296	6	73	20	43	136	18	0	0
1010000	ELEC PLANT IN SERV	UT	1,641	0	0	0	0	1,641	0	0	0
1010000	ELEC PLANT IN SERV	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	2,993	58	735	201	437	1,379	183	1	0
1010000	ELEC PLANT IN SERV	CA	195	195	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGW	4,280	0	0	0	976	2,909	393	2	0
1010000	ELEC PLANT IN SERV	CAGW	759	31	565	164	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	495	0	0	0	0	0	495	0	0
1010000	ELEC PLANT IN SERV	JBG	808	32	601	174	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	2,767	0	2,767	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	SO	255	5	63	17	37	118	16	0	0
1010000	ELEC PLANT IN SERV	UT	3,223	0	0	0	0	3,223	0	0	0
1010000	ELEC PLANT IN SERV	WA	718	0	0	718	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	1,095	0	0	0	1,095	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	11	0	0	0	11	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	753	753	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	109	0	0	0	0	71	10	0	0
1010000	ELEC PLANT IN SERV	CAGE	18,499	0	0	0	0	4,219	12,572	1,699	10
1010000	ELEC PLANT IN SERV	CAGW	2,742	110	2,040	592	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	2,062	0	0	0	0	0	0	2,062	0
1010000	ELEC PLANT IN SERV	JBG	3,021	122	2,248	652	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	10,513	0	10,513	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	2,596	50	637	174	379	1,196	159	1	0
1010000	ELEC PLANT IN SERV	UT	13,957	0	0	0	0	13,957	0	0	0
1010000	ELEC PLANT IN SERV	WA	2,795	0	0	2,795	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	3,767	0	0	0	3,767	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	404	0	0	0	404	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	297	297	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	1,211	0	0	0	302	792	116	1	0
1010000	ELEC PLANT IN SERV	CAGE	4,816	0	0	0	1,098	3,273	442	2	0
1010000	ELEC PLANT IN SERV	CAGW	1,337	54	995	289	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	1,319	0	0	0	0	0	1,319	0	0
1010000	ELEC PLANT IN SERV	JBG	326	13	243	70	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	7,851	0	7,851	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	4,830	94	1,185	324	706	2,226	295	1	0
1010000	ELEC PLANT IN SERV	UT	7,974	0	0	0	0	7,974	0	0	0
1010000	ELEC PLANT IN SERV	WA	1,287	0	0	1,287	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	2,485	0	0	0	2,485	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	150	0	0	0	150	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	1,547	1,547	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	91	0	0	0	21	62	8	0	0
1010000	ELEC PLANT IN SERV	CAGW	157	6	117	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	2,540	0	0	0	0	0	2,540	0	0
1010000	ELEC PLANT IN SERV	OR	11,879	0	11,879	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	1,869	36	459	125	273	861	114	0	0
1010000	ELEC PLANT IN SERV	UT	12,376	0	0	0	0	12,376	0	0	0
1010000	ELEC PLANT IN SERV	WA	2,829	0	0	2,829	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	4,937	0	0	0	4,937	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	802	0	0	0	802	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	124	0	0	0	28	84	11	0	0
1010000	ELEC PLANT IN SERV	IDU	171	0	0	0	0	171	0	0	0
1010000	ELEC PLANT IN SERV	OR	892	0	0	892	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	581	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,532	1,532	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,180	0	0	269	802	108	1
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	59	2	44	13	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,823	0	0	0	0	2,823	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,399	0	12,399	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,544	30	379	103	226	711	94
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,930	0	0	0	14,930	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,101	0	0	3,101	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,588	0	0	5,588	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	983	0	0	983	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	2,642	0	0	603	1,796	243	1
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	368	15	274	79	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	542	22	403	117	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,737	0	0	5,642	16,811	2,271	13
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	1,172	47	872	253	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,177	329	6,083	1,764	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	0	1,217	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	837	16	205	56	122	386	51
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,477	0	0	0	1,477	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	219	0	0	219	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	183	0	0	42	124	17	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	106	31	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,141	0	0	0	0	3,141	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,162	0	10,162	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,240	24	304	83	181	572	76
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,806	0	0	2,192	0	15,806	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,502	0	0	4,502	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,002	0	0	1,002	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	507	507	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	327	0	0	82	214	31	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,740	0	0	853	2,542	343	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,694	68	1,260	365	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,417	0	0	0	0	1,417	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,348	54	1,003	291	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,512	0	2,512	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	613	12	150	41	90	283	37
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,073	0	0	0	5,073	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	817	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,755	0	0	1,755	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	706	0	0	706	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,055	6,055	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	259	0	0	65	170	25	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	118,511	0	0	27,030	80,539	10,882	61
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	50,334	2,025	37,449	10,861	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,201	267	1,841	162	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,983	0	0	0	0	10,983	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,199	169	3,124	906	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	70,089	0	70,089	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	35	11	21	61	8
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	91,232	1,767	22,388	6,114	13,329	42,040	23
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	60,962	0	0	0	60,962	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,139	0	0	13,139	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	24,018	0	0	24,018	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,957	0	0	5,957	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	310	310	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	2,615	0	0	0	54	8	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,033	42	769	223	1,777	240	1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	328	0	0	0	0	328	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	24	442	128	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,539	0	2,539	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	498	10	122	33	73	229	30
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,823	0	0	0	1,823	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	542	0	0	542	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	744	0	0	0	744	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	4	0	0	0	1	3	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	2,050	0	0	0	468	188	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	408	16	303	88	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	75	2	23	5	6	3	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	82	0	0	0	0	82	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	186	8	139	40	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,103	0	1,103	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,326	45	571	156	340	1,072	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,306	0	0	0	1,306	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	183	0	0	183	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	185	0	0	0	185	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,855	0	0	0	463	178	1



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1010000 Total			27,659,951	534,158	6,769,634	1,845,262	4,046,993	12,764,604	1,692,166	7,134	0
1019000	ELEC PLT IN SERV-OTH	140109	-68	0	0	0	0	-16	-46	-6	0
1019000	ELEC PLT IN SERV-OTH	140109	-24	-1	-18	-5	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	-217	-4	-53	-15	-32	-100	-13	0	0
1019000	ELEC PLT IN SERV-OTH	140139	-11,695	0	0	0	-2,667	-7,948	-1,074	-6	0
1019000	ELEC PLT IN SERV-OTH	140149	7,375	0	0	0	1,682	5,012	677	4	0
1019000	ELEC PLT IN SERV-OTH	140149	-1,018	-41	-758	-220	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	-8,979	-127	-2,294	-701	-1,359	-3,962	-532	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	-283	-283	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-134	0	0	0	0	0	-134	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-1,059	0	-1,059	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-1,516	0	0	0	0	-1,516	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-418	0	0	-418	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-393	0	0	0	-393	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	-1,007	-20	-247	-67	-147	-464	-61	0	0
1019000	ELEC PLT IN SERV-OTH	140209	7	0	0	0	2	5	1	0	0
1019000	ELEC PLT IN SERV-OTH	140209	-7	0	-2	-1	-1	-3	0	0	0
1019000 Total			-19,436	-476	-4,430	-1,427	-2,931	-9,022	-1,144	-6	0
1020000	ELEC PL PUR OR SLD		-553	-22	-412	-119	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	553	22	412	119	0	0	0	0	0
1020000 Total			0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	2,929	2,929	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	2,268	0	0	0	0	0	2,268	0	0
1061000	DIST COMP CONST NOT	0	17,568	0	17,568	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	24,356	0	0	0	0	24,356	0	0	0
1061000	DIST COMP CONST NOT	0	7,400	0	0	7,400	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	6,460	0	0	0	6,460	0	0	0	0
1061000 Total			60,981	2,929	17,568	7,400	6,460	24,356	2,268	0	0
1062000	TRAN COMP CONST NOT	0	50,116	0	0	0	11,431	34,058	4,602	26	0
1062000	TRAN COMP CONST NOT	0	53,646	2,158	39,913	11,575	0	0	0	0	0
1062000 Total			103,763	2,158	39,913	11,575	11,431	34,058	4,602	26	0
1063000	PROD COMP CONST NOT	0	56,959	807	14,553	4,449	8,623	25,134	3,375	19	0
1063000 Total			56,959	807	14,553	4,449	8,623	25,134	3,375	19	0
1064000	GEN COMP CONST NOT	0	27,867	540	6,838	1,868	4,071	12,841	1,702	7	0
1064000 Total			27,867	540	6,838	1,868	4,071	12,841	1,702	7	0
Grand Total			27,890,086	540,116	6,844,076	1,869,127	4,074,647	12,851,970	1,702,969	7,181	0



Capital Lease
Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	CAGE	6,723	0	0	0	1,533	4,569	617	3	0
1011000	PRPTY UND CPTL LSS	CAGW	2,459	99	1,830	531	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	OR	2,012	0	2,012	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	SO	6,860	133	1,683	460	1,002	3,161	419	2	0
1011000	PRPTY UND CPTL LSS	UT	6,345	0	0	0	0	6,345	0	0	0
1011000	PRPTY UND CPTL LSS	OR	924	0	924	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	SO	892	17	219	60	130	411	54	0	0
1011000	PRPTY UND CPTL LSS	CAGE	3,219	0	0	0	734	2,187	296	2	0
1011000	PRPTY UND CPTL LSS	CAGW	1,341	54	998	289	0	0	0	0	0
1011000 Total			30,775	303	7,666	1,340	3,400	16,674	1,386	7	0
1011500	CAP LEASES-ACCM AMRT	CAGE	-2,035	0	0	0	-464	-1,383	-187	-1	0
1011500	CAP LEASES-ACCM AMRT	CAGW	-500	-20	-372	-108	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	OR	-1,518	0	-1,518	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	SO	-5,480	-106	-1,345	-367	-801	-2,525	-335	-1	0
1011500	CAP LEASES-ACCM AMRT	UT	-4,438	0	0	0	0	-4,438	0	0	0
1011500	CAP LEASES-ACCM AMRT	OR	-48	0	-48	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	SO	-116	-2	-29	-8	-17	-54	-7	0	0
1011500	CAP LEASES-ACCM AMRT	CAGE	-62	0	0	0	-14	-42	-6	0	0
1011500	CAP LEASES-ACCM AMRT	CAGW	-45	-2	-34	-10	0	0	0	0	0
1011500 Total			-14,242	-130	-3,346	-493	-1,296	-8,441	-534	-3	0
1011900	PRPTY UND CPTL LSS-O	UT	4,393	0	0	0	0	4,393	0	0	0
1011900	PRPTY UND CPTL LSS-O	CAGE	1,436	0	0	0	327	976	132	1	0
1011900	PRPTY UND CPTL LSS-O	CAGW	361	15	269	78	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	OR	1,180	0	1,180	0	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	SO	3,857	75	946	258	563	1,777	235	1	0
1011900 Total			11,226	89	2,395	336	891	7,146	367	2	0
1011950	CAP LEASES-ACCM AMRT	UT	-3,008	0	0	0	0	-3,008	0	0	0
1011950	CAP LEASES-ACCM AMRT	CAGE	-1,436	0	0	0	-327	-976	-132	-1	0
1011950	CAP LEASES-ACCM AMRT	CAGW	-361	-15	-269	-78	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	OR	-1,180	0	-1,180	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	SO	-3,857	-75	-946	-258	-563	-1,777	-235	-1	0
1011950 Total			-9,842	-89	-2,395	-336	-891	-5,761	-367	-2	0
Grand Total			17,918	173	4,320	847	2,104	9,617	852	5	0



Plant Held for Future Use

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	8,923	0	0	0	2,035	6,064	819	5	0
1050000	EL PLT HLD FTR USE	3501000	2,741	0	0	0	625	1,863	252	1	0
1050000	EL PLT HLD FTR USE	3501000	162	7	120	35	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	755	0	0	0	172	513	69	0	0
1050000	EL PLT HLD FTR USE	3601000	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	3,828	0	3,828	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	5,731	0	0	0	0	5,731	0	0	0
1050000	EL PLT HLD FTR USE	3601000	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	3,508	0	3,508	0	0	0	0	0	0
1050000 Total			26,331	690	7,456	35	2,833	14,170	1,140	6	0
Grand Total			26,331	690	7,456	35	2,833	14,170	1,140	6	0



Deferred Debits

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	CAEE	2,347	0	0	0	585	1,534	226	0	1
1861000	MS DEF DB-OTH WIP	CAEE	-2,040	0	0	0	-509	-1,334	-196	-1	0
1861000 Total			307	0	0	0	76	200	29	0	0
1861200	FINANCING COSTS DEFR	SO	90	2	22	6	13	42	6	0	0
1861200	FINANCING COSTS DEFR	SO	219	4	54	15	32	101	13	0	0
1861200	FINANCING COSTS DEFR	OTHER	1,916	0	0	0	0	0	0	0	1,916
1861200	FINANCING COSTS DEFR	OTHER	1	0	0	0	0	0	0	0	1
1861200	FINANCING COSTS DEFR	OTHER	317	0	0	0	0	0	0	0	317
1861200	FINANCING COSTS DEFR	OTHER	343	0	0	0	0	0	0	0	343
1861200 Total			2,887	6	76	21	45	143	19	0	2,577
1865000	DEF COAL MINE COSTS	CAEE	1,341	0	0	0	335	877	129	1	0
1865000 Total			1,341	0	0	0	335	877	129	1	0
1867000	MISC DF DR-BAL TRAN	CAEE	1	0	0	0	0	0	1	0	0
1867000	MISC DF DR-BAL TRAN	JBE	1	0	1	0	0	0	0	0	0
1867000 Total			2	0	1	0	0	0	1	0	0
1868000	MISC DF DR-OTH-CST	OTHER	131	0	0	0	0	0	0	0	131
1868000	MISC DF DR-OTH-CST	CAGE	17	0	0	0	4	11	2	0	0
1868000	MISC DF DR-OTH-CST	SG	10,434	148	2,666	815	1,580	4,604	618	4	0
1868000	MISC DF DR-OTH-CST	SG	141	2	36	11	21	62	8	0	0
1868000	MISC DF DR-OTH-CST	SG	870	12	222	68	132	384	52	0	0
1868000	MISC DF DR-OTH-CST	CAGE	25	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	SG	934	13	239	73	141	412	55	0	0
1868000	MISC DF DR-OTH-CST	OTHER	1,370	0	0	0	0	0	0	0	1,370
1868000	MISC DF DR-OTH-CST	CAGE	8,618	0	0	0	1,965	5,856	791	4	0
1868000	MISC DF DR-OTH-CST	CAGE	21,651	0	0	0	4,938	14,714	1,988	11	0
1868000	MISC DF DR-OTH-CST	CAGW	12,439	500	9,255	2,684	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	CAGE	10,247	0	0	0	2,337	6,964	941	5	0
1868000	MISC DF DR-OTH-CST	CAGW	506	20	377	109	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	CAGE	779	0	0	0	178	530	72	0	0
1868000 Total			68,162	696	12,794	3,760	11,302	33,554	4,529	25	1,501
1869000	MISC DF DR-OTH-NC	CAGW	3,019	121	2,246	651	0	0	0	0	0
1869000 Total			3,019	121	2,246	651	0	0	0	0	0
Grand Total			75,718	824	15,117	4,433	11,759	34,775	4,707	26	4,078



Material & Supplies

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVENTORY - HUNTER	CAEE	49,254	0	0	0	12,289	32,203	4,737	25	0
1511120 Total			49,254	0	0	0	12,289	32,203	4,737	25	0
1511130	COAL INVENTORY - HUNTINGTON	CAEE	25,914	0	0	0	6,466	16,943	2,492	13	0
1511130 Total			25,914	0	0	0	6,466	16,943	2,492	13	0
1511140	COAL INVENTORY - JIM BRIDGER	JBE	22,538	954	16,492	5,092	0	0	0	0	0
1511140 Total			22,538	954	16,492	5,092	0	0	0	0	0
1511160	COAL INVENTORY - NAUGHTON	CAEE	11,762	0	0	0	2,935	7,690	1,131	6	0
1511160 Total			11,762	0	0	0	2,935	7,690	1,131	6	0
1511170	COAL INVENTORY - COAL PREP PLANT	CAEE	454	0	0	0	113	297	44	0	0
1511170 Total			454	0	0	0	113	297	44	0	0
1511200	COAL INVENTORY - CHOLLA	CAEE	9,531	0	0	0	2,378	6,231	917	5	0
1511200 Total			9,531	0	0	0	2,378	6,231	917	5	0
1511300	COAL INVENTORY - COLSTIP	CAEW	1,457	62	1,066	329	0	0	0	0	0
1511300 Total			1,457	62	1,066	329	0	0	0	0	0
1511400	COAL INVENTORY - CRAIG	CAEE	12,335	0	0	0	3,078	8,065	1,186	6	0
1511400 Total			12,335	0	0	0	3,078	8,065	1,186	6	0
1511600	COAL INVENTORY - DAVE JOHNSTON	CAEE	10,766	0	0	0	2,686	7,039	1,035	5	0
1511600 Total			10,766	0	0	0	2,686	7,039	1,035	5	0
1511700	COAL INVENTORY - ROCK GARDEN PILE	CAEE	32,676	0	0	0	8,153	21,364	3,142	16	0
1511700 Total			32,676	0	0	0	8,153	21,364	3,142	16	0
1511900	COAL INVENTORY - HAYDEN	CAEE	1,970	0	0	0	492	1,288	189	1	0
1511900 Total			1,970	0	0	0	492	1,288	189	1	0
1512180	NATURAL GAS - CLAY BASIN	CAEE	1,120	0	0	0	279	732	108	1	0
1512180 Total			1,120	0	0	0	279	732	108	1	0
1514000	FUEL STK - FUEL OIL	CAEE	1,182	0	0	0	295	773	114	1	0
1514000	FUEL STK - FUEL OIL	CAEW	172	7	126	39	0	0	0	0	0
1514000	FUEL STK - FUEL OIL	JBE	1,054	45	771	238	0	0	0	0	0
1514000 Total			2,407	52	897	277	295	773	114	1	0
1514300	OIL INVENTORY - COLSTRIP	CAEW	105	4	77	24	0	0	0	0	0
1514300 Total			105	4	77	24	0	0	0	0	0
1514400	OIL INVENTORY - CRAIG	CAEE	66	0	0	0	16	43	6	0	0
1514400 Total			66	0	0	0	16	43	6	0	0
1514900	OIL INVENTORY - HAYDEN	CAEE	60	0	0	0	15	39	6	0	0
1514900 Total			60	0	0	0	15	39	6	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	0									
1541000	MATERIAL CONTROL ADJUST	SO	-148	-3	-36	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	CAGE	14,941	0	0	0	3,408	10,153	1,372	8	0
1541000	JIM BRIDGER STORE ROOM	JBG	9,842	396	7,322	2,124	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	CAGE	15,511	0	0	0	3,538	10,541	1,424	8	0
1541000	DAVE JOHNSTON STORE ROOM	CAGE	6,676	0	0	0	1,523	4,537	613	3	0
1541000	WYODAK STORE ROOM	CAGE	4,482	0	0	0	1,022	3,046	412	2	0
1541000	PLNT M&S STK CNTRL	CAGE	1	0	0	0	0	1	0	0	0
1541000	CARBON STORE ROOM	CAGE	13,722	0	0	0	3,130	9,325	1,260	7	0
1541000	NAUGHTON STORE ROOM	CAGE	18,151	0	0	0	4,140	12,335	1,667	9	0
1541000	HUNTINGTON STORE ROOM	CAGE	25,493	0	0	0	5,814	17,325	2,341	13	0
1541000	HUNTER STORE ROOM	CAGE	1,217	0	0	0	278	827	112	1	0
1541000	BLUNDELL STORE ROOM	CAGE	3,840	0	0	0	876	2,610	353	2	0
1541000	CURRANT CREEK PLANT	CAGE	5,910	0	0	0	1,348	4,016	543	3	0
1541000	LAKESIDE PLANT	CAGW	3,822	154	2,843	825	0	0	0	0	0
1541000	CHEHALIS PLANT	CAGE	7	0	0	0	2	5	1	0	0
1541000	HYDRO EAST - UTAH	CAGE	3	0	0	0	1	2	0	0	0
1541000	HYDRO EAST - IDAHO	CAGW	494	20	367	107	0	0	0	0	0
1541000	LEANING JUNIPER STOREROOM	CAGW	741	30	552	160	0	0	0	0	0
1541000	GOODNOE HILLS WIND	CAGW	779	31	579	168	0	0	0	0	0
1541000	MARENGO WIND	CAGE	818	0	0	0	187	556	75	0	0
1541000	Foote Creek	CAGE	1,168	0	0	0	266	794	107	1	0
1541000	Glenrock/Rolling Hills	CAGE	707	0	0	0	161	481	65	0	0
1541000	Seven Mile Hill	CAGE	587	0	0	0	134	399	54	0	0
1541000	High Plains/McFadden	CAGE	699	0	0	0	159	475	64	0	0
1541000	Dunlap Wind Project	CAGE	0	0	0	0	0	0	0	0	0
1541000	WIND OFFICE	CAGE	548	0	0	0	548	0	0	0	0
1541000	CASPER STORE ROOM	WYP	143	0	0	0	143	0	0	0	0
1541000	BUFFALO STORE ROOM	WYP	268	0	0	0	268	0	0	0	0
1541000	DOUGLAS STORE ROOM	WYP	670	0	0	0	670	0	0	0	0
1541000	CODY STORE ROOM	WYP	698	0	0	0	698	0	0	0	0
1541000	WORLAND STORE ROOM	WYP	434	0	0	0	434	0	0	0	0
1541000	RIVERTON STORE ROOM	WYU	637	0	0	0	637	0	0	0	0
1541000	EVANSTON STORE ROOM	WYU	10	0	0	0	10	0	0	0	0
1541000	KEMMERER STORE ROOM	WYU	588	0	0	0	588	0	0	0	0
1541000	PINEDALE STORE ROOM	WYP	1,470	0	0	0	1,470	0	0	0	0
1541000	ROCK SPRINGS STORE ROOM	WYP									



Material & Supplies

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	535	0	0	535	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	467	0	0	467	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,143	0	0	0	1,143	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	689	0	0	0	689	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	76	0	0	0	76	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	146	0	0	0	146	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	219	0	0	0	219	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	407	0	0	0	407	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	183	0	0	0	183	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,258	0	0	0	1,258	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	549	0	0	0	549	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,945	0	0	0	8,945	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	867	0	0	0	867	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	930	0	0	0	930	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	483	0	0	0	483	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	450	0	0	0	450	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	323	0	0	0	323	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,453	0	0	0	1,453	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	485	0	0	0	485	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	323	0	0	0	323	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	673	0	0	0	673	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	688	0	0	0	688	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	827	0	0	0	827	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	157	0	0	0	157	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	112	0	0	0	112	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	970	0	0	0	970	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	344	0	0	0	344	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	617	0	0	0	617	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	CAGW	1,511	61	1,124	326	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	CAGW	210	8	156	45	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	163	0	0	163	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	191	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	811	0	811	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	453	0	453	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,865	0	10,865	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,129	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	134	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	39	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,742	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	197	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	222	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,751	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	816	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	947	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	937	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,522	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	119	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	77	77	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	280	280	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,058	1,058	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	427	427	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	144	3	35	10	21	66	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	86	3	23	6	9	42	4	
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	82	0	82	0	0	0	0	
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	7,749	0	7,749	0	0	0	0	
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	6,522	0	6,522	0	0	0	0	
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	6,042	0	0	6,042	0	0	0	
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,446	0	0	0	0	3,446	0	
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,297	0	0	0	0	4,297	0	
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,413	0	0	0	5,413	0	0	
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	23,200	0	0	0	23,200	0	0	
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	26	1	7	2	3	13	1	
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	14	0	0	0	14	0	0	
1541000 Total					243,872	2,544	51,204	9,966	37,877	126,037	16,186	59
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	181	4	45	12	27	84	11	0
1541500 Total					181	4	45	12	27	84	11	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	4,999	0	0	0	1,140	3,397	459	3
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-4,969	-200	-3,697	-1,072	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	20	352	108	209	609	82	0



Material & Supplies

Average of Monthly Averages Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541900	PLNT M&S GEN JV CUT	SO	3	0	1	0	0	0	1	0	0
1541900 Total	JV CUTBACK MATERIAL & SUPPLIES INVENTORY		1,412	-180	-3,344	-964	1,349	4,007	541	3	0
1549900	CR-OBSOL&SURPL INV	SO	-27	-1	-7	-2	-4	-13	-2	0	0
1549900	CR-OBSOL&SURPL INV	SG	-958	-14	-245	-75	-145	-423	-57	0	0
1549900	CR-OBSOL&SURPL INV	SO	-12	0	-3	-1	-2	-6	-1	0	0
1549900	CR-OBSOL&SURPL INV	SNPD	-1,005	-32	-266	-65	-106	-486	-50	0	0
1549900	CR-OBSOL&SURPL INV	SNPD	-815	-26	-216	-52	-86	-394	-41	0	0
1549900 Total	Inventory Reserve - RMP (T&D)		-2,818	-73	-736	-195	-342	-1,321	-150	0	0
2531600	WORK CAP DEP-UAMPS	CAEE	-2,602	0	0	0	-649	-1,701	-250	-1	0
2531600 Total	WORKING CAPITAL DEPOSIT - UAMPS		-2,602	0	0	0	-649	-1,701	-250	-1	0
2531700	WORKG CAP DEP-DG&T	CAEE	-2,608	0	0	0	-651	-1,705	-251	-1	0
2531700 Total	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T		-2,608	0	0	0	-651	-1,705	-251	-1	0
2531800	WCD-PROVO-PLNT M&S	CAGE	-273	0	0	0	-62	-186	-25	0	0
2531800 Total	OTH DEF CR - WCD - PROVO - PLANT M&S		-273	0	0	0	-62	-186	-25	0	0
Grand Total			419,580	3,366	65,700	14,540	76,745	227,923	31,168	137	0



Cash Working Capital

Twelve Month Average Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	SO	3	0	1	0	0	0	1	0	0
1430000 Total			3	0	1	0	0	0	1	0	0
1431000	EMP ACCOUNTS REC	SO	4,636	90	1,138	311	677	2,136	283	1	0
1431000 Total			4,636	90	1,138	311	677	2,136	283	1	0
1431500	INC TAXES RECEIVABLE	SO	-70	-1	-17	-5	-10	-32	-4	0	0
1431500	INC TAXES RECEIVABLE	SO	186	4	46	12	27	86	11	0	0
1431500	INC TAXES RECEIVABLE	SO	-116	-2	-28	-8	-17	-53	-7	0	0
1431500 Total			0	0	0	0	0	0	0	0	0
1433000	JOINT OWNER REC	SO	23,909	463	5,867	1,602	3,493	11,018	1,460	6	0
1433000 Total			23,909	463	5,867	1,602	3,493	11,018	1,460	6	0
1436000	OTH ACCT REC	SO	20,196	391	4,956	1,354	2,951	9,307	1,233	5	0
1436000 Total			20,196	391	4,956	1,354	2,951	9,307	1,233	5	0
1437000	CSS OAR BILLINGS	SO	5,814	113	1,427	390	849	2,679	355	1	0
1437000 Total			5,814	113	1,427	390	849	2,679	355	1	0
1437100	CSS OAR BILLINGS-WOR	SO	-2,476	-48	-608	-166	-362	-1,141	-151	-1	0
1437100 Total			-2,476	-48	-608	-166	-362	-1,141	-151	-1	0
2300000	ASSET RETIREMENT OBL	OTHER	-8,268	0	0	0	0	0	0	0	-8,268
2300000 Total			-8,268	0	0	0	0	0	0	0	-8,268
2320000	ACCOUNTS PAYABLE	CAEE	-1,753	0	0	0	-437	-1,146	-169	-1	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	-15	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	-486	-9	-119	-33	-71	-224	-30	0	0
2320000	ACCOUNTS PAYABLE	SO	-1,290	-25	-316	-86	-188	-594	-79	0	0
2320000	ACCOUNTS PAYABLE	SO	-3,984	-77	-978	-267	-582	-1,836	-243	-1	0
2320000	ACCOUNTS PAYABLE	SO	-60	-1	-15	-4	-9	-28	-4	0	0
2320000	ACCOUNTS PAYABLE	SO	-16	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	-11	0	-3	-1	-2	-5	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	-1	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	-4	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	SO	-12	0	-3	-1	-2	-6	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	-19	0	-5	-1	-3	-9	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	-50	-1	-12	-3	-7	-23	-3	0	0



Cash Working Capital

Twelve Month Average Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	SO	-5	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	-9	0	-2	-1	-1	-4	-1	0	0
2320000	ACCOUNTS PAYABLE	SO	13	0	3	1	2	6	1	0	0
2320000	ACCOUNTS PAYABLE	OTHER	-17	0	0	0	0	0	0	0	-17
2320000	ACCOUNTS PAYABLE	SG	-2,053	-29	-525	-160	-311	-906	-122	-1	0
2320000	ACCOUNTS PAYABLE	CAEE	-61	0	0	0	-15	-40	-6	0	0
2320000	ACCOUNTS PAYABLE	SO	-1,141	-22	-280	-76	-167	-526	-70	0	0
2320000	ACCOUNTS PAYABLE	SO	-231	-4	-57	-15	-34	-107	-14	0	0
2320000 Total			-11,205	-171	-2,321	-651	-1,833	-5,465	-743	-3	-17
2533000	O DEF CR-MISC PPL	CAGE	-6,513	0	0	0	-1,485	-4,426	-598	-3	0
2533000 Total			-6,513	0	0	0	-1,485	-4,426	-598	-3	0
Grand Total			26,098	838	10,460	2,839	4,291	14,109	1,839	7	-8,285



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	CAGE	143,168	0	0	0	32,654	97,295	13,146	74	0
1140000	EL PLT ACQUIST ADJ	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total			154,932	0	0	0	32,654	109,059	13,146	74	0
1150000	Ac Prov El Pt Acq Ad	CAGE	-125,934	0	0	0	-28,723	-85,583	-11,563	-65	0
1150000	Ac Prov El Pt Acq Ad	UT	-1,143	0	0	0	0	-1,143	0	0	0
1150000 Total			-127,078	0	0	0	-28,723	-86,727	-11,563	-65	0
1651000	PREPAY-INSURANCE	SO	1,648	32	404	110	241	759	101	0	0
1651000	PREPAY-INSURANCE	SO	2,563	50	629	172	374	1,181	157	1	0
1651000	PREPAY-INSURANCE	SO	361	7	89	24	53	167	22	0	0
1651000	PREPAY-INSURANCE	SO	227	4	56	15	33	105	14	0	0
1651000	PREPAY-INSURANCE	SO	106	2	26	7	16	49	6	0	0
1651000 Total			4,906	95	1,204	329	717	2,261	300	1	0
1652000	PREPAY-TAXES	GPS	5,057	98	1,241	339	739	2,330	309	1	0
1652000	PREPAY-TAXES	GPS	8	0	2	1	1	4	1	0	0
1652000	PREPAY-TAXES	GPS	70	1	17	5	10	32	4	0	0
1652000	PREPAY-TAXES	GPS	7	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES (Federal, State, Local)"	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	SO	862	17	211	58	126	397	53	0	0
1652000 Total			6,005	116	1,474	402	877	2,767	367	2	0
1652100	PREPAY- OTHER	CAGE	423	0	0	0	97	288	39	0	0
1652100	PREPAY- OTHER	OTHER	10,832	0	0	0	0	0	0	0	10,832
1652100	PREPAY- OTHER	OTHER	5,079	0	0	0	0	0	0	0	5,079
1652100	PREPAY- OTHER	SO	78	2	19	5	11	36	5	0	0
1652100	PREPAY- OTHER	SG	56	1	14	4	9	25	3	0	0
1652100	PREPAY- OTHER	SG	29	0	7	2	4	13	2	0	0
1652100	PREPAY- OTHER	SG	817	12	209	64	124	360	48	0	0
1652100	PREPAY- OTHER	CAGE	307	0	0	0	70	208	28	0	0
1652100	PREPAY- OTHER	CAGE	242	0	0	0	55	165	22	0	0
1652100	PREPAY- OTHER	CAGE	123	0	0	0	28	84	11	0	0
1652100	PREPAY- OTHER	SO	3,474	67	853	233	508	1,601	212	1	0
1652100	PREPAY- OTHER	GPS	29	1	7	2	4	14	2	0	0
1652100	PREPAY- OTHER	SG	256	4	65	20	39	113	15	0	0
1652100	PREPAY- OTHER	CAGW	35	1	26	7	0	0	0	0	0
1652100	PREPAY- OTHER	SG	19	0	5	2	3	9	1	0	0
1652100	PREPAY- OTHER	CAGW	984	40	732	212	0	0	0	0	0
1652100	PREPAY- OTHER	CAFE	72	0	0	0	18	47	7	0	0
1652100	PREPAY- OTHER	SO	915	18	225	61	134	422	56	0	0
1652100	PREPAY- OTHER	OR	2,251	0	2,251	0	0	0	0	0	0
1652100	PREPAY- OTHER	UT	3,399	0	0	0	0	3,399	0	0	0
1652100	PREPAY- OTHER	IDU	246	0	0	0	0	0	246	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	WYP	128	0	0	0	128	0	0	0	0
1652100	PREPAY - OTHER	SO	10,190	197	2,500	683	1,489	4,695	622	3	0
1652100	PREPAY - OTHER	CAEE	-79	0	0	0	-79	-52	-8	0	0
1652100	PREPAY - OTHER	SO	-1,460	-28	-358	-98	-213	-673	-89	0	0
1652100	PREPAY - OTHER	SO	1,539	30	378	103	225	709	94	0	0
1652100	PREPAY - OTHER	CAEE	-4	0	0	0	-1	-3	0	0	0
1652100	PREPAY - OTHER	CAEW	4	0	3	1	0	0	0	0	0
1652100 Total			39,984	344	6,936	1,302	2,711	11,459	1,317	5	15,911
2281000	ACC PROV-PROP INS	OR	6,336	0	6,336	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	IDU	-776	0	0	0	0	0	-776	0	0
2281000	ACC PROV-PROP INS	UT	-6,849	0	0	0	0	-6,849	0	0	0
2281000	ACC PROV-PROP INS	WYP	-771	0	0	0	-771	0	0	0	0
2281000	ACC PROV-PROP INS	OTHER	-6,275	0	0	0	0	0	0	0	-6,275
2281000 Total			-8,335	0	6,336	0	-771	-6,849	-776	0	-6,275
2282100	ACC PRV IN & DAMAG	SO	-13,477	-261	-3,307	-903	-1,969	-6,210	-823	-3	0
2282100 Total			-13,477	-261	-3,307	-903	-1,969	-6,210	-823	-3	0
2282400	ACCUM PRV FR I&D-OR	OR	-8,145	0	-8,145	0	0	0	0	0	0
2282400 Total			-8,145	0	-8,145	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	SO	104	2	25	7	15	48	6	0	0
2282500 Total			104	2	25	7	15	48	6	0	0
2283000	PEN/BENFT-SICK	SO	-1,722	-33	-422	-115	-252	-793	-105	0	0
2283000 Total			-1,722	-33	-422	-115	-252	-793	-105	0	0
2283500	PENSIONS	SO	-704	-14	-173	-47	-103	-324	-43	0	0
2283500 Total			-704	-14	-173	-47	-103	-324	-43	0	0
2284100	AC MIS OP PR-OTHER	CAGW	-572	-23	-425	-123	-123	0	0	0	0
2284100 Total			-572	-23	-425	-123	-123	0	0	0	0
2530000	OTHER DEF CREDITS	CA	-231	-231	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	IDU	-59	0	0	0	0	0	-59	0	0
2530000	OTHER DEF CREDITS	OR	-1,120	0	-1,120	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	UT	-858	0	0	0	0	-858	0	0	0
2530000	OTHER DEF CREDITS	WA	-303	0	-303	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	WYP	-146	0	0	0	-146	0	0	0	0
2530000 Total			-2,718	-231	-1,120	-303	-146	-858	-59	0	0
2533500	OTH DEF CR-PEN & BEN	CAEE	-115,119	0	0	0	-28,724	-75,267	-11,071	-58	0
2533500 Total			-115,119	0	0	0	-28,724	-75,267	-11,071	-58	0
2539900	OTH DEF CR - OTHER	CAEE	-5,006	0	0	0	-1,249	-3,273	-481	-3	0
2539900	OTH DEF CR - OTHER	SG	-1	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	CA	-19	-19	0	0	0	0	0	0	0
2539900 Total			-6,355	-123	-1,559	-426	-928	-2,928	-388	-2	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,083	-98	-1,247	-341	-743	-2,342	-310	-1
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,300	-25	-319	-87	-190	-599	-79	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-796	-15	-195	-53	-116	-367	-49	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-302	-6	-74	-20	-44	-139	-18	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-258	-5	-63	-17	-38	-119	-16	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-12	0	-3	-1	-2	-5	-1	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-795	-15	-195	-53	-116	-366	-49	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,668	-52	-655	-179	-390	-1,230	-163	-1
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-889	-17	-218	-60	-130	-410	-54	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,528	-30	-375	-102	-223	-704	-93	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-827	-16	-203	-55	-121	-381	-50	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,976	-77	-976	-266	-581	-1,832	-243	-1
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-9	0	-2	-1	-1	-4	-1	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-681	-13	-167	-46	-99	-314	-42	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-310	-6	-76	-21	-45	-143	-19	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,223	-43	-545	-149	-325	-1,024	-136	-1
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-237	-5	-58	-16	-35	-109	-14	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-152	-3	-37	-10	-22	-70	-9	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-603	-12	-148	-40	-88	-278	-37	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-2,107	-41	-517	-141	-308	-971	-129	-1
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-165	-3	-41	-11	-24	-76	-10	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-552	-11	-135	-37	-81	-254	-34	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-2	0	0	0	0	-1	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-162	-3	-40	-11	-24	-75	-10	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-7	0	-2	0	-1	-3	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-495	-10	-121	-33	-72	-228	-30	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-40	-1	-10	-3	-6	-18	-2	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-42	-1	-10	-3	-6	-19	-3	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-1,230	-24	-302	-82	-180	-567	-75	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-2,471	-48	-606	-166	-361	-1,139	-151	-1
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-13,214	-256	-3,243	-886	-1,930	-6,089	-807	-3
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-1,318	-26	-323	-88	-193	-607	-80	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-102	-2	-25	-7	-15	-47	-6	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-359	-7	-88	-24	-52	-165	-22	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-119	-2	-29	-8	-17	-55	-7	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-1,442	-28	-354	-97	-211	-664	-88	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-111	-2	-27	-7	-16	-51	-7	0
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-402	-16	-299	-87	-20	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-7,130	0	0	0	-1,779	-4,662	-686	-4
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE								



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2539900	OTH DEF CR - OTHER	CAFE	5,006	0	0	0	1,249	3,273	481	3	0
2539900	OTH DEF CR - OTHER	CAGE	-3,205	0	0	0	-731	-2,178	-294	-2	0
2539900	OTH DEF CR - OTHER	SG	-1,182	-17	-302	-92	-179	-521	-70	0	0
2539900	OTH DEF CR - OTHER	CAGE	4,402	0	0	0	1,004	2,991	404	2	0
2539900	OTH DEF CR - OTHER	SG	-5,769	-82	-1,474	-451	-873	-2,546	-342	-2	0
2539900	OTH DEF CR - OTHER	CAGE	-5,757	0	0	0	-1,313	-3,913	-529	-3	0
2539900	OTH DEF CR - OTHER	CAGE	-2,525	0	0	0	-576	-1,716	-232	-1	0
2539900 Total			-77,287	-1,213	-15,743	-4,362	-12,585	-38,211	-5,149	-24	0
2540000	REGULATORY LIAB	OTHER	1,466	0	0	0	0	0	0	0	1,466
2540000	REGULATORY LIAB	OTHER	-13,490	0	0	0	0	0	0	0	-13,490
2540000	REGULATORY LIAB	OTHER	-12,738	0	0	0	0	0	0	0	-12,738
2540000	REGULATORY LIAB	OTHER	-1,527	0	0	0	0	0	0	0	-1,527
2540000	REGULATORY LIAB	OTHER	-18,170	0	0	0	0	0	0	0	-18,170
2540000	REGULATORY LIAB	OTHER	-3,738	0	0	0	0	0	0	0	-3,738
2540000	REGULATORY LIAB	OTHER	-14,538	0	0	0	0	0	0	0	-14,538
2540000	REGULATORY LIAB	OTHER	-10,546	0	0	0	0	0	0	0	-10,546
2540000	REGULATORY LIAB	CA	-1,109	-1,109	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	IDU	-1,600	0	0	0	0	0	-1,600	0	0
2540000	REGULATORY LIAB	OR	-15,769	0	-15,769	0	0	0	0	0	0
2540000	REGULATORY LIAB	UT	-13,712	0	0	0	0	-13,712	0	0	0
2540000	REGULATORY LIAB	WA	-1,327	0	0	-1,327	0	0	0	0	0
2540000	REGULATORY LIAB	WYU	-11,956	0	0	0	-11,956	0	0	0	0
2540000	REGULATORY LIAB	FERC	-18	0	0	0	0	0	0	-18	0
2540000	REGULATORY LIAB	WA	-503	0	0	-503	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	OTHER	13,490	0	0	0	0	0	0	0	13,490
2540000	REGULATORY LIAB	OTHER	-455	0	0	0	0	0	0	0	-455
2540000	REGULATORY LIAB	OTHER	-3,147	0	0	0	0	0	-3,147	0	0
2540000	REGULATORY LIAB	OTHER	-1,062	0	0	0	0	0	-1,062	0	0
2540000	REGULATORY LIAB	OTHER	-6,939	0	0	0	0	0	0	0	-6,939
2540000	REGULATORY LIAB	OTHER	-23,722	0	0	0	0	0	0	0	-23,722
2540000	REGULATORY LIAB	OTHER	-12,092	0	0	0	0	0	0	0	-12,092
2540000	REGULATORY LIAB	OTHER	-2,769	0	0	0	0	0	0	0	-2,769
2540000	REGULATORY LIAB	OTHER	-138	0	0	0	0	0	0	0	-138
2540000	REGULATORY LIAB	OTHER	-4,736	0	0	0	0	0	0	0	-4,736
2540000	REGULATORY LIAB	OTHER	-194	0	0	0	0	0	0	0	-194
2540000	REGULATORY LIAB	OTHER	-234	0	0	0	0	0	0	0	-234
2540000	REGULATORY LIAB	OTHER	-178	0	0	0	0	0	0	0	-178
2540000	REGULATORY LIAB	OTHER	-9	0	0	0	0	0	0	0	-9
2540000	REGULATORY LIAB	OTHER	-3,548	0	0	0	0	0	0	0	-3,548



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(Allocated in Thousands)

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2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-2,066	0	0	0	0	0	-2,066
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-45,901	0	0	0	0	0	-45,901
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-16,240	0	0	0	0	0	-16,240
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-10,404	0	0	0	0	0	-10,404
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-11,001	0	0	0	0	0	-11,001
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	252	0	0	0	0	0	252
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	3,738	0	0	0	0	0	3,738
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-3,653	0	0	0	0	0	-3,653
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-27,034	0	0	0	0	0	-27,034
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-5,227	0	0	0	0	0	-5,227
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	0	0	0	7
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	506	0	0	0	0	0	506
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-2,602	0	0	0	0	0	-2,602
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,527	0	0	0	0	0	1,527
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,192	0	0	0	0	0	-1,192
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-36	0	0	0	0	0	-36
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-4	0	0	0	0	0	-4
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Recl	OTHER	-109	0	0	0	0	0	-109
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	6,967	0	0	0	0	0	6,967
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	10,197	0	0	0	0	0	10,197
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	1,005	0	0	0	0	0	1,005
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-3,331	0	0	0	0	0	-3,331
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Recl	OTHER	-1,171	0	0	0	0	0	-1,171
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	828	0	0	0	0	0	828
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	13,710	0	0	0	0	0	13,710
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-829	0	0	0	0	0	-829
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-23,463	0	0	0	0	0	-23,463
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Recl to Current	OTHER	2,623	0	0	0	0	0	2,623
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Recl	OTHER	-2,706	0	0	0	0	0	-2,706
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Recl to Current	OTHER	1,502	0	0	0	0	0	1,502
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Recl	OTHER	-1,536	0	0	0	0	0	-1,536
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Recl to Current	OTHER	5,401	0	0	0	0	0	5,401
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Recl	OTHER	-13,071	0	0	0	0	0	-13,071
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Recl to Current	OTHER	2,556	0	0	0	0	0	2,556
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Recl	OTHER	-2,915	0	0	0	0	0	-2,915
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Recl to Current	OTHER	656	0	0	0	0	0	656
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Recl	OTHER	-656	0	0	0	0	0	-656
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-574	-574	0	0	0	0	-574
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-1,548	0	0	0	-1,548	0	-1,548



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2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-6,728	0	0	0	0	0	0
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-11,748	0	0	-11,748	0	0	0
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-1,744	0	-1,744	0	0	0	0
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-3,760	0	0	-3,760	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	10,546	0	0	0	0	0	10,546
2540000 Total					-304,234	-1,683	-22,496	-15,717	-25,459	-3,148	-18
Grand Total					-453,460	-2,901	-35,857	-115,105	-17,601	-87	-195,477



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	1,048	0	0	0	0	0	0	0	1,048
1242000	PAC PWR-INT FREE LN	0	7	0	0	7	0	0	0	0	0
1242000 Total			1,056	0	0	7	0	0	0	0	1,048
1243200	OR-VAR WEATHER LOANS	0	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	0	0	0	0	0	0	0	0	0
1243200 Total			0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	12	0	0	0	0	12	0	0	0
1244100 Total			12	0	0	0	0	12	0	0	0
1244500	HOME COMFORT	0	6	6	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	-1	0	0	0	0	0	0	0	-1
1244500	HOME COMFORT	0	-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	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	1	0	0	0	0	1	0	0	0
1244900 Total			0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	0	20	20	0	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	-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	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	-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	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	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	-253	0	0	0	0	0	0	0	-253
1249000	RESV UNCOLL ESC&WZ	0	-2	0	0	-2	0	0	0	0	0
1249000 Total			-255	0	0	-2	0	0	0	0	-253
1823000	DSR REGULATORY ASSET	0	-68	0	0	0	0	0	-68	0	0
1823000	DSR REGULATORY ASSET	0	-10,143	0	0	0	0	0	0	0	-10,143
1823000	DSR REGULATORY ASSET	0	-413	0	0	0	-413	0	0	0	0
1823000 Total			-10,624	0	0	0	-413	0	-68	0	-10,143
1823700	OTH REGA-ENERGY WEST	186801	69,504	0	0	0	17,342	45,443	6,684	35	0
1823700	OTH REGA-ENERGY WEST	186802	1,078	0	0	0	269	705	104	1	0
1823700	OTH REGA-ENERGY WEST	186805	3,960	0	0	0	988	2,589	381	2	0
1823700	OTH REGA-ENERGY WEST	186806	1,614	0	0	0	403	1,055	155	1	0
1823700	OTH REGA-ENERGY WEST	186811	9,902	0	0	0	2,471	6,474	952	5	0
1823700	OTH REGA-ENERGY WEST	186812	264	0	264	0	0	0	0	0	0



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1823700	OTH REGA-ENERGY WEST	186815	94	0	0	0	23	61	9	0	0
1823700	OTH REGA-ENERGY WEST	186816	-4,637	0	0	0	-1,157	-3,032	-446	-2	0
1823700	OTH REGA-ENERGY WEST	186817	1,189	1,189	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	-77,439	0	0	0	-19,322	-50,631	-7,447	-39	0
1823700	OTH REGA-ENERGY WEST	186817	-1,212	0	-1,212	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	277	0	0	0	0	277	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	3,184	0	0	0	3,184	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	7,702	0	0	0	1,922	5,036	741	4	0
1823700	OTH REGA-ENERGY WEST	186825	4,492	0	0	0	1,121	2,937	432	2	0
1823700	OTH REGA-ENERGY WEST	186826	843	0	0	0	210	551	81	0	0
1823700	OTH REGA-ENERGY WEST	186828	7,130	0	0	0	1,779	4,662	686	4	0
1823700	OTH REGA-ENERGY WEST	186829	-38	0	0	0	-38	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	1,612	0	0	0	402	1,054	155	1	0
1823700	OTH REGA-ENERGY WEST	186833	2,500	0	0	0	624	1,635	240	1	0
1823700	OTH REGA-ENERGY WEST	186835	44,695	0	0	0	11,152	29,222	4,298	22	0
1823700	OTH REGA-ENERGY WEST	186836	-2,835	0	0	0	-707	-1,853	-273	-1	0
1823700	OTH REGA-ENERGY WEST	186837	4,291	0	0	0	0	4,291	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	-9,343	0	0	0	-9,343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	2,979	0	0	0	743	1,948	286	1	0
1823700	OTH REGA-ENERGY WEST	186841	-1,332	-1,332	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	-924	0	0	0	-924	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	-1,131	-1,131	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	-1,527	0	0	0	0	0	-1,527	0	0
1823700	OTH REGA-ENERGY WEST	186853	-7,363	0	-7,363	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	-2,621	0	0	0	0	-2,621	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	-1,541	0	0	0	0	-1,541	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	-806	0	0	0	0	0	-806	0	0
1823700	OTH REGA-ENERGY WEST	186861	-5,219	0	0	0	0	-5,219	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	-4,933	0	0	0	0	-4,933	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	-343	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	-164	0	0	0	0	0	-164	0	0
1823700	OTH REGA-ENERGY WEST	186870	104	0	0	0	104	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	312	0	0	0	312	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	257	0	0	0	257	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	115,119	0	0	0	28,724	75,267	11,071	58	0
1823700	OTH REGA-ENERGY WEST	186886	-4,658	0	0	0	0	0	0	0	-4,658
1823700	OTH REGA-ENERGY WEST	186891	-1,807	0	0	0	0	0	0	0	-1,807



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700 Total			152,326	-1,274	-8,312	0	40,218	112,452	15,612	94	-6,465
1823870 DEFERRED PENSION	187640 Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,252	0	0	0	0	1,252	0	0	0
1823870 DEFERRED PENSION	187641 Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	22	0	0	0	22	0	0	0	0
1823870 Total			1,275	0	0	0	22	1,252	0	0	0
1823920 DSR COSTS AMORTIZED	0 DSR COST AMORT	IDU	68	0	0	0	0	0	68	0	0
1823920 DSR COSTS AMORTIZED	0 DSR COST AMORT	OTHER	110,687	0	0	0	0	0	0	0	110,687
1823920 DSR COSTS AMORTIZED	102030 ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	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	0	26,337
1823920 DSR COSTS AMORTIZED	102033 LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	0	10,718
1823920 DSR COSTS AMORTIZED	102034 SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	14
1823920 DSR COSTS AMORTIZED	102036 COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	788
1823920 DSR COSTS AMORTIZED	102037 INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	13
1823920 DSR COSTS AMORTIZED	102038 COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	0	0	0	0	0	0	0	624
1823920 DSR COSTS AMORTIZED	102039 INDUSTRIAL RETROFIT LIGHTING - WA	OTHER	88	0	0	0	0	0	0	0	88
1823920 DSR COSTS AMORTIZED	102040 NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	0	11,185
1823920 DSR COSTS AMORTIZED	102043 ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	2
1823920 DSR COSTS AMORTIZED	102044 HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	0	162
1823920 DSR COSTS AMORTIZED	102045 WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	22
1823920 DSR COSTS AMORTIZED	102046 HASSLE FREE	OTHER	41	0	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	0	1,183
1823920 DSR COSTS AMORTIZED	102127 RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	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	0	-114,872
1823920 DSR COSTS AMORTIZED	102131 ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	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	0	1,353
1823920 DSR COSTS AMORTIZED	102138 COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	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	0	848
1823920 DSR COSTS AMORTIZED	102148 INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	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	0	498
1823920 DSR COSTS AMORTIZED	102150 INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	0	82
1823920 DSR COSTS AMORTIZED	102185 WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	527
1823920 DSR COSTS AMORTIZED	102186 APPLIANCE REBATE - WA	OTHER	18	0	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	0	71
1823920 DSR COSTS AMORTIZED	102196 POWER FORWARD UT 2002	OTHER	115	0	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	0	28
1823920 DSR COSTS AMORTIZED	102206 SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	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	0	24
1823920 DSR COSTS AMORTIZED	102213 REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	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	0	3,675
1823920 DSR COSTS AMORTIZED	102223 A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	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	0	2,564



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	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	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	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	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (GFL) UT 2004	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	9,257	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	3,275	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	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	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	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	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	223



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1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	1,476	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	119	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	-44,183	0	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	5,982	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	883	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	1,952	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	3,369	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	61	0	0	0	0	0	0	61



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1823920	DSR COSTS AMORTIZED	102827	108	0	0	0	0	0	0	0	108
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2007	102828	1,936	0	0	0	0	0	0	0	1,936
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	102829	3,277	0	0	0	0	0	0	0	3,277
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	102830	968	0	0	0	0	0	0	0	968
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	102831	187	0	0	0	0	0	0	0	187
1823920	RETOFIT COMMISSIONING PROGRAM - UTAH -	102833	277	0	0	0	0	0	0	0	277
1823920	IRRIGATION LOAD CONTROL - UTAH - 2007	102834	3,034	0	0	0	0	0	0	0	3,034
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2007	102883	0	0	0	0	0	0	0	0	0
1823920	CALIFORNIA DSM EXPENSE - 2008	102906	7,175	0	0	0	0	0	0	0	7,175
1823920	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	102907	526	0	0	0	0	0	0	0	526
1823920	AIR CONDITIONING - UTAH 2008	102908	3,466	0	0	0	0	0	0	0	3,466
1823920	ENERGY FINANSWER - UTAH - 2008	102909	4,289	0	0	0	0	0	0	0	4,289
1823920	INDUSTRIAL FINANSWER - UTAH - 2008	102910	127	0	0	0	0	0	0	0	127
1823920	LOW INCOME - UTAH 2008	102911	50	0	0	0	0	0	0	0	50
1823920	POWER FORWARD - UTAH - 2008	102912	2,570	0	0	0	0	0	0	0	2,570
1823920	REFRIGERATOR RECYCLING - UTAH - 2008	102913	83	0	0	0	0	0	0	0	83
1823920	COMMERCIAL SELF DIRECT - UTAH - 2008	102914	126	0	0	0	0	0	0	0	126
1823920	INDUSTRIAL SELF DIRECT - UTAH - 2008	102915	1,664	0	0	0	0	0	0	0	1,664
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	102916	3,791	0	0	0	0	0	0	0	3,791
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	102917	1,133	0	0	0	0	0	0	0	1,133
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	102918	1,053	0	0	0	0	0	0	0	1,053
1823920	RETOFIT COMMISSIONING PROGRAM - UTAH -	102919	4	0	0	0	0	0	0	0	4
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2008	102920	762	0	0	0	0	0	0	0	762
1823920	IRRIGATION LOAD CONTROL - UTAH	102921	7,817	0	0	0	0	0	0	0	7,817
1823920	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	102964	9,817	0	0	0	0	0	0	0	9,817
1823920	CALIFORNIA DSM EXPENSE - 2009	102976	500	0	0	0	0	0	0	0	500
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	102977	2,532	0	0	0	0	0	0	0	2,532
1823920	AIR CONDITIONING - UTAH - 2009	102978	5,215	0	0	0	0	0	0	0	5,215
1823920	ENERGY FINANSWER - UTAH - 2009	102980	162	0	0	0	0	0	0	0	162
1823920	INDUSTRIAL FINANSWER - UTAH - 2009	102981	50	0	0	0	0	0	0	0	50
1823920	POWER FORWARD - UTAH - 2009	102982	2,339	0	0	0	0	0	0	0	2,339
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2009	102983	53	0	0	0	0	0	0	0	53
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2009	102984	72	0	0	0	0	0	0	0	72
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2009	102985	1,446	0	0	0	0	0	0	0	1,446
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	102986	3,258	0	0	0	0	0	0	0	3,258
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	102987	776	0	0	0	0	0	0	0	776
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	102988	947	0	0	0	0	0	0	0	947
1823920	RETOFIT COMMISSIONING PROGRAM - UTAH -	102990	2,732	0	0	0	0	0	0	0	2,732
1823920	IRRIGATION LOAD CONTROL - UTAH - 2009	102991	25,439	0	0	0	0	0	0	0	25,439
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2009										



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1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	96	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	140	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	439	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	86	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	236	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	40	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	-10,759	0	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	-10,609	0	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	-10,192	0	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	16,876	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	740	0	0	0	0	0	0	740



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1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP - WY-2010 CAT2	587	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	186	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	125	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washington	724	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	6,498	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	1,305	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	3,647	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	5,016	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	1,880	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	240	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	3,071	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	4,607	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	1,233	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	411	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	11,360	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	1,437	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	433	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY-2011 CAT1	183	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	1,070	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	102	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	168	0	0	0	0	0	0	168



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1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	268	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP - WY-2011 CAT2	894	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct - Industrial WY-2011 CAT2	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	1,308	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	388	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	3,296	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHINGTON	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	110	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	1,292	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	6,899	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	2,097	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	11,113	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	1,836	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	-30	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	534	0	0	0	0	0	0	534



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1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	606	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	904	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	31	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	143	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP -WY-2012 CAT2	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT -INDUSTRIAL WY-2012 CAT2	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	10,293	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103651	INDUSTRIAL FINANSWER - UTAH - 2013	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103653	LOW INCOME - UTAH - 2013	116	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103654	REFRIGERATOR RECYCLING PGM- UTAH - 2013	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103655	COMMERCIAL SELF-DIRECT - UTAH - 2013	1,314	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103656	INDUSTRIAL SELF-DIRECT - UTAH - 2013	8,290	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103657	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103658	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	807	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	20,269	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013								
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013								



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1823920	DSR COSTS AMORTIZED	103662	1,406	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	70	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	765	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	135	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	985	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	884	0	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	424	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	1,234	0	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	10	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	5,435	0	0	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED	103741	6,233	0	0	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	4,049	0	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	306	0	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	401	0	0	0	0	0	0	0	401



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	24,908	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	1,630	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	144	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	597	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	1,585	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	242	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	1,762	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSWART BUS - UT - 201	12,239	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSWART BUS - UT - 2014	6,640	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSWART BUS- UT - 2014	3,636	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSWART BUS- UT - 20	161	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP -WY-2014 CAT2	1,178	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	95	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	356	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	203	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	157	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	159	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT -INDUSTRIAL WY-2014 CAT2	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	198	0	0	0	0	0	0	198



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA - 2014	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID - 2014	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2 - 201	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WSB Small Business Ind - WY Cat2-2014	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	1,635	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WSB Small Business Ind- UT-2014	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	557	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WSB Small Business Ind- WA-2014	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WSB Wattsmart Business Ind- WY Cat2-2014	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3 - 2014	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	410	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	1,345	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	264	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	227	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	153	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	4,174	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	18,922	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	2,878	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	476	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	64	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	1,611	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	370	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	1,125	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT - 201	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	6,316	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT - 2015	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	257	0	0	0	0	0	0	257



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1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	97	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WSB- Wattsmart Business Ind -WY Cat2-201	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WSB- Wattsmart Bus Ind- WY Cat3-2015	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	166	0	0	0	0	0	0	166



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1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	165	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATSMART BUSINESS - ID- 2016	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,565	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATSMART BUS - UT - 201	20,226	0	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATSMART BUS - UT - 2016	10,333	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	114	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATSMART BUS- UT - 2016	5,308	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATSMART BUS - UT - 20	1,099	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U of Utah Student Energy Sponsorship- UT	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	659	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	45	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	16	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	-1	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	1,449	0	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WSB- Wattsmart Business Ind -WY Cat2-201	193	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2 - 201	912	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	467	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WSB- Wattsmart Bus Ind- WY Cat3-2016	1,239	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3 - 2016	602	0	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	44	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	42	0	0	0	0	0	0	42



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1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	-841	0	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	398	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	-1,405	0	0	0	0	0	0	-1,405
1823920	Total			70,100	0	0	0	0	68	0	70,031
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	3	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	144	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	359	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	361	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESID/ID-UT 2006	2	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	143	0	0	0	0	143	0	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	117	0	0	0	0	117	0	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	47	0	0	0	0	47	0	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	246	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT	102583	HOME ENERGY EFFICIENCY INCENTIVE PROG-M-I	103	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	120	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	275	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	229	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	19	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	102	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	3,127	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	165	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	317	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	113	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	490	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	17	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	9	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	33	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	50	0	0	0	0	0	0	50



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1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID - 2012	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	6	0	0	0	0	0	0	6



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1823930	DSR COSTS NOT AMORT	103634	21	0	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	103635	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103638	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	683	0	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	103748	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	854	0	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	103750	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	848	0	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	63	0	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	236	0	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	106	0	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	450	0	0	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT	104016	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	104017	245	0	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104022	14	0	0	0	0	0	0	0	14
1823930 Total			37,937	0	0	0	0	0	1,524	0	36,413
1823940	DSR CARRYING CHARGES	102146	3,457	0	0	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES	102188	-680	0	0	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	102766	163	0	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	103140	-102	0	0	0	0	0	0	0	-102
1823940	DSR CARRYING CHARGES	103141	-34	0	0	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	103142	-86	0	0	0	0	0	0	0	-86
1823940 Total			2,719	0	0	0	0	0	163	0	2,556



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1823990	OTHR REG ASSET-N CST	CAEE	2,278	0	0	0	568	1,489	219	1	0
1823990	OTHR REG ASSET-N CST	OTHER	5,755	0	0	0	0	0	0	0	5,755
1823990	OTHR REG ASSET-N CST	OTHER	276	0	0	0	0	0	0	0	276
1823990	OTHR REG ASSET-N CST	OTHER	18,218	0	0	0	0	0	0	0	18,218
1823990	OTHR REG ASSET-N CST	OTHER	1,269	0	0	0	0	0	0	0	1,269
1823990	OTHR REG ASSET-N CST	OTHER	6,981	0	0	0	0	0	0	0	6,981
1823990	OTHR REG ASSET-N CST	OTHER	3,877	0	0	0	0	0	0	0	3,877
1823990	OTHR REG ASSET-N CST	OTHER	2,322	0	0	0	0	0	0	0	2,322
1823990	OTHR REG ASSET-N CST	OTHER	385	0	0	0	0	0	0	0	385
1823990	OTHR REG ASSET-N CST	OTHER	2,706	0	0	0	0	0	0	0	2,706
1823990	OTHR REG ASSET-N CST	OTHER	1,536	0	0	0	0	0	0	0	1,536
1823990	OTHR REG ASSET-N CST	OTHER	-121	0	0	0	0	0	0	0	-121
1823990	OTHR REG ASSET-N CST	OTHER	-4,273	0	0	0	0	0	0	0	-4,273
1823990	OTHR REG ASSET-N CST	OTHER	12,552	0	0	0	0	0	0	0	12,552
1823990	OTHR REG ASSET-N CST	OTHER	2,915	0	0	0	0	0	0	0	2,915
1823990	OTHR REG ASSET-N CST	OTHER	-1,361	0	0	0	0	0	0	0	-1,361
1823990	OTHR REG ASSET-N CST	OTHER	656	0	0	0	0	0	0	0	656
1823990	OTHR REG ASSET-N CST	IDU	52	0	0	0	0	0	52	0	0
1823990	OTHR REG ASSET-N CST	CAEE	-2,278	0	0	0	-568	-1,489	-219	-1	0
1823990	OTHR REG ASSET-N CST	OTHER	-916	0	0	0	0	0	0	0	-916
1823990	OTHR REG ASSET-N CST	OTHER	-276	0	0	0	0	0	0	0	-276
1823990	OTHR REG ASSET-N CST	OTHER	1,192	0	0	0	0	0	0	0	1,192
1823990	OTHR REG ASSET-N CST	WA	109	0	0	109	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	56	0	0	0	0	0	0	0	56
1823990	OTHR REG ASSET-N CST	OTHER	-6,981	0	0	0	0	0	0	0	-6,981
1823990	OTHR REG ASSET-N CST	OTHER	2,167	0	0	0	0	0	0	0	2,167
1823990	OTHR REG ASSET-N CST	IDU	150	0	0	0	0	0	150	0	0
1823990	OTHR REG ASSET-N CST	UT	8,800	0	0	0	0	8,800	0	0	0
1823990	OTHR REG ASSET-N CST	WYU	2,400	0	0	0	2,400	0	0	0	0
1823990	OTHR REG ASSET-N CST	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IDU	-63	0	0	0	0	0	-63	0	0
1823990	OTHR REG ASSET-N CST	UT	1,601	0	0	0	0	1,601	0	0	0
1823990	OTHR REG ASSET-N CST	WYP	5,527	0	0	0	5,527	0	0	0	0
1823990	OTHR REG ASSET-N CST	IDU	957	0	0	0	0	0	957	0	0
1823990	OTHR REG ASSET-N CST	UT	6,889	0	0	0	0	6,889	0	0	0
1823990	OTHR REG ASSET-N CST	WYP	2,316	0	0	0	2,316	0	0	0	0
1823990	OTHR REG ASSET-N CST	CAGE	3,449	0	0	0	787	2,344	317	2	0
1823990	OTHR REG ASSET-N CST	OTHER	430	0	0	0	0	0	0	0	430
1823990	OTHR REG ASSET-N CST	OTHER	148	0	0	0	0	0	0	0	148
1823990	OTHR REG ASSET-N CST	OTHER	69	0	0	0	0	0	0	0	69



Regulatory Assets

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	467	0	0	0	0	0	467
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,313	0	0	1,313	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 (MHP/CBA)	OTHER	198	0	0	0	0	0	198
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-829	0	0	0	0	0	-829
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	260	0	0	0	0	0	260
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	3,636	0	0	0	0	0	3,636
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	1,056	0	0	0	0	0	1,056
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-13,952	0	0	0	0	0	-13,952
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,810	0	0	0	0	0	-3,810
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-68	0	0	0	0	0	-68
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-9,510	0	0	0	0	0	-9,510
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	15,667	0	0	0	0	0	15,667
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	829	0	0	0	0	0	829
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	23,463	0	0	0	0	0	23,463
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,654	0	0	0	0	0	1,654
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	14	0	0	0	0	0	14
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-1,334	0	0	0	0	0	-1,334
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-334	0	0	0	0	0	-334
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-81	0	0	0	0	0	-81
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-912	0	0	0	0	0	-912
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-670	0	0	0	0	0	-670
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	3,331	0	0	0	0	0	3,331
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-2,322	0	0	0	0	0	-2,322
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,014	0	0	0	0	0	8,014
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-8,014	0	0	0	0	0	-8,014
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	126	0	0	0	0	0	126
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-246	0	0	0	0	0	-246
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	8	0	0	0	0	0	8
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	401	0	0	0	0	0	401
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	185	0	0	0	0	0	185
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	806	0	0	0	0	0	806
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-546	0	0	0	0	0	-546
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-51	0	0	0	0	0	-51
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-1,581	0	0	0	0	0	-1,581
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	6,216	0	0	0	0	0	6,216
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	1,371	0	0	0	0	0	1,371
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-7	0	0	0	0	0	-7
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	252	0	0	0	0	0	252
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	489	0	0	0	0	0	489



Regulatory Assets
Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	-31	0	0	0	0	0	0	-31
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	-560	0	0	0	0	0	0	-560
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	-142	0	0	0	0	0	0	-142
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	-61	0	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	-85	0	0	0	0	0	0	-85
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	135	0	0	0	0	0	0	135
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	-37	0	0	0	0	0	0	-37
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	-81	0	0	0	0	0	0	-81
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	-656	0	0	0	0	0	0	-656
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	36	0	0	0	0	0	0	36
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	-495	0	0	0	0	0	0	-495
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	4	0	0	0	0	0	0	4
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	786	0	0	786	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	319	0	0	319	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	525	0	0	0	525	0	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	86	0	0	86	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	42	0	0	0	0	0	0	42
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	62	0	0	0	0	62	0	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	109	0	0	0	0	0	0	109
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	1,062	0	0	0	0	0	0	1,062
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclaim	6,275	0	0	0	0	0	0	6,275
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	-335	0	0	0	0	0	0	-335
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	-170	0	0	0	0	0	0	-170
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	2,254	0	0	0	0	0	0	2,254
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	121	0	0	0	0	0	0	121
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	-107	0	0	0	0	0	0	-107
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	3,576	0	0	0	0	0	0	3,576
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	-193	0	0	0	0	0	0	-193
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	363	0	0	0	0	0	0	363
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	-18	0	0	0	0	0	0	-18
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	13	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	-1	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	13	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	-1	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	-2,093	0	0	0	0	0	0	-2,093
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	2,496	0	0	0	0	0	0	2,496
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	13,451	0	0	0	0	0	0	13,451
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	2,878	0	0	0	0	0	0	2,878
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	85	0	0	0	0	0	0	85



Regulatory Assets

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	82	0	0	0	0	0	0	82	
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	-400	0	0	0	0	0	0	-400	
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	-119	0	0	0	0	0	0	-119	
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	-4	0	0	0	0	0	0	-4	
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	-4	0	0	0	0	0	0	-4	
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	-10,101	0	0	0	0	0	0	-10,101	
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	325	0	0	0	0	0	0	325	
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	422	0	0	0	0	0	0	422	
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	-16	0	0	0	0	0	0	-16	
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	-21	0	0	0	0	0	0	-21	
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	25,816	0	0	0	0	0	0	25,816	
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	7,810	0	0	0	0	0	0	7,810	
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	592	0	0	0	0	0	0	592	
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	571	0	0	0	0	0	0	571	
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	-1,551	0	0	0	0	0	0	-1,551	
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	-420	0	0	0	0	0	0	-420	
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	-30	0	0	0	0	0	0	-30	
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	-29	0	0	0	0	0	0	-29	
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	-4,311	0	0	0	0	0	0	-4,311	
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	160	0	0	0	0	0	0	160	
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	155	0	0	0	0	0	0	155	
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	-8	0	0	0	0	0	0	-8	
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	-8	0	0	0	0	0	0	-8	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	-1,713	0	0	0	0	0	0	-1,713	
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	1,171	0	0	0	0	0	0	1,171	
1823990 Total				155,194	-52	0	109	13,533	20,158	1,475	2	119,969
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	265	0	0	0	0	0	0	265	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	-2,971	0	0	0	0	0	0	-2,971	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	362	0	0	0	0	0	0	362	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	-1,873	0	0	0	0	0	0	-1,873	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	129	0	0	0	0	0	0	129	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	4,562	0	0	0	0	0	0	4,562	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	-104,938	0	0	0	0	0	0	-104,938	
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	811	0	0	0	0	0	0	811	
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	-3,726	0	0	0	0	0	0	-3,726	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	437	0	0	0	0	0	0	437	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	-1,330	0	0	0	0	0	0	-1,330	
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	88	0	0	0	0	0	0	88	
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	-1,005	0	0	0	0	0	0	-1,005	
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	78	0	0	0	0	0	0	78	



Regulatory Assets
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH	186085	-39	0	0	0	0	0	0	0	-39
1823999 Total			-109,149	0	0	0	0	0	0	0	-109,149
Grand Total			300,590	-1,300	-8,313	114	53,360	133,868	18,774	96	103,991



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-28,949	0	0	0	-19,673	-2,658	-15
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-149	-6	-111	0	0	0	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	-3,279	-9,770	-1,320	-7
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-72	-21	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-423,035	0	0	-96,486	-287,488	-38,843	-218
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,584	-1,311	-24,243	-7,031	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-83,239	-3,348	-61,930	-17,961	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,467,082	0	0	-334,613	-997,007	-134,707	-755
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-70,550	-2,838	-52,490	-15,223	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-379,092	-15,248	-282,047	-81,797	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-333,848	0	0	-76,144	-226,878	-30,654	-172
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-18,870	-759	-14,039	-4,072	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-85,429	-3,436	-63,560	-18,433	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-199,929	-205	-3,790	-1,099	-135,869	-18,357	-103
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,094	-205	-3,790	-1,099	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-36,636	-1,474	-27,258	-7,905	0	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-3	0	-25	-7	-2	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-33	-1	-25	-7	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-15,030	0	0	-3,428	-10,214	-1,380	-8
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-204	-8	-152	-44	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,186	-88	-1,626	-472	0	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGE	-55	0	0	-13	-37	-5	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGW	-4,022	-162	-2,992	-868	0	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGE	-112	0	0	-26	-76	-10	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGE	-69	0	0	-16	-47	-6	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGE	-239	-10	-178	-52	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGW	-162	-7	-120	-35	0	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	-5,213	0	0	-1,189	-3,543	-479	-3
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGW	-5	0	-4	-1	0	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGE	-2,034	0	0	-464	-1,382	-187	-1
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-31,218	-1,256	-23,226	-6,736	0	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-156	0	0	-35	-106	-14	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-26,755	-1,076	-19,906	-5,773	0	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,289	0	0	-294	-876	-118	-1
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-6,454	-260	-4,802	-1,393	0	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-18,143	0	0	-4,138	-12,330	-1,666	-9
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-434	-17	-323	-94	0	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-26,593	0	0	-6,065	-18,072	-2,442	-14
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-173,180	-6,966	-128,847	-37,367	0	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-272	0	0	-62	-185	-25	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-6,942	-279	-5,165	-1,498	0	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-47	0	0	-11	-32	-4	0



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1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	-76	-3	-57	-16	0	0	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	-21,374	0	0	0	-4,875	-14,525	-1,963	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	-49,353	-1,985	-36,719	-10,649	0	0	0	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	-6,938	0	0	0	-1,582	-4,715	-637	-4
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	-30,182	-1,214	-22,456	-6,513	0	0	0	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	-9	0	0	0	-2	-6	-1	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	-2,746	-110	-2,043	-593	0	0	0	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	-121	0	0	0	-27	-82	-11	0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	-1,377	-55	-1,024	-297	0	0	0	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	-1,056	0	0	0	-241	-717	-97	-1
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	-8,440	-339	-6,280	-1,821	0	0	0	0
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	-34,032	0	0	-7,762	-23,128	-3,125	-18	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	-21,728	-874	-16,166	-4,688	0	0	0	0
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	-2,982	0	0	0	-680	-2,026	-274	-2
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	-545	-22	-406	-118	0	0	0	0
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	-519,680	0	0	0	-118,529	-353,167	-47,717	-267
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	-368,901	-14,838	-274,465	-79,598	0	0	0	0
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	-61,896	0	0	0	-14,117	-42,064	-5,683	-32
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	-52,090	-2,095	-38,755	-11,240	0	0	0	0
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	-48,963	0	0	0	-11,168	-33,275	-4,496	-25
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	-31,078	-1,250	-23,123	-6,706	0	0	0	0
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	-2,212	0	0	0	-505	-1,503	-203	-1
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	-1,273	-51	-947	-275	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	-31,396	0	0	0	-7,161	-21,336	-2,883	-16
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	-14,038	-565	-10,445	-3,029	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	-1,354	-54	-1,007	-292	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	-76	-1	-19	-6	-11	-33	-4	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	-34,173	0	0	0	-7,794	-23,224	-3,138	-18
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	-11,101	-446	-8,259	-2,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	-435	-18	-324	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	-3	0	-1	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	-295,366	0	0	-67,367	-200,726	-27,120	-152	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	-121,332	-4,880	-90,272	-26,180	0	0	0	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	-7,246	-291	-5,391	-1,563	0	0	0	0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-24,092	0	0	0	-5,495	-16,372	-2,212	-12
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-10,290	-414	-7,656	-2,220	0	0	0	0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-3,012	-121	-2,241	-650	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-3,495	0	0	0	-797	-2,375	-321	-2
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-1,528	-61	-1,137	-330	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-49	-2	-36	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-349	-5	-89	-27	-53	-154	-21	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	-231,496	0	0	-52,800	-157,322	-21,256	-119	0



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1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	CAGW	-91,640	-3,686	-68,181	-19,773	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	JBG	-13,068	-526	-9,722	-2,820	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-105	-1	-27	-8	-16	-46	-6	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGE	-236,075	0	0	-53,844	-160,433	-21,676	-121	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGW	-108,951	-4,382	-81,061	-23,509	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	JBG	-3,558	-143	-2,648	-768	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-319	-5	-82	-25	-48	-141	-19	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-306,928	0	0	-70,004	-208,584	-28,182	-158	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-171,483	-6,897	-127,584	-37,001	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-14,025	-564	-10,435	-3,026	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-248	-4	-63	-19	-38	-109	-15	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGE	-977	0	0	-223	-664	-90	-1	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGW	-37	-2	-28	-8	0	0	0	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,428	0	0	-554	-1,650	-223	-1	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-75	-3	-56	-16	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGE	-1,954	0	0	-446	-1,328	-179	-1	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGW	-2,990	-120	-2,225	-645	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	JBG	-1	0	-1	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
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-739	-739	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-620	0	0	0	0	-620	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,970	0	-2,970	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,197	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-189	0	0	-189	0	-3,197	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,330	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,071	0	0	-1,071	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,400	-1,400	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-718	0	0	0	0	-718	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,718	0	-7,718	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-12,061	0	0	0	-12,061	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,171	0	0	-1,171	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,738	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-632	0	0	-632	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-7,865	-7,865	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,308	0	0	0	0	-12,308	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-81,992	0	-81,992	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-116,228	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-22,233	0	0	-22,233	0	-116,228	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-39,619	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,395	0	0	-3,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-217	-217	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-162	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,189	0	-1,189	0	0	-162	0	0



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1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,464	0	0	0	-1,464	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-371	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-750	0	0	-750	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-23	0	0	-23	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-39,394	-39,394	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-40,138	0	0	0	-40,138	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-262,886	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-156,143	0	0	0	-156,143	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-70,090	0	-70,090	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-68,595	0	0	-68,595	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,391	0	0	-15,391	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,368	-19,368	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,272	0	0	0	-17,272	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-133,275	0	-133,275	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-86,131	0	0	0	-86,131	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-33,979	0	0	-33,979	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-37,443	0	0	-37,443	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,065	0	0	-5,065	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-12,161	-12,161	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,436	0	0	0	-4,436	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-45,604	0	-45,604	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-81,965	0	0	0	-81,965	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,103	0	0	-11,103	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-10,394	0	0	-10,394	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,067	0	0	-3,067	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-14,170	-14,170	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,978	0	0	0	-13,978	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-87,523	0	-87,523	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-228,670	0	0	0	-228,670	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,434	0	0	-13,434	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-25,028	0	0	-25,028	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-15,146	0	0	-15,146	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-31,030	-31,030	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-28,945	0	0	0	-28,945	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-236,365	0	-236,365	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-132,421	0	0	0	-132,421	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-60,325	0	0	-60,325	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-42,709	0	0	-42,709	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,815	0	0	-6,815	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,082	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,971	0	0	0	-4,971	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-37,202	0	0	-37,202	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-40,153	0	0	0	-40,153	0	0



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1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-8,734	0	0	-8,734	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,927	0	0	0	-5,927	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-903	0	0	0	-903	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-6,310	-6,310	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-13,028	0	0	0	-13,028	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-91,897	0	-91,897	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-68,195	0	0	0	-68,195	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-20,014	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-14,892	0	0	-14,892	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-4,037	0	0	-4,037	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-813	-813	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,282	0	0	0	-10,282	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-18,297	0	-18,297	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-44,027	0	0	0	-44,027	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-5,191	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-5,066	0	0	-5,066	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,227	0	0	-1,227	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-212	-212	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,132	0	-2,132	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,381	0	0	0	-3,381	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-890	0	0	-890	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-148	0	0	-148	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-599	-599	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-458	0	0	0	-458	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,168	0	-11,168	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,539	0	0	0	-12,539	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,184	0	0	-2,184	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,547	0	0	-3,547	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,147	0	0	-1,147	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	CAGE	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-4	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-31	0	0	0	-31	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	-14	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	-6	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-745	-745	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-358	0	0	-89	-234	-34	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-1,611	0	0	-367	-1,095	-148	-1
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-1,223	-49	-910	-264	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,265	-54	-707	-157	-1,083	-95	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,870	0	0	0	-4,870	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	JBG	-10	0	-7	-2	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	OR	-10,441	0	-10,441	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	SO	-30,595	-593	-7,508	-4,470	-14,098	-1,868	-8	0
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	UT	-12,576	0	0	0	-12,576	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	WA	-7,334	0	-7,334	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	WYP	-1,522	0	0	-1,522	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES AND IMPROVEMENTS	WYU	-1,440	0	0	-1,440	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	CA	-79	-79	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	CAEE	-3	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	CAGE	-593	0	0	-135	-403	-54	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	CAGW	-58	-2	-43	-13	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	CN	-897	-21	-280	-62	-429	-38	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	IDU	-31	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	JBG	-74	-3	-55	-16	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	OR	-951	0	-951	0	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	SO	-12,628	-245	-3,099	-846	-5,819	-771	-3	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	UT	-273	0	0	0	-273	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	WA	-37	0	0	-37	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	WYP	-291	0	0	-291	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE FURNITURE	WYU	-11	0	0	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-46	-46	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-8	0	0	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-233	0	0	-53	-158	-21	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-167	-7	-124	-36	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,728	-41	-539	-120	-826	-73	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-169	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-16	-1	-12	-3	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-494	0	-494	0	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,158	-390	-4,947	-1,351	-2,945	-9,289	-5	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-434	0	0	0	-434	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-137	0	0	-137	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-832	0	0	-832	0	0	0	0
1080000	AC PR DPR EL PL SR	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-25	0	0	-25	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	CAGE	-36	0	0	-8	-24	-3	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	CAGW	-4	0	-3	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	CN	-2	0	-1	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	OR	-4	-4	-4	0	0	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	SO	-142	-3	-35	-10	-21	-65	-9	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	UT	-2	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	WYP	-2	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	OFFICE EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	1/4 TON MINI-PICKUPS AND VANS	CA	-41	-41	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	1/4 TON MINI-PICKUPS AND VANS	CAEE	-57	0	0	-14	-38	-6	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-171	0	0	0	-39	-116	-16	0	0
1080000	AC PR DPR EL PL SR	3920100	-75	-3	-56	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	-156	0	0	0	0	0	-156	0	0
1080000	AC PR DPR EL PL SR	3920100	-21	-1	-16	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	-1,052	-9	-1,052	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	-464	-9	-114	-31	-68	-214	-28	0	0
1080000	AC PR DPR EL PL SR	3920100	-1,414	0	0	0	0	-1,414	0	0	0
1080000	AC PR DPR EL PL SR	3920100	-142	0	0	-142	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	-204	0	0	0	-204	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-30	0	0	0	-7	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-8	0	-6	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-26	0	-26	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-61	-1	-15	-4	-9	-28	-4	0	0
1080000	AC PR DPR EL PL SR	3920200	-131	0	0	0	0	-131	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-15	0	0	-15	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	-28	0	0	0	-28	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-323	-323	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-105	0	0	0	0	-69	-10	0	0
1080000	AC PR DPR EL PL SR	3920400	-3,001	0	0	0	-685	-2,040	-276	-2	0
1080000	AC PR DPR EL PL SR	3920400	-976	-39	-726	-211	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-811	0	0	0	0	0	-811	0	0
1080000	AC PR DPR EL PL SR	3920400	-482	-19	-359	-104	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-3,586	0	-3,586	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-811	-16	-199	-54	-119	-374	-50	0	0
1080000	AC PR DPR EL PL SR	3920400	-4,247	0	0	0	0	-4,247	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-696	0	0	-696	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-620	0	0	0	-620	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	-196	0	0	0	-196	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-485	-485	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-159	0	0	0	-40	-104	-15	0	0
1080000	AC PR DPR EL PL SR	3920500	-1,747	0	0	0	-399	-1,187	-160	-1	0
1080000	AC PR DPR EL PL SR	3920500	-1,197	-48	-891	-258	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-1,228	0	0	0	0	0	-1,228	0	0
1080000	AC PR DPR EL PL SR	3920500	-136	-5	-101	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-6,080	0	-6,080	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-374	-7	-92	-25	-55	-173	-23	0	0
1080000	AC PR DPR EL PL SR	3920500	-7,299	0	0	0	0	-7,299	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-1,650	0	0	-1,650	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-1,433	0	0	0	-1,433	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	-300	0	0	0	-300	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3920600	-1,108	0	0	0	-253	-753	-102	-1	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(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	-536	-22	-399	-116	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	-291	-12	-217	-63	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	-71	0	-71	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	-97	0	0	0	0	-97	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-174	-174	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-18	0	0	0	-5	-12	-2	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-381	0	0	0	-87	-259	-35	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-102	-4	-76	-22	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-371	0	0	0	0	0	-371	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-37	-1	-27	-8	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-1,154	0	-1,154	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-271	-5	-66	-18	-40	-125	-17	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-1,951	0	0	0	0	-1,951	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-267	0	0	-267	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-906	0	0	0	-906	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	-181	0	0	0	-181	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-49	-49	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-4	0	0	0	-1	-3	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-239	0	0	0	-55	-163	-22	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-42	-2	-31	-9	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-46	0	0	0	0	0	-46	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-188	0	-188	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-20	0	-5	-1	-3	-9	-1	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-123	0	0	0	0	-123	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-29	0	0	-29	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-89	0	0	0	-89	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	-10	0	0	0	-10	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-183	0	0	0	-42	-125	-17	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-49	-2	-36	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-172	0	-172	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-184	-4	-45	-12	-27	-85	-11	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-539	0	0	0	0	-539	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-134	0	0	-134	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	-47	0	0	0	-47	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	-842	-16	-207	-56	-123	-388	-51	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-109	-109	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-1,962	0	0	0	-447	-1,333	-180	-1
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-288	-12	-214	-62	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-229	0	0	0	0	0	-229	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-318	-13	-237	-69	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-1,478	0	-1,478	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	-121	-2	-30	-8	-18	-56	-7	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-1,515	0	0	0	-1,515	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-364	0	0	-364	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-503	0	0	-503	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-11	0	0	-11	0	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	-68	0	0	-17	-44	-7	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,434	0	0	-2,152	-6,411	-866	-5
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,701	-68	-1,266	-367	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,011	0	0	0	0	-1,011	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,727	-69	-1,285	-373	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,282	0	-5,282	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,939	-38	-476	-130	-283	-894	-118
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,777	0	0	0	-6,777	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,575	0	-1,575	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,860	0	0	-1,860	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-284	0	0	-284	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-142	-142	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAEE	-524	0	0	-131	-343	-50	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGE	-2,658	0	0	-606	-1,806	-244	-1
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGW	-704	-28	-524	-152	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-657	0	0	0	0	-657	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	JBG	-99	-4	-74	-21	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,372	0	-3,372	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,375	-46	-583	-159	-347	-1,094	-145
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,500	0	0	0	-3,500	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-633	0	0	-633	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,100	0	0	-1,100	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-121	0	0	-121	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CA	-849	-849	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAGE	-79	0	0	-18	-54	-7	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAGW	-147	-6	-109	-32	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	IDU	-1,205	0	0	0	0	-1,205	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	OR	-4,935	0	-4,935	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SO	-651	-13	-160	-44	-95	-300	-40
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	UT	-4,314	0	0	0	-4,314	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WA	-1,424	0	0	-1,424	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYP	-1,768	0	0	-1,768	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYU	-284	0	0	-284	0	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	-76	0	0	0	-17	-52	-7
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-68	0	0	0	0	-68	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-385	0	-385	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-274	0	0	0	-274	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR	3960700	-87	-87	0	0	0	-87	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-695	-695	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-526	-526	0	0	-120	-358	-48	0	0
10800000	AC PR DPR EL PL SR	3960800	-32	-32	-1	-24	-7	0	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-641	-641	0	0	0	0	-641	0	0
10800000	AC PR DPR EL PL SR	3960800	-4,410	-4,410	0	-4,410	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-626	-626	-12	-154	-42	-92	-289	-38	0
10800000	AC PR DPR EL PL SR	3960800	-4,530	-4,530	0	0	0	0	-4,530	0	0
10800000	AC PR DPR EL PL SR	3960800	-1,629	-1,629	0	-1,629	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-946	-946	0	0	-946	0	0	0	0
10800000	AC PR DPR EL PL SR	3960800	-287	-287	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961000	-1,076	-1,076	0	0	-245	-731	-99	-1	0
10800000	AC PR DPR EL PL SR	3961000	-231	-231	-9	-172	-50	0	0	0	0
10800000	AC PR DPR EL PL SR	3961000	-192	-192	-8	-143	-41	0	0	0	0
10800000	AC PR DPR EL PL SR	3961000	-175	-175	0	-175	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961000	-1	-1	0	0	0	0	-1	0	0
10800000	AC PR DPR EL PL SR	3961100	-6,698	-6,698	0	0	-1,528	-4,552	-615	-3	0
10800000	AC PR DPR EL PL SR	3961100	-399	-399	-16	-297	-86	0	0	0	0
10800000	AC PR DPR EL PL SR	3961100	-1,015	-1,015	-41	-755	-219	0	0	0	0
10800000	AC PR DPR EL PL SR	3961100	-321	-321	0	-321	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961100	-492	-492	-10	-121	-33	-72	-227	-30	0
10800000	AC PR DPR EL PL SR	3961100	-564	-564	0	0	0	0	-564	0	0
10800000	AC PR DPR EL PL SR	3961100	-96	-96	0	0	0	-96	0	0	0
10800000	AC PR DPR EL PL SR	3961100	-447	-447	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961200	-70	-70	0	0	-16	-48	-6	0	0
10800000	AC PR DPR EL PL SR	3961200	-82	-82	-3	-61	-18	0	0	0	0
10800000	AC PR DPR EL PL SR	3961200	-591	-591	0	0	0	0	0	-591	0
10800000	AC PR DPR EL PL SR	3961200	-4,084	-4,084	0	-4,084	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961200	-642	-642	-12	-158	-43	-94	-296	-39	0
10800000	AC PR DPR EL PL SR	3961200	-5,213	-5,213	0	0	0	0	-5,213	0	0
10800000	AC PR DPR EL PL SR	3961200	-1,008	-1,008	0	-1,008	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961200	-970	-970	0	0	0	-970	0	0	0
10800000	AC PR DPR EL PL SR	3961200	-154	-154	0	0	0	-154	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-216	-216	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-149	-149	0	0	-37	-98	-14	0	0
10800000	AC PR DPR EL PL SR	3961300	-1,622	-1,622	0	0	0	-370	-1,102	-149	-1
10800000	AC PR DPR EL PL SR	3961300	-606	-606	-24	-451	-131	0	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-370	-370	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-321	-321	-13	-239	-69	0	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-881	-881	0	-881	0	0	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-159	-159	-3	-39	-11	-23	-73	-10	0
10800000	AC PR DPR EL PL SR	3961300	-1,727	-1,727	0	0	0	-1,727	0	0	0
10800000	AC PR DPR EL PL SR	3961300	-499	-499	0	0	-499	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-413	0	0	0	-413	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	-215	0	0	0	-215	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-2,226	-2,226	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-102	0	0	0	-25	-66	-10	0	0
1080000	AC PR DPR EL PL SR	3970000	-42,114	0	0	0	-9,605	-28,620	-3,867	-22	0
1080000	AC PR DPR EL PL SR	3970000	-21,430	-862	-15,944	-4,624	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-1,532	-37	-478	-106	-114	-733	-64	0	0
1080000	AC PR DPR EL PL SR	3970000	-3,928	0	0	0	0	0	-3,928	0	0
1080000	AC PR DPR EL PL SR	3970000	-1,426	-57	-1,061	-308	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-30,544	0	-30,544	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-36,555	-708	-8,970	-2,450	-5,341	-16,845	-2,232	-9	0
1080000	AC PR DPR EL PL SR	3970000	-24,261	0	0	0	0	-24,261	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-5,880	0	0	-5,880	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-9,098	0	0	0	-9,098	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	-1,984	0	0	0	-1,984	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-177	-177	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-50	0	0	0	-12	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3972000	-1,401	0	0	0	-320	-952	-129	-1	0
1080000	AC PR DPR EL PL SR	3972000	-614	-25	-457	-132	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-207	0	0	0	0	0	-207	0	0
1080000	AC PR DPR EL PL SR	3972000	-336	-14	-250	-72	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-1,555	0	-1,555	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-349	-7	-86	-23	-51	-161	-21	0	0
1080000	AC PR DPR EL PL SR	3972000	-1,284	0	0	0	0	-1,284	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-357	0	0	-357	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-496	0	0	0	-496	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	-65	0	0	0	-65	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-22	-22	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-944	0	0	0	-215	-642	-87	0	0
1080000	AC PR DPR EL PL SR	3980000	-204	-8	-152	-44	-44	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-41	-1	-13	-3	-3	-20	-2	0	0
1080000	AC PR DPR EL PL SR	3980000	-40	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-65	-3	-48	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-485	0	-485	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-1,351	-26	-332	-91	-197	-623	-83	0	0
1080000	AC PR DPR EL PL SR	3980000	-423	0	0	0	0	-423	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-80	0	0	-80	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-72	0	0	0	-72	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	-15	0	0	0	-15	0	0	0	0
1080000 Total			-9,849,347	-233,300	-2,727,993	-744,135	-1,386,600	-4,172,047	-582,936	-2,335	0
1083000	AC PR DPR-REMOVAL	288351	1,243	0	0	0	0	0	1,243	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1083000	AC PR DPR-REMOVAL	UT	8,994	0	0	0	0	0	8,994	0	0
1083000	AC PR DPR-REMOVAL	WYP	1,059	0	0	0	1,059	0	0	0	0
1083000 Total			11,297	0	0	0	1,059	8,994	1,243	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	649	0	0	0	148	441	60	0	0
1085000	AC PR DPR-ACCRUAL	CAGW	148	6	110	32	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	JBG	-11	0	-8	-2	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	-76	0	0	0	-17	-52	-7	0	0
1085000	AC PR DPR-ACCRUAL	CAGW	-76	-3	-57	-16	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CA	-8	-8	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	IDU	204	0	0	0	0	0	204	0	0
1085000	AC PR DPR-ACCRUAL	OR	-40	0	-40	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	UT	1,873	0	0	0	0	1,873	0	0	0
1085000	AC PR DPR-ACCRUAL	WA	-19	0	0	-19	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	WYP	158	0	0	0	158	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGW	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	SO	-67	-1	-16	-4	-10	-31	-4	0	0
1085000	AC PR DPR-ACCRUAL	SO	178	3	44	12	26	82	11	0	0
1085000	AC PR DPR-ACCRUAL	OTHER	899	0	0	0	0	0	0	0	899
1085000	AC PR DPR-ACCRUAL	OTHER	2,175	0	0	0	0	0	0	0	2,175
1085000	AC PR DPR-ACCRUAL	CAGE	-764	0	0	0	-174	-519	-70	0	0
1085000	AC PR DPR-ACCRUAL	CAGW	-4,833	-194	-3,596	-1,043	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	11,695	0	0	0	2,667	7,948	1,074	6	0
1085000	AC PR DPR-ACCRUAL	CAGE	-8,025	0	0	0	-1,830	-5,454	-737	-4	0
1085000	AC PR DPR-ACCRUAL	CAGW	1,018	41	758	220	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	SG	9,647	137	2,465	754	1,460	4,257	572	3	0
1085000	AC PR DPR-ACCRUAL	CA	283	283	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	IDU	126	0	0	0	0	0	126	0	0
1085000	AC PR DPR-ACCRUAL	OR	1,059	0	1,059	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	UT	1,524	0	0	0	0	1,524	0	0	0
1085000	AC PR DPR-ACCRUAL	WA	418	0	0	418	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	WYU	393	0	0	0	393	0	0	0	0
1085000	AC PR DPR-ACCRUAL	SO	926	18	227	62	135	427	57	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	-34	0	0	0	-8	-23	-3	0	0
1085000	AC PR DPR-ACCRUAL	SG	34	0	9	3	5	15	2	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	-504	0	0	0	-115	-343	-46	0	0
1085000 Total			18,949	281	954	415	2,838	10,145	1,237	5	3,074
Grand Total			-9,819,100	-233,019	-2,727,038	-743,720	-1,382,702	-4,152,908	-580,456	-2,330	3,074



Amortization Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-8,496	0	0	-1,938	-5,774	-780	-4
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGW	-103,134	-4,148	-76,732	0	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-916	0	0	0	0	-916	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	28,630	0	0	0	28,630	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	-6,259	0	0	-1,428	-4,254	-575	-3
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	-7,809	-314	-5,810	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-100	0	-100	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	-7	0	0	0	-7	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-27	0	0	-27	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,940	-212	-2,685	-733	-1,598	-5,041	-3
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-64	-808	-221	-481	-1,517	-1
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-85	-1,082	-296	-644	-2,032	-1
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,699	-265	-3,362	-918	-2,001	-6,313	-4
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-71	-19	-42	-134	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-111,696	-2,677	-34,868	-7,747	-8,291	-53,419	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-151,387	-2,932	-37,150	-10,146	-22,117	-69,760	-39
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-32	-407	-111	-243	-765	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-114	-1,442	-394	-859	-2,708	-2
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-56	-714	-195	-425	-1,340	-1
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,941	-38	-476	-130	-284	-894	-119
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,945	-173	-2,195	-599	-1,307	-4,122	-2
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,370	-201	-2,545	-695	-1,515	-4,778	-3
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-201	-2,549	-696	-1,517	-4,786	-3
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-464	-127	-276	-872	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,385	-46	-585	-160	-348	-1,099	-1
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,839	-249	-3,151	-860	-1,876	-5,916	-3
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,322	-103	-1,306	-357	-778	-2,453	-1
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,520	-29	-373	-102	-222	-700	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	-1,590	-23	-406	-124	-241	-702	-1
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-90	-4	-67	-19	0	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	CAGE	-1	0	0	0	-1	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	CAGW	-6,198	-249	-4,611	-1,337	0	0	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPIQUA - SETTLEMENT AGREEMENT	CAGW	-175	-7	-130	-38	0	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-65	0	0	0	-15	-44	0
1110000	AC PR AMR EL PT SR	3032830	VCPRR - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,447	-45	-576	-157	-343	-1,082	-1
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,680	-52	-658	-180	-392	-1,235	-1
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,839	0	0	0	-420	-1,250	-1
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-737	-30	-548	-159	0	0	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-31	-1	-23	-7	0	0	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,200	-101	-1,276	-349	-760	-2,396	-1



Amortization Reserve

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(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	-16,993	0	0	0	-3,876	-11,548	-1,560	-9	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	-6,494	-261	-4,832	-1,401	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	-946	-38	-703	-204	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	-4,316	-103	-1,347	-299	-320	-2,064	-181	0	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	-5,868	-141	-1,832	-407	-436	-2,807	-247	0	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	-2,811	-54	-690	-188	-411	-1,295	-172	-1	0
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	-7,801	-151	-1,914	-523	-1,140	-3,595	-476	-2	0
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	-536	-10	-132	-36	-78	-247	-33	0	0
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	-1,383	-33	-432	-96	-103	-661	-58	0	0
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	-3,932	-94	-1,227	-273	-292	-1,881	-165	0	0
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	-27	-1	-7	-2	-4	-13	-2	0	0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	-1,085	-26	-339	-75	-81	-519	-46	0	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	-13,893	-269	-3,409	-931	-2,030	-6,402	-848	-4	0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	-9,329	-375	-6,941	-2,013	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	-28	0	0	0	-28	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	-648	0	0	0	-148	-441	-60	0	0
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	-538	-10	-132	-36	-79	-248	-33	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-2	-2	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-6	0	0	0	-2	-4	-1	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-1,322	0	0	0	-301	-898	-121	-1	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-179	-7	-133	-39	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-9	0	-3	-1	-1	-4	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-3	0	0	0	0	0	-3	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-227	-9	-169	-49	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-1	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-17,832	-253	-4,556	-1,393	-2,699	-7,868	-1,057	-6	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-390	-8	-96	-26	-57	-180	-24	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-11	0	0	0	0	-11	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-3	0	0	-3	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	-44	0	0	0	-44	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	-344	0	0	0	-79	-234	-32	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	-130	-5	-96	-28	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	-3,623	-87	-1,131	-251	-269	-1,733	-152	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	-1,240	-24	-304	-83	-181	-571	-76	0	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	-2,360	-95	-1,756	-509	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	-629	-629	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	-4,744	0	-4,744	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	-3,329	-64	-817	-223	-486	-1,534	-203	-1	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	-18	0	0	0	0	-18	0	0	0



Amortization Reserve
Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,650	0	0	-1,650	0	0	0	0	0
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,556	0	0	0	-4,556	0	0	0	0
1110000 Total			-600,447	-15,245	-224,912	-61,554	-68,086	-201,540	-29,010	-100	0
Grand Total			-600,447	-15,245	-224,912	-61,554	-68,086	-201,540	-29,010	-100	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	CA	141	141	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	IDU	381	0	0	0	0	0	0	381	0
1900000	ACM DEF INCM TAXES	OR	1,654	0	1,654	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	UT	2,888	0	0	0	0	2,888	0	0	0
1900000	ACM DEF INCM TAXES	WA	429	0	0	429	0	0	0	0	0
1900000	ACM DEF INCM TAXES	WYU	924	0	0	0	924	0	0	0	0
1900000 Total			6,417	141	1,654	429	924	2,888	381	0	0
1901000	ACCUM DEF INC TAX	OTHER	872	0	0	0	0	0	0	0	872
1901000	ACCUM DEF INC TAX	OTHER	508	0	0	0	0	0	0	0	508
1901000	ACCUM DEF INC TAX	OTHER	11,224	0	0	0	0	0	0	0	11,224
1901000	ACCUM DEF INC TAX	OTHER	3,993	0	0	0	0	0	0	0	3,993
1901000	ACCUM DEF INC TAX	OTHER	2,558	0	0	0	0	0	0	0	2,558
1901000	ACCUM DEF INC TAX	OTHER	2,705	0	0	0	0	0	0	0	2,705
1901000	ACCUM DEF INC TAX	CA	273	273	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	IDU	393	0	0	0	0	0	0	393	0
1901000	ACCUM DEF INC TAX	OR	3,877	0	3,877	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	UT	3,371	0	0	0	0	3,371	0	0	0
1901000	ACCUM DEF INC TAX	WA	326	0	0	326	0	0	0	0	0
1901000	ACCUM DEF INC TAX	WYU	2,940	0	0	0	2,940	0	0	0	0
1901000	ACCUM DEF INC TAX	FERC	4	0	0	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	OTHER	819	0	0	0	0	0	0	0	819
1901000	ACCUM DEF INC TAX	WA	6,647	0	0	6,647	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	112	0	0	0	0	0	0	0	112
1901000	ACCUM DEF INC TAX	OTHER	62	0	0	0	0	0	0	0	62
1901000	ACCUM DEF INC TAX	OTHER	247	0	0	0	0	0	0	0	247
1901000	ACCUM DEF INC TAX	OTHER	898	0	0	0	0	0	0	0	898
1901000	ACCUM DEF INC TAX	SO	419	8	103	28	61	193	26	0	0
1901000	ACCUM DEF INC TAX	CAEE	1,561	0	0	0	390	1,021	150	1	0
1901000	ACCUM DEF INC TAX	CAGW	141	6	105	30	0	0	0	0	0
1901000	ACCUM DEF INC TAX	CAEE	28,304	0	0	0	7,062	18,506	2,722	14	0
1901000	ACCUM DEF INC TAX	OTHER	5,769	0	0	0	0	0	0	0	5,769
1901000	ACCUM DEF INC TAX	OTHER	204	0	0	0	0	0	0	0	204
1901000	ACCUM DEF INC TAX	OTHER	288	0	0	0	0	0	0	0	288
1901000	ACCUM DEF INC TAX	OTHER	5,004	0	0	0	0	0	0	0	5,004
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	7,538	0	0	0	0	0	0	0	7,538
1901000	ACCUM DEF INC TAX	OTHER	27	0	0	0	0	0	0	0	27
1901000	ACCUM DEF INC TAX	OTHER	809	0	0	0	0	0	0	0	809
1901000	ACCUM DEF INC TAX	SO	13,694	265	3,360	918	2,001	6,310	836	4	0
1901000	ACCUM DEF INC TAX	OR	2,003	0	2,003	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	IDU	191	0	0	0	0	0	0	191	0
1901000	ACCUM DEF INC TAX	UT	1,684	0	0	0	0	1,684	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287259	190	0	0	0	190	0	0	0	0
1901000	ACCUM DEF INC TAX	287271	9	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287272	1	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287281	314	0	0	0	0	0	0	0	314
1901000	ACCUM DEF INC TAX	287298	502	0	0	0	125	328	48	0	0
1901000	ACCUM DEF INC TAX	287299	774	0	0	0	0	0	0	0	774
1901000	ACCUM DEF INC TAX	287302	1,194	51	873	270	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	-65	0	-65	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	257	5	63	17	38	118	16	0	0
1901000	ACCUM DEF INC TAX	287324	2,121	41	520	142	310	977	129	1	0
1901000	ACCUM DEF INC TAX	287326	265	5	65	18	39	122	16	0	0
1901000	ACCUM DEF INC TAX	287327	423	8	104	28	62	195	26	0	0
1901000	ACCUM DEF INC TAX	287332	6,767	131	1,661	454	989	3,118	413	2	0
1901000	ACCUM DEF INC TAX	287337	291	4	74	23	44	128	17	0	0
1901000	ACCUM DEF INC TAX	287338	336	5	86	26	51	148	20	0	0
1901000	ACCUM DEF INC TAX	287340	2,539	140	885	319	190	868	137	0	0
1901000	ACCUM DEF INC TAX	287341	3,314	64	813	222	484	1,527	202	1	0
1901000	ACCUM DEF INC TAX	287370	668	21	177	43	70	323	33	0	0
1901000	ACCUM DEF INC TAX	287371	1,831	26	468	143	277	808	109	1	0
1901000	ACCUM DEF INC TAX	287389	5,021	0	0	0	0	0	0	0	5,021
1901000	ACCUM DEF INC TAX	287414	366	7	90	25	54	169	22	0	0
1901000	ACCUM DEF INC TAX	287415	693	22	183	45	73	335	35	0	0
1901000	ACCUM DEF INC TAX	287417	2,080	0	0	0	0	0	0	0	2,080
1901000	ACCUM DEF INC TAX	287430	1,755	0	0	0	438	1,147	169	1	0
1901000	ACCUM DEF INC TAX	287453	95	0	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX	287473	605	0	0	0	0	0	0	0	605
1901000	ACCUM DEF INC TAX	287474	94	0	0	0	0	0	0	0	94
1901000	ACCUM DEF INC TAX	287475	61	0	0	0	0	0	0	0	61
1901000	ACCUM DEF INC TAX	287476	2,377	0	0	0	0	0	0	0	2,377
1901000	ACCUM DEF INC TAX	287477	59	0	0	0	0	0	0	0	59
1901000	ACCUM DEF INC TAX	287478	118	0	0	0	0	0	0	0	118
1901000	ACCUM DEF INC TAX	287479	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287482	509	22	372	115	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287486	1,285	0	0	0	0	0	0	0	1,285
1901000	ACCUM DEF INC TAX	287487	-2	0	0	-2	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287491	5,176	73	1,322	404	784	2,284	307	2	0
1901000	ACCUM DEF INC TAX	287576	-128	0	0	0	0	0	0	0	-128
1901000	ACCUM DEF INC TAX	287681	2,158	91	1,579	488	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287706	-415	-18	-304	-94	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287720	-615	-26	-450	-139	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	216	9	158	49	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287723	-563	-24	-412	-127	0	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	JBE	-13,859	-586	-10,142	-3,131	0	0	0	0	0
1901000	ACCUM DEF INC TAX	DTL 910.905 PMI COST DEPLETION	-1,014	-43	-742	-229	0	0	0	0	0
1901000	ACCUM DEF INC TAX	DTA 505.601 PMI - Sick Leave Accrual	11	0	8	3	0	0	0	0	0
1901000	ACCUM DEF INC TAX	DTA 205.205 Inventory Reserve - PMI	12	0	8	3	0	0	0	0	0
1901000	ACCUM DEF INC TAX	DTL 430.111 Reg Asset - SB 1149 Balance	-5,176	0	0	0	0	0	0	0	-5,176
1901000	ACCUM DEF INC TAX	DTL 415.815 Insurance Rec Accruals	-20	0	-5	-1	-3	-9	-1	0	0
1901000 Total			132,051	581	6,839	7,061	16,666	43,672	6,016	30	51,185
1901090	FAS109 DEF TAX ASS	WA	124	0	0	124	0	0	0	0	0
1901090 Total			124	0	0	124	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	SG	0	0	0	0	0	0	0	0	0
2811000 Total			0	0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT	SO	-1,080	-21	-265	-72	-158	-498	-66	0	0
2820000 Total			-1,080	-21	-265	-72	-158	-498	-66	0	0
2821000	AC DEF TAX-UTILITY	CA	-3,656	-3,656	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	IDU	-5,352	0	0	0	0	0	-5,352	0	0
2821000	AC DEF TAX-UTILITY	OR	-50,527	0	-50,527	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	WA	-11,302	0	0	-11,302	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	WYU	-20,849	0	0	0	-20,849	0	0	0	0
2821000	AC DEF TAX-UTILITY	FERC	-2,041	0	0	0	0	0	0	-2,041	0
2821000	AC DEF TAX-UTILITY	IDU	-306	0	0	0	0	0	0	-306	0
2821000	AC DEF TAX-UTILITY	UT	-2,211	0	0	0	0	-2,211	0	0	0
2821000	AC DEF TAX-UTILITY	WYP	-260	0	0	0	-260	0	0	0	0
2821000	AC DEF TAX-UTILITY	OTHER	8,681	0	0	0	0	0	0	0	8,681
2821000	AC DEF TAX-UTILITY	DITBAL	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	CA	-93,144	-93,144	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	IDU	-246,858	0	0	0	0	0	-246,858	0	0
2821000	AC DEF TAX-UTILITY	OTHER	-84,157	0	0	0	0	0	0	0	-84,157
2821000	AC DEF TAX-UTILITY	OR	-1,109,135	0	-1,109,135	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	UT	-1,911,500	0	0	0	0	-1,911,500	0	0	0
2821000	AC DEF TAX-UTILITY	WA	-266,717	0	0	-266,717	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	WYP	-614,035	0	0	0	-614,035	0	0	0	0
2821000	AC DEF TAX-UTILITY	SNP	-2,683	-45	-598	-163	-403	-1,305	-168	-1	0
2821000	AC DEF TAX-UTILITY	CIAC	36	1	10	2	4	17	2	0	0
2821000	AC DEF TAX-UTILITY	SG	16,022	227	4,093	1,251	2,425	7,070	949	5	0
2821000	AC DEF TAX-UTILITY	JBG	3	0	2	1	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	SNPD	-406	-13	-107	-26	-43	-196	-20	0	0
2821000	AC DEF TAX-UTILITY	SO	-405	-8	-99	-27	-59	-187	-25	0	0
2821000	AC DEF TAX-UTILITY	JBE	-8,027	-340	-5,874	-1,813	-8,027	0	0	0	0
2821000	AC DEF TAX-UTILITY	CAGE	-957	0	0	0	-218	-650	-88	0	0
2821000	AC DEF TAX-UTILITY	SO	70	1	17	5	10	32	4	0	0
2821000	AC DEF TAX-UTILITY	CAEE	155	0	0	0	39	101	15	0	0
2821000	AC DEF TAX-UTILITY	OTHER	-4,027	0	0	0	0	0	0	0	-4,027



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2830000	ACC DEF TAX-OTHER	JBE	-4,413,587	-96,975	-1,162,217	-278,790	-633,389	-1,908,829	-251,846	-2,037	-79,503
2830000	ACC DEF TAX-OTHER	JBE	-22	-22	-16	-5	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	CA	13	13	0	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	IDU	-37	0	0	0	0	0	-37	0	0
2830000	ACC DEF IN TX UTIL	UT	-2,164	0	0	0	0	-2,164	0	0	0
2830000	ACC DEF IN TX UTIL	WYP	-590	0	0	0	-590	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-31	0	0	0	0	0	0	0	-31
2830000	ACC DEF IN TX UTIL	OTHER	60	0	0	0	0	0	0	0	60
2830000	ACC DEF IN TX UTIL	OTHER	-2	0	0	0	0	0	0	0	-2
2830000	ACC DEF IN TX UTIL	OTHER	-3	0	0	0	0	0	0	0	-3
2830000	ACC DEF IN TX UTIL	OTHER	-10	0	0	0	0	0	0	0	-10
2830000	ACC DEF IN TX UTIL	WYU	-193	0	0	0	-193	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-4,894	0	0	0	0	0	0	0	-4,894
2830000	ACC DEF IN TX UTIL	OR	31	0	31	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	CA	3	3	0	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	OR	-6	0	-6	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	CA	-1	-1	0	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	WA	495	0	0	495	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-1,615	0	0	0	0	0	0	0	-1,615
2830000	ACC DEF IN TX UTIL	OTHER	-4,540	0	0	0	0	0	0	0	-4,540
2830000	ACC DEF IN TX UTIL	WYP	-78	0	0	0	-78	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-17	0	0	0	0	0	0	0	-17
2830000	ACC DEF IN TX UTIL	OTHER	2,217	0	0	0	0	0	0	0	2,217
2830000	ACC DEF IN TX UTIL	SO	-20,768	-402	-5,096	-1,392	-3,034	-9,570	-1,268	-5	0
2830000	ACC DEF IN TX UTIL	WA	-27	0	0	-27	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-227	0	0	0	0	0	0	0	-227
2830000	ACC DEF IN TX UTIL	IDU	-15	0	0	0	0	0	-15	0	0
2830000	ACC DEF IN TX UTIL	CAEE	-29	0	0	0	-7	-19	-3	0	0
2830000	ACC DEF IN TX UTIL	CAGE	-4	0	0	0	-1	-3	0	0	0
2830000	ACC DEF IN TX UTIL	CAGW	-742	-30	-552	-160	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	OR	-836	0	-554	0	0	-836	0	0	0
2830000	ACC DEF IN TX UTIL	UT	-61	0	0	0	0	0	0	0	-61
2830000	ACC DEF IN TX UTIL	WYP	-32	0	0	0	-32	0	0	0	0
2830000	ACC DEF IN TX UTIL	SO	-943	-18	-231	-63	-138	-435	-58	0	0
2830000	ACC DEF IN TX UTIL	SNP	-1,120	-19	-249	-68	-168	-545	-70	0	0
2830000	ACC DEF IN TX UTIL	GPS	-3,445	-67	-845	-231	-503	-1,587	-210	-1	0
2830000	ACC DEF IN TX UTIL	OTHER	-95	0	0	0	0	0	0	0	-95
2830000	ACC DEF IN TX UTIL	OTHER	-1,175	0	0	0	0	0	0	0	-1,175
2830000	ACC DEF IN TX UTIL	OTHER	0	0	0	0	0	0	0	0	0
2830000	ACC DEF IN TX UTIL	OTHER	-1,356	0	0	0	0	0	0	0	-1,356



Deferred Income Tax Balance
Average of Monthly Averages Ending - June 2019
Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	0	0	0	0	-6,460	-34	0
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	605	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	416	0	0	0	416	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,746	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	872	0	0	872	0	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.416 ContraRA DeerCreekAband WY	WYU	92	0	0	92	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.424 ContraRA DeerCreekAband	CAEE	23,089	0	0	5,761	15,096	12	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWVA Pension	OTHER	1,145	0	0	0	0	0	1,145
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWVA Pension CA	OTHER	444	0	0	0	0	0	444
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-36	0	0	0	0	0	-36
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-533	0	0	0	0	0	-533
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-115	0	0	0	0	0	-115
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdate Decom Cost Amort-I	IDU	-13	0	0	0	-13	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-323	0	0	-323	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,217	0	0	0	0	0	-1,217
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-175	0	0	0	0	0	-175
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-232	0	0	0	0	0	-232
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-14	0	0	0	0	0	-14
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-174	0	0	0	0	0	-174
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-8,019	0	0	0	0	0	-8,019
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-3,852	0	0	0	0	0	-3,852
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-129	0	0	-129	0	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-21	0	0	-21	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-407	0	0	-407	0	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-5	0	-1	-1	-2	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	GAGE	-165	0	0	-38	-112	-15	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-1,558	0	-1,558	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-261	0	0	0	0	0	-261
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmr Loss-CC-UT	UT	-308	0	0	-308	0	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmr Loss-CC-WY	WYU	-5	0	-5	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon PH Decom/Inv	CAGE	-848	0	0	-193	-576	-78	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	2,338	0	0	0	0	0	2,338
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-195	0	0	0	0	0	-195
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-2,338	0	0	0	0	0	-2,338
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-68	0	0	0	0	0	-68
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-27	0	0	0	0	0	-27
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-33	0	0	0	0	0	-33
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	15	0	0	0	0	15	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-394	0	0	-394	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,359	0	0	-1,359	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-235	0	0	0	-235	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	287985	UT	-1,694	0	0	0	0	-1,694	0	0	0
2831000	287986	WYP	-570	0	0	0	-570	0	0	0	0
2831000	287996	OTHER	-106	0	0	0	0	0	0	0	-106
2831000	287997	OTHER	-49	0	0	0	0	0	0	0	-49
2831000 Total			-104,671	85	-7,317	-1,447	-18,161	-46,730	-5,871	-29	-25,201
Grand Total			-4,380,769	-96,190	-1,161,322	-272,701	-634,118	-1,909,496	-251,386	-2,037	-53,519



Investment Tax Credit Balance

Average of Monthly Averages Ending - June 2019

Allocation Method - Washington Inter-Jurisdictional Allocation Methodology

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC90	-57	-1	-9	-2	-10	-27	-8	0	0
2551000	ACC DEF ITC - FED	JIM BRIDGER RETROFIT ITC - PPL	-133	-2	-34	-10	-20	-59	-8	0	0
2551000	ACC DEF ITC - FED	Accum Def ITC - Solar Arrays - 2013	-90	-1	-23	-7	-14	-40	-5	0	0
2551000 Total		Accum Def ITC - Solar Arrays - 2014	-279	-4	-66	-20	-44	-125	-21	0	0
Grand Total			-279	-4	-66	-20	-44	-125	-21	0	0



Customer Advances

Average of Monthly Averages Ending - June 2019
 Allocation Method - Washington Inter-Jurisdictional Allocation Methodology
 (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	-38,085	0	0	-8,686	-3,497	-20	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-1,764	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	-5	-1	-3	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-837	0	0	0	-837	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-6,754	0	0	-1,540	-4,590	-620	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-240	0	0	0	-240	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-3	0	-3	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-12,301	0	0	-2,806	-8,359	-1,129	-6
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	87	27	151	20	0
2520000 Total					-59,661	5	-1,682	22	-12,984	-39,766	-29
Grand Total					-59,661	5	-1,682	22	-12,984	-39,766	-29