



*Washington Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2019

# 1. SUMMARY

**PACIFICORP**  
**State of Washington - Electric Utility**  
**Actual, Adjusted & Normalized Results of Operations - West Control Area**  
**Twelve Months Ended December 2019**

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	307,888,403	11,080,675	318,969,079	-	318,969,079
3 Interdepartmental	-	-	-	-	-
4 Special Sales	13,991,489	-	13,991,489	13,058,358	27,049,846
5 Other Operating Revenues	11,008,849	9,425	11,018,274	145,011	11,163,285
6 Total Operating Revenues	<u>332,888,742</u>	<u>11,090,100</u>	<u>343,978,842</u>	<u>13,203,368</u>	<u>357,182,210</u>
7					
8 Operating Expenses:					
9 Steam Production	68,689,001	(472,065)	68,216,936	(5,114,715)	63,102,221
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,126,776	20,563	7,147,339	47,594	7,194,933
12 Other Power Supply	61,883,029	(8,307,821)	53,575,208	20,859,852	74,435,060
13 Transmission	33,940,153	(167,660)	33,772,493	(1,378,380)	32,394,113
14 Distribution	11,229,532	109,475	11,339,006	121,698	11,460,704
15 Customer Accounting	5,571,819	268,811	5,840,630	39,938	5,880,568
16 Customer Service & Info	986,281	16,594	1,002,874	8,599	1,011,473
17 Sales	-	-	-	-	-
18 Administrative & General	7,941,266	559,249	8,500,515	102,858	8,603,373
19 Total O&M Expenses	197,367,857	(7,972,855)	189,395,002	14,687,444	204,082,446
20 Depreciation	50,916,920	(390,777)	50,526,142	2,151,136	52,677,279
21 Amortization	5,256,540	93,407	5,349,947	-	5,349,947
22 Taxes Other Than Income	22,791,384	(331,877)	22,459,507	344,815	22,804,322
23 Income Taxes - Federal	12,037,193	4,315,496	16,352,689	(10,042,386)	6,310,303
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(6,299,987)	(417,681)	(6,717,669)	2,734,656	(3,983,012)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(81,499)	151,124	69,625	3	69,628
28 Total Operating Expenses:	<u>281,988,407</u>	<u>(4,553,164)</u>	<u>277,435,243</u>	<u>9,875,669</u>	<u>287,310,913</u>
29					
30 Operating Rev For Return:	<u>50,900,335</u>	<u>15,643,264</u>	<u>66,543,599</u>	<u>3,327,699</u>	<u>69,871,298</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,935,212,009	18,056,628	1,953,268,637	75,768,940	2,029,037,577
34 Plant Held for Future Use	36,011	-	36,011	-	36,011
35 Misc Deferred Debits	4,991,432	(4,043,744)	947,688	(419,445)	528,243
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,130,076	(2,130,076)	0	-	0
39 Fuel Stock	5,818,280	(5,818,280)	-	-	-
40 Material & Supplies	9,489,901	(9,489,901)	0	-	0
41 Working Capital	2,070,241	14,143,791	16,214,032	-	16,214,032
42 Weatherization	3,811	-	3,811	-	3,811
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,959,751,760</u>	<u>10,718,419</u>	<u>1,970,470,179</u>	<u>75,349,495</u>	<u>2,045,819,674</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(768,517,159)	(4,511,341)	(773,028,501)	(5,943,410)	(778,971,910)
48 Accum Prov For Amort	(65,346,703)	(2,166,223)	(67,512,926)	-	(67,512,926)
49 Accum Def Income Tax	(171,572,304)	30,952,529	(140,619,774)	19,084,653	(121,535,121)
50 Unamortized ITC	(18,378)	-	(18,378)	-	(18,378)
51 Customer Adv For Const	23,605	(2,382,885)	(2,359,280)	-	(2,359,280)
52 Customer Service Deposits	-	(2,721,420)	(2,721,420)	-	(2,721,420)
53 Misc Rate Base Deductions	(77,045,024)	(94,645,365)	(171,690,389)	(29)	(171,690,418)
54					
55 Total Rate Base Deductions	<u>(1,082,475,963)</u>	<u>(75,474,705)</u>	<u>(1,157,950,668)</u>	<u>13,141,214</u>	<u>(1,144,809,453)</u>
56					
57 Total Rate Base:	<u>877,275,797</u>	<u>(64,756,286)</u>	<u>812,519,512</u>	<u>88,490,709</u>	<u>901,010,221</u>
58					
59 Return on Rate Base	5.80%		8.19%		7.75%
60 Return on Equity	6.45%	4.863%	11.31%	-0.89%	10.43%
61					
62 TAX CALCULATION:					
63 Operating Revenue	56,637,541	19,541,079	76,178,619	(3,980,031)	72,198,589
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(4,519,254)	(5,557)	(4,524,811)	-	(4,524,811)
66 Interest	22,663,180	(1,260,619)	21,402,560	2,330,932	23,733,492
67 Schedule "M" Additions	92,689,472	(179,390)	92,510,082	2,613,173	95,123,256
68 Schedule "M" Deductions	72,316,845	77,884	72,394,729	10,968,923	83,363,652
69 Income Before Tax	<u>58,866,242</u>	<u>20,549,982</u>	<u>79,416,224</u>	<u>(14,666,712)</u>	<u>64,749,511</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>58,866,242</u>	<u>20,549,982</u>	<u>79,416,224</u>	<u>(14,666,712)</u>	<u>64,749,511</u>
73					
74 Federal Income Taxes + Other	<u>12,037,193</u>	<u>4,315,496</u>	<u>16,352,689</u>	<u>(10,042,386)</u>	<u>6,310,303</u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	11,080,675	46,639,186	(35,558,511)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,058,358	-	-	13,058,358	-	-	-
5 Other Operating Revenues	154,435	154,435	-	-	-	-	-
6 Total Operating Revenues:	24,293,468	46,793,622	(35,558,511)	13,058,358	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(5,586,780)	-	115,008	(5,701,788)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	68,157	-	68,157	-	-	-	-
12 Other Power Supply	12,552,030	-	188,285	12,363,745	-	-	-
13 Transmission	(1,546,040)	-	(131,624)	(1,414,416)	-	-	-
14 Distribution	231,173	-	231,173	-	-	-	-
15 Customer Accounting	308,750	-	308,750	-	-	-	-
16 Customer Service & Info	25,192	-	25,192	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	662,108	-	173,661	(5,026)	-	-	493,473
19 Total O&M Expenses	6,714,589	-	978,601	5,242,515	-	-	493,473
20 Depreciation	1,760,359	-	(502,600)	(358,555)	2,469,524	-	151,990
21 Amortization	93,407	-	-	-	93,407	-	-
22 Taxes Other Than Income	12,938	-	-	(33,722)	-	46,660	-
23 Income Taxes: Federal	(5,726,890)	9,826,658	(7,584,304)	1,657,963	(410,747)	(7,267,045)	(1,949,414)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,316,975	3	-	70,767	(149,239)	275,098	2,120,346
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	151,127	3	81,222	-	-	-	69,902
28 Total Operating Expenses:	5,322,506	9,826,664	(7,027,081)	6,578,968	2,002,946	(6,945,287)	886,296
29							
30 Operating Rev For Return:	18,970,963	36,966,958	(28,531,430)	6,479,390	(2,002,946)	6,945,287	(886,296)
31							
32 Rate Base:							
33 Electric Plant In Service	93,825,568	-	-	(28,959,749)	-	-	122,785,316
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,463,189)	-	-	-	-	-	(4,463,189)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,130,076)	-	-	-	-	-	(2,130,076)
39 Fuel Stock	(5,818,280)	-	-	-	-	-	(5,818,280)
40 Material & Supplies	(9,489,901)	-	-	-	-	-	(9,489,901)
41 Working Capital	14,143,791	-	-	-	-	-	14,143,791
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	86,067,914	-	-	(28,959,749)	-	-	115,027,663
45							
46 Deductions:							
47 Accum Prov For Deprec	(10,454,751)	-	-	21,611,507	27,202,186	-	(59,268,444)
48 Accum Prov For Amort	(2,166,223)	-	-	-	(2,166,223)	-	-
49 Accum Def Income Tax	50,037,182	9	-	1,821,420	525,426	50,242,320	(2,551,992)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,382,885)	-	-	-	-	-	(2,382,885)
52 Customer Service Deposits	(2,721,420)	-	-	-	-	-	(2,721,420)
53 Miscellaneous Deductions	(94,645,394)	(29)	-	-	-	(95,797,765)	1,152,399
54							
55 Total Deductions:	(62,333,490)	(20)	-	23,432,927	25,561,388	(45,555,445)	(65,772,340)
56							
57 Total Rate Base:	23,734,424	(20)	-	(5,526,822)	25,561,388	(45,555,445)	49,255,322
58							
59							
60 Estimated ROE impact	3.98%	8.58%	-6.62%	1.59%	-0.79%	2.35%	-0.82%
61 Estimated Price Change	(22,893,807)	(49,094,863)	37,891,855	(9,140,932)	5,138,222	(13,640,430)	5,952,342
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	15,561,048	46,793,619	(36,115,734)	8,208,120	(2,562,931)	(46,660)	(715,365)
67 Other Deductions							
68 Interest (AFUDC)	(5,557)	-	-	-	-	(5,557)	-
69 Interest	1,070,313	-	-	-	-	1,070,313	-
70 Schedule "M" Additions	2,433,783	-	-	(52,188)	873,832	(341,056)	1,953,195
72 Schedule "M" Deductions	11,046,807	10	-	260,871	266,839	(1,669)	10,520,755
73 Income Before Tax	5,883,270	46,793,609	(36,115,734)	7,895,060	(1,955,939)	(1,450,803)	(9,282,924)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	5,883,270	46,793,609	(36,115,734)	7,895,060	(1,955,939)	(1,450,803)	(9,282,924)
78							
79 Federal Income Taxes	(5,726,890)	9,826,658	(7,584,304)	1,657,963	(410,747)	(7,267,045)	(1,949,414)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	11,080,675	46,639,186	(35,558,511)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	9,425	9,425	-	-	-	-	-
6 Total Operating Revenues:	11,090,100	46,648,611	(35,558,511)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(472,065)	-	34,698	(506,763)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	20,563	-	20,563	-	-	-	-
12 Other Power Supply	(8,307,821)	-	144,500	(8,452,321)	-	-	-
13 Transmission	(167,660)	-	(167,660)	0	-	-	-
14 Distribution	109,475	-	109,475	-	-	-	-
15 Customer Accounting	268,811	-	268,811	-	-	-	-
16 Customer Service & Info	16,594	-	16,594	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	559,249	-	70,803	(5,026)	-	-	493,473
19 Total O&M Expenses	(7,972,855)	-	497,783	(8,964,111)	-	-	493,473
20 Depreciation	(390,777)	-	(502,600)	(358,555)	318,388	-	151,990
21 Amortization	93,407	-	-	-	93,407	-	-
22 Taxes Other Than Income	(331,877)	-	-	(33,722)	-	(298,155)	-
23 Income Taxes: Federal	4,315,496	9,796,208	(7,483,332)	1,899,099	0	257,238	(153,717)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(417,681)	-	-	70,767	(101,246)	(405,162)	17,960
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	151,124	-	81,222	-	-	-	69,902
28 Total Operating Expenses:	(4,553,164)	9,796,208	(7,406,928)	(7,386,522)	310,549	(446,079)	579,608
29							
30 Operating Rev For Return:	15,643,264	36,852,403	(28,151,583)	7,386,522	(310,549)	446,079	(579,608)
31							
32 Rate Base:							
33 Electric Plant In Service	18,056,628	-	-	(28,959,749)	-	-	47,016,377
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,043,744)	-	-	-	-	-	(4,043,744)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,130,076)	-	-	-	-	-	(2,130,076)
39 Fuel Stock	(5,818,280)	-	-	-	-	-	(5,818,280)
40 Material & Supplies	(9,489,901)	-	-	-	-	-	(9,489,901)
41 Working Capital	14,143,791	-	-	-	-	-	14,143,791
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	10,718,419	-	-	(28,959,749)	-	-	39,678,168
45							
46 Deductions:							
47 Accum Prov For Deprec	(4,511,341)	-	-	21,611,507	29,045,973	-	(55,168,821)
48 Accum Prov For Amort	(2,166,223)	-	-	-	(2,166,223)	-	-
49 Accum Def Income Tax	30,952,529	-	-	1,821,420	101,246	29,485,310	(455,447)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,382,885)	-	-	-	-	-	(2,382,885)
52 Customer Service Deposits	(2,721,420)	-	-	-	-	-	(2,721,420)
53 Miscellaneous Deductions	(94,645,365)	-	-	-	-	(95,797,765)	1,152,399
54							
55 Total Deductions:	(75,474,705)	-	-	23,432,927	26,980,996	(66,312,455)	(59,576,173)
56							
57 Total Rate Base:	(64,756,286)	-	-	(5,526,822)	26,980,996	(66,312,455)	(19,898,005)
58							
59							
60 Estimated ROE impact	4.86%	8.56%	-6.54%	1.80%	-0.42%	1.08%	0.14%
61 Estimated Price Change	(27,053,499)	(48,942,724)	37,387,390	(10,345,671)	3,028,224	(7,021,380)	(1,159,338)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,541,079	46,648,611	(35,634,916)	9,356,388	(411,795)	298,155	(715,365)
67 Other Deductions							
68 Interest (AFUDC)	(5,557)	-	-	-	-	(5,557)	-
69 Interest	(1,260,619)	-	-	-	-	(1,260,619)	-
70 Schedule "M" Additions	(179,390)	-	-	(52,188)	411,795	(341,056)	(197,941)
72 Schedule "M" Deductions	77,884	-	-	260,871	-	(1,669)	(181,319)
73 Income Before Tax	20,549,982	46,648,611	(35,634,916)	9,043,329	0	1,224,944	(731,987)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	20,549,982	46,648,611	(35,634,916)	9,043,329	0	1,224,944	(731,987)
78							
79 Federal Income Taxes	4,315,496	9,796,208	(7,483,332)	1,899,099	0	257,238	(153,717)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,058,358	-	-	13,058,358	-	-	-
5 Other Operating Revenues	145,011	145,011	-	-	-	-	-
6 Total Operating Revenues:	13,203,368	145,011	-	13,058,358	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(5,114,715)	-	80,310	(5,195,025)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	47,594	-	47,594	-	-	-	-
12 Other Power Supply	20,859,852	-	43,785	20,816,067	-	-	-
13 Transmission	(1,378,380)	-	36,036	(1,414,416)	-	-	-
14 Distribution	121,698	-	121,698	-	-	-	-
15 Customer Accounting	39,938	-	39,938	-	-	-	-
16 Customer Service & Info	8,599	-	8,599	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	102,858	-	102,858	-	-	-	-
19 Total O&M Expenses	14,687,444	-	480,818	14,206,626	-	-	-
20 Depreciation	2,151,136	-	-	-	2,151,136	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	344,815	-	-	-	-	344,815	-
23 Income Taxes: Federal	(10,042,386)	30,449	(100,972)	(241,136)	(410,747)	(7,524,283)	(1,795,697)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,734,656	3	-	-	(47,992)	680,260	2,102,385
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	3	3	-	-	-	-	-
28 Total Operating Expenses:	9,875,669	30,456	379,846	13,965,490	1,692,397	(6,499,208)	306,689
29							
30 Operating Rev For Return:	3,327,699	114,555	(379,846)	(907,132)	(1,692,397)	6,499,208	(306,689)
31							
32 Rate Base:							
33 Electric Plant In Service	75,768,940	-	-	-	-	-	75,768,940
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(419,445)	-	-	-	-	-	(419,445)
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:	75,349,495	-	-	-	-	-	75,349,495
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,943,410)	-	-	-	(1,843,787)	-	(4,099,622)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	19,084,653	9	-	-	424,179	20,757,010	(2,096,545)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(29)	(29)	-	-	-	-	-
54							
55 Total Deductions:	13,141,214	(20)	-	-	(1,419,608)	20,757,010	(6,196,167)
56							
57 Total Rate Base:	88,490,709	(20)	-	-	(1,419,608)	20,757,010	69,153,328
58							
59							
60 Estimated ROE impact	-0.89%	0.03%	-0.10%	-0.23%	-0.40%	1.17%	-1.38%
61 Estimated Price Change	4,159,692	(152,139)	504,464	1,204,739	2,109,998	(6,619,050)	7,111,680
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,980,031)	145,007	(480,818)	(1,148,268)	(2,151,136)	(344,815)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,330,932	-	-	-	-	2,330,932	-
70 Schedule "M" Additions	2,613,173	-	-	-	462,037	-	2,151,136
72 Schedule "M" Deductions	10,968,923	10	-	-	266,839	-	10,702,073
73 Income Before Tax	(14,666,712)	144,997	(480,818)	(1,148,268)	(1,955,939)	(2,675,747)	(8,550,937)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(14,666,712)	144,997	(480,818)	(1,148,268)	(1,955,939)	(2,675,747)	(8,550,937)
78							
79 Federal Income Taxes	(10,042,386)	30,449	(100,972)	(241,136)	(410,747)	(7,524,283)	(1,795,697)

## 2. RESULTS OF OPERATIONS

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2019
FILE:	<a href="#">WA JAM December 2019 Result</a>
PREPARED BY:	Revenue Requirement Department
DATE:	May 7, 2020
TIME:	5:26:56 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
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	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

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



**DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		Ref	UNADJUSTED RESULTS			WASHINGTON	ADJUSTMENTS	WASHINGTON
			TOTAL	OTHER	WASHINGTON		ADJ TOTAL	
1	Operating Revenues							
2	General Business Revenues	2.3	4,697,555,109	4,389,666,706	307,888,403	11,080,675	318,969,079	
3	Interdepartmental	2.3	0	0	0	0	0	
4	Special Sales	2.3	77,151,412	63,159,924	13,991,489	13,058,358	27,049,846	
5	Other Operating Revenues	2.4	175,882,372	164,873,523	11,008,849	154,435	11,163,285	
6	Total Operating Revenues	2.4	4,950,588,894	4,617,700,152	332,888,742	24,293,468	357,182,210	
7								
8	Operating Expenses:							
9	Steam Production	2.6	558,224,448	489,535,447	68,689,001	(5,586,780)	63,102,221	
10	Nuclear Production	2.7	0	0	0	0	0	
11	Hydro Production	2.9	44,050,186	36,923,410	7,126,776	68,157	7,194,933	
12	Other Power Supply	2.10	281,811,420	219,928,391	61,883,029	12,552,030	74,435,060	
13	Transmission	2.12	199,377,026	165,436,873	33,940,153	(1,546,040)	32,394,113	
14	Distribution	2.13	200,533,298	189,303,766	11,229,532	231,173	11,460,704	
15	Customer Accounts	2.14	76,859,684	71,287,865	5,571,819	308,750	5,880,568	
16	Customer Service	2.14	101,544,683	100,558,402	986,281	25,192	1,011,473	
17	Sales	2.15	0	0	0	0	0	
18	Administrative & General	2.16	123,104,766	115,163,500	7,941,266	662,108	8,603,373	
19								
20	Total O & M Expenses	2.16	1,585,505,511	1,388,137,654	197,367,857	6,714,589	204,082,446	
21								
22	Depreciation	2.18	730,098,970	679,182,050	50,916,920	1,760,359	52,677,279	
23	Amortization Expense	2.19	55,218,493	49,961,953	5,256,540	93,407	5,349,947	
24	Taxes Other Than Income	2.19	199,137,026	176,345,642	22,791,384	12,938	22,804,322	
25	Income Taxes - Federal	2.22	431,592,148	419,554,955	12,037,193	(5,726,890)	6,310,303	
26	Income Taxes - State	2.22	95,277,308	95,277,308	0	0	-	
27	Income Taxes - Def Net	2.21	(41,237,039)	(34,937,051)	(6,299,987)	2,316,975	(3,983,012)	
28	Investment Tax Credit Adj.	2.20	(2,738,724)	(2,738,724)	0	0	0	
29	Misc Revenue & Expense	2.4	(3,395,390)	(3,313,891)	(81,499)	151,127	69,628	
30								
31	Total Operating Expenses	2.22	3,049,458,303	2,767,469,896	281,988,407	5,322,506	287,310,913	
32								
33	Operating Revenue for Return		1,901,130,590	1,850,230,255	50,900,335	18,970,963	69,871,298	
34								
35	Rate Base:							
36	Electric Plant in Service	2.32	28,143,168,243	26,207,956,234	1,935,212,009	93,825,568	2,029,037,577	
37	Plant Held for Future Use	2.33	26,176,453	26,140,442	36,011	0	36,011	
38	Misc Deferred Debits	2.35	414,527,967	409,536,535	4,991,432	(4,463,189)	528,243	
39	Elec Plant Acq Adj	2.33	25,327,697	25,327,697	0	0	0	
40	Pensions	2.33	0	0	0	0	0	
41	Prepayments	2.35	49,189,481	47,059,405	2,130,076	(2,130,076)	0	
42	Fuel Stock	2.34	168,662,946	162,844,666	5,818,280	(5,818,280)	0	
43	Material & Supplies	2.34	246,409,099	236,919,198	9,489,901	(9,489,901)	0	
44	Working Capital	2.35	16,532,051	14,461,810	2,070,241	14,143,791	16,214,032	
45	Weatherization Loans	2.34	(11,572,418)	(11,576,229)	3,811	0	3,811	
46	Miscellaneous Rate Base	2.36	0	0	0	0	0	
47								
48	Total Electric Plant		29,078,421,518	27,118,669,757	1,959,751,760	86,067,914	2,045,819,674	
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	2.40	(9,900,635,003)	(9,132,117,844)	(768,517,159)	(10,454,751)	(778,971,910)	
52	Accum Prov For Amort	2.41	(618,754,527)	(553,407,824)	(65,346,703)	(2,166,223)	(67,512,926)	
53	Accum Def Income Taxes	2.37	(2,910,825,263)	(2,739,252,959)	(171,572,304)	50,037,182	(121,535,121)	
54	Unamortized ITC	2.37	(259,062)	(240,683)	(18,378)	0	(18,378)	
55	Customer Adv for Const	2.36	(73,196,492)	(73,220,096)	23,605	(2,382,885)	(2,359,280)	
56	Customer Service Deposits	2.36	0	0	0	(2,721,420)	(2,721,420)	
57	Misc. Rate Base Deductions	2.36	(727,553,722)	(650,508,698)	(77,045,024)	(94,645,394)	(171,690,418)	
58								
59	Total Rate Base Deductions		(14,231,224,068)	(13,148,748,105)	(1,082,475,963)	(62,333,490)	(1,144,809,453)	
60								
61	Total Rate Base		14,847,197,450	13,969,921,652	877,275,797	23,734,424	901,010,221	
62								
63	Return on Rate Base		12.805%		5.80%		7.75%	
64								
65	Return on Equity		20.711%		6.45%		10.43%	
66	Net Power Costs		543,571,421		122,707,061		115,403,008	
67	100 Basis Points in Equity:		72,899,739		4,307,424		4,423,960	
68	Revenue Requirement Impact		92,278,151		5,452,436		5,599,950	
69	Rate Base Decrease		(548,297,972)		(68,446,882)		(53,651,249)	





DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
219	421	(Gain) / Loss on Sale of Utility Plant							
220		DPW	S		222,859	222,859	-	-	-
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		(1,185,025)	(1,103,539)	(81,486)	81,222	(264)
225		P	CAGW		-	-	-	-	-
226		P	CAGE		(2,433,051)	(2,433,051)	-	-	-
227		P	SG		-	-	-	-	-
228				B6	(3,395,217)	(3,313,731)	(81,486)	81,222	(264)
229									
230		<b>Total Miscellaneous Revenues</b>			<b>(3,395,390)</b>	<b>(3,313,891)</b>	<b>(81,499)</b>	<b>81,225</b>	<b>(274)</b>
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	69,902	69,902
234					-	-	-	69,902	69,902
235		<b>Total Miscellaneous Expenses</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>69,902</b>	<b>69,902</b>
236									
237		<b>Net Misc Revenue and Expense</b>			<b>(3,395,390)</b>	<b>(3,313,891)</b>	<b>(81,499)</b>	<b>151,127</b>	<b>69,628</b>
238									
239	500	Operation Supervision & Engineering							
240		P	SG		267,521	246,871	20,650	391	21,042
241		P	CAGW		30,468	23,693	6,775	(1,924)	4,851
242		P	CAGE		3,292,793	3,292,793	-	-	-
243		P	JBG		14,234,340	11,069,106	3,165,234	26,133	3,191,367
244		P	CAGE		-	-	-	-	-
245				B2	17,825,121	14,632,462	3,192,660	24,600	3,217,260
246									
247	501	Fuel Related							
248		P	SE		(195,590)	(180,835)	(14,755)	-	(14,755)
249		P	S		4,027,169	4,027,169	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,486,137	1,155,671	330,466	(94,298)	236,169
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		13,983,295	13,983,295	-	-	-
255		P	JBE		2,830,432	2,186,726	643,706	-	643,706
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	22,131,444	21,172,026	959,418	(94,298)	865,120
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		236,150,469	182,444,348	53,706,121	(5,195,025)	48,511,096
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	236,150,469	182,444,348	53,706,121	(5,195,025)	48,511,096
273									
274		Total Fuel Related			258,281,913	203,616,375	54,665,538	(5,289,322)	49,376,216
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		986,660	767,260	219,400	(62,605)	156,795
279		P	CAGE		59,694,662	59,694,662	-	-	-
280		P	JBG		19,568,003	15,216,743	4,351,260	-	4,351,260
281		P	CAGE		-	-	-	-	-
282				B2	80,249,325	75,678,665	4,570,660	(62,605)	4,508,055
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE		-	-	-	-	-
294				B2	-	-	-	-	-







DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
521	547NPC	Fuel-NPC							
522			SE		-	-	-	-	-
523			CAEW		94,268,462	72,829,617	21,438,845	(636,039)	20,802,807
524			CAEE		-	-	-	-	-
525			SSECT		-	-	-	-	-
526				B2	94,268,462	72,829,617	21,438,845	(636,039)	20,802,807
527									
528	548	Generation Expense							
529		P	SG		-	-	-	2,738	2,738
530		P	CAGW		9,072,551	7,055,124	2,017,428	9,838	2,027,266
531		P	CAGE		8,181,416	8,181,416	-	-	-
532		P	S		-	-	-	-	-
533				B2	17,253,968	15,236,540	2,017,428	12,576	2,030,004
534									
535	549	Miscellaneous Other							
536		0	S		103,230	103,230	-	-	-
537		P	SG		1,443,836	1,332,385	111,451	-	111,451
538		P	CAGW		2,354,557	1,830,983	523,574	-	523,574
539		P	CAGE		3,913,822	3,913,822	-	-	-
540		P	CAGE		-	-	-	-	-
541				B2	7,815,446	7,180,421	635,025	-	635,025
542									
543									
544									
545									
546	550	Rents							
547			S		383,836	383,836	-	-	-
548		P	SG		35,823	33,057	2,765	-	2,765
549		P	CAGW		1,292,026	1,004,724	287,303	-	287,303
550		P	CAGE		1,522,365	1,522,365	-	-	-
551		P	CAGE		-	-	-	-	-
552				B2	3,234,050	2,943,982	290,068	-	290,068
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		28,914	22,485	6,430	-	6,430
563		P	CAGE		2,345,498	2,345,498	-	-	-
564		P	CAGE		-	-	-	-	-
565				B2	2,374,413	2,367,983	6,430	-	6,430
566									
567	553	Maint of Generation & Electric Plant							
568		P	SG		-	-	-	-	-
569		P	CAGW		3,448,342	2,681,548	766,794	25,943	792,737
570		P	CAGE		8,790,761	8,790,761	-	-	-
571		P	CAGE		-	-	-	-	-
572				B2	12,239,103	11,472,309	766,794	25,943	792,737
573									
574	554	Maintenance of Misc. Other							
575		P	SG		-	-	-	-	-
576		P	CAGW		341,565	265,612	75,952	-	75,952
577		P	CAGE		866,941	866,941	-	-	-
578		P	CAGE		-	-	-	-	-
579				B2	1,208,505	1,132,553	75,952	-	75,952
580									
581		<b>Total Other Power Generation</b>		<b>B2</b>	<b>138,749,755</b>	<b>113,476,316</b>	<b>25,273,439</b>	<b>(597,519)</b>	<b>24,675,920</b>
582									
583									
584	555	Purchased Power							
585		P	S		(51,540,008)	(52,181,612)	641,604	-	641,604
586			CAEW		-	-	-	-	-
587			CAGW		-	-	-	-	-
588					(51,540,008)	(52,181,612)	641,604	-	641,604



DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC	BUS	WCA	ACCT	DESCRIP	FUNC	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				148,743,452	115,667,955	33,075,497	8,502,586	41,578,083
594		P		CAGE				-	-	-	-	-
595		P		CAEW				285,026	220,204	64,821	4,488,476	4,553,298
596		P		CAEE				-	-	-	-	-
597				DGP				-	-	-	-	-
598		S						209,316	-	209,316	8,722	218,038
599								149,237,794	115,888,159	33,349,634	12,999,784	46,349,418
600												
601				Total Purchased Power		B2		97,697,786	63,706,547	33,991,239	12,999,784	46,991,023
602												
603	556			System Control & Load Dispatch								
604		P		SG				770,619	711,134	59,485	-	59,485
605		P		CAGW				-	-	-	-	-
606		P		CAGE				-	-	-	-	-
607												
608						B2		770,619	711,134	59,485	-	59,485
609												
610												
611												
612	557			Other Expenses								
613		P		S				6,324,352	6,324,352	-	13,875	13,875
614		P		SG				26,663,292	24,605,122	2,058,171	(59,595)	1,998,575
615		P		SGCT				-	-	-	-	-
616		P		SO				-	-	-	3,700	3,700
617		P		CAEE				-	-	-	-	-
618		P		TROJP				-	-	-	-	-
619		P		CAGW				290,808	226,142	64,666	191,785	256,451
620		P		CAGE				9,354,170	9,354,170	-	-	-
621		P		JBG				1,950,636	1,516,881	433,755	-	433,755
622		P		CAEW				-	-	-	-	-
623		P		JBE				10,002	7,727	2,275	-	2,275
624						B2		44,593,260	42,034,394	2,558,866	149,766	2,708,632
625												
626												
627				Total Other Power Supply		B2		143,061,665	106,452,075	36,609,590	13,149,550	49,759,140
628												
629				TOTAL PRODUCTION EXPENSE		B2		884,086,054	746,387,248	137,698,807	7,033,408	144,732,214
630												
631												
632				Summary of Production Expense by Factor								
633		S						(40,492,104)	(41,343,024)	850,920	22,598	873,518
634		SG						29,181,091	26,928,569	2,252,522	(56,466)	2,196,057
635		SE						(195,590)	(180,835)	(14,755)	-	(14,755)
636		JBG						58,422,040	45,430,961	12,991,080	114,607	13,105,687
637		TROJP						-	-	-	-	-
638		JBE						2,840,434	2,194,453	645,981	-	645,981
639		DGP						-	-	-	-	-
640		DEU						-	-	-	-	-
641		DEP						-	-	-	-	-
642		CAGW						205,801,499	160,038,228	45,763,271	8,291,555	54,054,826
643		CAGE						283,841,431	283,841,431	-	-	-
644		CAEW						330,703,957	255,494,169	75,209,787	(1,342,587)	73,867,201
645		CAEE						13,983,295	13,983,295	-	-	-
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		884,086,054	746,387,248	137,698,807	7,029,707	144,728,514

DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
656	560	Operation Supervision & Engineering							
657		T	SG		6,530,238	6,026,161	504,077	22,889	526,966
658		T	JBG		-	-	-	243	243
659		T	CAGW		293,469	228,212	65,258	3,584	68,841
660		T	CAGE		537,033	537,033	-	-	-
661				B2	7,360,740	6,791,406	569,334	26,716	596,050
662									
663	561	Load Dispatching							
664		T	SG		17,813,495	16,438,451	1,375,044	-	1,375,044
665		T	JBG		196,573	152,862	43,711	-	43,711
666		T	CAGW		431,743	335,738	96,005	-	96,005
667		T	CAGE		1,972,877	1,972,877	-	-	-
668				B2	20,414,688	18,899,928	1,514,761	-	1,514,761
669	562	Station Expense							
670		T	SG		16,482	15,209	1,272	-	1,272
671		T	JBG		67,321	52,351	14,970	-	14,970
672		T	CAGW		669,479	520,610	148,869	-	148,869
673		T	CAGE		2,370,818	2,370,818	-	-	-
674				B2	3,124,100	2,958,989	165,112	-	165,112
675									
676	563	Overhead Line Expense							
677		T	SG		7,318	6,753	565	-	565
678		T	CAGW		190,519	148,154	42,365	-	42,365
679		T	CAGE		891,748	891,748	-	-	-
680				B2	1,089,585	1,046,655	42,930	-	42,930
681									
682	564	Underground Line Expense							
683		T	SG		-	-	-	-	-
684		T	CAGW		-	-	-	-	-
685		T	CAGE		-	-	-	-	-
686				B2	-	-	-	-	-
687									
688	565	Transmission of Electricity by Others							
689		T	SG		-	-	-	-	-
690		T	SE		-	-	-	-	-
691		T	CAGW		-	-	-	-	-
692		T	CAGE		-	-	-	-	-
693		T	CAEW		-	-	-	-	-
694		T	CAEE		-	-	-	-	-
695				B2	-	-	-	-	-
696									
697	565NPC	Transmission of Electricity by Others-NPC							
698			SG		-	-	-	-	-
699			SE		-	-	-	-	-
700			CAGW		126,835,667	98,631,718	28,203,949	(2,576,740)	25,627,209
701			CAGE		-	-	-	-	-
702			CAEW		-	-	-	1,162,324	1,162,324
703			CAEE		-	-	-	-	-
704					126,835,667	98,631,718	28,203,949	(1,414,416)	26,789,533
705									
706		Total Transmission of Electricity by Other							
707					126,835,667	98,631,718	28,203,949	(1,414,416)	26,789,533
708	566	Misc. Transmission Expense							
709		T	SG		2,491,397	2,299,083	192,314	-	192,314
710		T	CAGW		73,174	56,903	16,271	-	16,271
711		T	CAGE		441,758	441,758	-	-	-
712		0	S		-	-	-	-	-
713				B2	3,006,329	2,797,744	208,585	-	208,585
714									
715	567	Rents - Transmission							
716		T	SG		-	-	-	-	-
717		T	JBG		-	-	-	-	-
718		T	CAGW		954,247	742,055	212,192	-	212,192
719		T	CAGE		1,289,816	1,289,816	-	-	-
720				B2	2,244,063	2,031,871	212,192	-	212,192
721									
722	568	Maint Supervision & Engineering							
723		T	SG		560,305	517,054	43,251	-	43,251
724		T	CAGW		233,625	181,675	51,950	-	51,950
725		T	CAGE		510,445	510,445	-	-	-
726				B2	1,304,375	1,209,174	95,201	-	95,201
727									
728	569	Maintenance of Structures							
729		T	SG		5,264,217	4,857,866	406,351	-	406,351
730		T	CAGW		365,452	284,188	81,264	-	81,264
731		T	CAGE		158,520	158,520	-	-	-
732				B2	5,788,188	5,300,573	487,615	-	487,615















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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1168	Summary of Depreciation Expense by Factor									
1169	S				176,935,554	161,244,846	15,690,707	323,292	16,013,999	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				33,689	31,089	2,601	-	2,601	
1173	SO				15,153,707	14,111,690	1,042,016	29,420	1,071,436	
1174	CN				955,261	889,350	65,910	819	66,729	
1175	SE				-	-	-	-	-	
1176	CAGW				111,751,035	86,901,396	24,849,639	1,303,893	26,153,532	
1177	CAGE				383,498,970	383,498,970	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				100,519	100,519	-	-	-	
1180	JBG				41,670,235	32,404,189	9,266,047	102,935	9,368,982	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	730,098,970	679,182,050	50,916,920	1,760,359	52,677,279
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU'S			421,920	341,413	80,507	-	80,507	
1186		I-SG SG			-	-	-	-	-	
1187		PTD SO			284,353	264,800	19,553	-	19,553	
1188		I-DGU DGU			-	-	-	-	-	
1189		CUST CN			-	-	-	-	-	
1190		I-SG CAGW			-	-	-	-	-	
1191		I-SG CAGE			-	-	-	-	-	
1192		I-DGP DGP			-	-	-	-	-	
1193				B4	706,273	606,213	100,060	-	100,060	
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			999,640	996,617	3,024	-	3,024	
1202		P SE			-	-	-	-	-	
1203		I-SG SG			8,001,504	7,383,859	617,645	-	617,645	
1204		PTD SO			11,379,693	10,597,189	782,503	29,915	812,418	
1205		CUST CN			10,889,663	10,138,305	751,358	32,002	783,360	
1206		I-SG CAGW			-	-	-	-	-	
1207		I-SG CAGE			-	-	-	-	-	
1208		I-DGP DGP			-	-	-	-	-	
1209		I-SG CAGE			-	-	-	-	-	
1210		I-SG CAGE			-	-	-	-	-	
1211		I-SG CAGW			12,959,520	10,077,763	2,881,758	31,484	2,913,242	
1212		I-SG CAGE			4,569,281	4,569,281	-	-	-	
1213		P JBG			224,471	174,557	49,915	7	49,922	
1214		P CAEW			-	-	-	-	-	
1215		P CAEE			-	-	-	-	-	
1216		I-DGU DGU			-	-	-	-	-	
1217				B4	49,023,774	43,937,571	5,086,203	93,407	5,179,610	
1218										
1219	404MP	Amort of LT Plant - Mining Plant								
1220		P SE			-	-	-	-	-	
1221					-	-	-	-	-	
1222										
1223	404OP	Amort of LT Plant - Other Plant								
1224		P CAGE			-	-	-	-	-	
1225		P CAGE			-	-	-	-	-	
1226				B4	-	-	-	-	-	
1227										
1228										
1229	404HP	Amortization of Other Electric Plant								
1230		P DGP			-	-	-	-	-	
1231		P DGU			-	-	-	-	-	
1232		P CAGW			311,696	242,385	69,311	-	69,311	
1233		P CAGE			-	-	-	-	-	
1234		P SG			-	-	-	-	-	
1235				B4	311,696	242,385	69,311	-	69,311	
1236										
1237	<b>Total Amortization of Limited Term Plant</b>				B4	50,041,742	44,786,168	5,255,574	93,407	5,348,981
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP S			-	-	-	-	-	
1242					-	-	-	-	-	
1243				B4	-	-	-	-	-	
1244										





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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1379	41110	Deferred Income Tax - Federal-CR								
1380		GP	S		(27,497,443)	(23,592,454)	(3,904,989)	330,452	(3,574,537)	
1381		DPW	CIAC		(28,260,436)	(26,463,666)	(1,796,770)	-	(1,796,770)	
1382		GP	SCHMDEXP		(231,975,121)	(215,797,234)	(16,177,887)	83,854	(16,094,033)	
1383		GP	SNP		(16,729,475)	(15,684,014)	(1,045,461)	8,968	(1,036,493)	
1384		PT	SG		1,731,787	1,598,108	133,679	78,402	212,080	
1385		PT	SNPD		(583,210)	(546,130)	(37,080)	-	(37,080)	
1386		LABOF	SO		(1,399,522)	(1,303,287)	(96,235)	(42,537)	(138,772)	
1387		IBT	TAXDEPR		-	-	-	-	-	
1388		CUST	JBG		-	-	-	(10,656)	(10,656)	
1389		CUST	BADDEBT		(12,823)	(11,521)	(1,302)	1,302	-	
1390		GP	GPS		427,029	397,665	29,364	(29,364)	-	
1391		P	CN		-	-	-	-	-	
1392		P	JBE		(4,197,248)	(3,242,696)	(954,552)	43,131	(911,421)	
1393		PT	CAGW		6,123	4,761	1,361	(540,993)	(539,631)	
1394		PT	CAGE		(352,586)	(352,586)	-	-	-	
1395		P	SE		-	-	-	-	-	
1396		P	CAEE		(2,095,278)	(2,095,278)	-	-	-	
1397				B7	(310,938,204)	(287,088,331)	(23,849,873)	(77,440)	(23,927,313)	
1398										
1399		<b>TOTAL DEFERRED INCOME TAXES</b>			B7	<b>(41,237,039)</b>	<b>(34,937,051)</b>	<b>(6,299,987)</b>	<b>2,316,975</b>	<b>(3,983,012)</b>
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		93,520	72,251	21,269	-	21,269	
1413		P	SCHMDEXP		147,603	137,309	10,294	-	10,294	
1414		P	CAEE		-	-	-	-	-	
1415		P	CAGW		-	-	-	-	-	
1416		P	CAGE		-	-	-	-	-	
1417			LABOF/SNP		-	-	-	-	-	
1418			SCHM/SO		3,059,827	2,849,423	210,403	-	210,403	
1419										
1420				B6	3,300,949	3,058,984	241,966	-	241,966	
1421										
1422	SCHMAT	Additions - Temporary								
1423			SCHM/S		10,237,260	(1,087,993)	11,325,253	150,958	11,476,211	
1424		P	JBE		17,071,286	13,188,878	3,882,408	-	3,882,408	
1425		DPW	CIAC		114,942,433	107,634,508	7,307,926	-	7,307,926	
1426			SCHM/SNP		68,043,062	63,790,903	4,252,158	-	4,252,158	
1427		P	TROJD		-	-	-	-	-	
1428		P	CN		-	-	-	32,821	32,821	
1429			SCHM/SE		-	-	-	-	-	
1430		P	SG		(7,043,621)	(6,499,916)	(543,705)	-	(543,705)	
1431			SCHM/GPS		(1,736,838)	(1,617,408)	(119,430)	-	(119,430)	
1432			SCHM/SO		5,692,216	5,300,801	391,415	1,784	393,198	
1433			SCHM/SNPD		2,372,063	2,221,250	150,813	-	150,813	
1434		P	JBG		-	-	-	64,563	64,563	
1435			CUST/BADDEBT		52,155	46,861	5,294	-	5,294	
1436		P	CAGW		(19,047)	(14,811)	(4,235)	2,524,715	2,520,479	
1437		P	CAGE		15,474	15,474	-	-	-	
1438			SCHM/CAEW		-	-	-	-	-	
1439			SCHM/CAEE		8,522,031	8,522,031	-	-	-	
1440			BOOKI/SCHMDEXP		943,502,238	877,702,627	65,799,610	(341,056)	65,458,554	
1441				B6	1,161,650,711	1,069,203,204	92,447,507	2,433,783	94,881,290	
1442										
1443		<b>TOTAL SCHEDULE - M ADDITIONS</b>			B6	<b>1,164,951,660</b>	<b>1,072,262,188</b>	<b>92,689,472</b>	<b>2,433,783</b>	<b>95,123,256</b>
1444										
1445	SCHMDF	Deductions - Flow Through								
1446			SCHM/S		-	-	-	-	-	
1447			SCHM/CAGW		-	-	-	-	-	
1448			SCHM/CAGE		-	-	-	-	-	
1449			SCHM/DGP		-	-	-	-	-	
1450			SCHM/DGU		-	-	-	-	-	
1451				B6	-	-	-	-	-	



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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1520	Adjustments to Calculated Tax:								
1521	40910	Fed. Credit	P	SE	-	-	-	-	-
1522	40910	Fed. Credit	P	JBE	(65,560)	(50,650)	(14,910)	-	(14,910)
1523	40910	Fed. Credit	P	SO	(18,459)	(17,190)	(1,269)	-	(1,269)
1524	40910	Fed. Credit	P	SG	-	-	-	-	-
1525	40910	Fed. Credit		CAGW	(1,387,525)	(1,078,987)	(308,538)	(6,962,376)	(7,270,915)
1526	40910	Fed. Credit		CAEE	-	-	-	-	-
1527	<b>FEDERAL INCOME TAX</b>				<b>431,592,148</b>	<b>419,554,955</b>	<b>12,037,193</b>	<b>(5,726,890)</b>	<b>6,310,303</b>
1528									
1529	<b>TOTAL OPERATING EXPENSES</b>				<b>3,049,458,303</b>	<b>2,767,469,896</b>	<b>281,988,407</b>	<b>5,322,506</b>	<b>287,310,913</b>
1530	310	Land and Land Rights							
1531		P	DGP		-	-	-	-	-
1532		P	DGU		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	CAGW		1,788,644	1,390,910	397,734	-	397,734
1535		P	CAGE		90,007,136	90,007,136	-	-	-
1536		P	JBG		1,193,761	928,309	265,452	-	265,452
1537		P	S		-	-	-	-	-
1538		P	CAGE		-	-	-	-	-
1539				B8	92,989,541	92,326,355	663,186	-	663,186
1540									
1541	311	Structures and Improvements							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		-	-	-	-	-
1545		P	CAGW		63,304,987	49,228,106	14,076,881	1,049,834	15,126,715
1546		P	CAGE		825,456,721	825,456,721	-	-	-
1547		P	JBG		149,039,869	115,898,459	33,141,410	55,265	33,196,676
1548		P	CAGE		-	-	-	-	-
1549				B8	1,037,801,577	990,583,286	47,218,292	1,105,099	48,323,391
1550									
1551	312	Boiler Plant Equipment							
1552		P	DGP		-	-	-	-	-
1553		P	DGU		-	-	-	-	-
1554		P	SG		-	-	-	-	-
1555		P	CAGW		122,451,671	95,222,574	27,229,097	(28,949,215)	(1,720,118)
1556		P	CAGE		3,490,179,392	3,490,179,392	-	-	-
1557		P	JBG		999,000,359	776,856,573	222,143,786	(49,046,929)	173,096,857
1558		P	S		-	-	-	(254,340)	(254,340)
1559				B8	4,611,631,422	4,362,258,539	249,372,883	(78,250,484)	171,122,399
1560									
1561	314	Turbogenerator Units							
1562		P	DGP		-	-	-	-	-
1563		P	DGU		-	-	-	-	-
1564		P	SG		-	-	-	-	-
1565		P	CAGW		38,948,734	30,287,857	8,660,877	58,086	8,718,963
1566		P	CAGE		756,199,909	756,199,909	-	-	-
1567		P	JBG		206,037,381	160,221,658	45,815,723	29,960	45,845,683
1568		P	CAGE		-	-	-	-	-
1569				B8	1,001,186,024	946,709,424	54,476,600	88,046	54,564,646
1570									
1571	315	Accessory Electric Equipment							
1572		P	DGP		-	-	-	-	-
1573		P	DGU		-	-	-	-	-
1574		P	SG		-	-	-	-	-
1575		P	CAGW		9,362,609	7,280,683	2,081,927	-	2,081,927
1576		P	CAGE		418,108,819	418,108,819	-	-	-
1577		P	JBG		61,048,246	47,473,187	13,575,059	32,915	13,607,974
1578		P	CAGE		-	-	-	-	-
1579				B8	488,519,674	472,862,689	15,656,985	32,915	15,689,900
1580									
1581									
1582									
1583	316	Misc Power Plant Equipment							
1584		P	DGP		-	-	-	-	-
1585		P	DGU		-	-	-	-	-
1586		P	SG		-	-	-	-	-
1587		P	CAGW		430,674	334,907	95,767	903	96,670
1588		P	CAGE		27,665,530	27,665,530	-	-	-
1589		P	JBG		5,168,721	4,019,373	1,149,348	5,452	1,154,800
1590		P	CAGE		-	-	-	-	-
1591				B8	33,264,925	32,019,810	1,245,116	6,354	1,251,470
1592									
1593	317	Steam Plant ARO							
1594		P	S		-	-	-	-	-
1595					-	-	-	-	-
1596					-	-	-	-	-















DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2033	391	Office Furniture & Equipment							
2034		G-SITLS			6,499,851	6,193,036	306,815	16,824	323,639
2035		G-DGF DGP			-	-	-	-	-
2036		G-DGL DGU			-	-	-	-	-
2037		CUST CN			4,251,198	3,957,876	293,322	13,696	307,017
2038		G-SG SG			-	-	-	-	-
2039		P SE			-	-	-	-	-
2040		PTD SO			55,520,805	51,703,021	3,817,784	(133,647)	3,684,136
2041		G-SG CAGW			621,291	483,137	138,154	34,603	172,757
2042		G-SG CAGE			2,463,712	2,463,712	-	-	-
2043		P JBG			226,828	176,389	50,439	1,803	52,241
2044		P JBE			-	-	-	-	-
2045		P CAEE			10,311	10,311	-	-	-
2046		G-SG CAGE			-	-	-	-	-
2047		G-SG CAGE			-	-	-	-	-
2048				B8	69,593,996	64,987,483	4,606,513	(66,722)	4,539,791
2049									
2050	392	Transportation Equipment							
2051		G-SITLS			88,192,962	82,773,390	5,419,572	76,849	5,496,421
2052		PTD SO			7,126,639	6,636,589	490,050	(24,755)	465,295
2053		G-SG SG			-	-	-	-	-
2054		CUST CN			-	-	-	-	-
2055		G-DGL DGU			-	-	-	-	-
2056		P SE			-	-	-	-	-
2057		G-DGF DGP			-	-	-	-	-
2058		G-SG CAGW			5,842,672	4,543,460	1,299,212	96,000	1,395,212
2059		G-SG CAGE			13,645,536	13,645,536	-	-	-
2060		P JBG			2,616,469	2,034,655	581,814	19,932	601,746
2061		P CAEW			-	-	-	-	-
2062		P CAEE			500,659	500,659	-	-	-
2063		G-SG CAGE			-	-	-	-	-
2064		G-SG CAGE			-	-	-	-	-
2065				B8	117,924,938	110,134,291	7,790,648	168,027	7,958,675
2066									
2067	393	Stores Equipment							
2068		G-SITLS			8,518,127	7,813,855	704,272	37,308	741,580
2069		G-DGF DGP			-	-	-	-	-
2070		G-DGL DGU			-	-	-	-	-
2071		PTD SO			255,085	237,544	17,540	-	17,540
2072		G-SG SG			-	-	-	-	-
2073		G-SG CAGW			777,738	604,796	172,943	2,225	175,167
2074		G-SG CAGE			4,246,044	4,246,044	-	-	-
2075		G-SG JBG			876,719	681,767	194,953	3	194,956
2076		G-SG CAGE			-	-	-	-	-
2077				B8	14,673,713	13,584,005	1,089,708	39,535	1,129,243
2078									
2079	394	Tools, Shop & Garage Equipment							
2080		G-SITLS			34,868,442	32,072,544	2,795,898	97,058	2,892,956
2081		G-DGF DGP			-	-	-	-	-
2082		G-SG SG			-	-	-	-	-
2083		PTD SO			2,176,383	2,026,728	149,655	(1,657)	147,998
2084		P SE			-	-	-	-	-
2085		G-DGL DGU			-	-	-	-	-
2086		G-SG CAGW			2,680,685	2,084,592	596,093	61	596,154
2087		G-SG CAGE			18,520,776	18,520,776	-	-	-
2088		P JBG			3,079,395	2,394,642	684,753	10,752	695,505
2089		P CAEW			-	-	-	-	-
2090		P CAEE			109,427	109,427	-	-	-
2091		G-SG CAGE			-	-	-	-	-
2092		G-SG CAGE			-	-	-	-	-
2093				B8	61,435,108	57,208,709	4,226,399	106,213	4,332,613
2094									
2095	395	Laboratory Equipment							
2096		G-SITLS			21,596,541	20,287,243	1,309,298	62,865	1,372,164
2097		G-DGF DGP			-	-	-	-	-
2098		G-DGL DGU			-	-	-	-	-
2099		PTD SO			4,967,163	4,625,605	341,558	(293)	341,265
2100		P SE			-	-	-	-	-
2101		G-SG SG			-	-	-	-	-
2102		G-SG CAGW			1,334,046	1,037,400	296,647	(1,587)	295,060
2103		G-SG CAGE			4,890,840	4,890,840	-	-	-
2104		P JBG			357,539	278,034	79,504	1,131	80,636
2105		P CAEW			-	-	-	-	-
2106		P CAEE			1,261,184	1,261,184	-	-	-
2107		G-SG CAGE			-	-	-	-	-
2108		G-SG CAGE			-	-	-	-	-
2109				B8	34,407,313	32,380,306	2,027,007	62,117	2,089,124

DECEMBER 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA		Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR						
2110									
2111	396	Power Operated Equipment							
2112		G-SITLS			136,390,971	127,372,534	9,018,437	(70,808)	8,947,629
2113		G-DGFDGP			-	-	-	-	-
2114		G-SG SG			-	-	-	-	-
2115		PTD SO			6,716,895	6,255,021	461,875	(38,130)	423,745
2116		G-DGL DGU			-	-	-	-	-
2117		P SE			-	-	-	-	-
2118		G-SG CAGW			3,782,954	2,941,754	841,201	14,034	855,235
2119		G-SG CAGE			32,986,395	32,986,395	-	-	-
2120		P JBG			10,066,242	7,827,852	2,238,391	9,383	2,247,774
2121		P CAEW			-	-	-	-	-
2122		P CAEE			243,652	243,652	-	-	-
2123		G-SG CAGE			-	-	-	-	-
2124		G-SG CAGE			-	-	-	-	-
2125				B8	190,187,110	177,627,207	12,559,903	(85,521)	12,474,383
2126	397	Communication Equipment							
2127		G-SITLS			202,257,590	188,433,462	13,824,129	(1,054,748)	12,769,380
2128		COM_IDGP			-	-	-	-	-
2129		COM_IDGU			-	-	-	-	-
2130		PTD SO			93,467,468	87,040,354	6,427,115	775,717	7,202,831
2131		CUST CN			3,848,526	3,582,987	265,538	-	265,538
2132		G-SG SG			138,684	127,978	10,705	-	10,705
2133		COM_I SE			-	-	-	-	-
2134		G-SG CAGW			52,265,722	40,643,598	11,622,123	265,569	11,887,692
2135		COM_I CAGE			122,586,035	122,586,035	-	-	-
2136		COM_I JBG			4,890,186	3,802,775	1,087,411	35,110	1,122,521
2137		COM_I CAEW			-	-	-	-	-
2138		COM_I CAEE			342,319	342,319	-	-	-
2139		COM_I CAGE			-	-	-	-	-
2140		COM_I CAGE			-	-	-	-	-
2141				B8	479,796,530	446,559,509	33,237,021	21,647	33,258,668
2142									
2143	398	Misc. Equipment							
2144		G-SITLS			3,032,322	2,848,021	184,301	3,680	187,981
2145		G-DGFDGP			-	-	-	-	-
2146		G-DGL DGU			-	-	-	-	-
2147		CUST CN			79,089	73,632	5,457	235	5,692
2148		PTD SO			2,215,216	2,062,891	152,325	(889)	151,436
2149		P SE			-	-	-	-	-
2150		G-SG SG			-	-	-	-	-
2151		G-SG CAGW			424,089	329,786	94,303	10,041	104,344
2152		G-SG CAGE			2,071,279	2,071,279	-	-	-
2153		P JBG			204,778	159,242	45,536	(522)	45,013
2154		P CAEW			-	-	-	-	-
2155		P CAEE			3,989	3,989	-	-	-
2156		G-SG CAGE			-	-	-	-	-
2157				B8	8,030,763	7,548,841	481,921	12,545	494,467
2158									
2159	399	Coal Mine							
2160		P SE			-	-	-	-	-
2161		P CAEW			-	-	-	-	-
2162		P CAEE			1,854,828	1,854,828	-	-	-
2163	MP	P JBE			-	-	-	67,888,992	67,888,992
2164				B8	1,854,828	1,854,828	-	67,888,992	67,888,992
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			5,516,862	5,516,862	-	-	-
2175		P CAGW			3,089,441	2,402,454	686,987	-	686,987
2176		P CAGE			7,607,187	7,607,187	-	-	-
2177		PTD SO			1,694,989	1,578,436	116,553	-	116,553
2178				B9	17,908,479	17,104,940	803,540	-	803,540
2179									
2180		Remove Capital Leases			(17,908,479)	(17,104,940)	(803,540)	-	(803,540)
2181				B9	-	-	-	-	-
2182									
2183	1011392	General Vehicles Capital Leases							
2184		LABOF SO			-	-	-	-	-
2185				B9	-	-	-	-	-

DECEMBER 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2186										
2187	Remove Capital Leases			-	-	-	-	-	-	
2188			B9	-	-	-	-	-	-	
2189										
2190	GP	Unclassified	Gen Plant - Acct 300							
2191			G-SITL S	-	-	-	-	-	-	
2192			PTD SO	36,103,621	33,621,023	2,482,598	961,317	3,443,914		
2193			CUST CN	-	-	-	-	-	-	
2194			G-SG SG	-	-	-	-	-	-	
2195			G-SG CAGE	-	-	-	-	-	-	
2196			G-DGL CAGW	-	-	-	-	-	-	
2197				36,103,621	33,621,023	2,482,598	961,317	3,443,914		
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	<b>TOTAL GENERAL PLANT</b>			<b>1,283,696,290</b>	<b>1,191,603,761</b>	<b>92,092,529</b>	<b>69,109,597</b>	<b>161,202,126</b>		
2208										
2209	Summary of General Plant by Factor									
2210			S	654,118,300	605,519,915	48,598,384	(812,410)	47,785,974		
2211			JBG	22,340,587	17,372,798	4,967,788	77,592	5,045,380		
2212			JBE	-	-	-	67,888,992	67,888,992		
2213			SG	138,684	127,978	10,705	-	10,705		
2214			SO	314,448,394	292,825,942	21,622,452	1,519,773	23,142,225		
2215			SE	-	-	-	-	-		
2216			CN	17,509,501	16,301,391	1,208,110	14,312	1,222,422		
2217			DEU	-	-	-	-	-		
2218			CAGW	74,150,826	57,662,198	16,488,628	421,338	16,909,966		
2219			CAGE	213,280,539	213,280,539	-	-	-		
2220			CAEW	-	-	-	-	-		
2221			CAEE	5,617,939	5,617,939	-	-	-		
2222			SSGCT	-	-	-	-	-		
2223			SSGCH	-	-	-	-	-		
2224			Less Capital Leases	(17,908,479)	(17,104,940)	(803,540)	-	(803,540)		
2225	Total General Plant by Factor			1,283,696,290	1,191,603,761	92,092,529	69,109,597	161,202,126		
2226	301	Organization								
2227			I-SITU: S	-	-	-	-	-		
2228			PTD SO	-	-	-	-	-		
2229			I-SG CAGW	-	-	-	-	-		
2230			I-SG CAGE	-	-	-	-	-		
2231			I-SG SG	-	-	-	-	-		
2232				-	-	-	-	-		
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	181,158,948	140,875,344	40,283,604	(2,584)	40,281,019		
2239			I-SG CAGE	14,386,245	14,386,245	-	-	-		
2240			I-DGP DGP	-	-	-	-	-		
2241			I-DGU DGU	-	-	-	-	-		
2242				164,463,977	124,180,374	40,283,604	(2,584)	40,281,019		
2243										
2244	303	Miscellaneous Intangible Plant								
2245			I-SITU: S	22,022,710	19,986,347	2,036,363	-	2,036,363		
2246			I-SG SG	1,600,187	1,476,667	123,520	-	123,520		
2247			PTD SO	390,079,357	363,256,284	26,823,073	629,069	27,452,142		
2248			P SE	-	-	-	-	-		
2249			CUST CN	177,038,911	164,823,688	12,215,223	490,222	12,705,445		
2250			I-SG CAGW	77,196,669	60,030,749	17,165,920	1,311,540	18,477,461		
2251			I-SG CAGE	91,155,550	91,155,550	-	-	-		
2252			P JBG	2,131,545	1,657,562	473,983	64	474,048		
2253			P CAEW	-	-	-	-	-		
2254			P CAEE	-	-	-	-	-		
2255			I-SG CAGE	-	-	-	-	-		
2256			I-SG CAGE	-	-	-	-	-		
2257				761,224,930	702,386,847	58,838,082	2,430,896	61,268,979		
2258	303	Less Non-Utility Plant								
2259			I-SITU: S	-	-	-	-	-		
2260				761,224,930	702,386,847	58,838,082	2,430,896	61,268,979		





DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2338	115	Accum	Provision for Asset Acquisition Adjustments							
2339		P	S		(1,294,270)	(1,294,270)	-	-	-	
2340		P	SG		-	-	-	-	-	
2341		P	CAGW		-	-	-	-	-	
2342		P	CAGE		(128,309,787)	(128,309,787)	-	-	-	
2343		P	DGP		-	-	-	-	-	
2344		<b>Total Accum Provision for Asset Acq. Adj.</b>			<b>B15</b>	<b>(129,604,058)</b>	<b>(129,604,058)</b>	-	-	-
2345										
2346	128	Pensions								
2347		P	SO		-	-	-	-	-	
2348		<b>Total Pensions</b>				-	-	-	-	
2349										
2350	124	Weatherization								
2351		DMSC	S		787,780	783,625	4,155	-	4,155	
2352		DMSC	SO		(5,008)	(4,664)	(344)	-	(344)	
2353				B16	<b>782,772</b>	<b>778,961</b>	<b>3,811</b>	-	<b>3,811</b>	
2354										
2355	182W	Weatherization								
2356		DMSC	S		(12,355,191)	(12,355,191)	-	-	-	
2357		DMSC	SG		-	-	-	-	-	
2358		DMSC	CAGE		-	-	-	-	-	
2359		DMSC	SO		-	-	-	-	-	
2360				B16	<b>(12,355,191)</b>	<b>(12,355,191)</b>	-	-	-	
2361										
2362	186W	Weatherization								
2363		DMSC	S		-	-	-	-	-	
2364		DMSC	CN		-	-	-	-	-	
2365		DMSC	CNP		-	-	-	-	-	
2366		DMSC	SG		-	-	-	-	-	
2367		DMSC	SO		-	-	-	-	-	
2368				B16	-	-	-	-	-	
2369										
2370		<b>Total Weatherization</b>				<b>(11,572,418)</b>	<b>(11,576,229)</b>	<b>3,811</b>	-	<b>3,811</b>
2371										
2372	151	Fuel Stock								
2373		P	DEU		-	-	-	-	-	
2374		P	SE		-	-	-	-	-	
2375		P	CAEW		1,698,401	1,312,145	386,256	(386,256)	0	
2376		P	CAEE		148,188,901	148,188,901	-	-	-	
2377		P	JBE		23,885,080	18,453,056	5,432,024	(5,432,024)	-	
2378		P	CAEE		-	-	-	-	-	
2379		P	CAEE		-	-	-	-	-	
2380		<b>Total Fuel Stock</b>			<b>B13</b>	<b>173,772,381</b>	<b>167,954,102</b>	<b>5,818,280</b>	<b>(5,818,280)</b>	<b>0</b>
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		(2,488,458)	(2,488,458)	-	-	-	
2392				B13	<b>(2,488,458)</b>	<b>(2,488,458)</b>	-	-	-	
2393										
2394	25317	DG&T Working Capital Deposit								
2395		P	SE		-	-	-	-	-	
2396		P	CAEW		-	-	-	-	-	
2397		P	CAEE		(2,620,977)	(2,620,977)	-	-	-	
2398				B13	<b>(2,620,977)</b>	<b>(2,620,977)</b>	-	-	-	
2399										
2400	25319	Provo Working Capital Deposit								
2401		P	SE		-	-	-	-	-	
2402		P	CAEW		-	-	-	-	-	
2403		P	CAEE		-	-	-	-	-	
2404					-	-	-	-	-	
2405					-	-	-	-	-	
2406		<b>Total Fuel Stock</b>			<b>B13</b>	<b>168,662,946</b>	<b>162,844,666</b>	<b>5,818,280</b>	<b>(5,818,280)</b>	<b>0</b>









DECEMBER 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2704										
2705	<b>TOTAL PRODUCTION PLANT DEPR</b>					<b>(4,741,321,954)</b>	<b>(4,397,375,584)</b>	<b>(343,946,370)</b>	<b>60,942,177</b>	<b>(283,004,193)</b>
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708	S					14,439,744	14,439,744	-	-	-
2709	DGP					-	-	-	-	-
2710	DGU					-	-	-	-	-
2711	SG					-	-	-	-	-
2712	CAGW					(947,853,541)	(737,083,072)	(210,770,469)	58,826,729	(151,943,739)
2713	CAGE					(3,209,004,286)	(3,209,004,286)	-	-	-
2714	JBG					(598,903,872)	(465,727,970)	(133,175,901)	2,115,448	(131,060,454)
2715	SSGCT					-	-	-	-	-
2716	Total of Prod Plant Depreciation by Factor					<b>(4,741,321,954)</b>	<b>(4,397,375,584)</b>	<b>(343,946,370)</b>	<b>60,942,177</b>	<b>(283,004,193)</b>
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720		T DGP				-	-	-	-	-
2721		T DGU				-	-	-	-	-
2722		T CAGW				(542,933,076)	(422,203,181)	(120,729,896)	(8,495,995)	(129,225,891)
2723		T CAGE				(1,211,290,323)	(1,211,290,323)	-	-	-
2724		T JBG				(43,300,922)	(33,672,266)	(9,628,656)	(1,956,007)	(11,584,663)
2725		T SG				8,525,983	7,867,852	658,131	(1,851)	656,280
2726	<b>TOTAL TRANS PLANT ACCUM DEPR</b>				B17	<b>(1,788,998,339)</b>	<b>(1,659,297,918)</b>	<b>(129,700,421)</b>	<b>(10,453,853)</b>	<b>(140,154,274)</b>
2727	108360	Land and Land Rights								
2728		DPW S				(10,257,523)	(10,064,533)	(192,991)	(3,810)	(196,800)
2729					B17	(10,257,523)	(10,064,533)	(192,991)	(3,810)	(196,800)
2730										
2731	108361	Structures and Improvements								
2732		DPW S				(28,155,096)	(26,938,466)	(1,216,630)	(38,194)	(1,254,824)
2733					B17	(28,155,096)	(26,938,466)	(1,216,630)	(38,194)	(1,254,824)
2734										
2735	108362	Station Equipment								
2736		DPW S				(292,731,880)	(269,553,218)	(23,178,662)	(467,963)	(23,646,625)
2737					B17	(292,731,880)	(269,553,218)	(23,178,662)	(467,963)	(23,646,625)
2738										
2739	108363	Storage Battery Equipment								
2740		DPW S				-	-	-	-	-
2741					B17	-	-	-	-	-
2742										
2743	108364	Poles, Towers & Fixtures								
2744		DPW S				(661,729,259)	(590,182,494)	(71,546,765)	(1,270,535)	(72,817,300)
2745					B17	(661,729,259)	(590,182,494)	(71,546,765)	(1,270,535)	(72,817,300)
2746										
2747	108365	Overhead Conductors								
2748		DPW S				(336,035,281)	(301,441,594)	(34,593,687)	(573,345)	(35,167,032)
2749					B17	(336,035,281)	(301,441,594)	(34,593,687)	(573,345)	(35,167,032)
2750										
2751	108366	Underground Conduit								
2752		DPW S				(171,284,975)	(159,929,268)	(11,355,708)	(211,101)	(11,566,809)
2753					B17	(171,284,975)	(159,929,268)	(11,355,708)	(211,101)	(11,566,809)
2754										
2755	108367	Underground Conductors								
2756		DPW S				(403,879,702)	(390,090,202)	(13,789,499)	(275,268)	(14,064,768)
2757					B17	(403,879,702)	(390,090,202)	(13,789,499)	(275,268)	(14,064,768)
2758										
2759	108368	Line Transformers								
2760		DPW S				(545,452,475)	(484,054,862)	(61,397,613)	(935,084)	(62,332,698)
2761					B17	(545,452,475)	(484,054,862)	(61,397,613)	(935,084)	(62,332,698)
2762										
2763	108369	Services								
2764		DPW S				(326,398,235)	(296,891,493)	(29,506,742)	(581,117)	(30,087,859)
2765					B17	(326,398,235)	(296,891,493)	(29,506,742)	(581,117)	(30,087,859)
2766										
2767	108370	Meters								
2768		DPW S				(79,018,039)	(73,618,243)	(5,399,796)	(88,169)	(5,487,965)
2769					B17	(79,018,039)	(73,618,243)	(5,399,796)	(88,169)	(5,487,965)
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774		DPW S				(7,265,142)	(6,901,573)	(363,569)	(2,425)	(365,995)
2775					B17	(7,265,142)	(6,901,573)	(363,569)	(2,425)	(365,995)
2776										
2777	108372	Leased Property								
2778		DPW S				-	-	-	-	-
2779					B17	-	-	-	-	-







DECEMBER 2019 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2925	111390	Accum Amtr - Capital Lease								
2926		G-SITL S				-	-	-	-	-
2927		G-SITL SG				-	-	-	-	-
2928		P CAGE				-	-	-	-	-
2929		PTD CAGW				-	-	-	-	-
2930		PTD SO				-	-	-	-	-
2931						-	-	-	-	-
2932						-	-	-	-	-
2933		Remove Capital Lease Amtr				-	-	-	-	-
2934						-	-	-	-	-
2935		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>			B18	<b>(618,754,527)</b>	<b>(553,407,824)</b>	<b>(65,346,703)</b>	<b>(2,166,223)</b>	<b>(67,512,926)</b>
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				18,118,071	19,813,371	(1,695,300)	(41,395)	(1,736,694)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(295,183,934)	(274,886,166)	(20,297,768)	(339,586)	(20,637,353)
2946		CN				(137,083,088)	(127,624,713)	(9,458,375)	(378,531)	(9,836,906)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,315,261)	(1,022,792)	(292,469)	(24,963)	(317,432)
2949		CAGW				(143,759,211)	(111,792,040)	(31,967,171)	(1,459,163)	(33,426,334)
2950		CAGE				(38,341,898)	(38,341,898)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				-	-	-	-	-
2953		SG				(21,189,205)	(19,553,586)	(1,635,619)	77,414	(1,558,206)
2954		Less Capital Lease				-	-	-	-	-
2955		<b>Total Provision For Amortization by Factor</b>			B18	<b>(618,754,527)</b>	<b>(553,407,824)</b>	<b>(65,346,703)</b>	<b>(2,166,223)</b>	<b>(67,512,926)</b>

### 3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	0	0.0
Total Normalized	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	SO2 Emission Allowances	0	0
1 Operating Revenues:						
2 General Business Revenues	46,639,186	(7,697,503)	54,336,689	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	154,435	-	-	154,435	-	-
6 Total Operating Revenues	46,793,622	(7,697,503)	54,336,689	154,435	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	9,826,658	(1,616,476)	11,410,705	32,431	(3)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3	-	-	-	3	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	3	-	-	-	3	-
28 Total Operating Expenses:	9,826,664	(1,616,476)	11,410,705	32,431	4	-
29						
30 Operating Rev For Return:	36,966,958	(6,081,027)	42,925,984	122,004	(4)	-
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	-	-	-	9	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(29)	-	-	-	(29)	-
54						
55 Total Deductions:	(20)	-	-	-	(20)	-
56						
57 Total Rate Base:	(20)	-	-	-	(20)	-
58						
59						
60 Estimated ROE impact	8.582%	-1.412%	9.966%	0.028%	0.000%	0.000%
61 Estimated Price Change	(49,094,863)	8,076,055	(57,008,891)	(162,030)	3	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	46,793,619	(7,697,503)	54,336,689	154,435	(3)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	10	-	-	-	10	-
72 Income Before Tax	46,793,609	(7,697,503)	54,336,689	154,435	(13)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	46,793,609	(7,697,503)	54,336,689	154,435	(13)	-
77						
78 Federal Income Taxes	9,826,658	(1,616,476)	11,410,705	32,431	(3)	-

	3.1	3.2	3.3	3.4	0	0.0
Total Normalized	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	SO2 Emission Allowances	0	0
1 Operating Revenues:						
2 General Business Revenues	46,639,186	(7,697,503)	54,336,689	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	9,425	-	-	9,425	-	-
6 Total Operating Revenues	46,648,611	(7,697,503)	54,336,689	9,425	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	9,796,208	(1,616,476)	11,410,705	1,979	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	9,796,208	(1,616,476)	11,410,705	1,979	-	-
29						
30 Operating Rev For Return:	36,852,403	(6,081,027)	42,925,984	7,446	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	8.556%	-1.412%	9.966%	0.002%	0.000%	0.000%
61 Estimated Price Change	(48,942,724)	8,076,055	(57,008,891)	(9,888)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	46,648,611	(7,697,503)	54,336,689	9,425	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	46,648,611	(7,697,503)	54,336,689	9,425	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	46,648,611	(7,697,503)	54,336,689	9,425	-	-
77						
78 Federal Income Taxes	9,796,208	(1,616,476)	11,410,705	1,979	-	-

	3.1	3.2	3.3	3.4	0	0.0
	Temperature	Revenue	Wheeling Revenue	SO2 Emission		
Total Normalized	Normalization	Normalizing		Allowances	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	145,011	-	145,011	-	-	-
6 Total Operating Revenues	145,011	-	145,011	-	-	-
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	30,449	-	30,452	(3)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3	-	-	3	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	3	-	-	3	-	-
28 Total Operating Expenses:	30,456	-	30,452	4	-	-
29						
30 Operating Rev For Return:	114,555	-	114,558	(4)	-	-
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	-	-	9	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(29)	-	-	(29)	-	-
54						
55 Total Deductions:	(20)	-	-	(20)	-	-
56						
57 Total Rate Base:	(20)	-	-	(20)	-	-
58						
59						
60 Estimated ROE impact	0.029%	0.000%	0.000%	0.029%	0.000%	0.000%
61 Estimated Price Change	(152,139)	-	-	(152,142)	3	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	145,007	-	145,011	(3)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	10	-	-	10	-	-
72 Income Before Tax	144,997	-	145,011	(13)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	144,997	-	145,011	(13)	-	-
77						
78 Federal Income Taxes	30,449	-	30,452	(3)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(6,772,167)	WA	Situs	(6,772,167)	3.1.1
Commercial	442	RES	(774,392)	WA	Situs	(774,392)	3.1.1
Industrial <sup>1</sup>	442	RES	(150,944)	WA	Situs	(150,944)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(7,697,503)</u>			<u>(7,697,503)</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

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

PacifiCorp  
Results of Operations - December 2019  
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 <sup>1</sup>	Revenues in Tab 2	Normalizing Adjustments <sup>2</sup>	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	\$131,052,532	\$8,002,744	\$139,055,275	\$23,875,179	(\$6,772,167)	\$17,103,012	\$156,158,287	\$0	\$0	\$156,158,287	\$0	\$0	\$156,158,287
Commercial	\$110,893,150	(\$2,815,683)	\$108,077,468	\$21,833,656	(\$774,392)	\$21,059,265	\$129,136,732	\$0	\$0	\$129,136,732	\$0	\$0	\$129,136,732
Industrial	\$47,886,947	(\$1,344,973)	\$46,541,974	\$6,221,719	\$0	\$6,221,719	\$52,763,693	\$0	\$0	\$52,763,693	\$0	\$0	\$52,763,693
Irrigation	\$12,825,889	\$309,575	\$13,135,464	\$2,334,250	(\$150,944)	\$2,183,306	\$15,318,770	\$0	\$0	\$15,318,770	\$0	\$0	\$15,318,770
Public St & Hwy	\$1,097,052	(\$18,829)	\$1,078,223	\$71,884	\$0	\$71,884	\$1,150,108	\$0	\$0	\$1,150,108	\$0	\$0	\$1,150,108
Total Washington	\$303,755,570	\$4,132,833	\$307,888,403	\$54,336,689	(\$7,697,503)	\$46,639,186	\$354,527,590	\$0	\$0	\$354,527,590	\$0	\$0	\$354,527,590
Source / Formula	305 Report		A + B		Customer Info. Services Table 3 Ref Page 3.2	D + E	C + F	Table 3	H	G + I	Table 3	K	J + L

<sup>1</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$167,636, BPA Residential Exchange Credits (\$13,722,877), and DSM revenues \$9,421,797.

<sup>2</sup> Adjustments back out Schedule 191 (System Benefits Charge) -\$11,301,613, Revenue Accounting Adjustments \$20,704,052, Alternate Revenue Program \$17,793,306, Decoupling \$3,451,751, PCAM \$15,746,457 and FTAA \$7,942,124

**PacifiCorp**  
**Results of Operations - December 2019**  
**Summary of kWh Adjustments**

<b>KWhs</b>			
	A	B	C
	Total kWhs	Total Adjustments <sup>1</sup> kWhs	Total Adjusted KWhs
Residential	1,654,657,294	(76,029,550)	1,578,627,744
Commercial	1,546,504,239	(12,098,185)	1,534,406,054
Industrial	777,055,544	0	777,055,544
Irrigation	158,727,304	(2,095,573)	156,631,731
Public St & Hwy	7,645,456	0	7,645,456
Total Washington	4,144,589,837	(90,223,308)	4,054,366,529
Source / Formula	305 Report	Table 2	A + B

<sup>1</sup> Temperature normalization (90,223,308) kWh.



PacifiCorp

Results of Operations - December 2019

Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments <sup>1</sup> kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments <sup>2</sup> \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
<b>Residential</b>										
02RES00016	101,803	1,526,977,119	-71,210,190	-71,210,190	1,455,766,929	\$127,712,234	\$11,449,843	\$0	\$11,449,843	\$139,162,077
02RES00017	5,327	83,924,283	-4,541,111	-4,541,111	79,383,172	\$7,035,152	\$566,873	\$0	\$566,873	\$7,602,026
02RES00018	78	2,132,366	-104,254	-104,254	2,028,112	\$197,614	\$16,181	\$0	\$16,181	\$213,795
02RES0018X	12	299,709	0	0	299,709	\$27,225	\$2,399	\$0	\$2,399	\$29,624
02NETMT135	1,187	13,158,840	0	0	13,158,840	\$1,187,164	\$103,540	\$0	\$103,540	\$1,290,704
02RGNSB024	3,460	21,097,491	-173,993	-173,993	20,923,498	\$2,266,024	\$240,020	\$0	\$240,020	\$2,506,044
02RGNSB036	2	1,727,600	0	0	1,727,600	\$114,671	\$17,258	\$0	\$17,258	\$131,929
Subtotal	111,869	1,649,317,408	-76,029,550	-76,029,550	1,573,287,858	\$138,540,085	\$12,396,115	\$0	\$12,396,115	\$150,936,200
02OALTO15R	1,021	929,886	0	0	929,886	\$136,376	\$9,996	\$0	\$9,996	\$146,372
Subtotal	1,021	929,886	0	0	929,886	\$136,376	\$9,996	\$0	\$9,996	\$146,372
AGA	0	0	0	0	0	\$1,715	\$0	\$0	\$0	\$1,715
Rev Adjustment	0	0	0	0	0	-\$9,576,433	\$9,576,433	\$0	\$9,576,433	\$0
DSM	0	0	0	0	0	\$4,266,925	-\$4,266,925	\$0	-\$4,266,925	\$0
Blue Sky	0	0	0	0	0	\$148,958	-\$148,958	\$0	-\$148,958	\$0
BPA Balance Acct.	0	0	0	0	0	\$679,078	-\$679,078	\$0	-\$679,078	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$8,218,174	\$8,218,174	\$0	\$8,218,174	\$0
Unbilled Sales	0	4,410,000	0	0	4,410,000	\$5,074,000	\$0	\$0	\$0	\$5,074,000
<b>Total</b>	<b>112,890</b>	<b>1,654,657,294</b>	<b>-76,029,550</b>	<b>-76,029,550</b>	<b>1,578,627,744</b>	<b>\$131,052,532</b>	<b>\$25,105,756</b>	<b>\$0</b>	<b>\$25,105,756</b>	<b>\$156,158,287</b>
<b>Commercial</b>										
02GNSV0024	16,044	514,014,505	-4,274,571	-4,274,571	509,739,934	\$45,280,453	\$2,215,549	\$0	\$2,215,549	\$47,496,002
02GNSV024F	110	1,223,783	0	0	1,223,783	\$164,695	\$7	\$0	\$7	\$164,702
02GNSV24FP	72	148,903	0	0	148,903	\$65,190	\$1,054	\$0	\$1,054	\$66,245
Subtotal	16,225	515,387,191	-4,274,571	-4,274,571	511,112,620	45,510,338	2,216,611	0	2,216,611	47,726,948
02LGSV0036	978	839,010,786	-6,470,286	-6,470,286	832,540,500	\$62,852,050	\$3,661,009	\$0	\$3,661,009	\$66,513,059
Subtotal	978	839,010,786	-6,470,286	-6,470,286	832,540,500	\$62,852,050	\$3,661,009	\$0	\$3,661,009	\$66,513,059
02LGSV048T	38	192,973,500	-1,353,328	-1,353,328	191,620,172	\$13,738,047	\$425,689	\$0	\$425,689	\$14,163,736
Subtotal	38	192,973,500	-1,353,328	-1,353,328	191,620,172	\$13,738,047	\$425,689	\$0	\$425,689	\$14,163,736
02OALTO15N	1,230	1,928,284	0	0	1,928,284	\$280,127	\$9,346	\$0	\$9,346	\$289,472
02RCFL0054	27	292,478	0	0	292,478	\$26,191	\$742	\$0	\$742	\$26,934
Subtotal	1,257	2,220,762	0	0	2,220,762	\$306,318	\$10,088	\$0	\$10,088	\$316,406
AGA	0	0	0	0	0	\$594,583	\$0	\$0	\$0	\$594,583
Rev Adjustment	0	0	0	0	0	-\$8,184,693	\$8,184,693	\$0	\$8,184,693	\$0
DSM	0	0	0	0	0	\$3,409,064	-\$3,409,064	\$0	-\$3,409,064	\$0
Blue Sky	0	0	0	0	0	\$18,143	-\$18,143	\$0	-\$18,143	\$0
BPA Balance Acct	0	0	0	0	0	\$21,959	-\$21,959	\$0	-\$21,959	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$7,194,658	\$7,194,658	\$0	\$7,194,658	\$0
Unbilled Sales	0	-3,088,000	0	0	-3,088,000	-\$178,000	\$0	\$0	\$0	-\$178,000
<b>Total</b>	<b>18,497</b>	<b>1,546,504,239</b>	<b>-12,098,185</b>	<b>-12,098,185</b>	<b>1,534,406,054</b>	<b>\$110,893,150</b>	<b>\$18,243,582</b>	<b>\$0</b>	<b>\$18,243,582</b>	<b>\$129,136,732</b>
<b>Industrial</b>										
02GNSV0024	372	15,740,112	0	0	15,740,112	\$1,415,642	\$78,179	\$0	\$78,179	\$1,493,821
02GNSV024F	4	33,312	0	0	33,312	\$8,627	\$0	\$0	\$0	\$8,627
02GNSV24FP	1	2,892	0	0	2,892	\$458	\$24	\$0	\$24	\$481
Subtotal	377	15,776,316	0	0	15,776,316	\$1,424,726	\$78,203	\$0	\$78,203	\$1,502,929
02LGSV0036	103.5	100,246,286	0	0	100,246,286	\$7,901,921	\$449,877	\$0	\$449,877	\$8,351,799
Subtotal	104	100,246,286	0	0	100,246,286	\$7,901,921	\$449,877	\$0	\$449,877	\$8,351,799
02PRSV47TM	1	2,376,950	0	0	2,376,950	\$343,720	\$5,151	\$0	\$5,151	\$348,871
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	29	660,419,000	0	0	660,419,000	\$40,313,189	\$1,778,207	\$0	\$1,778,207	\$42,091,395
Subtotal	30	662,795,950	0	0	662,795,950	\$40,656,909	\$1,783,358	\$0	\$1,783,358	\$42,440,267
02OALTO15N	51	122,992	0	0	122,992	\$16,506	\$556	\$0	\$556	\$17,062
Subtotal	51	122,992	0	0	122,992	\$16,506	\$556	\$0	\$556	\$17,062
AGA	0	0	0	0	0	\$40,637	\$0	\$0	\$0	\$40,637
Rev Adjustment	0	0	0	0	0	-\$2,433,762	\$2,433,762	\$0	\$2,433,762	\$0
DSM	0	0	0	0	0	\$1,363,237	-\$1,363,237	\$0	-\$1,363,237	\$0
Blue Sky	1	0	0	0	0	\$11	-\$11	\$0	-\$11	\$0
BPA Balancing Acct	0	0	0	0	0	\$525	-\$525	\$0	-\$525	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$1,494,763	\$1,494,763	\$0	\$1,494,763	\$0
Unbilled Sales	0	-1,886,000	0	0	-1,886,000	\$411,000	\$0	\$0	\$0	\$411,000
<b>Total</b>	<b>562</b>	<b>777,055,544</b>	<b>0</b>	<b>0</b>	<b>777,055,544</b>	<b>\$47,886,947</b>	<b>\$4,876,746</b>	<b>\$0</b>	<b>\$4,876,746</b>	<b>\$52,763,693</b>

PacifiCorp

Results of Operations - December 2019

Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments <sup>1</sup> kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments <sup>2</sup> \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
<b>Irrigation</b>										
02APSV0040	2,809	91,037,470	-2,095,573	-2,095,573	88,941,897	\$6,868,954	\$1,574,095	\$0	\$1,574,095	\$8,443,049
02APSV040X	<u>2,353</u>	<u>63,751,834</u>	<u>0</u>	<u>0</u>	<u>63,751,834</u>	<u>\$5,340,976</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,340,976</u>
Subtotal	5,162	154,789,304	-2,095,573	-2,095,573	152,693,731	\$12,209,930	\$1,574,095	\$0	\$1,574,095	\$13,784,025
AGA	0	0	0	0	0	\$188,744	\$0	\$0	\$0	\$188,744
Irrigation Demand Charge	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$459,740	\$459,740	\$0	\$459,740	\$0
DSM	0	0	0	0	0	\$363,742	-\$363,742	\$0	-\$363,742	\$0
Blue Sky	0	0	0	0	0	\$524	-\$524	\$0	-\$524	\$0
BPA Balancing Acct	0	0	0	0	0	-\$32,453	\$32,453	\$0	\$32,453	\$0
BPA Adjustment Fee	0	0	0	0	0	\$94,852	-\$94,852	\$0	-\$94,852	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$885,712	\$885,712	\$0	\$885,712	\$0
Unbilled Sales	0	3,938,000	0	0	3,938,000	\$1,346,000	\$0	\$0	\$0	\$1,346,000
<b>Total</b>	<b>5,162</b>	<b>158,727,304</b>	<b>-2,095,573</b>	<b>-2,095,573</b>	<b>156,631,731</b>	<b>\$12,825,889</b>	<b>\$2,492,881</b>	<b>\$0</b>	<b>\$2,492,881</b>	<b>\$15,318,770</b>
<b>Public Street &amp; Highway Lighting</b>										
02COSL0052	9	89,501	0	0	89,501	\$18,312	\$270	\$0	\$270	\$18,582
02CUSL053F	120	2,950,252	0	0	2,950,252	\$205,219	\$9,802	\$0	\$9,802	\$215,022
02CUSL053M	112	730,696	0	0	730,696	\$50,830	\$0	\$0	\$0	\$50,830
02HPSV0051	219	3,196,526	0	0	3,196,526	\$758,342	\$9,053	\$0	\$9,053	\$767,395
02MVSL0057	25	1,165,481	0	0	1,165,481	\$148,853	\$3,335	\$0	\$3,335	\$152,189
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Sub Total	485	8,132,456	0	0	8,132,456	\$1,181,647	\$22,460	\$0	\$22,460	\$1,204,108
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$49,424	\$49,424	\$0	\$49,424	\$0
DSM	0	0	0	0	0	\$18,829	-\$18,829	\$0	-\$18,829	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	-487,000	0	0	-487,000	-\$54,000	\$0	\$0	\$0	-\$54,000
<b>Total</b>	<b>485</b>	<b>7,645,456</b>	<b>0</b>	<b>0</b>	<b>7,645,456</b>	<b>\$1,097,052</b>	<b>\$53,055</b>	<b>\$0</b>	<b>\$53,055</b>	<b>\$1,150,108</b>
<b>Total</b>	<b>137,596</b>	<b>4,144,589,837</b>	<b>-90,223,308</b>	<b>-90,223,308</b>	<b>4,054,366,529</b>	<b>303,755,570</b>	<b>50,772,020</b>	<b>\$0</b>	<b>50,772,020</b>	<b>354,527,590</b>

<sup>1</sup> Temperature normalization.

<sup>2</sup> Removes Schedule 98 (BPA), Schedule 96 (Renewable Energy Revenue One-Time Credit), Schedule 191 (System Benefits Charge), Schedule 93 (Decoupling), Schedule 97 (PCAM), Revenue Accounting Adjustments, DSM, Blue Sky, Income Tax Deferral, Alternate Revenue Program, FTAA and includes temperature adjustment.

PacifiCorp  
Results of Operations - December 2019  
Summary of Revenue Adjustments

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	Restating													
	Booked Revenues	Normalization <sup>1</sup>	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Total Pro Forma Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue		
<b>Residential</b>														
02RES00016	\$127,712,234	\$5,660,929	\$12,128,023	-\$6,339,109	\$11,449,843	\$139,162,077	\$0	\$139,162,077	\$0	\$139,162,077	\$11,449,843	\$139,162,077		
02RES00017	\$7,035,152	\$306,953	\$666,312	-\$406,392	\$566,873	\$7,602,026	\$0	\$7,602,026	\$0	\$7,602,026	\$566,873	\$7,602,026		
02RES00018	\$197,614	\$9,242	\$16,989	-\$10,050	\$16,181	\$213,795	\$0	\$213,795	\$0	\$213,795	\$16,181	\$213,795		
02RES00018X	\$27,225	\$0	\$2,399	\$0	\$2,399	\$29,624	\$0	\$29,624	\$0	\$29,624	\$2,399	\$29,624		
02NETMT135	\$1,187,164	\$0	\$103,540	\$0	\$103,540	\$1,290,704	\$0	\$1,290,704	\$0	\$1,290,704	\$103,540	\$1,290,704		
02RGSB024	\$2,266,024	\$93,319	\$163,316	-\$16,615	\$240,020	\$2,506,044	\$0	\$2,506,044	\$0	\$2,506,044	\$240,020	\$2,506,044		
02RGSB036	\$114,671	\$7,047	\$10,211	\$0	\$17,258	\$131,929	\$0	\$131,929	\$0	\$131,929	\$17,258	\$131,929		
Subtotal	\$138,540,085	\$6,077,491	\$13,090,790	-\$6,772,167	\$12,396,115	\$150,936,200	\$0	\$150,936,200	\$0	\$150,936,200	\$12,396,115	\$150,936,200		
02OALT015R	\$136,376	\$2,587	\$7,409	\$0	\$9,996	\$146,372	\$0	\$146,372	\$0	\$146,372	\$9,996	\$146,372		
Subtotal	\$136,376	\$2,587	\$7,409	\$0	\$9,996	\$146,372	\$0	\$146,372	\$0	\$146,372	\$9,996	\$146,372		
AGA	\$1,715	\$0	\$0	\$0	\$0	\$1,715	\$0	\$1,715	\$0	\$1,715	\$0	\$1,715		
Rev Adjustment	-\$9,576,433	\$9,576,433	\$0	\$0	\$9,576,433	\$0	\$0	\$0	\$0	\$9,576,433	\$0	\$0		
DSM	\$4,266,925	-\$4,266,925	\$0	\$0	-\$4,266,925	\$0	\$0	\$0	\$0	-\$4,266,925	\$0	\$0		
Blue Sky	\$148,958	-\$148,958	\$0	\$0	-\$148,958	\$0	\$0	\$0	\$0	-\$148,958	\$0	\$0		
BPA Balancing Account	\$679,078	\$0	-\$679,078	\$0	-\$679,078	\$0	\$0	\$0	\$0	-\$679,078	\$0	\$0		
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
All Revenue Program	-\$8,218,174	\$8,218,174	\$0	\$0	\$8,218,174	\$0	\$0	\$0	\$0	\$8,218,174	\$0	\$0		
Unbilled Rev	\$5,074,000	\$0	\$0	\$0	\$0	\$5,074,000	\$0	\$5,074,000	\$0	\$5,074,000	\$0	\$5,074,000		
<b>Total</b>	<b>\$131,052,532</b>	<b>\$19,458,801</b>	<b>\$12,419,121</b>	<b>-\$6,772,167</b>	<b>\$25,105,756</b>	<b>\$156,158,287</b>	<b>\$0</b>	<b>\$156,158,287</b>	<b>\$0</b>	<b>\$156,158,287</b>	<b>\$25,105,756</b>	<b>\$156,158,287</b>		
<b>Commercial</b>														
02GNSV0024	\$45,280,453	\$2,334,007	\$226,106	-\$344,564	\$2,215,549	\$47,496,002	\$0	\$47,496,002	\$0	\$47,496,002	\$2,215,549	\$47,496,002		
02GNSV024F	\$164,695	\$0	\$7	\$0	\$7	\$164,702	\$0	\$164,702	\$0	\$164,702	\$7	\$164,702		
02GNSV24FP	\$65,190	\$0	\$1,054	\$0	\$1,054	\$66,245	\$0	\$66,245	\$0	\$66,245	\$1,054	\$66,245		
Subtotal	\$45,510,338	\$2,334,007	\$227,168	-\$344,564	\$2,216,611	\$47,726,948	\$0	\$47,726,948	\$0	\$47,726,948	\$2,216,611	\$47,726,948		
02LGSV0036	\$62,852,050	\$3,623,005	\$402,416	-\$364,412	\$3,661,009	\$66,513,059	\$0	\$66,513,059	\$0	\$66,513,059	\$3,661,009	\$66,513,059		
Subtotal	\$62,852,050	\$3,623,005	\$402,416	-\$364,412	\$3,661,009	\$66,513,059	\$0	\$66,513,059	\$0	\$66,513,059	\$3,661,009	\$66,513,059		
02LGSV048T	\$13,738,047	\$491,104	\$0	-\$65,415	\$425,689	\$14,163,736	\$0	\$14,163,736	\$0	\$14,163,736	\$425,689	\$14,163,736		
Subtotal	\$13,738,047	\$491,104	\$0	-\$65,415	\$425,689	\$14,163,736	\$0	\$14,163,736	\$0	\$14,163,736	\$425,689	\$14,163,736		
02OALT015N	\$280,127	\$5,330	\$4,016	\$0	\$9,346	\$289,472	\$0	\$289,472	\$0	\$289,472	\$9,346	\$289,472		
02RCFL0054	\$26,191	\$742	\$0	\$0	\$742	\$26,934	\$0	\$26,934	\$0	\$26,934	\$742	\$26,934		
Subtotal	\$306,318	\$6,072	\$4,016	\$0	\$10,088	\$316,406	\$0	\$316,406	\$0	\$316,406	\$10,088	\$316,406		
AGA	\$594,583	\$0	\$0	\$0	\$0	\$594,583	\$0	\$594,583	\$0	\$594,583	\$0	\$594,583		
Rev Adjustment	-\$8,184,693	\$8,184,693	\$0	\$0	\$8,184,693	\$0	\$0	\$0	\$0	\$8,184,693	\$0	\$0		
DSM	\$3,409,064	-\$3,409,064	\$0	\$0	-\$3,409,064	\$0	\$0	\$0	\$0	-\$3,409,064	\$0	\$0		
Blue Sky	\$18,143	-\$18,143	\$0	\$0	-\$18,143	\$0	\$0	\$0	\$0	-\$18,143	\$0	\$0		
BPA Balance Acct	\$21,959	\$0	-\$21,959	\$0	-\$21,959	\$0	\$0	\$0	\$0	-\$21,959	\$0	\$0		
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
All Revenue Program	-\$7,194,658	\$7,194,658	\$0	\$0	\$7,194,658	\$0	\$0	\$0	\$0	\$7,194,658	\$0	\$0		
Unbilled Rev	-\$178,000	\$0	\$0	\$0	\$0	-\$178,000	\$0	-\$178,000	\$0	-\$178,000	\$0	-\$178,000		
<b>Total</b>	<b>\$110,893,150</b>	<b>\$18,406,333</b>	<b>\$611,641</b>	<b>-\$774,392</b>	<b>\$18,243,582</b>	<b>\$129,136,732</b>	<b>\$0</b>	<b>\$129,136,732</b>	<b>\$0</b>	<b>\$129,136,732</b>	<b>\$18,243,582</b>	<b>\$129,136,732</b>		
<b>Industrial</b>														
02GNSV0024	\$1,415,642	\$71,119	\$7,060	\$0	\$78,179	\$1,493,821	\$0	\$1,493,821	\$0	\$1,493,821	\$78,179	\$1,493,821		
02GNSV024F	\$8,627	\$0	\$0	\$0	\$0	\$8,627	\$0	\$8,627	\$0	\$8,627	\$0	\$8,627		
02GNSV24FP	\$458	\$0	\$24	\$0	\$24	\$481	\$0	\$481	\$0	\$481	\$24	\$481		
Subtotal	\$1,424,726	\$71,119	\$7,083	\$0	\$78,203	\$1,502,929	\$0	\$1,502,929	\$0	\$1,502,929	\$78,203	\$1,502,929		
02LGSV0036	\$7,901,921	\$438,374	\$11,503	\$0	\$449,877	\$8,351,799	\$0	\$8,351,799	\$0	\$8,351,799	\$449,877	\$8,351,799		
Subtotal	\$7,901,921	\$438,374	\$11,503	\$0	\$449,877	\$8,351,799	\$0	\$8,351,799	\$0	\$8,351,799	\$449,877	\$8,351,799		
02PRSV47TM	\$343,720	\$5,151	\$0	\$0	\$5,151	\$348,871	\$0	\$348,871	\$0	\$348,871	\$5,151	\$348,871		
02LGSV048M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
02LGSV048T	\$40,313,189	\$1,778,207	\$0	\$0	\$1,778,207	\$42,091,395	\$0	\$42,091,395	\$0	\$42,091,395	\$1,778,207	\$42,091,395		
Subtotal	\$40,656,909	\$1,783,358	\$0	\$0	\$1,783,358	\$42,440,267	\$0	\$42,440,267	\$0	\$42,440,267	\$1,783,358	\$42,440,267		
02OALT015N	\$16,506	\$343	\$212	\$0	\$556	\$17,062	\$0	\$17,062	\$0	\$17,062	\$556	\$17,062		
Subtotal	\$16,506	\$343	\$212	\$0	\$556	\$17,062	\$0	\$17,062	\$0	\$17,062	\$556	\$17,062		
AGA	\$40,637	\$0	\$0	\$0	\$0	\$40,637	\$0	\$40,637	\$0	\$40,637	\$0	\$40,637		
Rev Adjustment	-\$2,433,762	\$2,433,762	\$0	\$0	\$2,433,762	\$0	\$0	\$0	\$0	\$2,433,762	\$0	\$0		
DSM	\$1,363,237	-\$1,363,237	\$0	\$0	-\$1,363,237	\$0	\$0	\$0	\$0	-\$1,363,237	\$0	\$0		
Blue Sky	\$11	-\$11	\$0	\$0	-\$11	\$0	\$0	\$0	\$0	-\$11	\$0	\$0		
BPA Balancing Acct	\$525	\$0	-\$525	\$0	-\$525	\$0	\$0	\$0	\$0	-\$525	\$0	\$0		
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
All Revenue Program	-\$1,494,763	\$1,494,763	\$0	\$0	\$1,494,763	\$0	\$0	\$0	\$0	\$1,494,763	\$0	\$0		
Unbilled Rev	\$411,000	\$0	\$0	\$0	\$0	\$411,000	\$0	\$411,000	\$0	\$411,000	\$0	\$411,000		
<b>Total</b>	<b>\$47,886,947</b>	<b>\$4,858,471</b>	<b>\$18,274</b>	<b>\$0</b>	<b>\$4,876,746</b>	<b>\$52,763,693</b>	<b>\$0</b>	<b>\$52,763,693</b>	<b>\$0</b>	<b>\$52,763,693</b>	<b>\$4,876,746</b>	<b>\$52,763,693</b>		

PacifiCorp  
Results of Operations - December 2019  
Summary of Revenue Adjustments

305

	Booked Revenues	Restating										Total Adjusted Revenue
		Normalization <sup>1</sup>	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Total Pro Forma Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments	
<b>Irrigation</b>												
02APSV0040	\$6,868,954	\$988,799	\$736,241	-\$150,944	\$1,574,095	\$8,443,049	\$0	\$8,443,049	\$0	\$8,443,049	\$1,574,095	\$8,443,049
02APSV040X	\$5,340,976	\$0	\$0	\$0	\$0	\$5,340,976	\$0	\$5,340,976	\$0	\$5,340,976	\$0	\$5,340,976
Subtotal	\$12,209,930	\$988,799	\$736,241	-\$150,944	\$1,574,095	\$13,784,025	\$0	\$13,784,025	\$0	\$13,784,025	\$1,574,095	\$13,784,025
AGA	\$188,744	\$0	\$0	\$0	\$0	\$188,744	\$0	\$188,744	\$0	\$188,744	\$0	\$188,744
Irrigation Demand Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$459,740	\$459,740	\$0	\$0	\$459,740	\$0	\$0	\$0	\$0	\$0	\$459,740	\$0
DSM	\$363,742	-\$363,742	\$0	\$0	-\$363,742	\$0	\$0	\$0	\$0	\$0	-\$363,742	\$0
Blue Sky	\$524	-\$524	\$0	\$0	-\$524	\$0	\$0	\$0	\$0	\$0	-\$524	\$0
BPA Balancing Acct	-\$32,453	\$0	\$32,453	\$0	\$32,453	\$0	\$0	\$0	\$0	\$0	\$32,453	\$0
BPA Adjustment Fee	\$94,852	\$0	-\$94,852	\$0	-\$94,852	\$0	\$0	\$0	\$0	\$0	-\$94,852	\$0
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	-\$885,712	\$885,712	\$0	\$0	\$885,712	\$0	\$0	\$0	\$0	\$0	\$885,712	\$0
Unbilled Rev.	\$1,346,000	\$0	\$0	\$0	\$0	\$1,346,000	\$0	\$1,346,000	\$0	\$1,346,000	\$0	\$1,346,000
<b>Total</b>	<b>\$12,825,889</b>	<b>\$1,969,984</b>	<b>\$673,841</b>	<b>-\$150,944</b>	<b>\$2,492,881</b>	<b>\$15,318,770</b>	<b>\$0</b>	<b>\$15,318,770</b>	<b>\$0</b>	<b>\$15,318,770</b>	<b>\$2,492,881</b>	<b>\$15,318,770</b>
<b>Public Street &amp; Highway Lighting</b>												
02COSL0052	\$18,312	\$270	\$0	\$0	\$270	\$18,582	\$0	\$18,582	\$0	\$18,582	\$270	\$18,582
02CUSL053F	\$205,219	\$9,802	\$0	\$0	\$9,802	\$215,022	\$0	\$215,022	\$0	\$215,022	\$9,802	\$215,022
02CUSL053M	\$50,830	\$0	\$0	\$0	\$0	\$50,830	\$0	\$50,830	\$0	\$50,830	\$0	\$50,830
02HPSV0051	\$758,342	\$9,053	\$0	\$0	\$9,053	\$767,395	\$0	\$767,395	\$0	\$767,395	\$9,053	\$767,395
02MVSU0057	\$148,853	\$3,335	\$0	\$0	\$3,335	\$152,189	\$0	\$152,189	\$0	\$152,189	\$3,335	\$152,189
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$91	\$0	\$91	\$0	\$91	\$0	\$91
Sub Total	\$1,181,647	\$22,460	\$0	\$0	\$22,460	\$1,204,108	\$0	\$1,204,108	\$0	\$1,204,108	\$22,460	\$1,204,108
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$49,424	\$49,424	\$0	\$0	\$49,424	\$0	\$0	\$0	\$0	\$0	\$49,424	\$0
DSM	\$18,829	-\$18,829	\$0	\$0	-\$18,829	\$0	\$0	\$0	\$0	\$0	-\$18,829	\$0
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	-\$54,000	\$0	\$0	\$0	\$0	-\$54,000	\$0	-\$54,000	\$0	-\$54,000	\$0	-\$54,000
<b>Total</b>	<b>\$1,097,052.27</b>	<b>\$53,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,055</b>	<b>\$1,150,108</b>	<b>\$0</b>	<b>\$1,150,108</b>	<b>\$0</b>	<b>\$1,150,108</b>	<b>\$53,055</b>	<b>\$1,150,108</b>
<b>Washington Total</b>	<b>\$303,755,570</b>	<b>\$44,746,646</b>	<b>\$13,722,877</b>	<b>-\$7,697,503</b>	<b>\$50,772,020</b>	<b>\$354,527,590</b>	<b>\$0</b>	<b>\$354,527,590</b>	<b>\$0</b>	<b>\$354,527,590</b>	<b>\$50,772,020</b>	<b>\$354,527,590</b>

<sup>1</sup> Adjustments back out Schedule 191 (System Benefits Charge) -\$11,301,613, Revenue Accounting Adjustments \$20,704,052, DSM -\$9,421,797, Blue Sky -\$167,636, Alternate Revenue Program \$17,793,306, Decoupling \$3,451,751, PCAM \$15,746,457 and FTAA \$7,942,124  
<sup>2</sup> No rate change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	23,875,179	WA	Situs	23,875,179	3.1.1
Commercial	442	RES	21,833,656	WA	Situs	21,833,656	3.1.1
Industrial <sup>1</sup>	442	RES	8,555,969	WA	Situs	8,555,969	3.1.1
Public Street & Highway	444	RES	71,884	WA	Situs	71,884	3.1.1
			<u>54,336,689</u>			<u>54,336,689</u>	

<sup>1</sup>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 December 2019 are normalized by removing Schedule 191 (System Benefits Charge) (\$11,301,613), Revenue Accounting Adjustment \$20,704,052, Alternative Revenue Program \$17,793,306, Decoupling \$3,451,751, PCAM \$15,746,457 and FTAA \$7,942,124.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	RES	182,631	WRG	5.161%	9,425	3.3.1
Other Electric Revenues	456	PRO	<u>2,809,929</u>	WRG	5.161%	<u>145,011</u>	3.3.1
			<u>2,992,559</u>			<u>154,435</u>	

<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2019			111,912,996				3.3.1
Total Adjustments			<u>2,992,559</u>				Above
Adjusted Wheeling Revenues 12 ME December 2020			<u>114,905,556</u>				3.3.1

**Description of Adjustment**

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

PacifiCorp  
Results of Operations - December 2019  
Wheeling Revenue

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

**Total** (111,912,996)

Ref 3.3

**Type**

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

**Test Period Incremental Adjustments** (2,992,559)

Ref 3.3

**Accum Test Period Totals** (114,905,556)

Ref 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Operating Income:</b>							
Remove 12 ME Dec 2019 Allowance Sales	4118	PRO	173	SE	7.544%	13	3.4.1
Add 12 ME Dec 2020 Amortization	4118	PRO	<u>(10)</u>	WA	Situs	<u>(10)</u>	3.4.2
			<u>164</u>			<u>3</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	PRO	(29)	WA	Situs	(29)	3.4.2
<b>Adjustment to Tax:</b>							
Accum Deferred Income Taxes	190	PRO	9	WA	Situs	9	3.4.2
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.2
Schedule M Deduction	SCHMDT	PRO	10	WA	Situs	10	3.4.2
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.2
DIT Expense	41010	PRO	3	WA	Situs	3	3.4.2

**Description of Adjustment**

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2019 and reflects, instead, a five-year amortization methodology for 12 months ending December 2020, as approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.



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

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

**GL Account Balance**  
**Account Number 301947**  
**Calendar Year 2019**

Account number	301947	Emissions/Allow Rev	
Company code	1000	PacifiCorp	
Business area			
Fiscal year	2020		
All documents in currency	*	Display currency	USD

  

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

PacifiCorp  
Results of Operations - December 2019  
SO2 Emission Allowance Sales

Description	Beginning of the Period	Dec-19	Accumulated Amortization Dec-20	End Unamort Balance Pro Forma	Current Period Amortization 12 ME Dec-19	Beg Unamort Balance Dec-19	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Dec-19	Accumulated Deferred Income Tax Dec-20
	Ending of the Period	Dec-20									
Apr 2015 Sale	Apr-15	320	320	0	16	16	0	16	6	6	0
Apr 2016 Sale	Apr-16	188	179	9	38	47	0	38	14	18	4
Apr 2017 Sale	Apr-17	177	133	44	35	80	0	35	13	30	17
Apr 2018 Sale	Apr-18	182	100	82	36	118	0	36	9	29	20
Apr 2019 Sale	Apr-19	173	95	78	35	113	0	35	9	28	19
<b>Totals</b>				<b>213</b>	<b>160</b>	<b>373</b>	<b>0</b>	<b>160</b>	<b>51</b>	<b>111</b>	<b>60</b>
			Washington Weighted %		6.149%		6.149%	6.149%	6.149%		
<b>Actual Sales 12 ME Dec-19</b>		<b>173</b>			<b>10</b>		<b>0</b>	<b>10</b>	<b>3</b>		
		<b>Ref. 3.4.1</b>			<b>Ref. 3.4</b>		<b>Ref. 3.4</b>	<b>Ref. 3.4</b>			

	SO2 credit Unamortized Balance		DIT Expense	DIT Unamort Balance	
	Total Co.	WA Portion		Total Co.	WA Portion
Beginning Balance (Dec -19)	373	23	51	111	7
Jan-19	601	37	6.149%	189	12
Feb-19	565	35	<b>3</b>	176	11
Mar-19	529	33	<b>Ref. 3.4</b>	163	10
Apr-19	512	31		157	10
May-19	495	30	Unrealized Gain - SCHMAT	151	9
Jun-19	477	29	Washington Weighted %	146	9
Jul-19	460	28	<b>0</b>	140	9
Aug-19	443	27	<b>Ref. 3.4</b>	134	8
Sep-19	425	26		128	8
Oct-19	408	25		122	8
Nov-19	391	24		117	7
Ending Balance (Dec - 20)	213	13		60	4
Average of Monthly Averages	467	<b>29</b>		142	<b>9</b>
		<b>Ref. 3.4</b>			<b>Ref. 3.4</b>

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

## 4. O&M ADJUSTMENTS

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(35,558,511)	(35,558,511)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(35,558,511)	(35,558,511)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	115,008	-	34,698	-	80,310	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	68,157	-	20,563	-	47,594	-
12 Other Power Supply	188,285	(660)	18,917	-	43,785	22,750
13 Transmission	(131,624)	-	15,569	-	36,036	(183,230)
14 Distribution	231,173	-	21,718	30,862	121,698	56,895
15 Customer Accounting	308,750	(238)	-	17,256	28,073	11,865
16 Customer Service & Info	25,192	(2,296)	-	3,715	-	8,599
17 Sales	-	-	-	-	-	-
18 Administrative & General	173,661	(2,683)	23,993	882	-	57,575
19 Total O&M Expenses	978,601	(5,877)	135,459	52,715	357,496	78,039
20 Depreciation	(502,600)	(502,600)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,584,304)	(7,377,564)	(28,446)	(11,070)	(75,074)	(16,388)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	81,222	81,222	-	-	-	-
28 Total Operating Expenses:	(7,027,081)	(7,804,819)	107,013	41,645	282,422	61,651
29						
30 Operating Rev For Return:	(28,531,430)	(27,753,692)	(107,013)	(41,645)	(282,422)	(61,651)
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	-6.624%	-6.443%	-0.025%	-0.010%	-0.066%	-0.014%
61 Estimated Price Change	37,891,855	36,858,962	142,121	55,307	375,078	81,877
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(36,115,734)	(35,131,256)	(135,459)	(52,715)	(357,496)	(78,039)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(36,115,734)	(35,131,256)	(135,459)	(52,715)	(357,496)	(78,039)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(36,115,734)	(35,131,256)	(135,459)	(52,715)	(357,496)	(78,039)
77						
78 Federal Income Taxes	(7,584,304)	(7,377,564)	(28,446)	(11,070)	(75,074)	(16,388)

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	103,492	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	240,389	11,404	-	-	-
16 Customer Service & Info	15,174	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,165	9,058	-	(114,805)	-	-	-
19 Total O&M Expenses	16,339	9,058	240,389	92	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,431)	(1,902)	(50,482)	(19)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,908	7,156	189,908	72	-	-	-
29							
30 Operating Rev For Return:	(12,908)	(7,156)	(189,908)	(72)	-	-	-
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	-0.003%	-0.002%	-0.044%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	17,143	9,504	252,211	96	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(16,339)	(9,058)	(240,389)	(92)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(16,339)	(9,058)	(240,389)	(92)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(16,339)	(9,058)	(240,389)	(92)	-	-	-
77							
78 Federal Income Taxes	(3,431)	(1,902)	(50,482)	(19)	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	
Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense	
1 Operating Revenues:							
2 General Business Revenues	(35,558,511)	(35,558,511)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	(35,558,511)	(35,558,511)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	34,698	-	34,698	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	20,563	-	20,563	-	-	-	
12 Other Power Supply	144,500	(660)	18,917	-	-	22,750	
13 Transmission	(167,660)	-	15,569	-	-	(183,230)	
14 Distribution	109,475	-	21,718	30,862	-	56,895	
15 Customer Accounting	268,811	(238)	-	17,256	-	-	
16 Customer Service & Info	16,594	(2,296)	-	3,715	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	70,803	(2,683)	23,993	882	-	153,191	
19 Total O&M Expenses	497,783	(5,877)	135,459	52,715	-	49,607	
20 Depreciation	(502,600)	(502,600)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(7,483,332)	(7,377,564)	(28,446)	(11,070)	-	(10,417)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	81,222	81,222	-	-	-	-	
28 Total Operating Expenses:	(7,406,928)	(7,804,819)	107,013	41,645	-	39,189	
29							
30 Operating Rev For Return:	(28,151,583)	(27,753,692)	(107,013)	(41,645)	-	(39,189)	
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	-6.536%	-6.443%	-0.025%	-0.010%	0.000%	0.000%	-0.009%
61 Estimated Price Change	37,387,390	36,858,962	142,121	55,307	-	-	52,046
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(35,634,916)	(35,131,256)	(135,459)	(52,715)	-	(49,607)	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(35,634,916)	(35,131,256)	(135,459)	(52,715)	-	(49,607)	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(35,634,916)	(35,131,256)	(135,459)	(52,715)	-	(49,607)	
77							
78 Federal Income Taxes	(7,483,332)	(7,377,564)	(28,446)	(11,070)	-	(10,417)	

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	103,492	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	240,389	11,404	-	-	-
16 Customer Service & Info	15,174	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,165	9,058	-	(114,805)	-	-	-
19 Total O&M Expenses	16,339	9,058	240,389	92	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,431)	(1,902)	(50,482)	(19)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,908	7,156	189,908	72	-	-	-
29							
30 Operating Rev For Return:	(12,908)	(7,156)	(189,908)	(72)	-	-	-
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	-0.003%	-0.002%	-0.044%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	17,143	9,504	252,211	96	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(16,339)	(9,058)	(240,389)	(92)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(16,339)	(9,058)	(240,389)	(92)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(16,339)	(9,058)	(240,389)	(92)	-	-	-
77							
78 Federal Income Taxes	(3,431)	(1,902)	(50,482)	(19)	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	80,310	-	-	80,310	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	47,594	-	-	47,594	-	-
12 Other Power Supply	43,785	-	-	43,785	-	-
13 Transmission	36,036	-	-	36,036	-	-
14 Distribution	121,698	-	-	121,698	-	-
15 Customer Accounting	39,938	-	-	28,073	11,865	-
16 Customer Service & Info	8,599	-	-	-	8,599	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	102,858	-	-	-	57,575	45,283
19 Total O&M Expenses	480,818	-	-	357,496	78,039	45,283
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(100,972)	-	-	(75,074)	(16,388)	(9,509)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	379,846	-	-	282,422	61,651	35,774
29						
30 Operating Rev For Return:	(379,846)	-	-	(282,422)	(61,651)	(35,774)
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	-0.095%	0.000%	0.000%	0.000%	-0.071%	-0.015%
61 Estimated Price Change	504,464	-	-	-	375,078	81,877
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(480,818)	-	-	(357,496)	(78,039)	(45,283)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(480,818)	-	-	(357,496)	(78,039)	(45,283)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(480,818)	-	-	(357,496)	(78,039)	(45,283)
77						
78 Federal Income Taxes	(100,972)	-	-	(75,074)	(16,388)	(9,509)



	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(16,147,082)	WA	Situs	(16,147,082)	4.1.1
Commercial and Industrial	442	RES	(19,384,945)	WA	Situs	(19,384,945)	4.1.1
Street & Highway Lighting	444	RES	(26,484)	WA	Situs	(26,484)	4.1.1
			<u>(35,558,511)</u>			<u>(35,558,511)</u>	
Gain on Property Sales	421	RES	1,371,008	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(91)	UT	Situs	-	
Gain on Property Sales	421	RES	572,139	OR	Situs	-	
Gain on Property Sales	421	RES	1,381,121	SO	6.876%	94,970	
Loss on Property Sales	421	RES	172	OR	Situs	-	
Loss on Property Sales	421	RES	(199,935)	SO	6.876%	(13,748)	
			<u>3,124,414</u>			<u>81,222</u>	4.1.2
<b>Adjustment to Expense</b>							
Steam Depreciation Expense	403SP	RES	(2,260,238)	CAGW	22.237%	(502,600)	
Amortization of Unrecovered Plant	407	RES	2,260,238	OR	Situs	-	
Other Expenses	557	RES	(8,545)	SG	7.719%	(660)	
Customer Records	903	RES	(3,452)	CN	6.900%	(238)	
Customer Records	903	RES	(11,248)	OR	Situs	-	
Informational Advertising	909	RES	(5,556)	CA	Situs	-	
Informational Advertising	909	RES	(17,845)	CN	6.900%	(1,231)	
Informational Advertising	909	RES	1,079	ID	Situs	-	
Informational Advertising	909	RES	(4,296)	OR	Situs	-	
Informational Advertising	909	RES	7,986	UT	Situs	-	
Informational Advertising	909	RES	(1,065)	WA	Situs	(1,065)	
Informational Advertising	909	RES	664	WY-ALL	Situs	-	
Administrative & General Salaries	920	RES	(1,916)	SO	6.876%	(132)	
Office Supplies and Expense	921	RES	(54,374)	SO	6.876%	(3,739)	
Outside Services	923	RES	(12,562)	SO	6.876%	(864)	
Duplicate Charges	929	RES	29,837	SO	6.876%	2,052	
			<u>(81,292)</u>			<u>(508,477)</u>	4.1.2

**Description of Adjustment**

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

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

**Revenues that need to be included in results:**

	Depreciation Deferral	Washington Decoupling	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential	(4,977,791)	(7,817,211)	(3,352,080)	<b>(16,147,082)</b>	<b>440</b>	<b>WA</b>	<b>Ref 4.1</b>
Commercial & Industrial	(7,607,305)	(6,826,425)	(4,951,214)	<b>(19,384,945)</b>	<b>442</b>	<b>WA</b>	<b>Ref 4.1</b>
Street & Highway Lighting	(26,484)	-	-	<b>(26,484)</b>	<b>444</b>	<b>WA</b>	<b>Ref 4.1</b>
	<b>(12,611,581)</b>	<b>(14,643,636)</b>	<b>(8,303,294)</b>	<b>(35,558,511)</b>			

**PacifiCorp**  
**Results of Operations - December 2019**  
**Miscellaneous General Expense & Revenue**  
**Adjustments Required**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	CAGE	1,371,008	
Gain on Property Sales	421	UT	(91)	
Gain on Property Sales	421	OR	572,139	
Gain on Property Sales	421	SO	1,381,121	
Loss on Property Sales	421	OR	172	
Loss on Property Sales	421	SO	(199,935)	
			<u>3,124,414</u>	<b>Ref 4.1</b>
<b>Depreciation Allocation Correction</b>				
System allocated give-back	403SP	CAGW	(2,260,238)	
Situs allocated give-back	407	OR	<u>2,260,238</u>	
			<u>-</u>	
<b>Non Regulated Flights</b>				
Other Expenses	557	SG	(8,545)	
Admin & General	920	SO	(1,916)	
Office Supplies and Expenses	921	SO	<u>(40,599)</u>	
			<u>(51,060)</u>	
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	(7,504)	
Blue Sky	909	OR	(10,462)	
Blue Sky	903	CN	(3,452)	
Blue Sky	903	OR	(11,248)	
Blue Sky	929	SO	29,837	
DSM	909	CN	(566)	
Sponsorships	909	ID	(500)	
Remove system allocation	909	CN	(9,775)	
Remove system allocation	909	OR	(1,285)	
Remove system allocation	909	WA	(2,683)	
Remove system allocation	909	CA	(5,556)	
Remove system allocation	909	UT	(841)	
Remove system allocation	909	WY	(1,651)	
Add situs allocation	909	ID	1,579	
Add situs allocation	909	UT	8,827	
Add situs allocation	909	WY	2,316	
Add situs allocation	909	WA	1,618	
Add situs allocation	909	CA	-	
Add situs allocation	909	OR	<u>7,451</u>	
Total			<u>(3,895)</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	<u>(13,775)</u>	
			<u>(13,775)</u>	
<b>FERC 923 - Outside Services</b>				
Intercompany SERP Costs	923	SO	(12,562)	
<b>Total Expense</b>			<u><u>(81,292)</u></u>	<b>Ref 4.1</b>

	<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>
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	366,316	CAGE	0.000%	-	
Steam Operations	500	RES	13	CAGW	22.237%	3	
Steam Operations	500	RES	35,456	JBG	22.237%	7,884	
Steam Operations	500	RES	1,530	SG	7.719%	118	
Fuel Related-Non NPC	501	RES	716	CAEE	0.000%	-	
Hydro Operations	535	RES	56,066	CAGE	0.000%	-	
Hydro Operations	535	RES	77,753	CAGW	22.237%	17,290	
Other Operations	549	RES	227	OR	Situs	-	
Other Power Supply Expenses	557	RES	4,869	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	183,439	SG	7.719%	14,160	
Other Power Supply Expenses	557	RES	287	ID	Situs	-	
Transmission Operations	560	RES	27,617	CAGE	0.000%	-	
Transmission Operations	560	RES	4,863	CAGW	22.237%	1,081	
Transmission Operations	560	RES	330	JBG	22.237%	73	
Transmission Operations	560	RES	89,462	SG	7.719%	6,906	
Distribution Operations	580	RES	144,978	SNPD	6.358%	9,218	
Distribution Operations	580	RES	6,364	CA	Situs	-	
Distribution Operations	580	RES	8,354	ID	Situs	-	
Distribution Operations	580	RES	42,645	OR	Situs	-	
Distribution Operations	580	RES	68,532	UT	Situs	-	
Distribution Operations	580	RES	9,543	WA	Situs	9,543	
Distribution Operations	580	RES	15,047	WY-ALL	Situs	-	
Administrative & General	920	RES	326,606	SO	6.876%	22,458	
Administrative & General	920	RES	139	CA	Situs	-	
Administrative & General	920	RES	213	ID	Situs	-	
Administrative & General	920	RES	828	OR	Situs	-	
Administrative & General	920	RES	577	UT	Situs	-	
Administrative & General	920	RES	1,535	WA	Situs	1,535	
Administrative & General	920	RES	497	WY-ALL	Situs	-	
Steam Maintenance	512	RES	205,510	CAGE	0.000%	-	
Steam Maintenance	512	RES	120,040	JBG	22.237%	26,693	
Hydro Maintenance	545	RES	4,019	CAGE	0.000%	-	
Hydro Maintenance	545	RES	14,721	CAGW	22.237%	3,273	
Other Operations	548	RES	39,417	CAGE	0.000%	-	
Other Operations	548	RES	13,348	CAGW	22.237%	2,968	
Other Operations	548	RES	10,702	SG	7.719%	826	
Other Maintenance	553	RES	12,364	CAGE	0.000%	-	
Other Maintenance	553	RES	4,332	CAGW	22.237%	963	
Transmission Maintenance	571	RES	43,514	CAGE	0.000%	-	
Transmission Maintenance	571	RES	24,984	CAGW	22.237%	5,556	
Transmission Maintenance	571	RES	24,361	SG	7.719%	1,880	
Transmission Maintenance	571	RES	329	JBG	22.237%	73	
Distribution Maintenance	593	RES	46,523	SNPD	6.358%	2,958	
Distribution Maintenance	593	RES	29,843	CA	Situs	-	
			<u>2,068,810</u>			<u>135,459</u>	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2019 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Distribution Maintenance	593	RES	29,017	ID	Situs	-	
Distribution Maintenance	593	RES	175,393	OR	Situs	-	
Distribution Maintenance	593	RES	223,319	UT	Situs	-	
Distribution Maintenance	593	RES	30,862	WA	Situs	30,862	
Distribution Maintenance	593	RES	40,606	WY-ALL	Situs	-	
Customer Accounts	903	RES	175,792	CN	6.900%	12,129	
Customer Accounts	903	RES	2,246	CA	Situs	-	
Customer Accounts	903	RES	11,631	ID	Situs	-	
Customer Accounts	903	RES	24,075	OR	Situs	-	
Customer Accounts	903	RES	36,301	UT	Situs	-	
Customer Accounts	903	RES	5,126	WA	Situs	5,126	
Customer Accounts	903	RES	9,060	WY-ALL	Situs	-	
Customer Services	908	RES	22,429	CN	6.900%	1,548	
Customer Services	908	RES	16	CA	Situs	-	
Customer Services	908	RES	(0)	ID	Situs	-	
Customer Services	908	RES	12,980	OR	Situs	-	
Customer Services	908	RES	15,283	UT	Situs	-	
Customer Services	908	RES	2,168	WA	Situs	2,168	
Customer Services	908	RES	5,498	WY-ALL	Situs	-	
Customer Services	908	RES	353	OTHER	0.000%	-	
Administrative & General	935	RES	12,808	SO	6.876%	881	
Administrative & General	935	RES	7	CA	Situs	-	
Administrative & General	935	RES	10	ID	Situs	-	
Administrative & General	935	RES	72	OR	Situs	-	
Administrative & General	935	RES	2	WA	Situs	2	
Administrative & General	935	RES	1	WY-ALL	Situs	-	
			<u>835,056</u>			<u>52,715</u>	
<b>Adjustment Summary:</b>							
			2,068,810			135,459	Page 4.2
			835,056			52,715	Page 4.2.1
Total Adjustment			<u>2,903,866</u>			<u>188,174</u>	
			<b>Ref 4.3.3</b>			<b>Ref 4.3.8</b>	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2019 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	847,850	CAGE	0.000%	-	
Steam Operations	500	PRO	29	CAGW	22.237%	6	
Steam Operations	500	PRO	82,065	JBG	22.237%	18,248	
Steam Operations	500	PRO	3,540	SG	7.719%	273	
Fuel Realted-Non NPC	501	PRO	1,656	CAEE	0.000%	-	
Hydro Operations	535	PRO	129,767	CAGE	0.000%	-	
Hydro Operations	535	PRO	179,962	CAGW	22.237%	40,017	
Other Operations	549	PRO	526	OR	Situs	-	
Other Power Supply Expenses	557	PRO	11,270	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	424,575	SG	7.719%	32,773	
Other Power Supply Expenses	557	PRO	665	ID	Situs	-	
Transmission Operations	560	PRO	63,921	CAGE	0.000%	-	
Transmission Operations	560	PRO	11,255	CAGW	22.237%	2,503	
Transmission Operations	560	PRO	763	JBG	22.237%	170	
Transmission Operations	560	PRO	207,063	SG	7.719%	15,983	
Distribution Operations	580	PRO	335,556	SNPD	6.358%	21,334	
Distribution Operations	580	PRO	14,730	CA	Situs	-	
Distribution Operations	580	PRO	19,336	ID	Situs	-	
Distribution Operations	580	PRO	98,704	OR	Situs	-	
Distribution Operations	580	PRO	158,620	UT	Situs	-	
Distribution Operations	580	PRO	22,087	WA	Situs	22,087	
Distribution Operations	580	PRO	34,827	WY-ALL	Situs	-	
Steam Maintenance	512	PRO	475,659	CAGE	0.000%	-	
Steam Maintenance	512	PRO	277,837	JBG	22.237%	61,782	
Hydro Maintenance	545	PRO	9,302	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	34,073	CAGW	22.237%	7,577	
Other Operations	548	PRO	91,232	CAGE	0.000%	-	
Other Operations	548	PRO	30,895	CAGW	22.237%	6,870	
Other Operations	548	PRO	24,771	SG	7.719%	1,912	
Other Maintenance	553	PRO	28,618	CAGE	0.000%	-	
Other Maintenance	553	PRO	10,026	CAGW	22.237%	2,230	
Transmission Maintenance	571	PRO	100,714	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	57,826	CAGW	22.237%	12,858	
Transmission Maintenance	571	PRO	56,385	SG	7.719%	4,352	
Transmission Maintenance	571	PRO	761	JBG	22.237%	169	
Distribution Maintenance	593	PRO	107,680	SNPD	6.358%	6,846	
Distribution Maintenance	593	PRO	69,073	CA	Situs	-	
Distribution Maintenance	593	PRO	67,162	ID	Situs	-	
Distribution Maintenance	593	PRO	405,954	OR	Situs	-	
Distribution Maintenance	593	PRO	516,880	UT	Situs	-	
Distribution Maintenance	593	PRO	71,431	WA	Situs	71,431	
Distribution Maintenance	593	PRO	93,984	WY-ALL	Situs	-	
Customer Accounts	903	PRO	406,878	CN	6.900%	28,073	
			<u>5,585,909</u>			<u>357,496</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 2020 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Accounts	903	PRO	5,198	CA	Situs	-	
Customer Accounts	903	PRO	26,921	ID	Situs	-	
Customer Accounts	903	PRO	55,723	OR	Situs	-	
Customer Accounts	903	PRO	84,020	UT	Situs	-	
Customer Accounts	903	PRO	11,865	WA	Situs	11,865	
Customer Accounts	903	PRO	20,971	WY-ALL	Situs	-	
Customer Services	908	PRO	51,913	CN	6.900%	3,582	
Customer Services	908	PRO	38	CA	Situs	-	
Customer Services	908	PRO	(0)	ID	Situs	-	
Customer Services	908	PRO	30,042	OR	Situs	-	
Customer Services	908	PRO	35,373	UT	Situs	-	
Customer Services	908	PRO	5,017	WA	Situs	5,017	
Customer Services	908	PRO	12,724	WY-ALL	Situs	-	
Customer Services	908	PRO	817	OTHER	0.000%	-	
Administrative & General	920	PRO	755,941	SO	6.876%	51,981	
Administrative & General	920	PRO	321	CA	Situs	-	
Administrative & General	920	PRO	493	ID	Situs	-	
Administrative & General	920	PRO	1,917	OR	Situs	-	
Administrative & General	920	PRO	1,336	UT	Situs	-	
Administrative & General	920	PRO	3,552	WA	Situs	3,552	
Administrative & General	920	PRO	1,150	WY-ALL	Situs	-	
Administrative & General	935	PRO	29,643	SO	6.876%	2,038	
Administrative & General	935	PRO	17	CA	Situs	-	
Administrative & General	935	PRO	23	ID	Situs	-	
Administrative & General	935	PRO	168	OR	Situs	-	
Administrative & General	935	PRO	4	WA	Situs	4	
Administrative & General	935	PRO	2	WY-ALL	Situs	-	
			<u>1,135,187</u>			<u>78,039</u>	
<b>Adjustment Summary:</b>							
			5,585,909			357,496	Page 4.3
			1,135,187			78,039	Page 4.3.1
Total Adjustment			<u>6,721,095</u>			<u>435,535</u>	
			<b>Ref 4.3.3</b>			<b>Ref 4.3.8</b>	

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2020 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.



The unadjusted and restated (12 months ended December 2019) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2019 total labor related expenses are identified on page 4.3.3.
2. Actual December 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 December 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2020 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp  
Washington Results of Operations - December 2019  
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2019	Restatement 12 Months Ended December 2019	Adjustment	Pro Forma 12 Months Ending December 2020	Adjustment	Ref.
5001XX	Regular Ordinary Time	431,471,333	434,932,610	3,461,277	445,283,009	10,350,399	
5002XX	Overtime	65,293,734	65,817,523	523,789	67,383,829	1,566,306	
5003XX	Premium Pay	10,106,081	10,187,152	81,071	10,429,583	242,431	
	<b>Subtotal for Escalation</b>	<b>506,871,148</b>	<b>510,937,285</b>	<b>4,066,137</b>	<b>523,096,421</b>	<b>12,159,136</b>	4.3.4
500410	<b>Annual Incentive Plan</b>	<b>28,721,615</b>	<b>28,721,615</b>	-	<b>28,721,615</b>	-	
580XX	Payroll Tax Expense	37,724,230	38,014,779	290,549	38,885,901	871,123	4.3.9
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	2,899,123	-	
	<b>Total Payroll Taxes</b>	<b>40,623,353</b>	<b>40,913,902</b>	<b>290,549</b>	<b>41,785,025</b>	<b>871,123</b>	
501115	SERP Plan	2,946,562	2,946,562	-	-	(2,946,562)	
50112X	Medical	55,093,453	55,093,453	-	55,093,453	-	
5011XX	Pension	(4,866,669)	(4,866,669)	-	(4,866,669)	-	
50115X	Post Retirement	(5,951,646)	(5,951,646)	-	(5,951,646)	-	
5012XX	401(k)	38,638,276	38,638,276	-	38,638,276	-	
xxxx	All Other Labor and Benefit Items	27,036,516	27,036,516	-	27,036,516	-	
	<b>Other Labor</b>	<b>112,896,492</b>	<b>112,896,492</b>	-	<b>109,949,930</b>	<b>(2,946,562)</b>	
	<b>Total Labor</b>	<b>689,112,608</b>	<b>693,469,294</b>	<b>4,356,686</b>	<b>703,552,991</b>	<b>10,083,697</b>	4.3.7
	Non-Utility and Capitalized Labor	229,797,765	231,250,585	1,452,820	234,613,186	3,362,601	4.3.7
	<b>Total Utility Labor</b>	<b>459,314,844</b>	<b>462,218,709</b>	<b>2,903,866</b>	<b>468,939,805</b>	<b>6,721,095</b>	4.3.7

Page 4.2.1

Page 4.3.1

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

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

Labor (12 Months Ended December 2019)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
5001XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	38,092	33,452	37,541	35,799	34,686	38,344	35,095	35,978	431,471
5002XX	Overtime	4,783	5,322	7,119	5,046	5,855	4,567	5,078	5,774	5,181	5,392	5,332	5,846	65,294
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	632	10,106
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Ref. 4.3.3  
 Ref. 4.3.3  
 Ref. 4.3.3

Labor (12 Months Ended December 2019)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,432	3,207	3,329	3,240	3,328	2,965	3,349	3,274	3,122	3,409	3,156	3,472	39,283
4	IBEW 659	4,070	4,024	4,526	3,483	3,838	3,334	3,703	3,590	3,868	3,693	3,518	3,722	45,370
5	UWUA 197	176	165	265	160	179	162	180	128	172	180	156	216	2,139
8	UWUA 127	4,380	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	287	294	350	320	299	336	322	309	324	324	335	3,849
16	Local 77	107	113	106	122	114	125	124	114	128	115	128	134	1,429
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Restatement Increase

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

Annualized Labor December 2015

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,607	3,371	3,499	3,405	3,498	3,116	3,520	3,274	3,122	3,409	3,156	3,472	40,449
4	IBEW 659	4,385	4,334	4,576	3,752	4,033	3,504	3,703	3,590	3,868	3,693	3,518	3,722	46,980
5	UWUA 197	190	179	287	173	194	171	190	135	172	180	156	216	2,246
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,295	3,988	4,493	51,594
9	IBEW 57 WY	73	62	62	77	70	61	63	64	62	63	57	67	780
11	IBEW 57 PD	9,044	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,453
12	IBEW 57 PS	3,613	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,637
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	349	287	294	350	320	299	336	322	309	324	324	335	3,849
16	Local 77	110	113	106	122	114	125	124	114	128	115	128	134	1,432
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>44,164</b>	<b>40,904</b>	<b>42,924</b>	<b>42,534</b>	<b>45,357</b>	<b>39,280</b>	<b>43,799</b>	<b>42,709</b>	<b>40,867</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>510,937</b>

Ref. 4.3.3

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

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

Pro Forma Increase to December 2020

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

Pro Forma Labor December 2020

Group Code	Labor Group	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
2	Officer/Exempt	17,031	15,773	16,496	15,863	17,913	14,956	17,196	16,867	15,403	17,785	16,406	16,694	198,383
3	IBEW 125	3,607	3,455	3,586	3,490	3,585	3,194	3,608	3,356	3,200	3,495	3,235	3,559	41,370
4	IBEW 659	4,385	4,334	4,876	3,752	4,134	3,592	3,795	3,680	3,965	3,786	3,606	3,815	47,720
5	UWUA 197	190	179	287	173	194	175	195	139	177	185	160	222	2,277
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,380	4,068	4,583	51,850
9	IBEW 57 WY	73	62	62	77	70	61	65	66	64	65	59	69	791
11	IBEW 57 PD	9,044	8,718	8,445	9,934	9,741	8,940	9,801	9,825	9,274	9,836	9,143	8,834	111,534
12	IBEW 57 PS	3,613	3,472	3,879	3,658	3,675	3,302	3,636	3,545	3,523	4,127	3,729	3,688	43,847
13	PCCC Non-Exempt	717	601	603	621	610	557	583	486	496	516	479	542	6,812
15	IBEW 57 CT	349	297	304	362	332	309	348	334	320	335	336	346	3,971
16	Local 77	110	116	109	125	116	128	127	117	131	118	131	138	1,465
18	Non-Exempt	1,062	969	1,021	1,006	1,155	1,011	1,171	1,152	1,099	1,200	1,111	1,120	13,076
<b>Grand Total</b>		<b>44,659</b>	<b>41,824</b>	<b>43,873</b>	<b>43,504</b>	<b>46,482</b>	<b>40,266</b>	<b>44,904</b>	<b>43,790</b>	<b>41,895</b>	<b>45,829</b>	<b>42,462</b>	<b>43,609</b>	<b>523,096</b>

Ref. 4.3.3

PacifiCorp  
 Washington Results of Operations - December 2019  
 General Wage Increase Adjustment

Labor Increases - January 2019 through December 2020

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.

12 Months Ended June 2019

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

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12 Months Ending July 2020

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

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- (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

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**General Wage Increase Adjustment**  
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis					
	Actual		Restatement		Pro Forma	
	12 Months Ended December 2019	% Of Total	Restating Adjustment	12 Months Ended December 2019	Pro Forma Adjustment	12 Months Ending December 2020
500CAGE	57,941,480	8.41%	366,316	58,307,796	847,850	59,155,646
500CAGW	1,990	0.00%	13	2,002	29	2,032
500JBG	5,608,269	0.81%	35,456	5,643,725	82,065	5,725,791
500SG	241,947	0.04%	1,530	243,476	3,540	247,017
501CAEE	113,188	0.02%	716	113,904	1,656	115,560
512CAGE	32,506,205	4.72%	205,510	32,711,715	475,659	33,187,374
512JBG	18,987,184	2.76%	120,040	19,107,224	277,837	19,385,061
535CAGE	8,868,191	1.29%	56,066	8,924,257	129,767	9,054,025
535CAGW	12,298,478	1.78%	77,753	12,376,231	179,962	12,556,193
545CAGE	635,669	0.09%	4,019	639,688	9,302	648,990
545CAGW	2,328,505	0.34%	14,721	2,343,226	34,073	2,377,299
548CAGE	6,234,757	0.90%	39,417	6,274,174	91,232	6,365,406
548CAGW	2,111,341	0.31%	13,348	2,124,689	30,895	2,155,584
548SG	1,692,835	0.25%	10,702	1,703,537	24,771	1,728,309
549OR	35,973	0.01%	227	36,201	526	36,727
553CAGE	1,955,712	0.28%	12,364	1,968,077	28,618	1,996,694
553CAGW	685,196	0.10%	4,332	689,528	10,026	699,554
557CAGE	770,150	0.11%	4,869	775,019	11,270	786,289
557ID	45,440	0.01%	287	45,727	665	46,392
557SG	29,015,158	4.21%	183,439	29,198,597	424,575	29,623,172
560CAGE	4,368,304	0.63%	27,617	4,395,921	63,921	4,459,842
560CAGW	769,129	0.11%	4,863	773,991	11,255	785,246
560JBG	52,131	0.01%	330	52,461	763	53,224
560SG	14,150,527	2.05%	89,462	14,239,989	207,063	14,447,052
571CAGE	6,882,752	1.00%	43,514	6,926,266	100,714	7,026,980
571CAGW	3,951,768	0.57%	24,984	3,976,751	57,826	4,034,577
571JBG	52,030	0.01%	329	52,359	761	53,120
571SG	3,853,342	0.56%	24,361	3,877,703	56,385	3,934,089
580CA	1,006,651	0.15%	6,364	1,013,015	14,730	1,027,745
580ID	1,321,377	0.19%	8,354	1,329,731	19,336	1,349,066
580OR	6,745,382	0.98%	42,645	6,788,028	98,704	6,886,732
580SNPD	22,931,677	3.33%	144,978	23,076,655	335,556	23,412,211
580UT	10,839,968	1.57%	68,532	10,908,500	158,620	11,067,120
580WA	1,509,405	0.22%	9,543	1,518,948	22,087	1,541,035
580WYP	2,144,824	0.31%	13,560	2,158,384	31,385	2,189,769
580WYU	235,196	0.03%	1,487	236,683	3,442	240,125
593CA	4,720,428	0.69%	29,843	4,750,271	69,073	4,819,344
593ID	4,589,784	0.67%	29,017	4,618,801	67,162	4,685,963
593OR	27,742,606	4.03%	175,393	27,917,999	405,954	28,323,953
593SNPD	7,358,781	1.07%	46,523	7,405,305	107,680	7,512,985
593UT	35,323,224	5.13%	223,319	35,546,543	516,880	36,063,424
593WA	4,881,513	0.71%	30,862	4,912,375	71,431	4,983,806
593WYP	5,562,233	0.81%	35,165	5,597,399	81,391	5,678,790
593WYU	860,572	0.12%	5,441	866,013	12,593	878,605
903CA	355,201	0.05%	2,246	357,447	5,198	362,645
903CN	27,805,729	4.04%	175,792	27,981,521	406,878	28,388,399
903ID	1,839,735	0.27%	11,631	1,851,366	26,921	1,878,287
903OR	3,808,038	0.55%	24,075	3,832,113	55,723	3,887,835
903UT	5,741,850	0.83%	36,301	5,778,151	84,020	5,862,170
903WA	810,845	0.12%	5,126	815,971	11,865	827,836
903WYP	1,198,072	0.17%	7,574	1,205,647	17,531	1,223,178
903WYU	235,052	0.03%	1,486	236,538	3,439	239,978
908CA	2,592	0.00%	16	2,609	38	2,647
908CN	3,547,691	0.51%	22,429	3,570,120	51,913	3,622,033
908ID	(2)	0.00%	(0)	(2)	(0)	(2)
908OR	2,053,048	0.30%	12,980	2,066,027	30,042	2,096,069
908OTHER	55,846	0.01%	353	56,199	817	57,016
908UT	2,417,347	0.35%	15,283	2,432,630	35,373	2,468,002
908WA	342,845	0.05%	2,168	345,012	5,017	350,029
908WYP	869,578	0.13%	5,498	875,075	12,724	887,800
920CA	21,947	0.00%	139	22,086	321	22,407
920ID	33,671	0.00%	213	33,884	493	34,376
920OR	130,996	0.02%	828	131,824	1,917	133,741
920SO	51,660,434	7.50%	326,606	51,987,040	755,941	52,742,981
920UT	91,322	0.01%	577	91,899	1,336	93,235
920WA	242,737	0.04%	1,535	244,272	3,552	247,824
920WYP	78,603	0.01%	497	79,100	1,150	80,251
935CA	1,164	0.00%	7	1,171	17	1,188
935ID	1,539	0.00%	10	1,549	23	1,572
935OR	11,454	0.00%	72	11,527	168	11,694
935SO	2,025,810	0.29%	12,808	2,038,617	29,643	2,068,261
935WA	271	0.00%	2	273	4	277
935WYP	157	0.00%	1	158	2	160
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.6531%</b>	<b>2,903,866</b>	<b>462,218,709</b>	<b>6,721,095</b>	<b>468,939,805</b>
Non-Utility/Capital	229,797,765	33.3469%	1,452,820	231,250,585	3,362,601	234,613,186
<b>Total</b>	<b>689,112,608</b>	<b>100.0000%</b>	<b>4,356,686</b>	<b>693,469,294</b>	<b>10,083,697</b>	<b>703,552,991</b>

Indicator	WA %	Washington Allocated						
		Actual		Restating Adjustment	Restatement		Pro Forma	
		12 Months Ended December 2019	% Of Total		12 Months Ended December 2019	Pro Forma Adjustment	12 Months Ending December 2020	
500CAGE	0.0000%	-	0.00%	-	-	-	-	
500CAGW	22.2366%	442	0.00%	3	445	6	452	
500JBG	22.2366%	1,247,089	2.79%	7,884	1,254,973	18,248	1,273,222	
500SG	7.7191%	18,676	0.04%	118	18,794	273	19,068	
501CAEE	0.0000%	-	0.00%	-	-	-	-	
512CAGE	0.0000%	-	0.00%	-	-	-	-	
512JBG	22.2366%	4,222,106	9.45%	26,693	4,248,798	61,782	4,310,580	
535CAGE	0.0000%	-	0.00%	-	-	-	-	
535CAGW	22.2366%	2,734,764	6.12%	17,290	2,752,054	40,017	2,792,071	
545CAGE	0.0000%	-	0.00%	-	-	-	-	
545CAGW	22.2366%	517,781	1.16%	3,273	521,054	7,577	528,631	
548CAGE	0.0000%	-	0.00%	-	-	-	-	
548CAGW	22.2366%	469,491	1.05%	2,968	472,459	6,870	479,329	
548SG	7.7191%	130,672	0.29%	826	131,498	1,912	133,410	
549OR	0.0000%	-	0.00%	-	-	-	-	
553CAGE	0.0000%	-	0.00%	-	-	-	-	
553CAGW	22.2366%	152,364	0.34%	963	153,328	2,230	155,557	
557CAGE	0.0000%	-	0.00%	-	-	-	-	
557ID	0.0000%	-	0.00%	-	-	-	-	
557SG	7.7191%	2,239,714	5.02%	14,160	2,253,874	32,773	2,286,647	
560CAGE	0.0000%	-	0.00%	-	-	-	-	
560CAGW	22.2366%	171,028	0.38%	1,081	172,109	2,503	174,612	
560JBG	22.2366%	11,592	0.03%	73	11,665	170	11,835	
560SG	7.7191%	1,092,296	2.45%	6,906	1,099,201	15,983	1,115,185	
571CAGE	0.0000%	-	0.00%	-	-	-	-	
571CAGW	22.2366%	878,739	1.97%	5,556	884,295	12,858	897,153	
571JBG	22.2366%	11,570	0.03%	73	11,643	169	11,812	
571SG	7.7191%	297,444	0.67%	1,880	299,324	4,352	303,677	
580CA	0.0000%	-	0.00%	-	-	-	-	
580ID	0.0000%	-	0.00%	-	-	-	-	
580OR	0.0000%	-	0.00%	-	-	-	-	
580SNPD	6.3579%	1,457,973	3.26%	9,218	1,467,191	21,334	1,488,525	
580UT	0.0000%	-	0.00%	-	-	-	-	
580WA	100.0000%	1,509,405	3.38%	9,543	1,518,948	22,087	1,541,035	
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	6.3579%	467,864	1.05%	2,958	470,822	6,846	477,668	
593UT	0.0000%	-	0.00%	-	-	-	-	
593WA	100.0000%	4,881,513	10.93%	30,862	4,912,375	71,431	4,983,806	
593WYP	0.0000%	-	0.00%	-	-	-	-	
593WYU	0.0000%	-	0.00%	-	-	-	-	
903CA	0.0000%	-	0.00%	-	-	-	-	
903CN	6.8997%	1,918,523	4.30%	12,129	1,930,652	28,073	1,958,725	
903ID	0.0000%	-	0.00%	-	-	-	-	
903OR	0.0000%	-	0.00%	-	-	-	-	
903UT	0.0000%	-	0.00%	-	-	-	-	
903WA	100.0000%	810,845	1.82%	5,126	815,971	11,865	827,836	
903WYP	0.0000%	-	0.00%	-	-	-	-	
903WYU	0.0000%	-	0.00%	-	-	-	-	
908CA	0.0000%	-	0.00%	-	-	-	-	
908CN	6.8997%	244,781	0.55%	1,548	246,329	3,582	249,911	
908ID	0.0000%	-	0.00%	-	-	-	-	
908OR	0.0000%	-	0.00%	-	-	-	-	
908OTHER	0.0000%	-	0.00%	-	-	-	-	
908UT	0.0000%	-	0.00%	-	-	-	-	
908WA	100.0000%	342,845	0.77%	2,168	345,012	5,017	350,029	
908WYP	0.0000%	-	0.00%	-	-	-	-	
920CA	0.0000%	-	0.00%	-	-	-	-	
920ID	0.0000%	-	0.00%	-	-	-	-	
920OR	0.0000%	-	0.00%	-	-	-	-	
920SO	6.8763%	3,552,333	7.96%	22,458	3,574,791	51,981	3,626,772	
920UT	0.0000%	-	0.00%	-	-	-	-	
920WA	100.0000%	242,737	0.54%	1,535	244,272	3,552	247,824	
920WYP	0.0000%	-	0.00%	-	-	-	-	
935CA	0.0000%	-	0.00%	-	-	-	-	
935ID	0.0000%	-	0.00%	-	-	-	-	
935OR	0.0000%	-	0.00%	-	-	-	-	
935SO	6.8763%	139,301	0.31%	881	140,182	2,038	142,220	
935WA	100.0000%	271	0.00%	2	273	4	277	
935WYP	0.0000%	-	0.00%	-	-	-	-	
<b>Utility Labor</b>		<b>29,764,159</b>	<b>66.6531%</b>	<b>188,174</b>	<b>29,952,333</b>	<b>435,535</b>	<b>30,387,868</b>	
Non-Utility/Capital		14,891,174	33.3469%	94,145	14,985,318	217,901	15,203,219	
<b>Total</b>		<b>44,655,332</b>	<b>100.0000%</b>	<b>282,319</b>	<b>44,937,651</b>	<b>653,436</b>	<b>45,591,087</b>	

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

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on December 2019 Restated Labor</b>						
Annualized Wages Adjustment	a		4,066,137	4,066,137		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	4,066,137	4,066,137		
Percentage of eligible wages	d		91.86%	100.00%		
Total eligible wages	e	c * d	3,735,316	4,066,137		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	231,590	58,959		
<b>Total FICA Tax on Restated Labor</b>		<b>g</b>	<b>231,590</b>	<b>58,959</b>	<b>290,549</b>	<b>4.3.3</b>
<b>FICA Calculated on December 2020 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		12,159,136	12,159,136		4.3.3
Pro Forma Incentive Adjustment	i		-	-		4.3.3
	j	h + i	12,159,136	12,159,136		
Percentage of eligible wages	k		92.17%	100.00%		
Total eligible wages	l	j * k	11,206,694	12,159,136		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	694,815	176,307		
<b>Total FICA Tax on Pro Forma Labor</b>		<b>n</b>	<b>694,815</b>	<b>176,307</b>	<b>871,123</b>	<b>4.3.3</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj. Liability Ins. expense to 6-year avg.	925	RES	2,227,812	SO	6.876%	153,191	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(824,000)	CAGW	22.237%	(183,230)	4.4.2
Property Insurance - WA Distribution	593	RES	56,895	WA	Situs	56,895	4.4.2
Property Insurance - Non-T&D	553	RES	102,309	CAGW	22.237%	22,750	4.4.2
Adjust Liability Insurance Premium	925	PRO	2,137,838	SO	6.876%	147,004	4.4.3
Adjust Property Insurance Premium	924	PRO	(1,479,300)	SO	6.876%	(101,721)	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 injuries and damages adjustment also excludes expense accruals for one large incident. The insurance premiums have been adjusted to those in the Company's most current renewal.

**PacifiCorp**  
**Results of Operations - December 2019**  
**Injuries and Damages**  
**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>
2014	16,319,956	(14,066,236)	-	2,253,720
2015	3,738,585	(6,569,104)	-	(2,830,519)
2016	(1,639,456)	2,644,149	(3,000,000)	(1,995,307)
2017	7,995,858	4,798,137	(2,850,000)	9,943,995
2018	12,497,345	611,466	-	13,108,811
2019	1,366,237	-	-	1,366,237
	Six-year average			3,641,156
	Amount in base period			1,413,344
	<b>Adjustment</b>			<b><u>2,227,812</u></b>
				<b>Ref 4.4</b>

**PacifiCorp**  
**Results of Operations - December 2019**  
**Injuries and Damages**  
**Property Damage Based on a Six-Year Average**

**Property damage is based on a six-year average of actual property damage**

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&amp;D</u>
<u>Six-year average</u>			
Jan 2014 - Dec 2014	723,717	255,384	146,263
Jan 2015 - Dec 2015	708,951	512,691	268,141
Jan 2016 - Dec 2016	489,398	165,377	2,153,382
Jan 2017 - Dec 2017	1,064,888	1,713,882	282,247
Jan 2018 - Dec 2018	830,838	1,196,868	27,213
Jan 2019 - Dec 2019	695,285	1,757,640	452,678
Six-Year Average	752,179	933,640	554,987
<u>Actual 12 Months Ended December 2019</u>			
Jan 2019 - Dec 2019	695,285	1,757,640	452,678
Difference in six-year average and 12 ME Dec 2019	<b>56,895</b> <b>Ref 4.4</b>	<b>(824,000)</b> <b>Ref 4.4</b>	<b>102,309</b> <b>Ref 4.4</b>

**PacifiCorp  
Results of Operations - December 2019  
Insurance Expense  
Adjust Base Period Insurance Premium to Expected CY 2019/2020 Level**

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

	<u>Premium Renewal 2019/2020</u>	<u>Included in Results 12 Months Ended Dec-19</u>	<u>Adjustment</u>	
Liability Insurance Premium	6,557,841	4,420,003	2,137,838	Ref 4.4
Property Insurance Premium	3,801,795	5,281,095	(1,479,300)	Ref 4.4
	<u>10,359,636</u>			

**Insurance Renewal 2019/2020**

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Premium Allocated to PacifiCorp Electric</u>
General Liability Insurance	08/15/2019 - 08/15/2020	505,000,000	Third Party Liability Losses	10,000,000	3,884,841
California Wildfire Liability Insurance	08/15/2019 - 08/15/2020	95,000,000	Third Party Liability Losses	10,000,000	2,673,000
Property Insurance	10/1/2019 - 8/15/2020	400,000,000	Property/Boiler Machinery	10,000,000	3,801,795 (1)
					<u>10,359,636</u> <b>Above</b>

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

	<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>
<b>Adjustment to Expense:</b>							
Advertising Expense - Reallocation	909	RES	(414,849)	CN	6.900%	(28,624)	4.5.1
Advertising Expense - Reallocation	930	RES	(4,029)	SO	6.876%	(277)	4.5.1
California Advertising Expense	909	RES	34,571	CA	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	89,607	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	105,888	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	36,602	WA	Situs	36,602	4.5.1
Wyoming Advertising Expense	909	RES	104,932	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	32,362	CAGW	22.237%	7,196	4.5.1
RMP Advertising Expense	909	RES	10,887	CAGE	0.000%	-	4.5.1
Oregon Advertising Expense	930	RES	(257)	OR	Situs	-	4.5.1
Utah Advertising Expense	930	RES	472	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	1,442	WA	Situs	1,442	4.5.1
California Advertising Expense	930	RES	(683)	CA	Situs	-	4.5.1
RMP Advertising Expense	930	RES	3,055	CAGE	0.000%	-	4.5.1
			<u>0</u>			<u>16,339</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, 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 December 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 Results of Operations - December 2019  
 Advertising  
 Re-allocate System Costs

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530022	Informational Advertising Services	CN	414,849
RES	9301000	530020	Advertising Services	SO	4,029
					418,878

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530022	Informational Advertising Services	CA	34,571
RES	9090000	530022	Informational Advertising Services	CAGE	10,887
RES	9090000	530022	Informational Advertising Services	CAGW	32,362
RES	9090000	530022	Informational Advertising Services	OR	89,607
RES	9090000	530022	Informational Advertising Services	UT	105,888
RES	9090000	530022	Informational Advertising Services	WA	36,602
RES	9090000	530022	Informational Advertising Services	WY	104,932
RES	9301000	530020	Advertising Services	CA	(683)
RES	9301000	530020	Advertising Services	CAGE	3,055
RES	9301000	530020	Advertising Services	OR	(257)
RES	9301000	530020	Advertising Services	UT	472
RES	9301000	530020	Advertising Services	WA	1,442
					418,878

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove:							
Memberships As Booked	930	RES	(1,688,675)	SO	6.876%	(116,119)	4.6.3
Memberships As Booked	930	RES	<u>(6,980)</u>	WA	Situs	<u>(6,980)</u>	4.6.3
Total			<u>(1,695,655)</u>			<u>(123,099)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,370,806	SO	6.876%	94,261	4.6.3
Memberships on State Specific Factor	930	RES	4,480	CA	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	122,589	OR	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	37,896	WA	Situs	37,896	4.6.4
Memberships on State Specific Factor	930	RES	113,427	UT	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	13,601	ID	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	32,856	WY-ALL	Situs	-	4.6.4
Total			<u>1,695,655</u>			<u>132,157</u>	
			<u>-</u>			<u>9,058</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 December 2019, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp  
Washington Results of Operations - December 2019  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 800	\$ 800
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 1,500	\$ 1,500
930.2	553110	Alberta Main Street	OR	OR	\$ 1,500	\$ -
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Assistance League of the Columbia Pacific	SO	OR	\$ 100	\$ 100
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 1,200	\$ 1,200
930.2	545550	Association of Washington Business	SO	WA	\$ 1,000	\$ 1,000
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000	\$ 1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500	\$ 500
930.2	553110	Astoria Downtown Historic District Association	OR	OR	\$ 3,000	\$ -
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 961	\$ 961
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,625	\$ 1,625
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	Buffalo Chamber of Commerce	SO	WYP	\$ 1,750	\$ 1,750
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	Cache Chamber of Commerce	SO	UT	\$ 698	\$ 698
930.2	545550	California Utilities Emergency Association	SO	CA	\$ 500	\$ 500
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 620	\$ 620
930.2	545550	Canyonville Area Chamber of Commerce	SO	OR	\$ 75	\$ 75
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 175	\$ 175
930.2	553110	Carbon County Economic Development Corporation	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	\$ 4,500	\$ 4,500
930.2	545550	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800	\$ 800
930.2	545550	Central Oregon Builders Association	SO	OR	\$ 499	\$ 499
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 499	\$ 499
930.2	545550	Chamber West	SO	UT	\$ 3,000	\$ 3,000
930.2	545550	Cheyenne Sunrise Rotary Club	WYP	WYP	\$ 250	\$ -
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Clatsop Economic Development Resources	OR	OR	\$ -	\$ -
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000	\$ 3,000
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500	\$ 500
930.2	545550	Coquille Chamber of Commerce	SO	OR	\$ 145	\$ 145
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	Dallas Area Visitors Center	SO	OR	\$ 600	\$ 600
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 3,695	\$ 3,695
930.2	545550	Dayton Chamber of Commerce	SO	WA	\$ 400	\$ 400
930.2	545550	Del Norte Chamber of Commerce	SO	CA	\$ 530	\$ 530
930.2	545550	Douglas Timber Operators	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	Draper Area Chamber of Commerce	SO	UT	\$ 495	\$ 495
930.2	545550	East-Linn Utilities Coordinating Council	SO	OR	\$ 125	\$ 125
930.2	545550	Economic Development Alliance for Lincoln County	SO	OR	\$ 100	\$ 100
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 7,500	\$ 7,500
930.2	553110	Economic Development for Central Oregon Jefferson County	OR	OR	\$ 2,000	\$ -
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 936	\$ 936
930.2	545550	Evanston Chamber of Commerce	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Evanston Rotary Club	SO	WYP	\$ 93	\$ 93
930.2	545550	Forth, Drive Oregon	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Forth, Drive Oregon	UT	OR	\$ 10,000	\$ -
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000	\$ 2,000
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	Granger Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Greater Cheyenne Chamber of Commerce	SO	WYP	\$ 88	\$ 88
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	\$ 500	\$ 500
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
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	Greybull Area Chamber of Commerce	SO	WYP	\$ 255	\$ 255
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commer	SO	UT	\$ 250	\$ 250
930.2	545550	Idaho Association of Counties	SO	ID	\$ 1,000	\$ 1,000
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	553110	Idaho Rural Partnership	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	ImpactNW	SO	OR	\$ 75	\$ 75
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	\$ 175	\$ 175
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	Junior Achievement of Utah	SO	UT	\$ 250	\$ 250



PacifiCorp  
Washington Results of Operations - December 2019  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 1,598	\$ 1,598
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500	\$ 500
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	545550	Lander Chamber of Commerce	SO	WYP	\$ 759	\$ 759
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100	\$ 100
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 1,000	\$ 1,000
930.2	553110	Laramie Chamber of Business Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	545550	League of Oregon Cities	SO	OR	\$ 450	\$ 450
930.2	545550	Lebanon Area Chamber of Commerce	OR	OR	\$ 500	\$ -
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 1,650	\$ 1,650
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 450	\$ 450
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 115	\$ 115
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 175	\$ 175
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	\$ 325	\$ 325
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	\$ 385	\$ 385
930.2	545550	Moab Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	Mount Shasta Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105	\$ 105
930.2	545550	North Santiam Chamber of Commerce	SO	OR	\$ 1,000	\$ 1,000
930.2	553110	Northern California Resource Center	CA	CA	\$ 1,000	\$ -
930.2	545550	Northwest Environmental Business Council	SO	SO	\$ 500	\$ 500
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Oregon Association of Minority Entrepreneurs	SO	OR	\$ 700	\$ 700
930.2	545550	Oregon Business Council	SO	OR	\$ 33,447	\$ 33,447
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 7,500	\$ 7,500
930.2	553110	Oregon Economic Development Association	OR	OR	\$ 6,000	\$ -
930.2	545550	Oregon Sports Authority	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Partners in Diversity	SO	OR	\$ 4,000	\$ 4,000
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Philomath Chamber of Commerce	SO	OR	\$ 325	\$ 325
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 150	\$ 150
930.2	553110	Port of Columbia County	WA	WA	\$ 500	\$ 500
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 240	\$ 240
930.2	553110	Prineville Economic Development	OR	OR	\$ 1,500	\$ -
930.2	545550	Rawlins Chamber of Commerce	SO	WYP	\$ 463	\$ 463
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230	\$ 230
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	Redmond Executive Association	SO	OR	\$ 400	\$ 400
930.2	545550	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Rexburg Rotary Club	SO	ID	\$ 328	\$ 328
930.2	545550	Rigby Chamber of Commerce	SO	ID	\$ 100	\$ 100
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	Rogue River Chamber of Commerce	SO	OR	\$ 99	\$ 99
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,030	\$ 1,030
930.2	545550	Rotary Club of Albina	SO	OR	\$ 300	\$ 300
930.2	545550	Rotary Club of Pendleton	SO	OR	\$ 580	\$ 580
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 200	\$ 200
930.2	545550	Rotary Club of Salt Lake City	SO	UT	\$ 328	\$ 328
930.2	545550	Salt Lake Chamber	SO	UT	\$ 30,000	\$ 30,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395	\$ 395
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175	\$ 175
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250	\$ 250
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	553110	Soul District Business Association	OR	OR	\$ 2,500	\$ -
930.2	545550	South Coast Development Council, Inc.	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	South Lincoln County Economic Development Corporation	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	South Valley Chamber	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Southern Oregon Regional Economic Development, Inc.	SO	OR	\$ 2,500	\$ 2,500
930.2	553110	Southern Oregon Regional Economic Development, Inc.	OR	OR	\$ 5,000	\$ -
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	\$ 260	\$ 260
930.2	553110	Southern Utah University - Utah Rural Summit	SO	UT	\$ 3,000	\$ 3,000
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	\$ 550	\$ 550
930.2	553110	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Stayton Area Rotary Club	SO	OR	\$ 150	\$ 150

PacifiCorp  
Washington Results of Operations - December 2019  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,098	\$ 2,098
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 1,400	\$ 1,400
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	\$ 330	\$ 330
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125	\$ 125
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 275	\$ 275
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247	\$ 2,247
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	Tooele County Chamber of Commerce	SO	UT	\$ 650	\$ 650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255	\$ 255
930.2	545550	Umatilla Chamber of Commerce	SO	OR	\$ 195	\$ 195
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Umpqua Lions Club	SO	OR	\$ 150	\$ 150
930.2	545550	Utah Alliance for Economic Development	SO	UT	\$ 1,000	\$ 1,000
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 10,471	\$ 10,471
930.2	553110	Utah Media Group	SO	UT	\$ 1,500	\$ 1,500
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	Utah Valley Chamber of Commerce	SO	UT	\$ 6,500	\$ 6,500
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 400	\$ 400
930.2	545550	Vernal Chamber (Dinahmites)	SO	UT	\$ 75	\$ 75
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	\$ 150	\$ 150
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	Washington Economic Development Association	SO	WA	\$ 900	\$ 900
930.2	553110	Washington Economic Development Association	WA	WA	\$ 1,000	\$ 1,000
930.2	545550	Weed Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Western Energy Institute	SO	SO	\$ 500	\$ 500
930.2	545550	Women's Energy Network	SO	SO	\$ 650	\$ 650
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350	\$ 350
930.2	545550	WorldatWork	SO	SO	\$ 265	\$ 265
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	553110	Wyoming Economic Development Association	SO	WYP	\$ 3,500	\$ 3,500
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500	\$ 7,500
930.2	553110	Yakima County Development Association	WA	WA	\$ 480	\$ 480
931.2	545550	Yakima Sunrise Rotary Club	SO	WA	\$ 1,135	\$ 1,135
932.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,152	\$ 1,152
933.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 300	\$ 300
934.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 225	\$ 225
					<b>\$ 367,444</b>	<b>\$ 329,194</b>

PacifiCorp  
 Washington Results of Operations - December 2019  
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
<b>Industry Association Dues</b>						
930.2	545550	American Wind Energy Association	SO	SO	25,000	25,000
930.2	545550	Centre for Energy Advancement through Technological Innovator	SO	SO	33,000	33,000
930.2	545550	Edison Electric Institute	SO	SO	879,872	879,872
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	57,611	57,611
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	86,000	86,000
930.2	545550	National Joint Utilities Notification System	SO	SO	11,813	11,813
930.2	545550	North American Transmission Forum	SO	SO	91,231	91,231
930.2	545550	Northwest Public Power Association	SO	SO	1,625	1,625
930.2	545550	NW Hydro	SO	SO	1,200	1,200
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	83,449	83,449
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Smart Electric Power Alliance	SO	SO	10,250	10,250
930.2	545550	Sustainable Electrified Transportation Center	UT	UT	10,000	-
930.2	545550	The National Hydropower Association, Inc.	SO	SO	34,350	34,350
931.2	545550	Western Energy Supply Transmission Associates	SO	SO	25,685	25,685
					<u>1,376,461</u>	<u>1,366,461</u>

<b>SUMMARY</b>			
<b>Memberships as Booked</b>			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,688,675	Ref 4.6
930.2	WA	6,980	Ref 4.6
		<u>1,695,655</u>	
<b>Reallocated Memberships</b>			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,370,806	Ref 4.6
930.2	CA	4,480	Ref 4.6
930.2	OR	122,589	Ref 4.6
930.2	WA	37,896	Ref 4.6
930.2	UT	113,427	Ref 4.6
930.2	ID	13,601	Ref 4.6
930.2	WYP	32,856	Ref 4.6
		<u>1,695,655</u>	Ref 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	RES	240,389	WA	Situs	240,389	4.7.1

**Description of Adjustment**

This adjusts the Company's actual December 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-130054 and included in the final revenue requirement calculations approved by the Commission in both the Company's 2013 and 2014 general rate cases.

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

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-16	1,422,644	329,848,644
Dec-17	2,046,978	345,246,039
Dec-18	1,726,615	309,846,676
Dec-19	1,258,343	307,888,403

Line	Description	4 year Average	
1	Unadjusted Revenue	323,207,441	
2	Per Books Uncollectible Expense	1,613,645	
3	Uncollectible % ( Line 2 / Line 1)	<b>0.499%</b>	
4	Normalized Revenue	354,527,590	
5	Normalizing Adjustments	54,336,689	
6	General Business Revenues before Adjustments	300,190,901	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	1,498,733	
8	Per Books Uncollectible Expense	1,258,343	
9	<b>Restating Adjustment to Uncollectible Expense</b>	<b>240,389</b>	<b>Ref. 4.7</b>
10	Pro Forma Revenue	300,190,901	
11	Pro Forma Adjustments	-	
12	<b>Pro Forma Adjustment to Uncollectible Expense</b>	-	

	<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>
<b>Adjustment to Expense:</b>							
Reallocate Per Books Legal Expenses							
	557	RES	257,396	CAEE	0.000%	-	
	557	RES	49,594	CAGE	0.000%	-	
	557	RES	862,476	CAGW	22.237%	191,785	
	557	RES	(1,371,517)	SG	7.719%	(105,869)	
	557	RES	53,811	SO	6.876%	3,700	
	557	RES	6,509	CA	Situs	-	
	557	RES	125,645	OR	Situs	-	
	557	RES	2,211	UT	Situs	-	
	557	RES	13,875	WA	Situs	13,875	
	905	RES	4,446	CAGE	0.000%	-	
	905	RES	52,665	CAGW	22.237%	11,711	
	905	RES	(4,446)	CN	6.900%	(307)	
	905	RES	(52,665)	UT	Situs	-	
	923	RES	94,266	CAGE	0.000%	-	
	923	RES	26,134	CAGW	22.237%	5,811	
	923	RES	5,313	JBG	22.237%	1,181	
	923	RES	156,163	SG	7.719%	12,054	
	923	RES	(258,115)	SO	6.876%	(17,749)	
	923	RES	15,929	OR	Situs	-	
	923	RES	(95,299)	UT	Situs	-	
	923	RES	59,558	WA	Situs	59,558	
	923	RES	(5,313)	WY-ALL	Situs	-	
	925	RES	(92,541)	SO	6.876%	(6,363)	
	925	RES	92,541	OR	Situs	-	
	928	RES	203	CAGE	0.000%	-	
	928	RES	2,568	CAGW	22.237%	571	
	928	RES	(2,432,999)	SO	6.876%	(167,301)	
	928	RES	278,294	OR	Situs	-	
	928	RES	2,122,416	UT	Situs	-	
	928	RES	(2,568)	WA	Situs	(2,568)	
	928	RES	32,087	WY-ALL	Situs	-	
			<u>(1,364)</u>			<u>92</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 Rate Filing in Washington, Docket No. UE-152253.

FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Alloc. Factors %	Legal Expenses to Re-allocate
418	NUTIL	763	-	0.000%	-
426	NUTIL	43,349	-	0.000%	-
506	JBG	(5,846)	-	22.237%	-
539	CAGE	35,268	-	0.000%	-
557	CAGE	200,183	49,594	0.000%	-
557	CAGW	136,509	862,476	22.237%	191,785
557	SG	2,063,242	(1,371,517)	7.719%	(105,869)
560	CAGE	2,480	-	0.000%	-
560	SG	4,871	-	7.719%	-
561	CAGE	5,780	-	0.000%	-
593	SNPD	(115)	-	6.358%	-
593	UT	1,991	-	0.000%	-
903	CN	8,508	-	6.900%	-
905	CN	17,895	(4,446)	6.900%	(307)
905	UT	330,138	(52,665)	0.000%	-
923	CA	137,169	-	0.000%	-
923	OR	188,449	15,929	0.000%	-
923	SO	557,170	(258,115)	6.876%	(17,749)
923	UT	1,253,741	(95,299)	0.000%	-
923	WA	210	59,558	100.000%	59,558
923	WYP	5,028	-	0.000%	-
923	WYU	47,282	(5,313)	0.000%	-
925	SO	189,300	(92,541)	6.876%	(6,363)
928	CA	603,414	-	0.000%	-
928	OR	643,849	278,294	0.000%	-
928	SO	4,911,267	(2,432,999)	6.876%	(167,301)
928	UT	145,638	2,122,416	0.000%	-
928	WA	155,860	(2,568)	100.000%	(2,568)
928	WYP	41,685	7,179	0.000%	-
557	CA	-	6,509	0.000%	-
557	CAEE	-	257,396	0.000%	-
557	OR	-	125,645	0.000%	-
557	SO	-	53,811	6.876%	3,700
557	UT	-	2,211	0.000%	-
557	WA	-	13,875	100.000%	13,875
905	CAGE	-	4,446	0.000%	-
905	CAGW	-	52,665	22.237%	11,711
923	CAGE	-	94,266	0.000%	-
923	CAGW	-	26,134	22.237%	5,811
923	JBG	-	5,313	22.237%	1,181
923	NUTIL	-	1,364	0.000%	-
923	SG	-	156,163	7.719%	12,054
925	OR	-	92,541	0.000%	-
928	CAGE	-	203	0.000%	-
928	CAGW	-	2,568	22.237%	571
928	WYU	-	24,908	0.000%	-
<b>Total</b>		<b>11,680,968</b>	<b>-</b>		<b>92</b>

## 5. NET POWER COST



	5.1	5.2	5.3	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,058,358	-	13,058,358	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	13,058,358	-	13,058,358	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,701,788)	-	(5,195,025)	(506,763)	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	12,363,745	(8,452,321)	20,816,067	-	-	-
13 Transmission	(1,414,416)	0	(1,414,416)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(5,026)	-	-	(5,026)	-	-
19 Total O&M Expenses	5,242,515	(8,452,321)	14,206,626	(511,789)	-	-
20 Depreciation	(358,555)	-	-	(358,555)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(33,722)	-	-	(33,722)	-	-
23 Income Taxes: Federal	1,657,963	1,774,987	(241,136)	124,112	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	70,767	-	-	70,767	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,578,968	(6,677,334)	13,965,490	(709,188)	-	-
29						
30 Operating Rev For Return:	6,479,390	6,677,334	(907,132)	709,188	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,959,749)	-	-	(28,959,749)	-	-
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:	(28,959,749)	-	-	(28,959,749)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	21,611,507	-	-	21,611,507	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,821,420	-	-	1,821,420	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	23,432,927	-	-	23,432,927	-	-
56						
57 Total Rate Base:	(5,526,822)	-	-	(5,526,822)	-	-
58						
59						
60 Estimated ROE impact	1.589%	1.550%	-0.211%	0.241%	0.000%	0.000%
61 Estimated Price Change	(9,140,932)	(8,867,994)	1,204,739	(1,477,676)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,208,120	8,452,321	(1,148,268)	904,067	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	260,871	-	-	260,871	-	-
72 Income Before Tax	7,895,060	8,452,321	(1,148,268)	591,007	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,895,060	8,452,321	(1,148,268)	591,007	-	-
77						
78 Federal Income Taxes	1,657,963	1,774,987	(241,136)	124,112	-	-

	5.1	5.2	5.3	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(506,763)	-	(506,763)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(8,452,321)	(8,452,321)	-	-	-	-
13 Transmission	0	0	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(5,026)	-	(5,026)	-	-	-
19 Total O&M Expenses	(8,964,111)	(8,452,321)	(511,789)	-	-	-
20 Depreciation	(358,555)	-	(358,555)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(33,722)	-	(33,722)	-	-	-
23 Income Taxes: Federal	1,899,099	1,774,987	124,112	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	70,767	-	70,767	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(7,386,522)	(6,677,334)	(709,188)	-	-	-
29						
30 Operating Rev For Return:	7,386,522	6,677,334	709,188	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,959,749)	-	(28,959,749)	-	-	-
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:	(28,959,749)	-	(28,959,749)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	21,611,507	-	21,611,507	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,821,420	-	1,821,420	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	23,432,927	-	23,432,927	-	-	-
56						
57 Total Rate Base:	(5,526,822)	-	(5,526,822)	-	-	-
58						
59						
60 Estimated ROE impact	1.801%	1.550%	0.000%	0.241%	0.000%	0.000%
61 Estimated Price Change	(10,345,671)	(8,867,994)	-	(1,477,676)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,356,388	8,452,321	904,067	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	260,871	-	260,871	-	-	-
72 Income Before Tax	9,043,329	8,452,321	591,007	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	9,043,329	8,452,321	591,007	-	-	-
77						
78 Federal Income Taxes	1,899,099	1,774,987	124,112	-	-	-

	5.1	5.2	5.3	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,058,358	-	13,058,358	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	13,058,358	-	13,058,358	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,195,025)	-	(5,195,025)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	20,816,067	-	20,816,067	-	-	-
13 Transmission	(1,414,416)	-	(1,414,416)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	14,206,626	-	14,206,626	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(241,136)	-	(241,136)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	13,965,490	-	13,965,490	-	-	-
29						
30 Operating Rev For Return:	(907,132)	-	(907,132)	-	-	-
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	-0.227%	0.000%	-0.227%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,204,739	-	1,204,739	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,148,268)	-	(1,148,268)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(1,148,268)	-	(1,148,268)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,148,268)	-	(1,148,268)	-	-	-
77						
78 Federal Income Taxes	(241,136)	-	(241,136)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.237%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.237%	-	5.1.1
Non-Firm Sales	447NPC	RES	-	CAEW	22.742%	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.237%	-	5.1.1
Existing Firm Energy	555NPC	RES	-	CAEW	22.742%	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(38,010,840)	CAGW	22.237%	(8,452,321)	5.1.1
Other Generation Expenses	555NPC	RES	-	CAGW	22.237%	-	5.1.1
Total Purchased Power			<u>(38,010,840)</u>			<u>(8,452,321)</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	18,537,083	CAGW	22.237%	4,122,018	5.1.1
Post Merger Firm	565NPC	RES	(18,537,083)	CAGW	22.237%	(4,122,018)	5.1.1
Non Firm	565NPC	RES	-	CAEW	22.742%	-	5.1.1
Total Wheeling Expense			<u>0</u>			<u>0</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.742%	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.742%	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>(38,010,840)</u>			<u>(8,452,321)</u>	

**Description of Adjustment**

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

PacifiCorp  
Washington Results of Operations - December 2019  
Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)	(11)	(12)		(13)		(12)	(13)
	FERC Account	WCA Alloc. Factor	WA Alloc. %	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	WCA Allocated	WA Alloc. %	Total West Control Area	Washington Allocated	WCA Alloc. Factor	WA Alloc. %	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	22.2366%	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.2366%	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.2366%	62,920,970	13,991,489	62,920,970	13,991,489	-	-	-	-	-	-	-	CAGW	22.2366%	121,645,565	27,049,846	58,724,595	13,058,358	-	-	
Non-Firm Sales	447NPC	CAEW	22.7423%	-	-	-	-	-	-	-	-	-	-	-	CAEW	22.7423%	-	-	-	-	-	-	
Total Sales for Resale				62,920,970	13,991,489	62,920,970	13,991,489	-	-	-	-	-	-	-			121,645,565	27,049,846	58,724,595	13,058,358	-	-	
Purchased Power (Account 555)																							
Existing Firm Demand - Pacific	555NPC	CAGW	22.2366%	120,771	26,855	120,771	26,855	-	-	-	-	-	-	-	CAGW	22.2366%	8,560,049	1,903,465	8,439,279	1,876,609	-	-	
Existing Firm Energy	555NPC	CAEW	22.7423%	285,026	64,821	285,026	64,821	-	-	-	-	-	-	-	CAEW	22.7423%	20,021,245	4,553,298	19,736,219	4,488,476	-	-	
WA Qualifying Facilities	555NPC	WA	100.0000%	209,316	209,316	209,316	209,316	-	-	-	-	-	-	-	WA	100.0000%	218,038	218,038	8,722	8,722	-	-	
WA Qualifying Facilities	555NPC	CAGW	22.2366%	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.2366%	-	-	-	-	-	-	
Post-Merger Firm Energy	555NPC	CAGW	22.2366%	148,622,681	33,048,642	110,611,841	24,596,321	(38,010,840)	(8,452,321)	-	-	-	-	-	CAGW	22.2366%	178,420,286	39,674,618	67,808,445	15,078,298	-	-	
Other Generation Expenses	555NPC	CAGW	22.2366%	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.2366%	-	-	-	-	-	-	
Total Purchased Power				149,237,794	33,349,634	111,226,953	24,897,313	(38,010,840)	(8,452,321)	-	-	-	-	-			207,219,619	46,349,418	95,992,665	21,452,105	-	-	
Wheeling (Account 565)																							
Existing Firm - Pacific	565NPC	CAGW	22.2366%	-	-	18,537,083	4,122,018	18,537,083	4,122,018	-	-	-	-	-	CAGW	22.2366%	19,197,373	4,268,844	660,290	146,826	-	-	
Existing Firm - Utah	565NPC	CAGW	22.2366%	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.2366%	-	-	-	-	-	-	
Post Merger Firm	565NPC	CAGW	22.2366%	126,835,667	28,203,949	108,298,584	24,081,931	(18,537,083)	(4,122,018)	-	-	-	-	-	CAGW	22.2366%	96,050,464	21,358,364	(12,248,120)	(2,723,566)	-	-	
Non Firm	565NPC	CAEW	22.7423%	-	-	-	-	-	-	-	-	-	-	CAEW	22.7423%	5,110,840	1,162,324	5,110,840	1,162,324	-	-		
Total Wheeling Expense				126,835,667	28,203,949	126,835,667	28,203,949	0	0	-	-	-	-	-			120,358,677	26,789,533	(6,476,990)	(1,414,416)	-	-	
Fuel Expense (Accounts 501 and 547)																							
Fuel Consumed - Coal	501NPC	CAEW	22.7423%	236,150,469	53,706,121	236,150,469	53,706,121	-	-	-	-	-	-	-	CAEW	22.7423%	213,307,495	48,511,096	(22,842,973)	(5,195,025)	-	-	
Fuel Consumed - Natural Gas	547NPC	CAEW	22.7423%	94,268,462	21,438,845	94,268,462	21,438,845	-	-	-	-	-	-	-	CAEW	22.7423%	91,471,745	20,802,807	(2,796,717)	(636,039)	-	-	
Total Fuel and Other Expense				330,418,931	75,144,966	330,418,931	75,144,966	-	-	-	-	-	-	-			304,779,241	69,313,903	(25,639,691)	(5,831,063)	-	-	
<b>Total Net Power Cost</b>				<b>543,571,421</b>	<b>122,707,061</b>	<b>505,560,581</b>	<b>114,254,739</b>	<b>(38,010,840)</b>	<b>(8,452,321)</b>								<b>510,711,971</b>	<b>115,403,008</b>	<b>5,151,390</b>	<b>1,148,268</b>			
				Ref. 5.1.2	Ref. 2.2 Line 66	Ref. 5.1.3		Ref. 5.1					Ref. 5.1.4					Ref. 5.2					

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

Period Ending  
CY 2019 Q4

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	62,920,970				62,920,970
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>62,920,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,920,970</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	395,347	118,604	276,743		
Misc/Pacific	10,450	2,167	8,283		
Q.F. Contracts/PPL	209,316	-	-		209,316
Small Purchases west	-	-	-		
<b>Pacific Sub Total</b>	<b>615,112</b>	<b>120,771</b>	<b>285,026</b>	<b>-</b>	<b>209,316</b>
Combine Hills Wind	4,399,842				4,399,842
Short Term Firm Purchases	144,222,840				144,222,840
<b>New Firm Sub Total</b>	<b>148,622,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,622,681</b>
<b>TOTAL PURCHASED POWER &amp; NET INTERCHANGE</b>	<b>149,237,794</b>	<b>120,771</b>	<b>285,026</b>	<b>-</b>	<b>148,831,997</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	126,835,667				126,835,667
Non-Firm Wheeling	-			-	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>126,835,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,835,667</b>
<b>COAL FUEL BURN EXPENSE</b>					
Colstrip	7,574,264			7,574,264	
Jim Bridger	228,576,204			228,576,204	
<b>TOTAL COAL FUEL BURN EXPENSE</b>	<b>236,150,469</b>	<b>-</b>	<b>-</b>	<b>236,150,469</b>	<b>-</b>
<b>GAS FUEL BURN EXPENSE</b>					
Chehalis	64,982,880			64,982,880	
Hermiston	29,285,582			29,285,582	
<b>TOTAL GAS FUEL BURN EXPENSE</b>	<b>94,268,462</b>	<b>-</b>	<b>-</b>	<b>94,268,462</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
	-				
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POWER COST</b>	<b>543,571,421</b>	<b>120,771</b>	<b>285,026</b>	<b>330,418,931</b>	<b>212,746,694</b>

**Ref 5.1.1**

Period Ending 2019Q4	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged <u>12ME Dec 19</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	62,920,970				62,920,970
TOTAL SPECIAL SALES	62,920,970	-	-	-	62,920,970
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	395,347	118,604	276,743		
Misc/Pacific	10,450	2,167	8,283		
Q.F. Contracts/PPL	209,316	-	-		209,316
Pacific Sub Total	615,112	120,771	285,026	-	209,316
Combine Hills Wind p160595	4,399,842				4,399,842
Short Term Firm Purchases	106,212,000				106,212,000
New Firm Sub Total	110,611,841	-	-	-	110,611,841
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	111,226,953	120,771	285,026	-	110,821,157
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	18,537,083	18,537,083			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	108,298,584				108,298,584
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	126,835,667	18,537,083	-	-	108,298,584
THERMAL FUEL BURN EXPENSE					
Colstrip	7,574,264			7,574,264	
Chehalis	64,982,880			64,982,880	
Hermiston	29,285,582			29,285,582	
Jim Bridger	228,576,204			228,576,204	
TOTAL FUEL BURN EXPENSE	330,418,931	-	-	330,418,931	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	505,560,581	18,657,854	285,026	330,418,931	156,198,771

Ref. 5.1.1

**PacifiCorp**

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

Period Ending  
Dec-20

	<u>Merged</u> <u>01/20-12/20</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	121,645,565				121,645,565
	-----	-----	-----	-----	-----
<b>TOTAL SPECIAL SALES</b>	<b>121,645,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,645,565</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	28,426,509	8,527,953	19,898,557		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	218,038	-	-		218,038
	-----	-----	-----	-----	-----
Pacific Sub Total	28,799,332	8,560,049	20,021,245	-	218,038
Combine Hills Wind	5,271,031				5,271,031
System Balancing Purchases	71,871,462				71,871,462
Short Term Firm Purchases	101,277,793				101,277,793
	-----	-----	-----	-----	-----
New Firm Sub Total	178,420,286	-	-	-	178,420,286
Integration Charge	-				-
Non Firm Sub Total	-			-	-
	-----	-----	-----	-----	-----
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>207,219,619</b>	<b>8,560,049</b>	<b>20,021,245</b>	<b>-</b>	<b>178,638,324</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Faci	19,197,373	19,197,373			
Utah Firm Wheeling and Use of Faciliti	-	-			
Post Merger	96,050,464				96,050,464
Nonfirm Wheeling	5,110,840			5,110,840	
	-----	-----	-----	-----	-----
<b>TOTAL WHEELING &amp; U. OF F. EXPENSI</b>	<b>120,358,677</b>	<b>19,197,373</b>	<b>-</b>	<b>5,110,840</b>	<b>96,050,464</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	8,377,348			8,377,348	
Chehalis	64,193,631			64,193,631	
Hermiston	27,278,114			27,278,114	
Jim Bridger	204,930,148			204,930,148	
	-----	-----	-----	-----	-----
<b>TOTAL FUEL BURN EXPENSE</b>	<b>304,779,241</b>	<b>-</b>	<b>-</b>	<b>304,779,241</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	-			-	
	-----	-----	-----	-----	-----
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	=====	=====	=====	=====	=====
<b>NET POWER COST</b>	<b>510,711,971</b>	<b>27,757,422</b>	<b>20,021,245</b>	<b>309,890,080</b>	<b>153,043,224</b>
	=====	=====	=====	=====	=====

**Ref. 5.1.1**



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.237%	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	58,724,595	CAGW	22.237%	13,058,358	5.1.1
Non-Firm Sales	447NPC	PRO	-	CAEW	22.742%	-	5.1.1
Total Sales for Resale			<u>58,724,595</u>			<u>13,058,358</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	PRO	8,439,279	CAGW	22.237%	1,876,609	5.1.1
Existing Firm Energy	555NPC	PRO	19,736,219	CAEW	22.742%	4,488,476	5.1.1
WA Qualifying Facilities	555NPC	PRO	8,722	WA	Situs	8,722	5.1.1
Post-Merger Firm Energy	555NPC	PRO	67,808,445	CAGW	22.237%	15,078,298	5.1.1
Other Generation Expenses	555NPC	PRO	-	CAGW	22.237%	-	5.1.1
Total Purchased Power			<u>95,992,665</u>			<u>21,452,105</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	PRO	660,290	CAGW	22.237%	146,826	5.1.1
Existing Firm - Utah	565NPC	PRO	-	CAGW	22.237%	-	5.1.1
Post Merger Firm	565NPC	PRO	(12,248,120)	CAGW	22.237%	(2,723,566)	5.1.1
Non Firm	565NPC	PRO	5,110,840	CAEW	22.742%	1,162,324	5.1.1
Total Wheeling Expense			<u>(6,476,990)</u>			<u>(1,414,416)</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	PRO	(22,842,973)	CAEW	22.742%	(5,195,025)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	(2,796,717)	CAEW	22.742%	(636,039)	5.1.1
Total Fuel and Other Expense			<u>(25,639,691)</u>			<u>(5,831,063)</u>	
<b>Total Net Power Cost Adjustment - Pro Forma</b>			<u>5,151,390</u>			<u>1,148,268</u>	

**Description of Adjustment**

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending December 2020, using methodologies consistent with net power costs projections in Docket UE-140762.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pre-merger Depreciation Expense	403SP	RES	(1,222,218)	CAGW	22.237%	(271,780)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(390,236)	CAGW	22.237%	(86,775)	5.3.2
Taxes Other	408	RES	(490,414)	GPS	6.876%	(33,722)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,173,162	CAGW	22.237%	260,871	5.3.2
Deferred Income Tax Expense	41010	RES	318,247	CAGW	22.237%	70,767	5.3.2
Operations & Maintenance	500	RES	(8,694)	CAGW	22.237%	(1,933)	5.3.4
Operations & Maintenance	501	RES	(386,008)	CAGW	22.237%	(85,835)	5.3.4
Operations & Maintenance	501	RES	(38,057)	CAGW	22.237%	(8,462)	5.3.4
Operations & Maintenance	502	RES	(281,540)	CAGW	22.237%	(62,605)	5.3.4
Operations & Maintenance	505	RES	(14,670)	CAGW	22.237%	(3,262)	5.3.4
Operations & Maintenance	506	RES	(544,118)	CAGW	22.237%	(120,993)	5.3.4
Operations & Maintenance	507	RES	(2,866)	CAGW	22.237%	(637)	5.3.4
Operations & Maintenance	510	RES	(72,226)	CAGW	22.237%	(16,061)	5.3.4
Operations & Maintenance	511	RES	(111,112)	CAGW	22.237%	(24,708)	5.3.4
Operations & Maintenance	512	RES	(731,812)	CAGW	22.237%	(162,730)	5.3.4
Operations & Maintenance	513	RES	(2,319)	CAGW	22.237%	(516)	5.3.4
Operations & Maintenance	514	RES	(85,538)	CAGW	22.237%	(19,021)	5.3.4
Administrative & General	924	RES	(63,667)	SO	6.876%	(4,378)	5.3.4
Administrative & General	925	RES	(9,423)	SO	6.876%	(648)	5.3.4
<b>Adjustment to Rate Base:</b>							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.237%	(24,523,198)	5.3.2
Post-merger Plant	312	RES	(19,951,565)	CAGW	22.237%	(4,436,551)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	93,089,586	CAGW	22.237%	20,699,965	5.3.2
Post-merger Depreciation Reserve	108SP	RES	4,099,282	CAGW	22.237%	911,541	5.3.2
Deferred Income Tax Balance	282	RES	8,191,088	CAGW	22.237%	1,821,420	5.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.3.2
<b>Remove Base Data:</b>							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**Removal of Colstrip Unit #3**  
**Property Tax Calculation**

	<b>12/31/2019</b>	<b>Ref.</b>
Total Colstrip Property Taxes	1,718,657	
Colstrip #3 as a percentage of Total Colstrip NBV	28.5347%	
Property Tax expense to remove	<u>490,414</u>	5.3

Gross Colstrip Book Value	244,793,918
Gross Colstrip Book Reserve	<u>(128,985,264)</u>
Total Colstrip NBV	<u>115,808,654</u>
Colstrip Unit 3 Book Value	130,234,565
Colstrip Unit 3 Book Reserve	<u>(97,188,868)</u>
Colstrip Unit 3 NBV	<u>33,045,697</u>
Colstrip Unit 3 NBV %	28.5347%

**PacifiCorp**  
**Results of Operations - December 2019**  
**Removal of Colstrip Unit #3**  
**Summary of Balances**

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,222,218)	5.3
Depreciation Expense - Post Merger	<u>(390,236)</u>	5.3
	(1,612,454)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>19,951,565</u>	5.3
	130,234,565	
Depreciation Reserve - Pre Merger	(93,089,586)	5.3
Depreciation Reserve - Post Merger	<u>(4,099,282)</u>	5.3
	(97,188,868)	
ADIT Balance	(8,191,088)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(439,292)	
Deferred Income Tax Expense	<u>(318,247)</u>	5.3

**PacifiCorp**  
**Results of Operations - December 2019**  
**Removal of Colstrip Unit #3**  
**Schedule M**

<b>FERCAcct</b>	<b>Description</b>	<b>Amount</b>	<b>Factor</b>
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA

PacifiCorp  
Results of Operations - December 2019  
Removal of Colstrip Unit #3  
Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME Dec 2019	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 28.5347% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	30,468	30,468			8,694	8,694
5012000	FUEL HAND-COAL	CAGW	1,352,768	1,352,768			386,008	386,008
5014500	START UP FUEL-DIESEL	CAGW	133,370	133,370			38,057	38,057
5020000	STEAM EXPENSES	CAGW	986,660	986,660			281,540	281,540
5050000	ELECTRIC EXPENSES	CAGW	51,410	51,410			14,670	14,670
5060000	MISC STEAM PWR EXP	CAGW	1,906,865	1,906,865			544,118	544,118
5070000	RENTS (STEAM GEN)	CAGW	10,042	10,042			2,866	2,866
5100000	MNT SUPERV & ENG	CAGW	253,117	253,117			72,226	72,226
5110000	MNT OF STRUCTURES	CAGW	389,393	389,393			111,112	111,112
5120000	MANT OF BOILR PLNT	CAGW	2,564,639	2,564,639			731,812	731,812
5130000	MAINT ELEC PLANT	CAGW	8,127	8,127			2,319	2,319
5140000	MAINT MISC STM PLN	CAGW	299,769	299,769			85,538	85,538
9243000	PROP INS - PREMIUMS	SO	223,120	223,120			63,667	63,667
9250000	INJURIES & DAMAGES	SO	33,024	33,024			9,423	9,423
			<u>8,242,771</u>	<u>8,242,771</u>	-	-	<u>2,352,050</u>	<u>2,352,050</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

28.5347% Ref 5.3.1

## 6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
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	2,469,524	2,151,136	-	-	-	-
21 Amortization	93,407	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(410,747)	(451,739)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(149,239)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,002,946	1,699,398	-	-	-	-
29						
30 Operating Rev For Return:	(2,002,946)	(1,699,398)	-	-	-	-
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	27,202,186	-	(1,648,590)	(2,522,405)	(1,455,506)	33,023,884
48 Accum Prov For Amort	(2,166,223)	-	-	-	-	(1,508,822)
49 Accum Def Income Tax	525,426	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	25,561,388	-	(1,648,590)	(2,522,405)	(1,455,506)	31,515,062
56						
57 Total Rate Base:	25,561,388	-	(1,648,590)	(2,522,405)	(1,455,506)	31,515,062
58						
59						
60 Estimated ROE impact	-0.786%	-0.395%	0.022%	0.034%	0.020%	-0.410%
61 Estimated Price Change	5,138,222	2,256,926	(159,830)	(244,546)	(141,110)	3,055,367
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,562,931)	(2,151,136)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	873,832	-	-	-	-	-
71 Schedule "M" Deductions	266,839	-	-	-	-	-
72 Income Before Tax	(1,955,939)	(2,151,136)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,955,939)	(2,151,136)	-	-	-	-
77						
78 Federal Income Taxes	(410,747)	(451,739)	-	-	-	-



	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	121,546	94,487	102,355	-	-	-	-
21 Amortization	-	-	93,407	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(25,525)	(19,842)	45,367	-	40,991	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(101,246)	(47,992)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	96,021	74,645	241,129	(101,246)	(7,001)	-	-
29							
30 Operating Rev For Return:	(96,021)	(74,645)	(241,129)	101,246	7,001	-	-
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	-	-	-	-	(195,198)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	101,246	424,179	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	101,246	228,982	-	-
56							
57 Total Rate Base:	-	-	-	101,246	228,982	-	-
58							
59							
60 Estimated ROE impact	-0.022%	-0.017%	-0.056%	0.022%	-0.001%	0.000%	0.000%
61 Estimated Price Change	127,523	99,134	320,237	(124,647)	12,902	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(121,546)	(94,487)	(195,762)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	411,795	-	462,037	-	-
71 Schedule "M" Deductions	-	-	-	-	266,839	-	-
72 Income Before Tax	(121,546)	(94,487)	216,033	-	195,198	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(121,546)	(94,487)	216,033	-	195,198	-	-
77							
78 Federal Income Taxes	(25,525)	(19,842)	45,367	-	40,991	-	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	318,388	-	-	-	-	-
21 Amortization	93,407	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	0	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(101,246)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	310,549	-	-	-	-	-
29						
30 Operating Rev For Return:	(310,549)	-	-	-	-	-
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	29,045,973	-	(2,522,405)	(1,455,506)	33,023,884	-
48 Accum Prov For Amort	(2,166,223)	-	-	-	(1,508,822)	(657,401)
49 Accum Def Income Tax	101,246	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	26,980,996	-	(2,522,405)	(1,455,506)	31,515,062	(657,401)
56						
57 Total Rate Base:	26,980,996	-	(2,522,405)	(1,455,506)	31,515,062	(657,401)
58						
59						
60 Estimated ROE impact	-0.423%	0.000%	0.000%	0.034%	0.020%	-0.410%
61 Estimated Price Change	3,028,224	-	-	(244,546)	(141,110)	3,055,367
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(411,795)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	411,795	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	0	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	0	-	-	-	-	-
77						
78 Federal Income Taxes	0	-	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	121,546	94,487	102,355	-	-	-	-
21 Amortization	-	-	93,407	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(25,525)	(19,842)	45,367	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(101,246)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	96,021	74,645	241,129	(101,246)	-	-	-
29							
30 Operating Rev For Return:	(96,021)	(74,645)	(241,129)	101,246	-	-	-
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	-	-	-	101,246	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	101,246	-	-	-
56							
57 Total Rate Base:	-	-	-	101,246	-	-	-
58							
59							
60 Estimated ROE impact	-0.022%	-0.017%	-0.056%	0.022%	0.000%	0.000%	0.000%
61 Estimated Price Change	127,523	99,134	320,237	(124,647)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(121,546)	(94,487)	(195,762)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	411,795	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(121,546)	(94,487)	216,033	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(121,546)	(94,487)	216,033	-	-	-	-
77							
78 Federal Income Taxes	(25,525)	(19,842)	45,367	-	-	-	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	2,151,136	2,151,136	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(410,747)	(451,739)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(47,992)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,692,397	1,699,398	-	-	-	-
29						
30 Operating Rev For Return:	(1,692,397)	(1,699,398)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,843,787)	-	(1,648,590)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	424,179	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(1,419,608)	-	(1,648,590)	-	-	-
56						
57 Total Rate Base:	(1,419,608)	-	(1,648,590)	-	-	-
58						
59						
60 Estimated ROE impact	-0.396%	-0.426%	0.034%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,109,998	2,256,926	(159,830)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,151,136)	(2,151,136)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	462,037	-	-	-	-	-
71 Schedule "M" Deductions	266,839	-	-	-	-	-
72 Income Before Tax	(1,955,939)	(2,151,136)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,955,939)	(2,151,136)	-	-	-	-
77						
78 Federal Income Taxes	(410,747)	(451,739)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	40,991	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(47,992)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(7,001)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	7,001	-	-
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	-	-	-	-	(195,198)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	424,179	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	228,982	-	-
56							
57 Total Rate Base:	-	-	-	-	228,982	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.003%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	12,902	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	462,037	-	-
71 Schedule "M" Deductions	-	-	-	-	266,839	-	-
72 Income Before Tax	-	-	-	-	195,198	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	195,198	-	-
77							
78 Federal Income Taxes	-	-	-	-	40,991	-	-

<b>Adjustment to Expense</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Steam Production	403SP	PRO	99,344	JBG	22.237%	22,091	
Hydro Production	403HP	PRO	260,032	CAGW	22.237%	57,822	
Other Production	403OP	PRO	6,812,588	CAGW	22.237%	1,514,888	
Transmission	403TP	PRO	1,718,434	CAGW	22.237%	382,121	
Distribution	403364	PRO	136,435	WA	Situs	136,435	
General Plant	403GP	PRO	549,402	SO	6.876%	37,779	
			<u>9,576,235</u>			<u>2,151,136</u>	6.1.1

**Description of Adjustment**

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

PacifiCorp  
Results of Operations - December 2019  
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan 20 to Dec 20 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
<b>Steam Production Plant:</b>							
Various	312	403SP	JBG	2.788%	3,563,702	12	99,344
<b>Total Steam Plant</b>					<b>3,563,702</b>		<b>99,344</b>
<b>Hydro Production Plant:</b>							
Various	332	403HP	CAGW	2.537%	10,248,110	12	260,032
<b>Total Hydro Plant</b>					<b>10,248,110</b>		<b>260,032</b>
<b>Other Production Plant:</b>							
Various	343	403OP	CAGW	3.301%	206,399,282	12	6,812,588
<b>Total Other Plant</b>					<b>206,399,282</b>		<b>6,812,588</b>
<b>Transmission Plant:</b>							
Various	355	403TP	CAGW	1.798%	95,593,290	12	1,718,434
<b>Total Transmission Plant</b>					<b>95,593,290</b>		<b>1,718,434</b>
<b>Distribution Plant:</b>							
Washington	364	403364	WA	2.762%	4,940,541	12	136,435
<b>Total Distribution Plant</b>					<b>4,940,541</b>		<b>136,435</b>
<b>General Plant:</b>							
Washington	397	403GP	WA	2.531%	-	12	-
General	397	403GP	SO	5.268%	10,428,909	12	549,402
General	397	403GP	CN	5.722%	-	12	-
General	397	403GP	CAGW	3.659%	-	12	-
<b>Total General Plant</b>					<b>10,428,909</b>		<b>549,402</b>
<b>Total Depreciation and Amortization</b>					<b>331,173,834</b>		<b>9,576,235</b>
					Ref. 8.4.1		
<b>Total Depreciation and Amortization</b>							<b>9,576,235</b>
							Ref. 6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Steam Production	108SP	PRO	(53,811)	JBG	22.237%	(11,966)	
Hydro Production	108HP	PRO	(15,669)	CAGW	22.237%	(3,484)	
Other Production	108OP	PRO	(6,339,343)	CAGW	22.237%	(1,409,655)	
Transmission	108TP	PRO	(747,170)	CAGW	22.237%	(166,145)	
Distribution	108364	PRO	(42,543)	WA	Situs	(42,543)	
General Plant	108GP	PRO	(215,183)	SO	6.876%	(14,797)	
			<u>(7,413,719)</u>			<u>(1,648,590)</u>	6.2.1

**Description of Adjustment**

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



PacifiCorp  
Results of Operations - December 2019  
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 20 to Dec 20 Plant Additions Included in Adj	Months	Jan 20 to Dec 20 Incremental Reserve on Plant Adds
<b>Steam Production Plant:</b>							
Various	312	108SP	JBG	2.788%	3,563,702	12	(53,811)
<b>Total Steam Plant</b>					<b>3,563,702</b>		<b>(53,811)</b>
<b>Hydro Production Plant:</b>							
Various	332	108HP	CAGW	2.537%	10,248,110	12	(15,669)
<b>Total Hydro Plant</b>					<b>10,248,110</b>		<b>(15,669)</b>
<b>Other Production Plant:</b>							
Various	343	108OP	CAGW	3.301%	206,399,282	12	(6,339,343)
<b>Total Other Plant</b>					<b>206,399,282</b>		<b>(6,339,343)</b>
<b>Transmission Plant:</b>							
Various	355	108TP	CAGW	1.798%	95,593,290	12	(747,170)
<b>Total Transmission Plant</b>					<b>95,593,290</b>		<b>(747,170)</b>
<b>Distribution Plant:</b>							
Washington	364	108364	WA	2.762%	4,940,541	12	(42,543)
<b>Total Distribution Plant</b>					<b>4,940,541</b>		<b>(42,543)</b>
<b>General Plant:</b>							
Washington	397	108GP	WA	2.531%	-	12	-
General	397	108GP	SO	5.268%	10,428,909	12	(215,183)
General	397	108GP	CN	5.722%	-	12	-
General	397	108GP	CAGW	3.659%	-	12	-
<b>Total General Plant</b>					<b>10,428,909</b>		<b>(215,183)</b>
<b>Total Reserve Balance</b>					<b>331,173,834</b>		<b>(7,413,719)</b>
					<b>Ref. 8.4.1</b>		<b>Ref. 6.2</b>

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	(13,643)	CA	Situs	-	6.3.4
	108360	RES	(8,735)	ID	Situs	-	6.3.4
	108360	RES	(39,905)	OR	Situs	-	6.3.4
	108360	RES	(58,665)	UT	Situs	-	6.3.4
	108360	RES	(3,810)	WA	Situs	(3,810)	6.3.4
	108360	RES	(22,999)	WY-ALL	Situs	-	6.3.4
	108360	RES	(26,597)	WY-ALL	Situs	-	6.3.4
	108361	RES	(37,325)	CA	Situs	-	6.3.4
	108361	RES	(16,828)	ID	Situs	-	6.3.4
	108361	RES	(141,361)	OR	Situs	-	6.3.4
	108361	RES	(222,537)	UT	Situs	-	6.3.4
	108361	RES	(38,194)	WA	Situs	(38,194)	6.3.4
	108361	RES	(76,666)	WY-ALL	Situs	-	6.3.4
	108361	RES	(20,582)	WY-ALL	Situs	-	6.3.4
	108362	RES	(197,661)	CA	Situs	-	6.3.4
	108362	RES	(121,137)	ID	Situs	-	6.3.4
	108362	RES	(1,195,902)	OR	Situs	-	6.3.4
	108362	RES	(1,726,262)	UT	Situs	-	6.3.4
	108362	RES	(467,963)	WA	Situs	(467,963)	6.3.4
	108362	RES	(673,281)	WY-ALL	Situs	-	6.3.4
	108362	RES	(81,340)	WY-ALL	Situs	-	6.3.4
	108364	RES	(892,134)	CA	Situs	-	6.3.4
	108364	RES	(359,627)	ID	Situs	-	6.3.4
	108364	RES	(3,164,703)	OR	Situs	-	6.3.4
	108364	RES	(1,281,654)	UT	Situs	-	6.3.4
	108364	RES	(1,227,992)	WA	Situs	(1,227,992)	6.3.4
	108364	RES	(1,161,969)	WY-ALL	Situs	-	6.3.4
	108364	RES	(280,952)	WY-ALL	Situs	-	6.3.4
	108365	RES	(363,445)	CA	Situs	-	6.3.4
	108365	RES	(134,334)	ID	Situs	-	6.3.4
	108365	RES	(1,615,598)	OR	Situs	-	6.3.4
	108365	RES	(888,891)	UT	Situs	-	6.3.4
	108365	RES	(573,345)	WA	Situs	(573,345)	6.3.4
	108365	RES	(564,597)	WY-ALL	Situs	-	6.3.4
	108365	RES	(72,905)	WY-ALL	Situs	-	6.3.4
	108366	RES	(286,172)	CA	Situs	-	6.3.4
	108366	RES	(60,347)	ID	Situs	-	6.3.4
	108366	RES	(684,419)	OR	Situs	-	6.3.4
	108366	RES	(1,055,699)	UT	Situs	-	6.3.4
	108366	RES	(211,101)	WA	Situs	(211,101)	6.3.4
	108366	RES	(218,323)	WY-ALL	Situs	-	6.3.4
	108366	RES	(55,450)	WY-ALL	Situs	-	6.3.4
	108367	RES	(343,357)	CA	Situs	-	6.3.4
	108367	RES	(151,230)	ID	Situs	-	6.3.4
	108367	RES	(1,339,330)	OR	Situs	-	6.3.4
			<u>(22,178,968)</u>			<u>(2,522,405)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2019 to End-of-Period balances as of December 31, 2019.

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108367	RES	(3,383,238)	UT	Situs	-	6.3.4
	108367	RES	(275,268)	WA	Situs	(275,268)	6.3.4
	108367	RES	(505,847)	WY-ALL	Situs	-	6.3.4
	108367	RES	(262,024)	WY-ALL	Situs	-	6.3.4
	108368	RES	(631,941)	CA	Situs	-	6.3.4
	108368	RES	(257,932)	ID	Situs	-	6.3.4
	108368	RES	(2,761,865)	OR	Situs	-	6.3.4
	108368	RES	(1,500,065)	UT	Situs	-	6.3.4
	108368	RES	(935,084)	WA	Situs	(935,084)	6.3.4
	108368	RES	(573,945)	WY-ALL	Situs	-	6.3.4
	108368	RES	(112,179)	WY-ALL	Situs	-	6.3.4
	108369	RES	(226,517)	CA	Situs	-	6.3.4
	108369	RES	(291,113)	ID	Situs	-	6.3.4
	108369	RES	(2,223,052)	OR	Situs	-	6.3.4
	108369	RES	(2,209,342)	UT	Situs	-	6.3.5
	108369	RES	(581,117)	WA	Situs	(581,117)	6.3.5
	108369	RES	(423,448)	WY-ALL	Situs	-	6.3.5
	108369	RES	(128,076)	WY-ALL	Situs	-	6.3.5
	108370	RES	(62,756)	CA	Situs	-	6.3.5
	108370	RES	(25,406)	ID	Situs	-	6.3.5
	108370	RES	3,613,539	OR	Situs	-	6.3.5
	108370	RES	(804,972)	UT	Situs	-	6.3.5
	108370	RES	(88,169)	WA	Situs	(88,169)	6.3.5
	108370	RES	(132,113)	WY-ALL	Situs	-	6.3.5
	108370	RES	(22,220)	WY-ALL	Situs	-	6.3.5
	108371	RES	(3,176)	CA	Situs	-	6.3.5
	108371	RES	(741)	ID	Situs	-	6.3.5
	108371	RES	(13,291)	OR	Situs	-	6.3.5
	108371	RES	(14,595)	UT	Situs	-	6.3.5
	108371	RES	(2,425)	WA	Situs	(2,425)	6.3.5
	108371	RES	(8,622)	WY-ALL	Situs	-	6.3.5
	108371	RES	(2,314)	WY-ALL	Situs	-	6.3.5
	108373	RES	(11,706)	CA	Situs	-	6.3.5
	108373	RES	(2,963)	ID	Situs	-	6.3.5
	108373	RES	(119,581)	OR	Situs	-	6.3.5
	108373	RES	63,054	UT	Situs	-	6.3.5
	108373	RES	374,571	WA	Situs	374,571	6.3.5
	108373	RES	(42,988)	WY-ALL	Situs	-	6.3.5
	108373	RES	(14,960)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(102,209)	CA	Situs	-	6.3.5
	108DP	RES	(130,087)	ID	Situs	-	6.3.5
	108DP	RES	549,731	OR	Situs	-	6.3.5
	108DP	RES	(1,762,260)	UT	Situs	-	6.3.5
	108DP	RES	51,987	WA	Situs	51,987	6.3.5
	108DP	RES	(151,727)	WY-ALL	Situs	-	6.3.5
	108DP	RES	113,204	WY-ALL	Situs	-	6.3.5
			<u>(16,035,251)</u>			<u>(1,455,506)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2019 to End-of-Period balances as of December 31, 2019.

	<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>
<b>Adjustment to Rate Base (cont.):</b>							
	108GP	RES	(81,834)	CA	Situs	-	6.3.5
	108GP	RES	(35,543)	CAEE	0.000%	-	6.3.5
	108GP	RES	(3,297,772)	CAGE	0.000%	-	6.3.5
	108GP	RES	(1,329,495)	CAGW	22.237%	(295,635)	6.3.5
	108GP	RES	(195,150)	CN	6.900%	(13,465)	6.3.5
	108GP	RES	(417,413)	ID	Situs	-	6.3.5
	108GP	RES	(402,736)	JBG	22.237%	(89,555)	6.3.5
	108GP	RES	(2,342,122)	OR	Situs	-	6.3.5
	108GP	RES	-	SG	7.719%	-	6.3.5
	108GP	RES	(2,127,367)	SO	6.876%	(146,284)	6.3.5
	108GP	RES	(2,001,140)	UT	Situs	-	6.3.5
	108GP	RES	959,883	WA	Situs	959,883	6.3.5
	108GP	RES	256,182	WY-ALL	Situs	-	6.3.5
	108GP	RES	(158,349)	WY-ALL	Situs	-	6.3.5
	108HP	RES	(2,891,800)	CAGE	0.000%	-	6.3.5
	108HP	RES	(14,569,630)	CAGW	22.237%	(3,239,791)	6.3.5
	108HP	RES	611,616	OTHER	0.000%	-	6.3.5
	108MP	RES	-	CAEE	0.000%	-	6.3.5
	108OP	RES	467,129,692	CAGE	0.000%	-	6.3.5
	108OP	RES	189,908,761	CAGW	22.237%	42,229,265	6.3.5
	108SP	RES	-	CAEE	0.000%	-	6.3.5
	108SP	RES	(58,713,977)	CAGE	0.000%	-	6.3.5
	108SP	RES	(746,133)	CAGW	22.237%	(165,915)	6.3.5
	108SP	RES	(12,983)	ID	Situs	-	6.3.5
	108SP	RES	(12,872,813)	JBG	22.237%	(2,862,477)	6.3.5
	108SP	RES	(93,915)	UT	Situs	-	6.3.5
	108SP	RES	(300,883)	WY-ALL	Situs	-	6.3.5
	108TP	RES	(32,193,471)	CAGE	0.000%	-	6.3.5
	108TP	RES	(14,083,064)	CAGW	22.237%	(3,131,596)	6.3.5
	108TP	RES	(983,496)	JBG	22.237%	(218,696)	6.3.6
	108TP	RES	(23,975)	SG	7.719%	(1,851)	6.3.6
	111GP	RES	(5,339)	CA	Situs	-	6.3.6
	111GP	RES	-	CN	6.900%	-	6.3.6
	111GP	RES	-	ID	Situs	-	6.3.6
	111GP	RES	(126,518)	OR	Situs	-	6.3.6
	111GP	RES	(142,177)	SO	6.876%	(9,777)	6.3.6
	111GP	RES	(4,099)	UT	Situs	-	6.3.6
	111GP	RES	(39,883)	WA	Situs	(39,883)	6.3.6
	111GP	RES	(22,989)	WY-ALL	Situs	-	6.3.6
	111GP	RES	-	WY-ALL	Situs	-	6.3.6
	111HP	RES	(155,848)	CAGW	22.237%	(34,655)	6.3.6
	111IP	RES	(883)	CA	Situs	-	6.3.6
	111IP	RES	-	CAEE	0.000%	-	6.3.6
	111IP	RES	(2,545,232)	CAGE	0.000%	-	6.3.6
	111IP	RES	(6,406,137)	CAGW	22.237%	(1,424,508)	6.3.6
			<u>499,541,970</u>			<u>31,515,062</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2019 to End-of-Period balances as of December 31, 2019.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>							
	111IP	RES	(5,486,163)	CN	6.900%	(378,531)	6.3.6
	111IP	RES	(11,521)	ID	Situs	-	6.3.6
	111IP	RES	(112,261)	JBG	22.237%	(24,963)	6.3.6
	111IP	RES	(5,772)	OR	Situs	-	6.3.6
	111IP	RES	1,002,885	SG	7.719%	77,414	6.3.6
	111IP	RES	(4,796,308)	SO	6.876%	(329,809)	6.3.6
	111IP	RES	1,637,838	UT	Situs	-	6.3.6
	111IP	RES	(1,512)	WA	Situs	(1,512)	6.3.6
	111IP	RES	(55,353)	WY-ALL	Situs	-	6.3.6
			<u>(7,828,167)</u>			<u>(657,401)</u>	
<b>Adjustment Summary:</b>							
			(22,178,968)			(2,522,405)	Ref. 6.3
			(16,035,251)			(1,455,506)	Ref. 6.3.1
			499,541,970			31,515,062	Ref. 6.3.2
			<u>(7,828,167)</u>			<u>(657,401)</u>	Ref. 6.3.3
Total Adjustment			<u>453,499,585</u>			<u>26,879,750</u>	

**Description of Adjustment:**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2019 to End-of-Period balances as of December 31, 2019.

Indicator	Account	Factor	Dec-19 AMA	Dec-19 EOP	Adjustment	Reference
108360CA	108360	CA	(741,638)	(755,281)	(13,643)	Ref. 6.3
108360IDU	108360	IDU	(630,198)	(638,933)	(8,735)	Ref. 6.3
108360OR	108360	OR	(2,977,795)	(3,017,700)	(39,905)	Ref. 6.3
108360UT	108360	UT	(3,261,987)	(3,320,652)	(58,665)	Ref. 6.3
108360WA	108360	WA	(192,991)	(196,800)	(3,810)	Ref. 6.3
108360WYP	108360	WYP	(1,344,052)	(1,367,051)	(22,999)	Ref. 6.3
108360WYU	108360	WYU	(1,108,862)	(1,135,460)	(26,597)	Ref. 6.3
108361CA	108361	CA	(1,439,385)	(1,476,710)	(37,325)	Ref. 6.3
108361IDU	108361	IDU	(744,406)	(761,234)	(16,828)	Ref. 6.3
108361OR	108361	OR	(7,895,938)	(8,037,299)	(141,361)	Ref. 6.3
108361UT	108361	UT	(12,362,228)	(12,584,765)	(222,537)	Ref. 6.3
108361WA	108361	WA	(1,216,630)	(1,254,824)	(38,194)	Ref. 6.3
108361WYP	108361	WYP	(3,823,296)	(3,899,962)	(76,666)	Ref. 6.3
108361WYU	108361	WYU	(673,212)	(693,794)	(20,582)	Ref. 6.3
108362CA	108362	CA	(8,286,906)	(8,484,567)	(197,661)	Ref. 6.3
108362IDU	108362	IDU	(12,708,682)	(12,829,819)	(121,137)	Ref. 6.3
108362OR	108362	OR	(84,141,328)	(85,337,229)	(1,195,902)	Ref. 6.3
108362UT	108362	UT	(119,909,050)	(121,635,312)	(1,726,262)	Ref. 6.3
108362WA	108362	WA	(23,178,662)	(23,646,625)	(467,963)	Ref. 6.3
108362WYP	108362	WYP	(40,967,065)	(41,640,346)	(673,281)	Ref. 6.3
108362WYU	108362	WYU	(3,540,188)	(3,621,527)	(81,340)	Ref. 6.3
108364CA	108364	CA	(40,133,950)	(41,026,084)	(892,134)	Ref. 6.3
108364IDU	108364	IDU	(40,823,487)	(41,183,114)	(359,627)	Ref. 6.3
108364OR	108364	OR	(265,291,589)	(268,456,292)	(3,164,703)	Ref. 6.3
108364UT	108364	UT	(158,158,855)	(159,440,509)	(1,281,654)	Ref. 6.3
108364WA	108364	WA	(71,546,765)	(72,774,757)	(1,227,992)	Ref. 6.3
108364WYP	108364	WYP	(70,070,207)	(71,232,176)	(1,161,969)	Ref. 6.3
108364WYU	108364	WYU	(15,704,406)	(15,985,359)	(280,952)	Ref. 6.3
108365CA	108365	CA	(19,548,240)	(19,911,685)	(363,445)	Ref. 6.3
108365IDU	108365	IDU	(17,420,104)	(17,554,438)	(134,334)	Ref. 6.3
108365OR	108365	OR	(134,241,522)	(135,857,120)	(1,615,598)	Ref. 6.3
108365UT	108365	UT	(87,102,533)	(87,991,424)	(888,891)	Ref. 6.3
108365WA	108365	WA	(34,593,687)	(35,167,032)	(573,345)	Ref. 6.3
108365WYP	108365	WYP	(37,992,794)	(38,557,391)	(564,597)	Ref. 6.3
108365WYU	108365	WYU	(5,136,402)	(5,209,306)	(72,905)	Ref. 6.3
108366CA	108366	CA	(12,354,226)	(12,640,399)	(286,172)	Ref. 6.3
108366IDU	108366	IDU	(4,513,496)	(4,573,843)	(60,347)	Ref. 6.3
108366OR	108366	OR	(46,114,178)	(46,798,597)	(684,419)	Ref. 6.3
108366UT	108366	UT	(83,110,770)	(84,166,469)	(1,055,699)	Ref. 6.3
108366WA	108366	WA	(11,355,708)	(11,566,809)	(211,101)	Ref. 6.3
108366WYP	108366	WYP	(10,713,740)	(10,932,062)	(218,323)	Ref. 6.3
108366WYU	108366	WYU	(3,122,859)	(3,178,309)	(55,450)	Ref. 6.3
108367CA	108367	CA	(14,399,394)	(14,742,751)	(343,357)	Ref. 6.3
108367IDU	108367	IDU	(14,153,036)	(14,304,266)	(151,230)	Ref. 6.3
108367OR	108367	OR	(88,602,017)	(89,941,347)	(1,339,330)	Ref. 6.3
108367UT	108367	UT	(231,958,074)	(235,341,312)	(3,383,238)	Ref. 6.3.1
108367WA	108367	WA	(13,789,499)	(14,064,768)	(275,268)	Ref. 6.3.1
108367WYP	108367	WYP	(25,649,947)	(26,155,795)	(505,847)	Ref. 6.3.1
108367WYU	108367	WYU	(15,327,733)	(15,589,757)	(262,024)	Ref. 6.3.1
108368CA	108368	CA	(31,428,491)	(32,060,432)	(631,941)	Ref. 6.3.1
108368IDU	108368	IDU	(29,316,841)	(29,574,773)	(257,932)	Ref. 6.3.1
108368OR	108368	OR	(238,244,741)	(241,006,606)	(2,761,865)	Ref. 6.3.1
108368UT	108368	UT	(134,612,983)	(136,113,048)	(1,500,065)	Ref. 6.3.1
108368WA	108368	WA	(61,397,613)	(62,332,698)	(935,084)	Ref. 6.3.1
108368WYP	108368	WYP	(43,511,111)	(44,085,056)	(573,945)	Ref. 6.3.1
108368WYU	108368	WYU	(6,940,694)	(7,052,873)	(112,179)	Ref. 6.3.1
108369CA	108369	CA	(9,567,568)	(9,794,085)	(226,517)	Ref. 6.3.1
108369IDU	108369	IDU	(18,400,485)	(18,691,598)	(291,113)	Ref. 6.3.1
108369OR	108369	OR	(131,334,633)	(133,557,685)	(2,223,052)	Ref. 6.3.1

Indicator	Account	Factor	Dec-19 AMA	Dec-19 EOP	Adjustment	Reference
108369UT	108369	UT	(111,129,968)	(113,339,310)	(2,209,342)	Ref. 6.3.1
108369WA	108369	WA	(29,506,742)	(30,087,859)	(581,117)	Ref. 6.3.1
108369WYP	108369	WYP	(21,338,362)	(21,761,810)	(423,448)	Ref. 6.3.1
108369WYU	108369	WYU	(5,120,476)	(5,248,552)	(128,076)	Ref. 6.3.1
108370CA	108370	CA	(424,433)	(487,189)	(62,756)	Ref. 6.3.1
108370IDU	108370	IDU	(10,381,796)	(10,407,202)	(25,406)	Ref. 6.3.1
108370OR	108370	OR	(11,098,383)	(7,484,843)	3,613,539	Ref. 6.3.1
108370UT	108370	UT	(45,161,092)	(45,966,064)	(804,972)	Ref. 6.3.1
108370WA	108370	WA	(5,399,796)	(5,487,965)	(88,169)	Ref. 6.3.1
108370WYP	108370	WYP	(5,297,751)	(5,429,864)	(132,113)	Ref. 6.3.1
108370WYU	108370	WYU	(1,254,788)	(1,277,009)	(22,220)	Ref. 6.3.1
108371CA	108371	CA	(213,039)	(216,215)	(3,176)	Ref. 6.3.1
108371IDU	108371	IDU	(142,317)	(143,058)	(741)	Ref. 6.3.1
108371OR	108371	OR	(2,128,964)	(2,142,255)	(13,291)	Ref. 6.3.1
108371UT	108371	UT	(3,371,587)	(3,386,182)	(14,595)	Ref. 6.3.1
108371WA	108371	WA	(363,569)	(365,995)	(2,425)	Ref. 6.3.1
108371WYP	108371	WYP	(895,490)	(904,112)	(8,622)	Ref. 6.3.1
108371WYU	108371	WYU	(150,177)	(152,491)	(2,314)	Ref. 6.3.1
108373CA	108373	CA	(603,482)	(615,188)	(11,706)	Ref. 6.3.1
108373IDU	108373	IDU	(462,990)	(465,953)	(2,963)	Ref. 6.3.1
108373OR	108373	OR	(11,256,652)	(11,376,233)	(119,581)	Ref. 6.3.1
108373UT	108373	UT	(12,413,844)	(12,350,790)	63,054	Ref. 6.3.1
108373WA	108373	WA	(2,173,409)	(1,798,837)	374,571	Ref. 6.3.1
108373WYP	108373	WYP	(3,590,484)	(3,633,472)	(42,988)	Ref. 6.3.1
108373WYU	108373	WYU	(1,158,301)	(1,173,261)	(14,960)	Ref. 6.3.1
108DPKA	108DP	CA	179,327	77,118	(102,209)	Ref. 6.3.1
108DPIDU	108DP	IDU	343,339	213,252	(130,087)	Ref. 6.3.1
108DPOR	108DP	OR	1,059,445	1,609,176	549,731	Ref. 6.3.1
108DPUT	108DP	UT	3,541,286	1,779,026	(1,762,260)	Ref. 6.3.1
108DPWA	108DP	WA	462,040	514,027	51,987	Ref. 6.3.1
108DPWYP	108DP	WYP	151,727	-	(151,727)	Ref. 6.3.1
108DPWYU	108DP	WYU	398,108	511,312	113,204	Ref. 6.3.1
108GPCA	108GP	CA	(7,401,095)	(7,482,929)	(81,834)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,603,015)	(1,638,558)	(35,543)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(81,195,958)	(84,493,730)	(3,297,772)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(31,931,358)	(33,260,853)	(1,329,495)	Ref. 6.3.2
108GPCN	108GP	CN	(6,403,103)	(6,598,253)	(195,150)	Ref. 6.3.2
108GPIDU	108GP	IDU	(16,836,841)	(17,254,255)	(417,413)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,862,883)	(7,265,619)	(402,736)	Ref. 6.3.2
108GPOR	108GP	OR	(84,593,861)	(86,935,983)	(2,342,122)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(106,675,495)	(108,802,862)	(2,127,367)	Ref. 6.3.2
108GPUT	108GP	UT	(85,209,973)	(87,211,112)	(2,001,140)	Ref. 6.3.2
108GPWA	108GP	WA	(24,216,278)	(23,256,395)	959,883	Ref. 6.3.2
108GPWYP	108GP	WYP	(23,893,736)	(23,637,554)	256,182	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,793,293)	(5,951,642)	(158,349)	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(86,516,827)	(89,408,627)	(2,891,800)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(361,107,905)	(375,677,535)	(14,569,630)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	3,597,313	4,208,929	611,616	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(611,925,666)	(144,795,974)	467,129,692	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(458,506,505)	(268,597,743)	189,908,761	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,510,561,793)	(2,569,275,769)	(58,713,977)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(128,239,131)	(128,985,264)	(746,133)	Ref. 6.3.2
108SPIDU	108SP	IDU	1,226,058	1,213,075	(12,983)	Ref. 6.3.2
108SPJBG	108SP	JBG	(598,903,872)	(611,776,685)	(12,872,813)	Ref. 6.3.2
108SPUT	108SP	UT	8,868,983	8,775,068	(93,915)	Ref. 6.3.2
108SPWYP	108SP	WYP	747,389	446,507	(300,883)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,211,290,323)	(1,243,483,794)	(32,193,471)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(542,933,076)	(557,016,140)	(14,083,064)	Ref. 6.3.2

Indicator	Account	Factor	Dec-19 AMA	Dec-19 EOP	Adjustment	Reference
108TPJBG	108TP	JBG	(43,300,922)	(44,284,418)	(983,496)	Ref. 6.3.2
108TPSG	108TP	SG	8,525,983	8,502,008	(23,975)	Ref. 6.3.2
111GPCA	111GP	CA	(500,465)	(505,804)	(5,339)	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,178,362)	(4,304,880)	(126,518)	Ref. 6.3.2
111GPSO	111GP	SO	(3,442,703)	(3,584,880)	(142,177)	Ref. 6.3.2
111GPUT	111GP	UT	(18,215)	(22,314)	(4,099)	Ref. 6.3.2
111GPWA	111GP	WA	(1,690,764)	(1,730,647)	(39,883)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,353,104)	(4,376,092)	(22,989)	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,515,843)	(2,671,691)	(155,848)	Ref. 6.3.2
111IPCA	111IP	CA	(2,672)	(3,555)	(883)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(38,341,898)	(40,887,131)	(2,545,232)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(141,243,368)	(147,649,505)	(6,406,137)	Ref. 6.3.2
111IPCN	111IP	CN	(137,083,088)	(142,569,251)	(5,486,163)	Ref. 6.3.3
111IPIDU	111IP	IDU	(930,856)	(942,377)	(11,521)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,315,261)	(1,427,522)	(112,261)	Ref. 6.3.3
111IPOR	111IP	OR	(105,945)	(111,716)	(5,772)	Ref. 6.3.3
111IPSG	111IP	SG	(21,189,205)	(20,186,321)	1,002,885	Ref. 6.3.3
111IPSO	111IP	SO	(291,741,231)	(296,537,538)	(4,796,308)	Ref. 6.3.3
111IPUT	111IP	UT	30,390,379	32,028,217	1,637,838	Ref. 6.3.3
111IPWA	111IP	WA	(4,535)	(6,047)	(1,512)	Ref. 6.3.3
111IPWYP	111IP	WYP	(153,620)	(208,974)	(55,353)	Ref. 6.3.3
			<u>(10,519,389,530)</u>	<u>(10,065,889,945)</u>	453,499,585	



Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403360	RES	-	CA	Situs	-	6.4.5
	403360	RES	-	ID	Situs	-	6.4.5
	403360	RES	-	OR	Situs	-	6.4.5
	403360	RES	-	UT	Situs	-	6.4.5
	403360	RES	-	WA	Situs	-	6.4.5
	403360	RES	-	WY-ALL	Situs	-	6.4.5
	403361	RES	452	CA	Situs	-	6.4.5
	403361	RES	4,395	ID	Situs	-	6.4.5
	403361	RES	6,128	OR	Situs	-	6.4.5
	403361	RES	28,444	UT	Situs	-	6.4.5
	403361	RES	8,367	WA	Situs	8,367	6.4.5
	403361	RES	845	WY-ALL	Situs	-	6.4.5
	403362	RES	5,572	CA	Situs	-	6.4.5
	403362	RES	22,949	ID	Situs	-	6.4.5
	403362	RES	29,223	OR	Situs	-	6.4.5
	403362	RES	42,963	UT	Situs	-	6.4.5
	403362	RES	18,130	WA	Situs	18,130	6.4.5
	403362	RES	5,362	WY-ALL	Situs	-	6.4.5
	403364	RES	49,353	CA	Situs	-	6.4.5
	403364	RES	53,803	ID	Situs	-	6.4.5
	403364	RES	192,749	OR	Situs	-	6.4.5
	403364	RES	180,797	UT	Situs	-	6.4.5
	403364	RES	48,527	WA	Situs	48,527	6.4.5
	403364	RES	112,554	WY-ALL	Situs	-	6.4.5
	403365	RES	6,246	CA	Situs	-	6.4.5
	403365	RES	19,043	ID	Situs	-	6.4.5
	403365	RES	131,143	OR	Situs	-	6.4.5
	403365	RES	115,993	UT	Situs	-	6.4.5
	403365	RES	38,669	WA	Situs	38,669	6.4.5
	403365	RES	128,430	WY-ALL	Situs	-	6.4.5
	403366	RES	4,889	CA	Situs	-	6.4.5
	403366	RES	4,202	ID	Situs	-	6.4.5
	403366	RES	39,156	OR	Situs	-	6.4.5
	403366	RES	111,634	UT	Situs	-	6.4.5
	403366	RES	7,854	WA	Situs	7,854	6.4.5
	403366	RES	19,850	WY-ALL	Situs	-	6.4.5
	403367	RES	5,257	CA	Situs	-	6.4.5
	403367	RES	10,815	ID	Situs	-	6.4.5
	403367	RES	84,306	OR	Situs	-	6.4.5
			<u>1,538,099</u>			<u>121,546</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2019 AMA basis to December 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403367	RES	348,744	UT	Situs	-	6.4.5
	403367	RES	28,078	WA	Situs	28,078	6.4.5
	403367	RES	28,064	WY-ALL	Situs	-	6.4.5
	403368	RES	11,192	CA	Situs	-	6.4.5
	403368	RES	23,375	ID	Situs	-	6.4.5
	403368	RES	175,162	OR	Situs	-	6.4.5
	403368	RES	301,310	UT	Situs	-	6.4.5
	403368	RES	49,690	WA	Situs	49,690	6.4.5
	403368	RES	47,530	WY-ALL	Situs	-	6.4.5
	403369	RES	9,102	CA	Situs	-	6.4.5
	403369	RES	29,774	ID	Situs	-	6.4.5
	403369	RES	161,771	OR	Situs	-	6.4.5
	403369	RES	288,535	UT	Situs	-	6.4.5
	403369	RES	35,534	WA	Situs	35,534	6.4.5
	403369	RES	43,953	WY-ALL	Situs	-	6.4.5
	403370	RES	6,009	CA	Situs	-	6.4.5
	403370	RES	13,296	ID	Situs	-	6.4.5
	403370	RES	113,178	OR	Situs	-	6.4.5
	403370	RES	66,194	UT	Situs	-	6.4.5
	403370	RES	10,513	WA	Situs	10,513	6.4.5
	403370	RES	14,047	WY-ALL	Situs	-	6.4.5
	403371	RES	15	CA	Situs	-	6.4.5
	403371	RES	6	ID	Situs	-	6.4.5
	403371	RES	25	OR	Situs	-	6.4.6
	403371	RES	(273)	UT	Situs	-	6.4.6
	403371	RES	20	WA	Situs	20	6.4.6
	403371	RES	45	WY-ALL	Situs	-	6.4.6
	403373	RES	24	CA	Situs	-	6.4.6
	403373	RES	499	ID	Situs	-	6.4.6
	403373	RES	3,047	OR	Situs	-	6.4.6
	403373	RES	1,297	UT	Situs	-	6.4.6
	403373	RES	(17,717)	WA	Situs	(17,717)	6.4.6
	403373	RES	555	WY-ALL	Situs	-	6.4.6
	403GP	RES	26,954	CA	Situs	-	6.4.6
	403GP	RES	5,430	CAEE	0.000%	-	6.4.6
	403GP	RES	148,229	CAGE	0.000%	-	6.4.6
	403GP	RES	67,765	CAGW	22.237%	15,069	6.4.6
	403GP	RES	11,869	CN	6.900%	819	6.4.6
	403GP	RES	12,237	ID	Situs	-	6.4.6
	403GP	RES	6,311	JBG	22.237%	1,403	6.4.6
	403GP	RES	15,583	OR	Situs	-	6.4.6
	403GP	RES	-	SG	7.719%	-	6.4.7
	403GP	RES	(121,559)	SO	6.876%	(8,359)	6.4.6
	403GP	RES	76,085	UT	Situs	-	6.4.6
	403GP	RES	(20,563)	WA	Situs	(20,563)	6.4.6
	403GP	RES	(17,192)	WY-ALL	Situs	-	6.4.6
	403HP	RES	137,550	CAGE	0.000%	-	6.4.4
			<u>2,141,293</u>			<u>94,487</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2019 AMA basis to December 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

(cont.) Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403HP	RES	118,758	CAGW	22.237%	26,408	6.4.4
	403OP	RES	(1,950,984)	CAGE	0.000%	-	6.4.4
	403OP	RES	(854,008)	CAGW	22.237%	(189,902)	6.4.4
	403OP	RES	-	OR	Situs	-	6.4.4
	403SP	RES	973,106	CAGE	0.000%	-	6.4.4
	403SP	RES	109,099	CAGW	22.237%	24,260	6.4.4
	403SP	RES	184,317	JBG	22.237%	40,986	6.4.4
	403TP	RES	402,769	CAGE	0.000%	-	6.4.4
	403TP	RES	901,791	CAGW	22.237%	200,528	6.4.4
	403TP	RES	341	JBG	22.237%	76	6.4.4
	403TP	RES	-	SG	7.719%	-	6.4.4
	404IP	RES	-	CA	Situs	-	6.4.4
	404IP	RES	-	CAEE	0.000%	-	6.4.4
	404IP	RES	256,735	CAGE	0.000%	-	6.4.4
	404IP	RES	141,587	CAGW	22.237%	31,484	6.4.4
	404IP	RES	463,811	CN	6.900%	32,002	6.4.4
	404IP	RES	-	ID	Situs	-	6.4.4
	404IP	RES	30	JBG	22.237%	7	6.4.4
	404IP	RES	1	OR	Situs	-	6.4.4
	404IP	RES	-	SG	7.719%	-	6.4.4
	404IP	RES	435,042	SO	6.876%	29,915	6.4.4
	404IP	RES	-	UT	Situs	-	6.4.4
	404IP	RES	-	WA	Situs	-	6.4.4
	404IP	RES	239	WY-ALL	Situs	-	6.4.4
			<u>1,182,633</u>			<u>195,762</u>	

**Expense Adjustment Summary:**

	1,538,099	121,546	Ref. 6.4
	2,141,293	94,487	Ref. 6.4.1
	<u>1,182,633</u>	<u>195,762</u>	Ref. 6.4.2
	<u>4,862,026</u>	<u>411,795</u>	Ref. 6.4.8

**Adjustment to Tax:**

Schedule M Adjustment	SCHMAT	RES	125,065	CA	Situs	-	
Schedule M Adjustment	SCHMAT	RES	5,430	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	(32,596)	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	484,992	CAGW	22.237%	107,846	
Schedule M Adjustment	SCHMAT	RES	475,680	CN	6.900%	32,821	
Schedule M Adjustment	SCHMAT	RES	194,393	ID	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	JBE	22.742%	-	
Schedule M Adjustment	SCHMAT	RES	191,000	JBG	22.237%	42,472	
Schedule M Adjustment	SCHMAT	RES	951,474	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	SG	7.719%	-	
Schedule M Adjustment	SCHMAT	RES	313,484	SO	6.876%	21,556	
Schedule M Adjustment	SCHMAT	RES	1,561,722	UT	Situs	-	
Schedule M Adjustment	SCHMAT	RES	207,101	WA	Situs	207,101	
Schedule M Adjustment	SCHMAT	RES	384,282	WY-ALL	Situs	-	
			<u>4,862,026</u>			<u>411,795</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2019 AMA basis to December 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>(cont.) Adjustment to Tax</b>							
Deferred Income Tax Exp	41010	RES	(30,749)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	(1,335)	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	8,014	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(119,243)	CAGW	22.237%	(26,516)	
Deferred Income Tax Exp	41010	RES	(116,954)	CN	6.900%	(8,070)	
Deferred Income Tax Exp	41010	RES	(47,795)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	-	JBE	22.742%	-	
Deferred Income Tax Exp	41010	RES	(46,960)	JBG	22.237%	(10,442)	
Deferred Income Tax Exp	41010	RES	(233,935)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	-	SG	7.719%	-	
Deferred Income Tax Exp	41010	RES	(77,075)	SO	6.876%	(5,300)	
Deferred Income Tax Exp	41010	RES	(383,974)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(50,919)	WA	Situs	(50,919)	
Deferred Income Tax Exp	41010	RES	(94,482)	WY-ALL	Situs	-	
Total Schedule M			<u>(1,195,407)</u>			<u>(101,246)</u>	
Accum Def Inc Tax Bal	282	RES	30,749	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	1,335	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	(8,014)	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	119,243	CAGW	22.237%	26,516	
Accum Def Inc Tax Bal	282	RES	116,954	CN	6.900%	8,070	
Accum Def Inc Tax Bal	282	RES	47,795	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	22.742%	-	
Accum Def Inc Tax Bal	282	RES	46,960	JBG	22.237%	10,442	
Accum Def Inc Tax Bal	282	RES	233,935	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	SG	7.719%	-	
Accum Def Inc Tax Bal	282	RES	77,075	SO	6.876%	5,300	
Accum Def Inc Tax Bal	282	RES	383,974	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	50,919	WA	Situs	50,919	
Accum Def Inc Tax Bal	282	RES	94,482	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>1,195,407</u>			<u>101,246</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2019 AMA basis to December 2019 EOP basis (see adjustment 8.10) and associated tax impacts.







Washington Results of Operations - December 2019  
Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2019 AMA	Dec 2019 EOP	Total Co.		Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co.		WCA Factor	Reference
			Plant	Adj				Expense	Adj		
395CAEE	1,261,184	1,324,012	62,828		Ref. 8.10.4	403GP	2.91%	1,826	CAEE	Ref. 6.4.1	
395CAGE	4,890,840	4,690,658	(200,182)		Ref. 8.10.4	403GP	3.46%	(6,919)	CAGE	Ref. 6.4.1	
395CAGW	1,334,046	1,326,910	(7,136)		Ref. 8.10.5	403GP	3.66%	(261)	CAGW	Ref. 6.4.1	
395IDU	1,301,357	1,307,124	5,768		Ref. 8.10.5	403GP	2.12%	122	ID	Ref. 6.4.1	
395JBG	357,539	362,626	5,088		Ref. 8.10.5	403GP	2.05%	104	JBG	Ref. 6.4.1	
395OR	8,165,508	8,524,309	358,801		Ref. 8.10.5	403GP	2.58%	9,258	OR	Ref. 6.4.1	
395SO	4,967,163	4,962,903	(4,260)		Ref. 8.10.5	403GP	5.27%	(224)	SO	Ref. 6.4.1	
395UT	7,892,917	7,938,701	45,784		Ref. 8.10.5	403GP	2.11%	966	UT	Ref. 6.4.1	
395WA	1,309,298	1,372,164	62,865		Ref. 8.10.5	403GP	2.53%	1,591	WA	Ref. 6.4.1	
395WYP	2,503,860	2,642,322	138,461		Ref. 8.10.5	403GP	2.68%	3,708	WY-ALL	Ref. 6.4.1	
395WYU	123,045	120,800	(2,246)		Ref. 8.10.5	403GP	2.20%	(49)	WY-ALL	Ref. 6.4.1	
396CA	4,622,113	6,004,774	1,382,661		Ref. 8.10.5	403GP	2.09%	28,851	CA	Ref. 6.4.1	
396CAEE	243,652	236,686	(6,966)		Ref. 8.10.5	403GP	2.91%	(203)	CAEE	Ref. 6.4.1	
396CAGE	32,986,395	33,482,298	495,903		Ref. 8.10.5	403GP	3.46%	17,141	CAGE	Ref. 6.4.1	
396CAGW	3,782,954	3,846,068	63,113		Ref. 8.10.5	403GP	3.66%	2,309	CAGW	Ref. 6.4.1	
396IDU	10,441,502	10,849,605	408,103		Ref. 8.10.5	403GP	2.12%	8,639	ID	Ref. 6.4.1	
396JBG	10,066,242	10,108,438	42,195		Ref. 8.10.5	403GP	2.05%	866	JBG	Ref. 6.4.1	
396OR	40,295,030	39,366,261	(928,769)		Ref. 8.10.5	403GP	2.58%	(23,965)	OR	Ref. 6.4.1	
396SO	6,716,895	6,162,387	(554,509)		Ref. 8.10.5	403GP	5.27%	(29,212)	SO	Ref. 6.4.1	
396UT	50,523,873	50,708,671	184,798		Ref. 8.10.5	403GP	2.11%	3,899	UT	Ref. 6.4.1	
396WA	9,018,437	8,947,629	(70,808)		Ref. 8.10.5	403GP	2.53%	(1,792)	WA	Ref. 6.4.1	
396WYP	17,786,602	17,456,970	(329,631)		Ref. 8.10.5	403GP	2.68%	(8,828)	WY-ALL	Ref. 6.4.1	
396WYU	3,703,415	3,792,207	88,792		Ref. 8.10.5	403GP	2.20%	1,950	WY-ALL	Ref. 6.4.1	
397CA	6,560,083	6,539,559	(20,524)		Ref. 8.10.5	403GP	2.09%	(428)	CA	Ref. 6.4.1	
397CAEE	342,319	359,819	17,500		Ref. 8.10.5	403GP	2.91%	509	CAEE	Ref. 6.4.1	
397CAGE	122,586,035	125,539,114	2,953,078		Ref. 8.10.5	403GP	3.46%	102,072	CAGE	Ref. 6.4.1	
397CAGW	52,265,722	53,417,415	1,151,693		Ref. 8.10.5	403GP	3.66%	42,141	CAGW	Ref. 6.4.1	
397CN	3,848,526	3,848,526	-		Ref. 8.10.5	403GP	5.72%	-	CN	Ref. 6.4.1	
397IDU	11,456,715	11,525,364	68,648		Ref. 8.10.5	403GP	2.12%	1,453	ID	Ref. 6.4.1	
397JBG	4,890,186	5,006,715	116,529		Ref. 8.10.5	403GP	2.05%	2,391	JBG	Ref. 6.4.1	
397OR	76,426,532	77,146,886	720,354		Ref. 8.10.5	403GP	2.58%	18,587	OR	Ref. 6.4.1	
397SG	138,684	138,684	-		Ref. 8.10.5	403GP	4.30%	-	SG	Ref. 6.4.1	
397SO	93,467,468	94,319,558	852,089		Ref. 8.10.5	403GP	5.27%	44,889	SO	Ref. 6.4.1	
397UT	63,187,462	63,971,016	783,554		Ref. 8.10.5	403GP	2.11%	16,534	UT	Ref. 6.4.1	
397WA	13,824,129	12,769,380	(1,054,748)		Ref. 8.10.5	403GP	2.53%	(26,696)	WA	Ref. 6.4.1	
397WYP	24,737,833	23,806,960	(930,873)		Ref. 8.10.5	403GP	2.68%	(24,931)	WY-ALL	Ref. 6.4.1	
397WYU	6,064,836	6,014,352	(50,484)		Ref. 8.10.5	403GP	2.20%	(1,109)	WY-ALL	Ref. 6.4.1	
398CA	50,393	50,393	-		Ref. 8.10.5	403GP	2.09%	-	CA	Ref. 6.4.1	
398CAEE	3,989	3,966	(23)		Ref. 8.10.5	403GP	2.91%	(1)	CAEE	Ref. 6.4.1	
398CAGE	2,071,279	2,066,502	(4,777)		Ref. 8.10.5	403GP	3.46%	(165)	CAGE	Ref. 6.4.1	
398CAGW	424,089	469,024	44,935		Ref. 8.10.5	403GP	3.66%	1,644	CAGW	Ref. 6.4.1	
398CN	79,089	82,497	3,408		Ref. 8.10.5	403GP	5.72%	195	CN	Ref. 6.4.1	
398IDU	80,469	81,874	1,404		Ref. 8.10.5	403GP	2.12%	30	ID	Ref. 6.4.1	
398JBG	204,778	202,429	(2,349)		Ref. 8.10.5	403GP	2.05%	(48)	JBG	Ref. 6.4.1	
398OR	1,149,573	1,221,813	72,240		Ref. 8.10.5	403GP	2.58%	1,864	OR	Ref. 6.4.1	
398SO	2,215,216	2,202,291	(12,926)		Ref. 8.10.5	403GP	5.27%	(681)	SO	Ref. 6.4.1	
398UT	1,354,744	1,379,698	24,954		Ref. 8.10.5	403GP	2.11%	527	UT	Ref. 6.4.1	
398WA	184,301	187,981	3,680		Ref. 8.10.5	403GP	2.53%	93	WA	Ref. 6.4.1	
398WYP	196,151	228,929	32,778		Ref. 8.10.5	403GP	2.68%	878	WY-ALL	Ref. 6.4.1	
398WYU	16,690	17,232	541		Ref. 8.10.5	403GP	2.20%	12	WY-ALL	Ref. 6.4.1	
399CAEE	1,854,828	1,854,828	-		Ref. 8.10.5	403MP	2.91%	-	CAEE	Ref. 6.4.2	
DPCA	1,542,275	1,248,163	(294,113)		Ref. 8.10.5	-	0.00%	-	CA		
DPIDU	2,771,609	3,736,704	965,095		Ref. 8.10.6	-	0.00%	-	ID		
DPOR	19,521,163	35,044,871	15,523,708		Ref. 8.10.6	-	0.00%	-	OR		
DPSNPD	-	-	-		Ref. 8.10.6	-	0.00%	-	SNPD		
DPUT	28,123,886	30,277,504	2,153,617		Ref. 8.10.6	-	0.00%	-	UT		
DPWA	5,209,755	8,921,311	3,711,555		Ref. 8.10.6	-	0.00%	-	WA		
DPWYU	8,711,883	12,496,480	3,784,598		Ref. 8.10.6	-	0.00%	-	WY-ALL		
GPCAGE	-	-	-		Ref. 8.10.6	-	0.00%	-	CAGE		
GPCAGW	-	-	-		Ref. 8.10.6	-	0.00%	-	CAGW		
GPSG	-	-	-		Ref. 8.10.6	-	0.00%	-	SG		
GPSO	36,103,621	50,083,743	13,980,122		Ref. 8.10.6	-	0.00%	-	SO		
IPSO	-	-	-		Ref. 8.10.6	-	0.00%	-	SO		
OPCAGE	-	-	-		Ref. 8.10.6	-	0.00%	-	CAGE		
OPCAGW	(553,173)	(553,173)	-		Ref. 8.10.6	-	0.00%	-	CAGW		
OPSG	-	-	-		Ref. 8.10.6	-	0.00%	-	SG		
SPCAGE	(13,779,281)	(16,089,671)	(2,310,390)		Ref. 8.10.6	-	0.00%	-	CAGE		
SPCAGW	553,173	553,173	-		Ref. 8.10.6	-	0.00%	-	CAGW		
SPSG	59,142,393	66,143,176	7,000,782		Ref. 8.10.6	-	0.00%	-	SG		
TPCAEE	-	-	-		Ref. 8.10.6	-	0.00%	-	CAEE		
TPCAGE	55,212,169	54,073,172	(1,138,997)		Ref. 8.10.6	-	0.00%	-	CAGE		
TPCAGW	62,528,684	29,880,695	(32,647,990)		Ref. 8.10.6	-	0.00%	-	CAGW		
TPSG	(8,978,582)	(8,978,582)	-		Ref. 8.10.6	-	0.00%	-	SG		
TPSO	-	-	-		Ref. 8.10.6	-	0.00%	-	SO		
Total	28,143,168,243	28,343,305,579	200,137,336					4,862,026			

Ref. 8.10.6

Ref. 6.4.2



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	PRO	(877,821)	CAGW	22.237%	(195,198)	6.5.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.5.1
			<u>(570,617)</u>			<u>(195,198)</u>	6.5.1
<b>Adjustment to Tax</b>							
Schedule M Adjustment	SCHMAT	PRO	2,077,821	CAGW	22.237%	462,037	6.5.2
Schedule M Adjustment	SCHMDT	PRO	1,200,000	CAGW	22.237%	266,839	6.5.2
Deferred Income Tax Exp	41110	PRO	(215,825)	CAGW	22.237%	(47,992)	6.5.2
ADIT YE Balance	282	PRO	1,907,572	CAGW	22.237%	424,179	6.5.2
Schedule M Adjustment	SCHMAT	PRO	(307,204)	CAGE	0.000%	-	6.5.2
Deferred Income Tax Exp	41110	PRO	75,528	CAGE	0.000%	-	6.5.2
ADIT YE Balance	282	PRO	36,721	CAGE	0.000%	-	6.5.2
<b>Adjustment to December 2020 Year-End Balance for Projected Spend / Accrual Detail:</b>							
December 2019 Year End Reserve Balance			(7,337,313)				6.5.1
December 2020 Year End Reserve Balance			<u>(7,907,930)</u>				6.5.1
Total Adjustment to Reserve			<u>(570,617)</u>				6.5.1

**Description of Adjustment**

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2020. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

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

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

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

Ref 6.5

West Side	Spend	Accruals	Balance
January-20	-	(173,152)	(7,053,919)
February-20	-	(173,152)	(7,227,070)
March-20	-	(173,152)	(7,400,222)
April-20	-	(173,152)	(7,573,374)
May-20	-	(173,152)	(7,746,526)
June-20	1,200,000	(173,152)	(6,719,677)
July-20	-	(173,152)	(6,892,829)
August-20	-	(173,152)	(7,065,981)
September-20	-	(173,152)	(7,239,133)
October-20	-	(173,152)	(7,412,284)
November-20	-	(173,152)	(7,585,436)
December-20	-	(173,152)	<b>(7,758,588)</b>
<b>Adjustment to Reserve</b>			<b>(877,821)</b>

Ref 6.5

East Side	Spend	Accruals	Balance
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	<b>(149,342)</b>
<b>Adjustment to Reserve</b>			<b>307,204</b>

Ref 6.5

Total Resources	Spend	Accruals	Balance
January-20	-	(147,551)	(7,484,865)
February-20	-	(147,551)	(7,632,416)
March-20	-	(147,551)	(7,779,967)
April-20	-	(147,551)	(7,927,519)
May-20	-	(147,551)	(8,075,070)
June-20	1,200,000	(147,551)	(7,022,622)
July-20	-	(147,551)	(7,170,173)
August-20	-	(147,551)	(7,317,725)
September-20	-	(147,551)	(7,465,276)
October-20	-	(147,551)	(7,612,827)
November-20	-	(147,551)	(7,760,379)
December-20	-	(147,551)	<b>(7,907,930)</b>
<b>Adjustment to Reserve</b>			<b>(570,617)</b>

Ref 6.5

Ref 6.5

PacifiCorp  
 Results of Operations - December 2019  
 Hydro Decommissioning  
 Tax Summary

CAGW	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-19	-	-	-	-	1,691,747	
January-20	-	173,152	173,152	(42,572)	1,734,319	
February-20	-	173,152	173,152	(42,572)	1,776,891	
March-20	-	173,152	173,152	(42,572)	1,819,463	
April-20	-	173,152	173,152	(42,572)	1,862,035	
May-20	-	173,152	173,152	(42,572)	1,904,607	
June-20	1,200,000	173,152	(1,026,848)	252,467	1,652,140	
July-20	-	173,152	173,152	(42,572)	1,694,712	
August-20	-	173,152	173,152	(42,572)	1,737,284	
September-20	-	173,152	173,152	(42,572)	1,779,856	
October-20	-	173,152	173,152	(42,572)	1,822,428	
November-20	-	173,152	173,152	(42,572)	1,865,000	
December-20	-	173,152	173,152	(42,572)	1,907,572	
<b>TOTAL</b>	<b>1,200,000</b>	<b>2,077,821</b>	<b>877,821</b>	<b>(215,825)</b>		<b>1,787,366</b>
YE Bal -					<b>1,907,572</b>	

CAGE	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-19	-	-	-	-	112,249	
January-20	-	(25,600)	(25,600)	6,294	105,955	
February-20	-	(25,600)	(25,600)	6,294	99,661	
March-20	-	(25,600)	(25,600)	6,294	93,367	
April-20	-	(25,600)	(25,600)	6,294	87,073	
May-20	-	(25,600)	(25,600)	6,294	80,779	
June-20	-	(25,600)	(25,600)	6,294	74,485	
July-20	-	(25,600)	(25,600)	6,294	68,191	
August-20	-	(25,600)	(25,600)	6,294	61,897	
September-20	-	(25,600)	(25,600)	6,294	55,603	
October-20	-	(25,600)	(25,600)	6,294	49,309	
November-20	-	(25,600)	(25,600)	6,294	43,015	
December-20	-	(25,600)	(25,600)	6,294	36,721	
<b>TOTAL</b>	<b>-</b>	<b>(307,204)</b>	<b>(307,204)</b>	<b>75,528</b>		<b>74,485</b>
YE Bal -					<b>36,721</b>	

Summary of Current and Deferred Expense for 12 months ended December 2020			
Tax Depreciation	(1,200,000)	SCHMDT	Ref 6.5
Book Depreciation	2,077,821	SCHMAT	Ref 6.5
Deferred Tax Expense	(215,825)	41110	Ref 6.5

Summary of Current and Deferred Expense for 12 months ended December 2020			
Tax Depreciation	-	SCHMDT	Ref 6.5
Book Depreciation	(307,204)	SCHMAT	Ref 6.5
Deferred Tax Expense	75,528	41110	Ref 6.5

## 7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	46,660	-	348,123	-	-	-	-
23 Income Taxes: Federal	(7,267,045)	(224,766)	(73,106)	(6,962,376)	(71,622)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	275,098	-	-	-	83,854	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,945,287)	(224,766)	275,017	(6,962,376)	12,232	-	-
29							
30 Operating Rev For Return:	6,945,287	224,766	(275,017)	6,962,376	(12,232)	-	-
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	50,242,320	-	-	-	(505,147)	-	29,424
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(95,797,765)	-	-	-	-	-	-
54							
55 Total Deductions:	(45,555,445)	-	-	-	(505,147)	-	29,424
56							
57 Total Rate Base:	(45,555,445)	-	-	-	(505,147)	-	29,424
58							
59							
60 Estimated ROE impact	2.348%	0.052%	-0.064%	1.616%	0.004%	0.000%	0.000%
61 Estimated Price Change	(13,640,430)	(298,505)	365,243	(9,246,552)	(32,728)	-	2,853
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(46,660)	-	(348,123)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(5,557)	-	-	-	-	-	-
69 Interest	1,070,313	1,070,313	-	-	-	-	-
70 Schedule "M" Additions	(341,056)	-	-	-	(341,056)	-	-
71 Schedule "M" Deductions	(1,669)	-	-	-	-	-	-
72 Income Before Tax	(1,450,803)	(1,070,313)	(348,123)	-	(341,056)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,450,803)	(1,070,313)	(348,123)	-	(341,056)	-	-
77							
78 Federal Income Tax - Calculated	(304,669)	(224,766)	(73,106)	-	(71,622)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(6,962,376)	-	-	(6,962,376)	-	-	-
81 Federal Income Taxes	(7,267,045)	(224,766)	(73,106)	(6,962,376)	(71,622)	-	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	EDIT Balance Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(298,155)	-	(3,308)	-	-
23 Income Taxes: Federal	-	-	62,613	1,517	695	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(489,016)	680,260	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(489,016)	680,260	(235,542)	1,517	(2,613)	-	-
29							
30 Operating Rev For Return:	489,016	(680,260)	235,542	(1,517)	2,613	-	-
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	-	20,757,010	-	-	-	29,961,033	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	(95,797,765)	-
54							
55 Total Deductions:	-	20,757,010	-	-	-	(65,836,732)	-
56							
57 Total Rate Base:	-	20,757,010	-	-	-	(65,836,732)	-
58							
59							
60 Estimated ROE impact	0.114%	-0.427%	0.055%	0.000%	0.001%	0.959%	0.000%
61 Estimated Price Change	(649,450)	2,915,816	(312,818)	2,015	(3,471)	(6,382,833)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	298,155	-	3,308	-	-
67 Other Deductions	-	-	-	(5,557)	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(1,669)	-	-	-
72 Income Before Tax	-	-	298,155	7,226	3,308	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	298,155	7,226	3,308	-	-
77							
78 Federal Income Tax - Calculated	-	-	62,613	1,517	695	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	62,613	1,517	695	-	-

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(298,155)	-	-	-	-	-	-
23 Income Taxes: Federal	257,238	264,730	-	-	(71,622)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(405,162)	-	-	-	83,854	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(446,079)	264,730	-	-	12,232	-	-
29							
30 Operating Rev For Return:	446,079	(264,730)	-	-	(12,232)	-	-
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	29,485,310	-	-	-	(505,147)	-	29,424
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(95,797,765)	-	-	-	-	-	-
54							
55 Total Deductions:	(66,312,455)	-	-	-	(505,147)	-	29,424
56							
57 Total Rate Base:	(66,312,455)	-	-	-	(505,147)	-	29,424
58							
59							
60 Estimated ROE impact	1.078%	-0.061%	0.000%	0.000%	0.004%	0.000%	0.000%
61 Estimated Price Change	(7,021,380)	351,581	-	-	(32,728)	-	2,853
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	298,155	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(5,557)	-	-	-	-	-	-
69 Interest	(1,260,619)	(1,260,619)	-	-	-	-	-
70 Schedule "M" Additions	(341,056)	-	-	-	(341,056)	-	-
71 Schedule "M" Deductions	(1,669)	-	-	-	-	-	-
72 Income Before Tax	1,224,944	1,260,619	-	-	(341,056)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,224,944	1,260,619	-	-	(341,056)	-	-
77							
78 Federal Income Tax - Calculated	257,238	264,730	-	-	(71,622)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	257,238	264,730	-	-	(71,622)	-	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	EDIT Balance Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(298,155)	-	-	-	-
23 Income Taxes: Federal	-	-	62,613	1,517	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(489,016)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(489,016)	-	(235,542)	1,517	-	-	-
29							
30 Operating Rev For Return:	489,016	-	235,542	(1,517)	-	-	-
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	-	-	-	-	-	29,961,033	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	(95,797,765)	-
54							
55 Total Deductions:	-	-	-	-	-	(65,836,732)	-
56							
57 Total Rate Base:	-	-	-	-	-	(65,836,732)	-
58							
59							
60 Estimated ROE impact	0.114%	0.000%	0.055%	0.000%	0.000%	0.959%	0.000%
61 Estimated Price Change	(649,450)	-	(312,818)	2,015	-	(6,382,833)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	298,155	-	-	-	-
67 Other Deductions	-	-	-	(5,557)	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(1,669)	-	-	-
72 Income Before Tax	-	-	298,155	7,226	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	298,155	7,226	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	62,613	1,517	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	62,613	1,517	-	-	-



	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	344,815	-	348,123	-	-	-	-
23 Income Taxes: Federal	(7,524,283)	(489,496)	(73,106)	(6,962,376)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	680,260	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,499,208)	(489,496)	275,017	(6,962,376)	-	-	-
29							
30 Operating Rev For Return:	6,499,208	489,496	(275,017)	6,962,376	-	-	-
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	20,757,010	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	20,757,010	-	-	-	-	-	-
56							
57 Total Rate Base:	20,757,010	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.173%	0.123%	-0.069%	1.745%	0.000%	0.000%	0.000%
61 Estimated Price Change	(6,619,050)	(650,087)	365,243	(9,246,552)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(344,815)	-	(348,123)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,330,932	2,330,932	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,675,747)	(2,330,932)	(348,123)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,675,747)	(2,330,932)	(348,123)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(561,907)	(489,496)	(73,106)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(6,962,376)	-	-	(6,962,376)	-	-	-
81 Federal Income Taxes	(7,524,283)	(489,496)	(73,106)	(6,962,376)	-	-	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	EDIT Balance Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	(3,308)	-	-
23 Income Taxes: Federal	-	-	-	-	695	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	680,260	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	680,260	-	-	(2,613)	-	-
29							
30 Operating Rev For Return:	-	(680,260)	-	-	2,613	-	-
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	-	20,757,010	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	20,757,010	-	-	-	-	-
56							
57 Total Rate Base:	-	20,757,010	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.582%	0.000%	0.000%	0.001%	0.000%	0.000%
61 Estimated Price Change	-	2,915,816	-	-	(3,471)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	3,308	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	3,308	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	3,308	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	695	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	695	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	RES	(1,260,619)	WA	Situs	(1,260,619)	Below
Other Interest Expense - Pro forma	427	PRO	<u>2,330,932</u>	WA	Situs	<u>2,330,932</u>	Below
			<u><u>1,070,313</u></u>			<u><u>1,070,313</u></u>	2.20

**Adjustment Detail:**

Restating:							
Jurisdiction Specific Adjusted Rate Base						812,519,512	1.0
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>21,402,560</u>	1.0
Unadjusted Interest Expense						<u>22,663,180</u>	2.20
Restating Interest True-up Adjustment						<u><u>(1,260,619)</u></u>	1.0

Pro forma:							
Jurisdiction Specific Adjusted Rate Base						901,010,221	2.2
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>23,733,492</u>	2.20
Restated Interest Expense						<u>21,402,560</u>	1.0
Total Pro forma Interest True-up Adjustment						<u><u>2,330,932</u></u>	1.0

**Description of Adjustment**

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	5,062,645	GPS	6.8763%	348,123	7.2.1

**Description of Adjustment**

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

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

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	148,789,387	
<b>Total Accrued Property Tax - 12 Months End. December 2019</b>			<u>148,789,387</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2020			153,852,032	
Less: Property Tax Expense for 12 Months Ended December 31, 2019			(148,789,387)	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>5,062,645</u></u>	<b>Ref. 7.2</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
FED Renewable Energy Tax Credit	40910	PRO	(32,697,951)	CAGW	22.237%	(7,270,915)	7.3.1
<b>Remove from Base Period</b>							
FED Renewable Energy Tax Credit	40910	PRO	1,387,525	CAGW	22.237%	308,538	7.3.1

**Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study for 12 months ending December 2020.

Base Period - December 2019

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
<b>Wind/Geothermal</b>							
Goodhoe KWh	4,354,000	12/17/2017	10/1/2019	4,354,000	4,354,000	0.025	108,850
Leaning Juniper 1 KWh	51,147,000	9/13/2016	10/1/2019	51,147,000	51,147,000	0.025	1,278,675
Leaning Juniper Indemnity	-	9/13/2016	10/1/2019	-	-	0.025	-
Marengo I KWh	-	8/2/2017	11/1/2019	-	-	0.025	-
Marengo II KWh	-	6/25/2018	11/1/2019	-	-	0.025	-
Total KWh Production	55,501,000			55,501,000	55,501,000		1,387,525
Total Credit							<b>1,387,525</b>

Pro Forma Period - December 2020

Description	FED Amount	Repower In-Svc Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
<b>Wind/Geothermal</b>							
Goodhoe KWh	284,778,897	10/1/2019	9/29/2019	284,778,897	284,778,897	0.025	7,119,472
Leaning Juniper 1 KWh	300,067,607	10/1/2019	8/4/2019	300,067,607	300,067,607	0.025	7,501,690
Leaning Juniper Indemnity	-	10/1/2019	8/4/2019	-	-	0.025	-
Marengo I KWh	489,776,217	11/1/2019	11/10/2019	489,776,217	489,776,217	0.025	12,244,405
Marengo II KWh	233,295,351	11/1/2019	11/10/2019	233,295,351	233,295,351	0.025	5,832,384
Total KWh Production	1,307,918,071			1,307,918,071	1,307,918,071		32,697,951
Total Credit							<b>32,697,951</b>

Difference

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
<b>Wind/Geothermal</b>							
Goodhoe KWh	280,424,897	12/17/2017	9/29/2019	280,424,897	280,424,897		7,010,622
Leaning Juniper 1 KWh	248,920,607	9/13/2016	8/4/2019	248,920,607	248,920,607		6,223,015
Leaning Juniper Indemnity	-	9/13/2016	8/4/2019	-	-		-
Marengo I KWh	489,776,217	8/2/2017	11/10/2019	489,776,217	489,776,217		12,244,405
Marengo II KWh	233,295,351	6/25/2018	11/10/2019	233,295,351	233,295,351		5,832,384
Total KWh Production	1,252,417,071			1,252,417,071	1,252,417,071		31,310,426
Total Credit							<b>31,310,426</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
<b>Remove AMA Balances:</b>							
California	282	RES	63,419,149	CA	Situs	-	
Idaho	282	RES	165,626,127	ID	Situs	-	
Other	282	RES	53,331,040	OTHER	0.000%	-	
Oregon	282	RES	753,886,595	OR	Situs	-	
Utah	282	RES	1,263,203,527	UT	Situs	-	
Washington	282	RES	181,714,750	WA	Situs	181,714,750	
Wyoming	282	RES	415,661,064	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	(7,403,613)	SNP	6.249%	(462,668)	
PP&E Adjustment - CIAC	282	RES	-	CIAC	6.358%	-	
PP&E Adjustment - SG	282	RES	(16,386,648)	SG	7.719%	(1,264,904)	
PP&E Adjustment - JBG	282	RES	-	JBG	22.237%	-	
PP&E Adjustment - SNPD	282	RES	139,280	SNPD	6.358%	8,855	
PP&E Adjustment - SO	282	RES	114,478	SO	6.876%	7,872	
PP&E Adjustment - OTHER	282	RES	6,758,312	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	684,372	NUTIL	0.000%	-	
<b>Add End of Period Balances:</b>							
California	282	RES	(63,298,310)	CA	Situs	-	
Idaho	282	RES	(165,529,015)	ID	Situs	-	
Other	282	RES	(51,922,856)	OTHER	0.000%	-	
Oregon	282	RES	(718,166,567)	OR	Situs	-	
Utah	282	RES	(1,263,599,947)	UT	Situs	-	
Washington	282	RES	(181,828,066)	WA	Situs	(181,828,066)	
Wyoming	282	RES	(415,815,521)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	-	WA	Situs	-	
PP&E Adjustment - DITBAL	282	RES	-	DITBAL	6.351%	-	
PP&E Adjustment - SNP	282	RES	7,256,486	SNP	6.249%	453,474	
PP&E Adjustment - SG	282	RES	13,686,147	SG	7.719%	1,056,450	
PP&E Adjustment - SNPD	282	RES	(31,214)	SNPD	6.358%	(1,985)	
PP&E Adjustment - SO	282	RES	(2,747,471)	SO	6.876%	(188,925)	
PP&E Adjustment - NUTIL	282	RES	77,767	NUTIL	0.000%	-	
			<u>38,829,866</u>			<u>(505,147)</u>	7.4.2
Schedule M Adjustment	SCHMAT	RES	(4,890,414)	SCHMDEXP	6.974%	(341,056)	
Schedule M Adjustment	SCHMAT	RES	4,890,414	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	1,202,387	SCHMDEXP	6.974%	83,854	
Deferred Income Tax Expense	41110	RES	(1,202,387)	UT	Situs	-	

**Description of Adjustment**

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



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	46,693	UT	Situs	-	
Schedule M Adjustment	SCHMDT	RES	(46,693)	NUTIL	0.0000%	-	
Schedule M Adjustment	SCHMDT	RES	27,280	CA	Situs	-	
Schedule M Adjustment	SCHMDT	RES	(27,280)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	11,481	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(11,481)	NUTIL	0.0000%	-	
Deferred Income Tax Expense	41010	RES	6,707	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(6,707)	OTHER	0.0000%	-	

**Description of Adjustment**

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(63,298,310)	(63,298,310)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(165,529,015)	(165,529,015)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(51,922,856)	(51,922,856)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(718,166,567)	(718,166,567)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,263,599,947)	(1,263,599,947)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(181,828,066)	(181,828,066)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(415,815,521)	(415,815,521)	WYP
Remove State Deferred Balance	**	0	0	0	WA
Tax Reform and additional flow-through-CA	**	0	0	0	CA
Tax Reform and additional flow-through-IDU	**	0	0	0	IDU
Tax Reform and additional flow-through-OR	**	0	0	0	OR
Tax Reform and additional flow-through-WA	**	0	0	0	WA
Tax Reform and additional flow-through-WYP	**	0	0	0	WYP
Tax Reform and additional flow-through-FERC	**	0	0	0	FERC
Tax Reform and additional flow-through-UT	**	0	0	0	UT
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	7,256,486	7,256,486	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	13,686,147	13,686,147	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(31,214)	(31,214)	SNPD
PP&E Adjustment - YE - OTHER	**	0	0	0	OTHER
PP&E Adjustment - YE - NUTIL	**	0	77,767	77,767	NUTIL
PP&E Adjustment - YE - SO	**	0	(2,747,471)	(2,747,471)	SO
PP&E Adjustment - YE - DITBAL	**	0	0	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - AMA	**	(63,415,221)	63,415,221	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(165,618,883)	165,618,883	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(53,331,040)	53,331,040	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(753,851,871)	753,851,871	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,263,148,886)	1,263,148,886	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(181,696,728)	181,696,728	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(415,625,554)	415,625,554	0	WYP
Tax Reform and additional flow-through-CA		(3,928)	3,928	0	CA
Tax Reform and additional flow-through-IDU		(7,244)	7,244	0	IDU
Tax Reform and additional flow-through-OR		(34,724)	34,724	0	OR
Tax Reform and additional flow-through-UT		(53,491)	53,491	0	UT
Tax Reform and additional flow-through-FERC		(1,150)	1,150	0	FERC
Tax Reform and additional flow-through-WA		(18,022)	18,022	0	WA
Tax Reform and additional flow-through-WYP		(35,510)	35,510	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	7,403,613	(7,403,613)	0	SNP
PP&E Adjustment - AMA - CIAC	**	0	0	0	CIAC
PP&E Adjustment - AMA - SG	**	16,386,648	(16,386,648)	0	SG
PP&E Adjustment - AMA - JBG	**	0	0	0	JBG
PP&E Adjustment - AMA - SNPD	**	(139,280)	139,280	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(6,758,312)	6,758,312	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	(684,372)	684,372	0	NUTIL
PP&E Adjustment - AMA - SO	**	(114,478)	114,478	0	SO
		<b>(2,880,748,433)</b>	<b>38,829,866</b>	<b>(2,841,918,567)</b>	
			<b>Ref. 7.4</b>		
Repair Deduction	***	0	0	0	SG
		<b>(2,880,748,433)</b>	<b>38,829,866</b>	<b>(2,841,918,567)</b>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Accum Def Inc Tax Balance	190	RES	(2,584,868)	BADDEBT	10.1508%	(262,386)	
Accum Def Inc Tax Balance	190	RES	(32,251,489)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(119,175)	CAGW	22.2366%	(26,500)	
Accum Def Inc Tax Balance	190	RES	(2,432,967)	JBE	22.7423%	(553,313)	
Accum Def Inc Tax Balance	190	RES	(7,524,067)	SG	7.7191%	(580,791)	
Accum Def Inc Tax Balance	190	RES	(1,379,809)	SNPD	6.3579%	(87,727)	
Accum Def Inc Tax Balance	190	RES	(27,772,636)	SO	6.8763%	(1,909,733)	
Accum Def Inc Tax Balance	190	RES	-	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	-	FERC	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,070,889)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(205,539)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(28,773,507)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(1,831,632)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(232,597)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(186,899)	WA	Situs	(186,899)	
Total Account 190			<u>(107,366,074)</u>			<u>(3,607,350)</u>	7.5.2
Accum Def Inc Tax Balance	282	RES	(150,770)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	301,446	ID	Situs	-	
Accum Def Inc Tax Balance	282	RES	819,509	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	6,824,679	JBE	22.7423%	1,552,091	
Accum Def Inc Tax Balance	282	RES	3,863,160	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	2,180,582	UT	Situs	-	
Accum Def Inc Tax Balance	282	RES	183,758	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	282	RES	1,043,830	SO	6.8763%	71,777	
Total Account 282			<u>15,066,194</u>			<u>1,623,868</u>	7.5.2
Accum Def Inc Tax Balance	283	RES	42,553,286	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,014,164	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	721,148	CAGW	22.2366%	160,359	
Accum Def Inc Tax Balance	283	RES	3,424,637	GPS	6.8763%	235,489	
Accum Def Inc Tax Balance	283	RES	20,192	JBE	22.7423%	4,592	
Accum Def Inc Tax Balance	283	RES	-	SE	7.5439%	-	
Accum Def Inc Tax Balance	283	RES	28,809	SG	7.7191%	2,224	
Accum Def Inc Tax Balance	283	RES	1,048,057	SNP	6.2492%	65,495	
Accum Def Inc Tax Balance	283	RES	22,167,213	SO	6.8763%	1,524,287	
Accum Def Inc Tax Balance	283	RES	(615,844)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	(148,449)	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	1,054,432	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	30,220,552	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	5,193,173	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	20,460	WA	Situs	20,460	
Accum Def Inc Tax Balance	283	RES	2,948,660	WY-ALL	Situs	-	
Total Account 283			<u>109,650,490</u>			<u>2,012,906</u>	7.5.2
Net Change to Rate Base Tax Accounts			<u>17,350,610</u>			<u>29,424</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2019 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**(cont.) Flow-Through Adjustment**

	<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>
<b>Adjustment to Expense:</b>							
Deferred Income Tax Expense	41010	RES	-	CN	6.8997%	-	
Deferred Income Tax Expense	41010	RES	284,737	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(22,423)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(457,773)	JBE	22.7423%	(104,108)	
Deferred Income Tax Expense	41010	RES	(1,576,454)	SO	6.8763%	(108,402)	
Deferred Income Tax Expense	41010	RES	2,123	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	177,020	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	423,187	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(11,226,197)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(127,515)	SG	7.7191%	(9,843)	
Deferred Income Tax Expense	41010	RES	251,157	SNPD	6.3579%	15,968	
Deferred Income Tax Expense	41010	RES	147,193	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	-	WA	Situs	-	
Deferred Income Tax Expense	41010	RES	154,903	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	517,297	WY-ALL	Situs	-	
Total 41010			<u>(11,452,745)</u>			<u>(206,385)</u>	7.5.3
Deferred Income Tax Expense	41110	RES	12,823	BADDEBT	10.1508%	1,302	
Deferred Income Tax Expense	41110	RES	2,095,278	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	3,805	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(4,683)	CAGW	22.2366%	(1,041)	
Deferred Income Tax Expense	41110	RES	(427,029)	GPS	6.8763%	(29,364)	
Deferred Income Tax Expense	41110	RES	189,651	JBE	22.7423%	43,131	
Deferred Income Tax Expense	41110	RES	1,015,684	SG	7.7191%	78,402	
Deferred Income Tax Expense	41110	RES	143,511	SNP	6.2492%	8,968	
Deferred Income Tax Expense	41110	RES	(483,519)	SO	6.8763%	(33,248)	
Deferred Income Tax Expense	41110	RES	-	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	33,769	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	(1,413,292)	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	674,462	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(71,621)	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(350,781)	WA	Situs	(350,781)	
Deferred Income Tax Expense	41110	RES	183,202	WY-ALL	Situs	-	
Total 41110			<u>1,601,260</u>			<u>(282,632)</u>	7.5.3
Net Deferred Tax Expense Change			<u>(9,851,485)</u>			<u>(489,016)</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2019 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	Factor		Total Company		
			Unadjusted	Adj for Flow-thru	Reporting Period
190	CA	190CA	1,038,629	0	1,038,629
	FERC	190FERC	4,153	0	4,153
	IDU	190IDU	2,525,638	(205,539)	2,320,099
	OR	190OR	13,093,632	(2,070,889)	11,022,743
	OTHER	190OTHER	46,649,676	(28,773,507)	17,876,169
	UT	190UT	16,647,530	(1,831,632)	14,815,898
	WA	190WA	11,047,405	(186,899)	10,860,506
	WYP	190WYP	3,119,404	(232,597)	2,886,807
	WYU	190WYU	5,285,803	0	5,285,803
			<b>99,411,870</b>	<b>(33,301,063)</b>	<b>66,110,807</b>
	BADDEBT	190BADDEBT	2,584,868	(2,584,868)	0
	CAEE	190CAEE	32,251,489	(32,251,489)	0
	CAGE	190CAGE	18,553,467	0	18,553,467
	CAGW	190CAGW	119,175	(119,175)	0
	DITBAL	190DITBAL	0	0	0
	GPS	190GPS	0	0	0
	JBE	190JBE	(10,251,234)	(2,432,967)	(12,684,201)
	NREG	190NREG	641,229,019	0	641,229,019
	SCHMDEXP	190SCHMDEXP	0	0	0
	SE	190SE	0	0	0
	SG	190SG	7,524,067	(7,524,067)	0
	SNP	190SNP	0	0	0
	SNPD	190SNPD	1,379,809	(1,379,809)	0
	SO	190SO	27,772,636	(27,772,636)	0
	TAXDEPR	190TAXDEPR	0	0	0
	TROJD	190TROJD	0	0	0
		<b>820,575,166</b>	<b>(107,366,074)</b>	<b>713,209,092</b>	
282	CA	282CA	0	0	0
	FERC	282FERC	0	0	0
	IDU	282IDU	(301,446)	301,446	0
	OR	282OR	(75,643,596)	0	(75,643,596)
	OTHER	282OTHER	4,817,575	3,863,160	8,680,735
	UT	282UT	(2,180,582)	2,180,582	0
	WA	282WA	0	0	0
	WYP	282WYP	(183,758)	183,758	0
	WYU	282WYU	0	0	0
			<b>(73,491,807)</b>	<b>6,528,946</b>	<b>(66,962,861)</b>
	BADDEBT	282BADDEBT	0	0	0
	CAEE	282CAEE	150,770	(150,770)	0
	CAGE	282CAGE	(819,509)	819,509	0
	CAGW	282CAGW	0	0	0
	CIAC	282CIAC	0	0	0
	CN	282CN	0	0	0
	DITBAL	282DITBAL	(3,931,180,324)	0	(3,931,180,324)
	GPS	282GPS	0	0	0
	JBE	282JBE	(6,824,679)	6,824,679	0
	JBG	282JBG	0	0	0
	NREG	282NREG	1,101,674,242	0	1,101,674,242
	SCHMDEXP	282SCHMDEXP	0	0	0
	SE	282SE	0	0	0
	SG	282SG	0	0	0
	SNP	282SNP	0	0	0
	SNPD	282SNPD	0	0	0
SO	282SO	(1,043,830)	1,043,830	0	
TAXDEPR	282TAXDEPR	0	0	0	
TROJD	282TROJD	0	0	0	
		<b>(2,911,535,137)</b>	<b>15,066,194</b>	<b>(2,896,468,943)</b>	
283	CA	283CA	615,844	(615,844)	0
	FERC	283FERC	0	0	0
	IDU	283IDU	148,449	(148,449)	0
	OR	283OR	(1,054,432)	1,054,432	0
	OTHER	283OTHER	(30,220,552)	30,220,552	0
	UT	283UT	(5,193,173)	5,193,173	0
	WA	283WA	489,126	20,460	509,586
	WYP	283WYP	(2,966,213)	2,966,213	0
	WYU	283WYU	17,553	(17,553)	0
			<b>(38,163,398)</b>	<b>38,672,984</b>	<b>509,586</b>
	BADDEBT	283BADDEBT	0	0	0
	CAEE	283CAEE	(42,553,286)	42,553,286	0
	CAGE	283CAGE	(1,014,164)	1,014,164	0
	CAGW	283CAGW	(721,148)	721,148	0
	GPS	283GPS	(3,424,637)	3,424,637	0
	JBE	283JBE	(20,192)	20,192	0
	NREG	283NREG	(181,778,011)	0	(181,778,011)
	SCHMDEXP	283SCHMDEXP	0	0	0
	SE	283SE	0	0	0
	SG	283SG	(28,809)	28,809	0
	SNP	283SNP	(1,048,057)	1,048,057	0
	SNPD	283SNPD	0	0	0
	SO	283SO	(22,167,213)	22,167,213	0
	TAXDEPR	283TAXDEPR	0	0	0
	TROJD	283TROJD	0	0	0
			<b>(290,918,915)</b>	<b>109,650,490</b>	<b>(181,268,425)</b>
		<b>(2,559,244,684)</b>	<b>17,350,610</b>	<b>(2,541,894,074)</b>	

<b>Reconciliation to JAM:</b>			
Less: NREG in 190, 281, 282, & 283	1,561,125,250	0	1,561,125,250
ADIT 190, 281, 282, & 283 without NREG	(4,120,369,934)	17,350,610	(4,103,019,324)

Factor			Total Company		
			Unadjusted	Adj for Flow-thru	Reporting Period
Debits	CA	41010CA	(2,123)	2,123	0
	FERC	41010FERC	0	0	0
	IDU	41010IDU	(177,020)	177,020	0
	OR	41010OR	(423,187)	423,187	0
	OTHER	41010OTHER	11,226,197	(11,226,197)	0
	UT	41010UT	(147,193)	147,193	0
	WA	41010WA	0	0	0
	WYP	41010WYP	(154,903)	154,903	0
	WYU	41010WYU	(517,297)	517,297	0
			<b>9,804,474</b>	<b>(9,804,474)</b>	<b>0</b>
	BADDEBT	41010BADDEBT	0	0	0
	CAEE	41010CAEE	(284,737)	284,737	0
	CAGE	41010CAGE	115,142	(22,423)	92,719
	CAGW	41010CAGW	(46,896)	0	(46,896)
	CIAC	41010CIAC	0	0	0
	CN	41010CN	0	0	0
	GPS	41010GPS	22,217,020	0	22,217,020
	JBE	41010JBE	1,623,690	(457,773)	1,165,917
	JBG	41010JBG	0	0	0
	NREG	41010NREG	1,746,666	0	1,746,666
	SCHMDEXP	41010SCHMDEXP	0	0	0
	SE	41010SE	0	0	0
	SG	41010SG	38,397,187	(127,515)	38,269,672
	SGCT	41010SGCT	0	0	0
	SNP	41010SNP	26,635,963	0	26,635,963
	SNPD	41010SNPD	(251,157)	251,157	0
	SO	41010SO	3,219,835	(1,576,454)	1,643,381
TAXDEPR	41010TAXDEPR	168,270,646	0	168,270,646	
TROJD	41010TROJD	0	0	0	
		<b>271,447,833</b>	<b>(11,452,745)</b>	<b>259,995,088</b>	
Credits	CA	41110CA	(523,009)	0	(523,009)
	FERC	41110FERC	(4,289,701)	0	(4,289,701)
	IDU	41110IDU	(2,822,030)	33,769	(2,788,261)
	OR	41110OR	(6,816,957)	(1,413,292)	(8,230,249)
	OTHER	41110OTHER	(1,911,246)	674,462	(1,236,784)
	UT	41110UT	(4,882,047)	(71,621)	(4,953,668)
	WA	41110WA	(3,904,989)	(350,781)	(4,255,770)
	WYP	41110WYP	(11,025,957)	177,733	(10,848,224)
	WYU	41110WYU	8,678,497	5,469	8,683,966
			<b>(27,497,439)</b>	<b>(944,261)</b>	<b>(28,441,700)</b>
	BADDEBT	41110BADDEBT	(12,823)	12,823	0
	CAEE	41110CAEE	(2,095,278)	2,095,278	0
	CAGE	41110CAGE	(352,587)	3,805	(348,782)
	CAGW	41110CAGW	4,683	(4,683)	0
	CIAC	41110CIAC	(28,260,436)	0	(28,260,436)
	CN	41110CN	0	0	0
	GPS	41110GPS	427,029	(427,029)	0
	JBE	41110JBE	(4,197,248)	189,651	(4,007,597)
	JBG	41110JBG	0	0	0
	NREG	41110NREG	(93,089,826)	0	(93,089,826)
	SCHMDEXP	41110SCHMDEXP	(231,975,121)	0	(231,975,121)
	SE	41110SE	0	0	0
	SG	41110SG	1,733,225	1,015,684	2,748,909
	SGCT	41110SGCT	0	0	0
	SNP	41110SNP	(16,729,476)	143,511	(16,585,965)
	SNPD	41110SNPD	(583,210)	0	(583,210)
	SO	41110SO	(1,399,522)	(483,519)	(1,883,041)
TAXDEPR	41110TAXDEPR	0	0	0	
TROJD	41110TROJD	0	0	0	
		<b>(404,028,029)</b>	<b>1,601,260</b>	<b>(402,426,769)</b>	
		<b>(132,580,196)</b>	<b>(9,851,485)</b>	<b>(142,431,681)</b>	

Reconciliation to JAM:		
Less: NREG	(91,343,160)	0
Schedule M without NREG	(41,237,036)	(9,851,485)
		(91,343,160)
		(51,088,521)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Def Inc Tax Expense	41110	PRO	680,260	WA	Situs	680,260	7.6.1
ADIT Balance	190	PRO	(5,534,077)	WA	Situs	(5,534,077)	7.6.2
ADIT Balance	282	PRO	26,291,087	WA	Situs	26,291,087	7.6.2

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**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		(4,663,268)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(142,292,141)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.587621%	14.587621%
Portion of Total Deferred Income Tax Expense related to State		(680,260)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		<b>680,260</b>	<b>20,757,010</b>
		<b>Ref. 7.6</b>	<b>from 7.6.2</b>



**PacifiCorp**  
**Development of Removal of State Deferreds**  
**Twelve Months Ended Balance - December 2019**  
**Washington Allocated**

Description	FERC Account	Dec-19 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
WA Accelerated Depreciation	190	8,197,216			14.5876%	1,195,777	(1,195,777)	WA
Book Depreciation - PMI	190	(2,884,683)			14.5876%	(420,806)	420,806	WA
Reg Liability - Protected PP&E ARAM - WA (SAP A/C 287065)	190	1,060,119			14.5876%	154,646	(154,646)	WA
Reg Liab - Prot PP&E Edit WA (SAP A/C 287114)	190	24,793,731			14.5876%	3,616,810	(3,616,810)	WA
DTA 705.294 - Reg Liability - Nonprot PP&E EDIT - WA (SAP A/C 287124)	190	6,444,286			14.5876%	940,067	(940,067)	WA
Reg Liability - Excess Deferred Income Taxes - WA	190	326,187			14.5876%	47,583	(47,583)	WA
Total Account 190		<u>37,936,856</u>				<u>5,534,077</u>	<u>(5,534,077)</u>	<b>Ref to 7.6</b>
PP&E Adjustment - CAGW	282	(2,783,891)			14.5876%	(406,103)	406,103	WA
Colstrip #3 Removal	282	1,821,420			14.5876%	265,701	(265,701)	WA
PP&E Adjustment - DITBAL	282	(24,385)			14.5876%	(3,557)	3,557	WA
PP&E Adjustment - JBG	282	1,240,605			14.5876%	180,974	(180,974)	WA
PP&E Adjustment - SG	282	1,056,450			14.5876%	154,111	(154,111)	WA
PP&E Adjustment - CN	282	8,070			14.5876%	1,177	(1,177)	WA
PP&E Adjustment - SNP	282	453,474			14.5876%	66,151	(66,151)	WA
PP&E Adjustment - SNPD	282	(1,985)			14.5876%	(290)	290	WA
PP&E Adjustment - SO	282	(209,600)			14.5876%	(30,576)	30,576	WA
PP&E Adjustment - WA	282	(181,789,155)			14.5876%	(26,518,675)	26,518,675	WA
Total Account 282		<u>(180,228,997)</u>				<u>(26,291,087)</u>	<u>26,291,087</u>	<b>Ref to 7.6</b>
			3.5866%	24.5866%	14.5876%		<b>20,757,010</b>	
							<b>Ref to 7.6.1</b>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	RES	(298,155)	WA	Situs	(298,155)	Below

**Calculation:**

Normalized Temperature and Effective Price Change	(\$7,697,503)
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>(298,155)</u></u>

**Description of Adjustment**

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
AFUDC - Equity	419	RES	(88,930)	SNP	6.249%	(5,557)	7.8.1
Schedule M Adjustment	SCHMDT	RES	(266,104)	SO	6.876%	(18,298)	
Schedule M Adjustment	SCHMDT	RES	266,104	SNP	6.249%	16,629	

**Description of Adjustment**

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

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

		Equity
		SAP Accts 382000 & 382060
Dec-19 12 months	Account 419	(72,317,120)
Dec-19 12 months	AFUDC-Equity SCHMDT	(72,139,947)
Dec-19 12 months	AFUDC-Intangible Basis - Equity	(266,104)
	Total	<u>(72,406,051)</u>
Adjustment to Account 419		<u>(88,930)</u>
		<b>Ref. 7.8</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	(3,308)	WA	Situs	(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.

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Ref #</u>
Credit Available for Pro Forma fiscal year ended June 2019	259,609	7.9.2
Credit Used during 2019 - January 2019	<u>259,609</u>	
FY June 2019 Credit Available for CY ended December' 2019	<u><u>-</u></u>	
 <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 December 2019	<u>262,917</u>	7.9.3
Additional Credit for Pro Forma adjustment	<u><u>(3,308)</u></u>	7.9



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 black ink, appearing to read "Sheri Ruffner".

Excise Tax Examiner  
Taxpayer Account Administration

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



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

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

July 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

gaL0168



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Other Regulatory Liabilities	254	RES	(31,914,074)	CA	Situs	-	7.10.1
Other Regulatory Liabilities	254	RES	(401,779,434)	OR	Situs	-	7.10.1
Other Regulatory Liabilities	254	RES	(95,797,765)	WA	Situs	(95,797,765)	7.10.1
Other Regulatory Liabilities	254	RES	(93,833,930)	ID	Situs	-	7.10.1
Other Regulatory Liabilities	254	RES	(724,424,425)	UT	Situs	-	7.10.1
Other Regulatory Liabilities	254	RES	(226,429,000)	WY-ALL	Situs	-	7.10.1
			<u>(1,574,178,627)</u>			<u>(95,797,765)</u>	
Accum. Def. Income Tax Balance	190	RES	9,662,140	CA	Situs	-	7.10.1
Accum. Def. Income Tax Balance	190	RES	102,157,893	OR	Situs	-	7.10.1
Accum. Def. Income Tax Balance	190	RES	29,961,033	WA	Situs	29,961,033	7.10.1
Accum. Def. Income Tax Balance	190	RES	26,250,894	ID	Situs	-	7.10.1
Accum. Def. Income Tax Balance	190	RES	179,537,072	UT	Situs	-	7.10.1
Accum. Def. Income Tax Balance	190	RES	67,809,434	WY-ALL	Situs	-	7.10.1
			<u>415,378,465</u>			<u>29,961,033</u>	

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**EDIT Balance Adjustment**  
**Average of Monthly Averages Basis**

<b>Description</b>	<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
Protected Property EDIT	190CA	368,482	9,039,820	<b>8,671,338</b>	
Protected Property EDIT	190OR	4,180,428	102,964,330	<b>98,783,902</b>	
Protected Property EDIT	190WA	1,008,472	24,793,731	<b>23,785,259</b>	
Protected Property EDIT	190ID	957,074	23,505,134	<b>22,548,060</b>	
Protected Property EDIT	190UT	7,383,796	181,298,084	<b>173,914,288</b>	
Protected Property EDIT	190WYP	2,342,553	57,634,162	<b>55,291,609</b>	
	<b>Total</b>	<b>16,240,805</b>	<b>399,235,261</b>	<b>382,994,456</b>	
Non-Prot Property EDIT	190CA	43,078	1,033,880	<b>990,801</b>	
Non-Prot Property EDIT	190OR	(75,643,596)	(72,269,605)	<b>3,373,991</b>	
Non-Prot Property EDIT	190WA	268,512	6,444,286	<b>6,175,774</b>	
Non-Prot Property EDIT	190ID	155,009	3,857,844	<b>3,702,834</b>	
Non-Prot Property EDIT	190UT	244,469	5,867,253	<b>5,622,784</b>	
Non-Prot Property EDIT	190WYP	544,253	13,062,078	<b>12,517,825</b>	
	<b>Total</b>	<b>(74,388,275)</b>	<b>(42,004,265)</b>	<b>32,384,010</b>	
<b>Grand Total</b>		<b>(58,147,469)</b>	<b>357,230,996</b>	<b>415,378,465</b>	Ref 7.10
Protected Property EDIT	254CA	(1,498,710)	(36,767,263)	<b>(35,268,554)</b>	
Protected Property EDIT	254OR	(17,002,870)	(418,782,304)	<b>(401,779,434)</b>	
Protected Property EDIT	254WA	(4,101,714)	(100,842,456)	<b>(96,740,742)</b>	
Protected Property EDIT	254ID	(3,892,666)	(95,601,400)	<b>(91,708,734)</b>	
Protected Property EDIT	254UT	(30,031,791)	(737,385,746)	<b>(707,353,956)</b>	
Protected Property EDIT	254WYP	(9,527,765)	(234,412,901)	<b>(224,885,136)</b>	
	<b>Total</b>	<b>(66,055,515)</b>	<b>(1,623,792,070)</b>	<b>(1,557,736,554)</b>	
Non-Prot Property EDIT	254CA	(7,559,533)	(4,205,054)	<b>3,354,479</b>	
Non-Prot Property EDIT	254OR	-	-	-	
Non-Prot Property EDIT	254WA	(27,153,538)	(26,210,561)	<b>942,977</b>	
Non-Prot Property EDIT	254ID	(13,565,643)	(15,690,839)	<b>(2,125,196)</b>	
Non-Prot Property EDIT	254UT	(6,793,151)	(23,863,620)	<b>(17,070,469)</b>	
Non-Prot Property EDIT	254WYP	(51,582,955)	(53,126,818)	<b>(1,543,864)</b>	
	<b>Total</b>	<b>(106,654,819)</b>	<b>(123,096,892)</b>	<b>(16,442,073)</b>	
<b>Grand Total</b>		<b>(172,710,334)</b>	<b>(1,746,888,961)</b>	<b>(1,574,178,627)</b>	Ref 7.10

## 8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
	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	493,473	-	493,473	-	-	-
19 Total O&M Expenses	493,473	-	493,473	-	-	-
20 Depreciation	151,990	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,949,414)	-	(102,869)	-	(1,795,697)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	2,120,346	-	34,517	-	2,102,385	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	69,902	-	-	-	-	-
28 Total Operating Expenses:	886,296	-	425,121	-	306,689	-
29						
30 Operating Rev For Return:	(886,296)	-	(425,121)	-	(306,689)	-
31						
32 Rate Base:						
33 Electric Plant In Service	122,785,316	67,888,992	-	-	75,881,845	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,463,189)	445,582	-	-	-	(4,908,771)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,130,076)	-	-	-	(1,895,643)	(234,433)
39 Fuel Stock	(5,818,280)	-	-	-	(5,818,280)	-
40 Material & Supplies	(9,489,901)	-	-	-	(9,489,901)	-
41 Working Capital	14,143,791	-	-	-	(2,070,241)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	115,027,663	68,334,575	-	-	75,881,845	(5,143,204)
45						
46 Deductions:						
47 Accum Prov For Deprec	(59,268,444)	(57,295,033)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,551,992)	-	(509,586)	-	(2,096,545)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,382,885)	-	-	(2,382,885)	-	-
52 Customer Service Deposits	(2,721,420)	-	-	-	-	-
53 Miscellaneous Deductions	1,152,399	-	-	-	-	1,152,399
54						
55 Total Deductions:	(65,772,340)	(57,295,033)	(509,586)	(2,382,885)	(2,096,545)	1,152,399
56						
57 Total Rate Base:	49,255,322	11,039,541	(509,586)	(2,382,885)	73,785,300	(3,990,805)
58						
59						
60 Estimated ROE impact	-0.823%	-0.147%	-0.092%	0.032%	-0.982%	0.265%
61 Estimated Price Change	5,952,342	1,070,277	515,188	(231,019)	7,560,747	(1,868,609)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(715,365)	-	(493,473)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,953,195	-	(197,941)	-	2,151,136	-
71 Schedule "M" Deductions	10,520,755	-	(201,563)	-	10,702,073	-
72 Income Before Tax	(9,282,924)	-	(489,851)	-	(8,550,937)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(9,282,924)	-	(489,851)	-	(8,550,937)	-
77						
78 Federal Income Taxes	(1,949,414)	-	(102,869)	-	(1,795,697)	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(14,679)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	69,902	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	55,223	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(55,223)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(254,340)	-	-	(51,186,039)	6,058,679	5,208,843	6,914,504
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	-	-	16,214,032	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(254,340)	-	16,214,032	(51,186,039)	6,058,679	5,208,843	6,914,504
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	4,989,890	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,630,101	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,721,420)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,721,420)	-	6,619,991	-	-	-
56							
57 Total Rate Base:	(254,340)	(2,721,420)	16,214,032	(44,566,048)	6,058,679	5,208,843	6,914,504
58							
59							
60 Estimated ROE impact	0.008%	0.024%	-0.214%	0.632%	-0.081%	-0.070%	-0.092%
61 Estimated Price Change	(51,544)	(190,500)	1,571,941	(4,320,652)	587,385	504,994	670,357
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(69,902)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(69,902)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(69,902)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(14,679)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	172,234	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,169)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(16,557)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	119,508	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(119,508)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,076,342	198,756	(725,054)	(2,046,534)	13,769,324	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,076,342	198,756	(725,054)	(2,046,534)	13,769,324	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,963,301)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,575,962)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,539,263)	-	-
56							
57 Total Rate Base:	1,076,342	198,756	(725,054)	(2,046,534)	5,230,061	-	-
58							
59							
60 Estimated ROE impact	-0.014%	-0.003%	0.010%	0.028%	-0.098%	0.000%	0.000%
61 Estimated Price Change	104,351	19,269	(70,294)	(198,410)	665,767	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(172,234)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(172,234)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(172,234)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(36,169)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	493,473	-	493,473	-	-	-
19 Total O&M Expenses	493,473	-	493,473	-	-	-
20 Depreciation	151,990	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(153,717)	-	(102,869)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	17,960	-	34,517	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	69,902	-	-	-	-	-
28 Total Operating Expenses:	579,608	-	425,121	-	-	-
29						
30 Operating Rev For Return:	(579,608)	-	(425,121)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	47,016,377	67,209,451	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,043,744)	865,027	-	-	-	(4,908,771)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,130,076)	-	-	-	(1,895,643)	(234,433)
39 Fuel Stock	(5,818,280)	-	-	-	(5,818,280)	-
40 Material & Supplies	(9,489,901)	-	-	-	(9,489,901)	-
41 Working Capital	14,143,791	-	-	-	(2,070,241)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	39,678,168	68,074,479	-	-	(19,274,064)	(5,143,204)
45						
46 Deductions:						
47 Accum Prov For Deprec	(55,168,821)	(53,183,445)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(455,447)	-	(509,586)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,382,885)	-	-	(2,382,885)	-	-
52 Customer Service Deposits	(2,721,420)	-	-	-	-	-
53 Miscellaneous Deductions	1,152,399	-	-	-	-	1,152,399
54						
55 Total Deductions:	(59,576,173)	(53,183,445)	(509,586)	(2,382,885)	-	1,152,399
56						
57 Total Rate Base:	(19,898,005)	14,891,034	(509,586)	(2,382,885)	-	(3,990,805)
58						
59						
60 Estimated ROE impact	0.137%	-0.197%	-0.092%	0.032%	0.000%	0.265%
61 Estimated Price Change	(1,159,338)	1,443,677	515,188	(231,019)	-	(1,868,609)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(715,365)	-	(493,473)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(197,941)	-	(197,941)	-	-	-
71 Schedule "M" Deductions	(181,319)	-	(201,563)	-	-	-
72 Income Before Tax	(731,987)	-	(489,851)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(731,987)	-	(489,851)	-	-	-
77						
78 Federal Income Taxes	(153,717)	-	(102,869)	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.10.1	8.10.2
	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(14,679)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	69,902	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	55,223	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(55,223)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(254,340)	-	-	(50,393,593)	6,058,679	5,208,843	6,914,504
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	-	-	16,214,032	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(254,340)	-	16,214,032	(50,393,593)	6,058,679	5,208,843	6,914,504
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	4,977,924	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,630,101	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,721,420)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,721,420)	-	6,608,026	-	-	-
56							
57 Total Rate Base:	(254,340)	(2,721,420)	16,214,032	(43,785,567)	6,058,679	5,208,843	6,914,504
58							
59							
60 Estimated ROE impact	0.008%	0.024%	-0.214%	0.621%	-0.081%	-0.070%	-0.092%
61 Estimated Price Change	(51,544)	(190,500)	1,571,941	(4,244,985)	587,385	504,994	670,357
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(69,902)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(69,902)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(69,902)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(14,679)	-	-	-	-	-



	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	172,234	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,169)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(16,557)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	119,508	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(119,508)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,076,342	198,756	(725,054)	(2,046,534)	13,769,324	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,076,342	198,756	(725,054)	(2,046,534)	13,769,324	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,963,301)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,575,962)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,539,263)	-	-
56							
57 Total Rate Base:	1,076,342	198,756	(725,054)	(2,046,534)	5,230,061	-	-
58							
59							
60 Estimated ROE impact	-0.014%	-0.003%	0.010%	0.028%	-0.098%	0.000%	0.000%
61 Estimated Price Change	104,351	19,269	(70,294)	(198,410)	665,767	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(172,234)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(172,234)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(172,234)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(36,169)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	8.5.1
	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	(cont.)
			Construction			Miscellaneous
	Total Normalized					Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,795,697)	-	-	(1,795,697)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	2,102,385	-	-	2,102,385	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	306,689	-	-	306,689	-	-
29						
30 Operating Rev For Return:	(306,689)	-	-	(306,689)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	75,768,940	679,541	-	75,881,845	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(419,445)	(419,445)	-	-	-	-
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:	75,349,495	260,096	-	75,881,845	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(4,099,622)	(4,111,588)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,096,545)	-	-	(2,096,545)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(6,196,167)	(4,111,588)	-	(2,096,545)	-	-
56						
57 Total Rate Base:	69,153,328	(3,851,492)	-	73,785,300	-	-
58						
59						
60 Estimated ROE impact	-1.379%	0.079%	0.000%	0.000%	-1.459%	0.000%
61 Estimated Price Change	7,111,680	(373,400)	-	7,560,747	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,151,136	-	-	2,151,136	-	-
71 Schedule "M" Deductions	10,702,073	-	-	10,702,073	-	-
72 Income Before Tax	(8,550,937)	-	-	(8,550,937)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(8,550,937)	-	-	(8,550,937)	-	-
77						
78 Federal Income Taxes	(1,795,697)	-	-	(1,795,697)	-	-

	8.6	8.7	8.8	8.9	8.10	8.10.1	8.10.2
	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(792,446)	-	-	-
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:	-	-	-	(792,446)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	11,966	-	-	-
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:	-	-	-	11,966	-	-	-
56							
57 Total Rate Base:	-	-	-	(780,481)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.016%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	(75,667)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.10.3	8.10.4	8.10.5	8.10.6	8.11	0	0
	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	(cont. 6) End-of- Period Plant Balances	Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 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	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Coal Mine	399	RES	296,464,712	JBE	22.742%	67,422,985	
Misc. Deferred Debits	186M	RES	2,267,152	JBE	22.742%	515,603	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(227,492,222)</u>	JBE	22.742%	<u>(51,737,033)</u>	
<b>December 2019 AMA Balance</b>			<u>71,239,643</u>			<u>16,201,555</u>	8.1.1
<i>Adjustment to December 2019 YE Balance</i>							
Coal Mine	399	RES	(938,928)	JBE	22.742%	(213,534)	
Misc. Deferred Debits	186M	RES	1,536,448	JBE	22.742%	349,424	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(6,359,997)</u>	JBE	22.742%	<u>(1,446,412)</u>	
			<u>(5,762,477)</u>			<u>(1,310,522)</u>	8.1.1
<i>Adjustment to December 2020 YE Balance</i>							
Coal Mine	399	PRO	2,988,000	JBE	22.742%	679,541	
Misc. Deferred Debits	186M	PRO	(1,844,335)	JBE	22.742%	(419,445)	
Mining Plant Accumulated Deprec.	108MP	PRO	<u>(18,079,010)</u>	JBE	22.742%	<u>(4,111,588)</u>	
			<u>(16,935,345)</u>			<u>(3,851,492)</u>	8.1.1
<b>December 2019 YE Balance</b>							
Coal Mine			295,525,785				
Misc. Deferred Debits			3,803,600				
Mining Plant Accumulated Depreciation			<u>(233,852,219)</u>				
			<u>65,477,166</u>				8.1.1
<b>December 2020 YE Balance</b>							
Coal Mine			298,513,785				
Misc. Deferred Debits			1,959,265				
Mining Plant Accumulated Depreciation			<u>(251,931,228)</u>				
			<u>48,541,821</u>				8.1.1

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**Bridger Mine Rate Base**  
**(000's)**

<b>Bridger Total</b>		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Description	FERC Account	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	AMA Balance	
Structure, Equipment, Mine Dev.	399	447,148	447,276	447,260	446,039	445,802	442,931	442,864	443,025	442,919	444,638	444,788	443,605	<b>443,289</b>	<b>444,697</b>	
Deferred Long Wall Costs	186M	2,521	3,495	2,201	2,058	2,052	2,848	2,765	3,114	3,688	4,065	4,818	5,591	<b>5,705</b>	<b>3,401</b>	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(330,770)	(332,867)	(335,146)	(336,185)	(338,361)	(337,895)	(340,234)	(342,469)	(344,815)	(347,459)	(349,378)	(349,276)	<b>(350,778)</b>	<b>(341,238)</b>	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RATE BASE</b>		<b>118,899</b>	<b>117,904</b>	<b>114,315</b>	<b>111,913</b>	<b>109,493</b>	<b>107,883</b>	<b>105,395</b>	<b>103,670</b>	<b>101,792</b>	<b>101,243</b>	<b>100,228</b>	<b>99,920</b>	<b>98,216</b>	<b>106,859</b>	
<b>PacifiCorp Share (66.67%)</b>																
		79,266	78,603	76,210	74,608	72,995	71,922	70,263	69,113	67,862	67,496	66,818	66,614	<b>65,477</b>	<b>71,240</b>	

Ref 8.1 Ref 8.1

<b>Bridger Total</b>		Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
Description	FERC Account	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	AMA Balance	
Structure, Equipment, Mine Dev.	399	443,289	443,324	443,350	443,412	443,433	443,474	443,536	443,756	443,979	445,283	445,782	447,360	<b>447,771</b>	444,351	
Deferred Long Wall Costs	186M	5,705	5,043	4,535	3,872	3,193	2,176	1,254	1,374	5,087	4,566	3,905	3,366	<b>2,939</b>	3,558	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(350,778)	(353,145)	(355,465)	(357,663)	(359,952)	(362,348)	(364,937)	(367,188)	(369,047)	(371,279)	(373,560)	(375,770)	<b>(377,897)</b>	(364,558)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RATE BASE</b>		<b>98,216</b>	<b>95,221</b>	<b>92,420</b>	<b>89,621</b>	<b>86,674</b>	<b>83,301</b>	<b>79,852</b>	<b>77,942</b>	<b>80,019</b>	<b>78,570</b>	<b>76,127</b>	<b>74,956</b>	<b>72,813</b>	<b>83,351</b>	
<b>PacifiCorp Share (66.67%)</b>																
		65,477	63,481	61,613	59,747	57,782	55,534	53,235	51,961	53,346	52,380	50,751	49,970	<b>48,542</b>	55,568	

Ref 8.1

<b>December 2019 AMA Balance</b>	<b>71,240</b>	Ref 8.1
<b>December 2019 YE Balance</b>	<b>65,477</b>	Ref 8.1
<b>December 2020 YE Balance</b>	<b>48,542</b>	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add Remediation Projects Cost	925	RES	7,176,416	SO	6.876%	493,473	8.2.1
<b>Adjustment to Tax</b>							
Schedule M Adjustment	SCHMDT	RES	(2,931,261)	SO	6.876%	(201,563)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(836,946)	SO	6.876%	(57,551)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(140,390)	WA	Situs	(140,390)	8.2.2
Def Inc Tax Expense	41110	RES	34,517	WA	Situs	34,517	8.2.2
ADIT Balance	283	RES	(509,586)	WA	Situs	(509,586)	8.2.2

**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 are excluded from regulatory rate base in unadjusted data. This restating adjustment removes the balances from FERC account 925 amortized amounts, and adds back into results actual environmental remediation project costs incurred in the 12 months period ended December 2019.

Non-PERCO														
Total Environmental Expense	Internal Order	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 ME Dec-19
<b>Detail By Project:</b>														
Astoria Youngs Bay Cleanup	405762	612	3,305	2,310	-	1,906	-	-	729	6,571	63	-	1,938	17,433
Silver Bell Tailings Cost Increase	406192	(142,092)	40,939	204	16,607	18,934	1,390	4,053	140,814	71,774	45,021	29,578	245,269	472,492
**spill cleanup -- Pacific Power	406240	102,528	79,750	148,900	(10,785)	136,605	82,563	68,959	12,268	39,276	52,346	102,391	53,413	868,215
**spill cleanup -- Rocky Mountain	406241	2,336	16,403	18,563	31,716	34,243	60,542	77,869	120,829	130,796	93,173	29,698	8,654	624,821
American Barrel	407502	6,350	5,472	89	5,679	7,278	19,318	-	-	18,356	-	2,366	726	65,635
Astoria/Unocal	407503	2,917	7,922	7,709	12,767	8,753	20,046	19,360	13,777	20,306	14,422	9,714	46,796	184,488
Big Fork Hydro Plant	407504	4,046	34,640	-	1,727	13,734	4,090	-	27,675	118	8,994	-	2,658	97,681
Bridger Coal Fuel Oil Spill	407505	609	21,919	174	31,428	46,935	18,185	-	16,623	21,781	3,045	4,444	6,409	171,551
Bridger FGD Pond 1 Closure	407506	1,558	2,569	8,333	3,053	17,944	11,481	1,122	21,960	50,323	27,420	1,206	2,442	149,411
Bridger Plant Oil Spills	407507	116	3,737	232	3,630	12,729	8,689	263	7,159	3,828	4,140	2,667	4,232	51,423
Cedar Steam Plant	407508	-	-	-	-	1,224	(251)	-	-	-	-	816	176	1,966
Dave Johnston Oil Spill	407509	-	3,471	204	8,709	5,391	1,685	-	11,951	-	-	306	23,508	55,226
Eugene MGP	407510	365	450	228	779	519	633	590	8,460	1,015	533	1,703	238,609	253,884
Everett MGP	407511	102	-	(5,761)	7,871	-	-	139	-	31	-	-	47	2,429
Hunter Fuel Oil Spills	407512	-	-	-	-	17,857	-	950	-	-	-	-	-	18,807
Huntington Ash Landfill	407513	402	18,808	4,641	4,109	36,513	10,176	1,857	11,809	6,375	32,171	10,281	30,844	167,989
Idaho Falls Pole Yard	407514	15,410	32,960	9,520	45,729	89,308	13,671	(29,717)	27,155	30,522	17,730	60,327	93,217	405,832
Jordan Plant Substation	407515	381	-	-	200	-	174	87	-	7,199	6,571	9,870	10,533	35,016
Montauge Ranch	407517	-	-	-	-	-	-	-	-	24	-	-	-	24
Naughton FGD Pond Closure	407518	174	348	435	-	161	10,239	(1,612)	4,012	6,438	1,484	17,921	(87)	39,513
Ogden MGP	407519	(18,666)	29,161	204	133,020	268,636	35,672	44,344	109,419	40,796	24,725	576	15,213	683,097
Olympia MGP	407520	152	-	-	3,648	-	-	189	-	-	24	-	71	4,084
Portland Harbor Source Control	407521	171,306	36,250	97,924	91,824	35,456	44,100	55,493	77,350	47,595	72,303	142,223	59,479	931,303
Tacoma A St.	407523	1,600	193	387	231	554	5,383	(1,008)	508	281	527	315	1,331	10,305
Wyodak Fuel Oil Spill	407540	209	209	418	5,220	3,650	1,456	348	5,081	340	1,248	152	-	18,331
Bors Property	408380	1,690	-	9	24	-	-	212	-	47	-	-	-	1,983
Carbon Ash Spill (UT)	408383	(2,155)	5,768	819	3,479	48,009	17,483	423	109,782	44,834	96,513	1,209	69,599	395,764
Bridger Plant - FGD Pond 1	408590	204	6,414	2,604	304	19,326	4,971	6,336	321	24,228	22,499	13,914	29,569	130,689
Bridger Plant-FGD Pond Closure	408591	-	-	-	-	7,716	2,479	-	476	14,358	204	-	-	25,233
Dave Johnston-Pond 4A&4B	408592	306	10,363	-	612	13,144	6,995	539	4,480	34,736	2,958	8,176	114,431	196,740
Naughton Plant-FGD Pond 1	408593	816	11,072	-	-	31,166	22,718	(12,342)	83	30,653	14,096	10,467	117,229	225,959
Hunter Plant-	408594	306	27,641	3,333	204	31,831	7,601	3,089	1,919	21,253	-	35,482	115,925	248,584
Hunter Plant-Ash Landfill	408597	259	6,822	777	518	-	4,180	-	91	7,939	6,417	23,525	18,137	68,666
Colstrip Pond	408598	-	-	-	408	33,951	7,688	92,235	117,879	115,761	80,508	28,304	35,397	512,132
Cholla Ash-Flyash Pond	408599	-	-	-	408	612	-	-	-	-	25,448	-	(25,448)	1,020
Naughton South Ash Pond	408625	306	9,437	-	-	8,295	7,739	-	-	7,295	-	2,782	-	35,854
NTO Parking Asbestos	408822	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>152,147</b>	<b>416,026</b>	<b>302,257</b>	<b>403,119</b>	<b>952,379</b>	<b>431,099</b>	<b>336,618</b>	<b>852,609</b>	<b>804,849</b>	<b>654,584</b>	<b>550,414</b>	<b>1,320,316</b>	<b>7,176,416</b>

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



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

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	<b>Unadjusted Dec-19</b>	Book <u>Amortization</u>	<b>Adjusted Amount</b>	<b>Incremental Adjustment</b>	<b>WCA Factor</b>	
4099300	415300	Hazardous Waste Clean-up Costs	(2,931,261)		-	2,931,261	SO	<b>Ref. 8.2</b>
4098300	415301	Environmental Costs WA	140,390		-	(140,390)	WA	<b>Ref. 8.2</b>
4098300	605301	Environmental Regulated	836,946		-	(836,946)	SO	<b>Ref. 8.2</b>
			<b><u>(3,908,597)</u></b>		<b><u>-</u></b>	<b><u>3,908,597</u></b>		
41010	415300	Hazardous Waste Clean-up Costs	720,697		-	(720,697)	SO	NOTE 1
41110	415301	Environmental Costs WA	(34,517)		-	34,517	WA	<b>Ref. 8.2</b>
41110	605301	Environmental Regulated	(205,777)		-	205,777	SO	NOTE 1
			<b><u>480,403</u></b>		<b><u>-</u></b>	<b><u>(480,403)</u></b>		
<b>AMA Balances:</b>								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(21,170,541)		-	21,170,541	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrual	509,586		-	(509,586)	WA	<b>Ref. 8.2</b>
190	287240	DTA 605.301 Environmental Regulated	13,876,696		-	(13,876,696)	SO	NOTE 1

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	RES	(82,618)	CA	Situs	-	8.3.1
Customer Advances	252	RES	2,319,357	OR	Situs	-	8.3.1
Customer Advances	252	RES	(379,405)	WA	Situs	(379,405)	8.3.1
Customer Advances	252	RES	(555,861)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(11,261,890)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(700,284)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(25,956,039)	SG	7.719%	(2,003,577)	8.3.1
Customer Advances	252	RES	437	CAGW	22.237%	97	8.3.1
Customer Advances	252	RES	36,616,303	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(2,382,885)</u>	

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**Customer Advances for Construction**

**AMA Basis:**

<b>Account</b>	<b>AMA Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(82,618)	<b>(82,618)</b>	<b>Page 8.3</b>
252OR	(4,638,796)	(2,319,438)	<b>2,319,357</b>	<b>Page 8.3</b>
252WA	-	(379,405)	<b>(379,405)</b>	<b>Page 8.3</b>
252IDU	-	(555,861)	<b>(555,861)</b>	<b>Page 8.3</b>
252UT	(1,188,983)	(12,450,873)	<b>(11,261,890)</b>	<b>Page 8.3</b>
252WYP	-	(700,284)	<b>(700,284)</b>	<b>Page 8.3</b>
252WYU	-	-	-	<b>Page 8.3</b>
252SG	(19,119)	(25,975,158)	<b>(25,956,039)</b>	<b>Page 8.3</b>
252CAGW	(437)	-	<b>437</b>	<b>Page 8.3</b>
252CAGE	(36,616,303)	-	<b>36,616,303</b>	<b>Page 8.3</b>
<b>Total</b>	<b>(42,463,637)</b>	<b>(42,463,637)</b>	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	PRO	3,563,702	JBG	22.237%	792,446	8.4.1
Hydro Production	332	PRO	10,248,110	CAGW	22.237%	2,278,832	8.4.1
Other Production	343	PRO	206,399,282	CAGW	22.237%	45,896,198	8.4.1
Transmission	355	PRO	95,593,290	CAGW	22.237%	21,256,704	8.4.1
Distribution	364	PRO	4,940,541	WA	Situs	4,940,541	8.4.1
General Plant	397	PRO	10,428,909	SO	6.876%	717,124	8.4.1
			<u>331,173,834</u>			<u>75,881,845</u>	
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	PRO	99,344	JBG	22.237%	22,091	8.4.3
Schedule M Additions	SCHMAT	PRO	8,791,054	CAGW	22.237%	1,954,832	8.4.3
Schedule M Additions	SCHMAT	PRO	136,435	WA	Situs	136,435	8.4.3
Schedule M Additions	SCHMAT	PRO	549,402	SO	6.876%	37,779	8.4.3
			<u>9,576,235</u>			<u>2,151,136</u>	
Schedule M Deductions	SCHMDT	PRO	206,187	JBG	22.237%	45,849	8.4.3
Schedule M Deductions	SCHMDT	PRO	46,443,819	CAGW	22.237%	10,327,530	8.4.3
Schedule M Deductions	SCHMDT	PRO	185,270	WA	Situs	185,270	8.4.3
Schedule M Deductions	SCHMDT	PRO	2,085,782	SO	6.876%	143,425	8.4.3
			<u>48,921,058</u>			<u>10,702,073</u>	
Deferred Tax Expense	41110	PRO	(24,425)	JBG	22.237%	(5,431)	8.4.3
Deferred Tax Expense	41110	PRO	(2,161,422)	CAGW	22.237%	(480,627)	8.4.3
Deferred Tax Expense	41110	PRO	(33,544)	WA	Situs	(33,544)	8.4.3
Deferred Tax Expense	41110	PRO	(135,079)	SO	6.876%	(9,288)	8.4.3
			<u>(2,354,470)</u>			<u>(528,891)</u>	
Deferred Tax Expense	41010	PRO	50,694	JBG	22.237%	11,273	8.4.3
Deferred Tax Expense	41010	PRO	11,418,955	CAGW	22.237%	2,539,188	8.4.3
Deferred Tax Expense	41010	PRO	45,552	WA	Situs	45,552	8.4.3
Deferred Tax Expense	41010	PRO	512,823	SO	6.876%	35,263	8.4.3
			<u>12,028,024</u>			<u>2,631,276</u>	
Accum Def Inc Tax Balance	282	PRO	-	JBG	22.237%	-	8.4.3
Accum Def Inc Tax Balance	282	PRO	(9,257,537)	CAGW	22.237%	(2,058,562)	8.4.3
Accum Def Inc Tax Balance	282	PRO	(12,008)	WA	Situs	(12,008)	8.4.3
Accum Def Inc Tax Balance	282	PRO	(377,745)	SO	6.876%	(25,975)	8.4.3
			<u>(9,647,290)</u>			<u>(2,096,545)</u>	

**Description of Adjustment**

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending December 2020. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp  
 Results of Operations - December 2019  
 Major Plant Addition Summary

<b>Description</b>	<b>Factor</b>	<b>Jan20 to Dec20 Plant Additions</b>	<b>Ref#</b>
<b>Steam Production Plant:</b>			
Various	JBG	3,563,702	
<b>Total Steam Plant</b>		<b>3,563,702</b>	8.4.2
<b>Other Production Plant:</b>			
Various	CAGW	206,399,282	
<b>Total Other Plant</b>		<b>206,399,282</b>	8.4.2
<b>Transmission Plant:</b>			
Various	CAGW	95,593,290	
<b>Total Transmission Plant</b>		<b>95,593,290</b>	8.4.2
<b>Distribution Plant:</b>			
Washington	WA	4,940,541	
<b>Total Distribution Plant</b>		<b>4,940,541</b>	8.4.2
<b>General Plant:</b>			
Washington	WA	-	
General	SO	10,428,909	
General	CN	-	
General	CAGW	-	
<b>Total General Plant</b>		<b>10,428,909</b>	8.4.2
<b>Total Electric Plant in Service</b>		<b>331,173,834</b>	
		<b>Ref 8.4.2</b>	

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

<b>Project Description</b>	<b>Account</b>	<b>Factor</b>	<b>In-Service Date</b>	<b>Jan 20 - Dec 20 Plant Additions</b>
<b>Steam Production</b>				
Jim Bridger U4 SCR Catalyst Replacement 20	312	JBG	Jun-20	3,563,702
<b>Steam Production Total</b>				<b>3,563,702</b>
<b>Other Production</b>				
Wind Repowering	343	CAGW	Various	206,399,282
<b>Other Production Total</b>				<b>206,399,282</b>
<b>Hydro Production</b>				
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	CAGW	Dec-20	7,961,647
Swift 1 Minimum Discharge Line	332	CAGW	Nov-20	2,286,463
<b>Hydro Total</b>				<b>10,248,110</b>
<b>General</b>				
Open Floor Plan - OR - Structure OR	397	SO	various	10,428,909
<b>General Total</b>				<b>10,428,909</b>
<b>Transmission</b>				
Vantage Pomona Heights 230kV Line	355	CAGW	May-20	57,847,290
Oregon New Large Load Network Upgrades	355	CAGW	Dec-20	28,900,000
Wildfire Mitigation Plan - CA T	355	CAGW	Various	8,846,000
<b>Transmission Total</b>				<b>95,593,290</b>
<b>Distribution</b>				
Wildfire Mitigation Plan - WA D	364	WA	Dec-20	2,652,484
Wapato Substation Capacity Relief	364	WA	May-20	2,288,057
<b>Distribution Total</b>				<b>4,940,541</b>
				<b>331,173,834</b>
				<b>Ref. 8.4.1</b>

PacifiCorp  
Results of Operations - December 2019  
Major Plant Additions Adjustment  
Tax Summary

Description	Allocation Factor	CY 2020 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41110 Deferred Tax Expense	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance
Steam Plant in June 2020 JB Pollution Control	JBG	3,563,702	99,344	206,187	(24,425)	50,694	(26,269)
<b>Total Steam</b>		<u>3,563,702</u>	<u>99,344</u>	<u>206,187</u>	<u>(24,425)</u>	<u>50,694</u>	<u>(26,269)</u>
Hydro - November 2020	CAGW	2,286,463	58,016	85,742	(14,264)	21,081	(6,816)
Hydro - December 2020	CAGW	7,961,647	202,016	298,562	(49,669)	73,406	(23,737)
<b>Total Hydro</b>		<u>10,248,110</u>	<u>260,032</u>	<u>384,304</u>	<u>(63,933)</u>	<u>94,487</u>	<u>(30,553)</u>
Wind Repowering - January 2020	CAGW	137,545,315	4,539,936	27,509,063	(1,116,216)	6,763,543	(5,647,331)
Wind Repowering - February 2020	CAGW	68,853,967	2,272,652	13,770,793	(558,768)	3,385,770	(2,827,000)
<b>Total Other Production</b>		<u>206,399,282</u>	<u>6,812,588</u>	<u>41,279,856</u>	<u>(1,674,984)</u>	<u>10,149,313</u>	<u>(8,474,331)</u>
Transmission May 2020	CAGW	57,847,290	1,039,892	2,892,364	(255,674)	711,134	(455,460)
Transmission June 2020	CAGW	8,846,000	159,021	442,295	(39,098)	108,745	(69,649)
Transmission December 2020	CAGW	28,900,000	519,521	1,445,000	(127,733)	355,276	(227,544)
<b>Total Transmission</b>		<u>95,593,290</u>	<u>1,718,434</u>	<u>4,779,659</u>	<u>(422,505)</u>	<u>1,175,155</u>	<u>(752,653)</u>
Distribution WA May 2020	WA	2,288,057	63,186	85,802	(15,535)	21,096	(5,562)
Distribution WA December 2020	WA	2,652,484	73,249	99,468	(18,009)	24,456	(6,446)
<b>Total Distribution</b>		<u>4,940,541</u>	<u>136,435</u>	<u>185,270</u>	<u>(33,544)</u>	<u>45,552</u>	<u>(12,008)</u>
General Plant - Various	SO	10,428,909	549,402	2,085,782	(135,079)	512,823	(377,745)
<b>Total Property in service</b>		<u>331,173,834</u>	<u>9,576,235</u>	<u>48,921,058</u>	<u>(2,354,470)</u>	<u>12,028,024</u>	<u>(9,673,559)</u>
Total by Allocation Factor:							
JBG		3,563,702	99,344	206,187	(24,425)	50,694	(26,269)
CAGW		312,240,682	8,791,054	46,443,819	(2,161,422)	11,418,955	(9,257,537)
WA		4,940,541	136,435	185,270	(33,544)	45,552	(12,008)
SO		10,428,909	549,402	2,085,782	(135,079)	512,823	(377,745)
<b>Total by Allocation Factor</b>		<u>331,173,834</u>	<u>9,576,235</u>	<u>48,921,058</u>	<u>(2,354,470)</u>	<u>12,028,024</u>	<u>(9,673,559)</u>
Remove JB 282 Balance							26,269
Total 282 Without JB							<u>(9,647,290)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
Other A/R	OWC143	RES	(40,657,248)	SO	6.876%	(2,795,719)	
Accounts Payable	OWC232	RES	7,196,547	SO	6.876%	494,857	
Accounts Payable	OWC232	RES	2,987,663	SG	7.719%	230,621	
Accounts Payable	OWC232	RES	1,732,589	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,633,774	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(22,106,674)</u>			<u>(2,070,241)</u>	8.5.2
<b>Fuel Stock:</b>							
Fuel Stock	151	RES	(148,188,901)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,698,401)	CAEW	22.742%	(386,256)	
Fuel Stock	151	RES	(23,885,080)	JBE	22.742%	(5,432,024)	
			<u>(173,772,381)</u>			<u>(5,818,280)</u>	8.5.2
<b>Materials &amp; Supplies</b>							
Materials & Supplies	154	RES	(119,815,006)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,827,288)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,248,722)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(4,345,536)	JBG	22.237%	(966,300)	
Materials & Supplies	154	RES	(41,335,209)	OR	Situs	-	
Materials & Supplies	154	RES	(47,946,791)	UT	Situs	-	
Materials & Supplies	154	RES	(7,184,864)	CAGW	22.237%	(1,597,670)	
Materials & Supplies	154	RES	(1,961,564)	CA	Situs	-	
Materials & Supplies	154	RES	(6,973,156)	WA	Situs	(6,973,156)	
Materials & Supplies	154	RES	(5,951,588)	ID	Situs	-	
Materials & Supplies	154	RES	1,664,336	SNPD	6.358%	105,817	
Materials & Supplies	154	RES	21,367	SO	6.876%	1,469	
Materials & Supplies	154	RES	-	SNPPS	5.181%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(778,077)	SG	7.719%	(60,061)	
			<u>(246,682,099)</u>			<u>(9,489,901)</u>	8.5.2
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(4,969,819)	SO	6.876%	(341,740)	
Prepaid Taxes	165	RES	(5,192,636)	GPS	6.876%	(357,062)	
Prepaid Taxes	165	RES	(496,868)	SO	6.876%	(34,166)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(15,547,510)	SO	6.876%	(1,069,095)	
Prepayments - Other	165	RES	(1,186,175)	SG	7.719%	(91,562)	
Prepayments - Other	165	RES	(29,333)	GPS	6.876%	(2,017)	
Prepayments - Other	165	RES	(3,371,911)	UT	Situs	-	
Prepayments - Other	165	RES	(261,421)	ID	Situs	-	
Prepayments - Other	165	RES	(2,199,278)	OR	Situs	-	
Prepayments - Other	165	RES	(146,013)	WY-ALL	Situs	-	
			<u>(33,400,965)</u>			<u>(1,895,643)</u>	

**Description of Adjustment**

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



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Prepayments (cont.):</b>							
Prepayments - Other	165	RES	(1,037,971)	CAGE	0.000%	-	
Prepayments - Other	165	RES	465	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.742%	(922)	
Prepayments - Other	165	RES	<u>(1,050,118)</u>	CAGW	22.237%	<u>(233,511)</u>	
			<u>(2,091,680)</u>			<u>(234,433)</u>	8.5.2
<b>Miscellaneous Deferred Debits:</b>							
Miscellaneous Deferred Debits	186M	RES	(12,056,493)	SG	7.719%	(930,655)	
Miscellaneous Deferred Debits	186M	RES	(254,925)	SO	6.876%	(17,529)	
Miscellaneous Deferred Debits	186M	RES	(1,632,004)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(17,809,714)	CAGW	22.237%	(3,960,276)	
Miscellaneous Deferred Debits	186M	RES	(51,241,235)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	1,068	JBE	22.742%	243	
			<u>(82,993,302)</u>			<u>(4,908,217)</u>	8.5.3
<b>Miscellaneous Rate Base:</b>							
Miscellaneous Rate Base	182M	RES	1,274,475	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.876%	-	
Miscellaneous Rate Base	182M	RES	(185,839,439)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,448,669)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	1,887,336	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	10,270,676	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.544%	-	
Miscellaneous Rate Base	182M	RES	(7,855,964)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(554)	WA	Situs	(554)	
Miscellaneous Rate Base	182M	RES	(10,262,139)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	6,427,709	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	920,775	WY-ALL	Situs	-	
			<u>(188,313,116)</u>			<u>(554)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
<b>Miscellaneous Rate Base Debits:</b>							
Injuries and Damages Provisions	2282	RES	14,489,277	SO	6.876%	996,328	
Pension and Benefits Provisions	2283	RES	<u>2,269,699</u>	SO	6.876%	<u>156,072</u>	
			<u>16,758,977</u>			<u>1,152,399</u>	2.36

**Description of Adjustment**

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

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**Miscellaneous Rate Base**

Description	Account	Factor	Per Books	
			December 2019 AMA Balance	Ref.
<b>Current Assets:</b>				
Other A/R	143	SO	40,657,248	
Accounts Payable	232	SO	(7,196,547)	
Accounts Payable	232	SG	(2,987,663)	
Accounts Payable	232	CAEE	(1,732,589)	
Other Deferred Credit	2533	CAGE	(6,633,774)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
<b>Total Current Assets</b>			<b>22,106,674</b>	<b>Ref. 8.5</b>
<b>Materials and Supplies</b>				
Fuel Stock	151	CAEE	148,188,901	
Fuel Stock	151	CAEW	1,698,401	
Fuel Stock	151	JBE	23,885,080	
			<b>173,772,381</b>	<b>Ref. 8.5</b>
Materials and Supplies	154	CAGE	119,815,006	
Materials and Supplies	154	WYP	10,827,288	
Materials and Supplies	154	WYU	1,248,722	
Materials and Supplies	154	JBG	4,345,536	
Materials and Supplies	154	OR	41,335,209	
Materials and Supplies	154	UT	47,946,791	
Materials and Supplies	154	CAGW	7,184,864	
Materials and Supplies	154	CA	1,961,564	
Materials and Supplies	154	WA	6,973,156	
Materials and Supplies	154	ID	5,951,588	
Materials and Supplies	154	SNPD	(1,664,336)	
Materials and Supplies	154	SO	(21,367)	
Materials and Supplies	154	SG	778,077	
			<b>246,682,099</b>	<b>Ref. 8.5</b>
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	4,969,819	
Prepaid Taxes	165	GPS	5,192,636	
Prepaid Taxes	165	SO	496,868	
Prepayments - Other	165	SO	15,547,510	
Prepayments - Other	165	SG	1,186,175	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,371,911	
Prepayments - Other	165	ID	261,421	
Prepayments - Other	165	OR	2,199,278	
Prepayments - Other	165	WYP	146,013	
Prepayments - Other	165	CAGE	1,037,971	
Prepayments - Other	165	CAEE	(465)	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,050,118	
<b>Total Prepayments</b>			<b>35,492,645</b>	<b>Ref. 8.5</b>

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			December 2019 AMA Balance	
<b>Miscellaneous Deferred Debits:</b>				
Miscellaneous Deferred Debits	186M	SG	12,056,493	
Miscellaneous Deferred Debits	186M	SO	254,925	
Miscellaneous Deferred Debits	186M	CAEE	1,632,004	
Miscellaneous Deferred Debits	186M	CAGW	17,809,714	
Miscellaneous Deferred Debits	186M	CAGE	51,241,235	
Miscellaneous Deferred Debits	186M	JBE	(1,068)	
<b>Total Miscellaneous Deferred Debits</b>			<b>82,993,302</b>	<b>Ref. 8.5.1</b>
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	CA	(1,274,475)	
Miscellaneous Rate Base	182M	CAEE	185,839,439	
Miscellaneous Rate Base	182M	CAGE	3,448,669	
Miscellaneous Rate Base	182M	ID	(1,887,336)	
Miscellaneous Rate Base	182M	OR	(10,270,676)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	7,855,964	
Miscellaneous Rate Base	182M	WA	554	
Miscellaneous Rate Base	182M	WYP	10,262,139	
Miscellaneous Rate Base	182M	WYU	(6,427,709)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,687,321	
Miscellaneous Rate Base	182W	WYP	(920,775)	
<b>Total Miscellaneous Rate Base</b>			<b>188,313,116</b>	<b>Ref. 8.5.1</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.6.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.6.1
<b>Adjustment to Rate Base:</b>							
Remove Unamortized AMA Balance	312	RES	(254,340)	WA	Situs	(254,340)	8.6.1

**Description of Adjustment**

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

PacifiCorp  
 Results of Operations - December 2019  
 Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-17		(1,687)	(284,706)	(294,828)	(1,687)		(20,244)
Jan-18		(1,687)	(283,019)	(293,141)	(1,687)		(20,244)
Feb-18		(1,687)	(281,332)	(291,454)	(1,687)		(20,244)
Mar-18		(1,687)	(279,645)	(289,767)	(1,687)		(20,244)
Apr-18		(1,687)	(277,958)	(288,080)	(1,687)		(20,244)
May-18		(1,687)	(276,271)	(286,393)	(1,687)		(20,244)
Jun-18		(1,687)	(274,584)	(284,706)	(1,687)		(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)		(20,244)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)		(20,244)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)		(20,244)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)		(20,244)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)		(20,244)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)		(20,244)
Jan-19		(1,687)	(262,775)	(272,897)	(1,687)		(20,244)
Feb-19		(1,687)	(261,088)	(271,210)	(1,687)		(20,244)
Mar-19		(1,687)	(259,401)	(269,523)	(1,687)		(20,244)
Apr-19		(1,687)	(257,714)	(267,836)	(1,687)		(20,244)
May-19		(1,687)	(256,027)	(266,149)	(1,687)		(20,244)
Jun-19		(1,687)	(254,340)	(264,462)	(1,687)		(20,244)
Jul-19		(1,687)	(252,653)	(262,775)	(1,687)		(20,244)
Aug-19		(1,687)	(250,966)	(261,088)	(1,687)		(20,244)
Sep-19		(1,687)	(249,279)	(259,401)	(1,687)		(20,244)
Oct-19		(1,687)	(247,592)	(257,714)	(1,687)		(20,244)
Nov-19		(1,687)	(245,905)	(256,027)	(1,687)		(20,244)
<b>Dec-19</b>		(1,687)	(244,218)	<b>(254,340)</b>	(1,687)	8.6	<b>(20,244)</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
WA Customer Service Deposit Interest	4311	RES	69,902	WA	Situs	69,902	8.7.1
<b>Adjustment to Rate Base:</b>							
WA Customer Service Deposits	235	RES	(2,721,420)	WA	Situs	(2,721,420)	8.7.1

**Description of Adjustment**

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

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**Customer Service Deposits**  
**State of Washington**

**Customer Service Deposits - Interest Expense**

GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-19	15,664	
Feb-19	4,213	
Mar-19	4,402	
Apr-19	3,966	
May-19	4,672	
Jun-19	4,633	
Jul-19	5,448	
Aug-19	4,760	
Sep-19	5,260	
Oct-19	4,644	
Nov-19	6,591	
Dec-19	5,648	
<b>Interest Expense</b>	<b><u>69,902</u></b>	<b>Ref. 8.7</b>

**Customer Service Deposits - Balances**

GL Accounts 230140

<u>Month</u>	<u>Balance</u>	
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	
Jul-19	2,678,562	
Aug-19	2,613,356	
Sep-19	2,690,469	
Oct-19	2,696,271	
Nov-19	2,674,033	
Dec-19	2,662,478	
<b>AMA Balance</b>	<b><u><u>2,721,420</u></u></b>	<b>Ref. 8.7</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Investor Supplied Working Capital	CWC	RES	16,214,032	WA	Situs	16,214,032	8.8.1

**Description of Adjustment**

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



**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**Investor Supplied Working Capital**

**Adjustments to working capital calculation**

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
<b>UE - 130043 Approved Methodology:</b>							
	1,647,517,260	1,328,779,735	15,309,312,191	15,628,049,716	318,737,525	5.09%	16,214,032

**Ref. 8.8**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	RES	(226,624,468)	JBG	22.237%	(50,393,593)	8.9.1
Pro Forma Steam Plant	312	PRO	(3,563,702)	JBG	22.237%	(792,446)	8.9.2
Steam Plant	108SP	RES	22,386,169	JBG	22.237%	4,977,924	8.9.1
Pro Forma Steam Plant	108SP	PRO	53,811	JBG	22.237%	11,966	8.9.2
<b>Adjustment to Tax</b>							
Accum Def Income Tax	282	RES	7,330,710	JBG	22.237%	1,630,101	

**Description of Adjustment**

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

**PacifiCorp**  
**Results of Operations - December 2019**  
**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)
Jul-19	43,119	226,698,691	(19,753,508)
Aug-19	(40,726)	226,657,965	(20,280,117)
Sep-19	(5,751)	226,652,214	(20,806,672)
Oct-19	(24,766)	226,627,448	(21,333,191)
Nov-19	-	226,627,448	(21,859,682)
Dec-19	(2,980)	226,624,468	(22,386,169)
	226,624,468	<b>226,624,468</b>	<b>(22,386,169)</b>
		<b>Ref 8.9</b>	<b>Ref 8.9</b>

**PacifiCorp**  
**Results of Operations - December 2019**  
**Removal of Bridger SCR**

Depreciation Rates:

Steam JBG 2.788%

	<u>Capital Additions Steam</u>	<u>Balance Steam</u>	<u>Depreciation Reserve Steam</u>
Jan-20	-	-	-
Feb-20	-	-	-
Mar-20	-	-	-
Apr-20	-	-	-
May-20	-	-	-
Jun-20	3,563,702	3,563,702	(4,139)
Jul-20	-	3,563,702	(12,418)
Aug-20	-	3,563,702	(20,697)
Sep-20	-	3,563,702	(28,975)
Oct-20	-	3,563,702	(37,254)
Nov-20	-	3,563,702	(45,533)
Dec-20	-	3,563,702	(53,811)
	<u>3,563,702</u>	<u>3,563,702</u>	<u>(53,811)</u>
		<b>Ref 8.9</b>	<b>Ref 8.9</b>

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>						
302	RES	(11,622)	CAGW	22.237%	(2,584)	8.10.7
303	RES	-	CA	Situs	-	8.10.7
303	RES	-	CAEE	0.000%	-	8.10.7
303	RES	5,531,142	CAGE	0.000%	-	8.10.7
303	RES	5,898,114	CAGW	22.237%	1,311,540	8.10.7
303	RES	7,104,941	CN	6.900%	490,222	8.10.7
303	RES	289	JBG	22.237%	64	8.10.7
303	RES	466	OR	Situs	-	8.10.7
303	RES	9,148,350	SO	6.876%	629,069	8.10.7
303	RES	-	UT	Situs	-	8.10.7
303	RES	-	WA	Situs	-	8.10.7
303	RES	12,168	WY-ALL	Situs	-	8.10.7
310	RES	(834)	CAGE	0.000%	-	8.10.7
311	RES	7,709,326	CAGE	0.000%	-	8.10.7
311	RES	4,721,196	CAGW	22.237%	1,049,834	8.10.7
311	RES	248,533	JBG	22.237%	55,265	8.10.7
312	RES	16,117,417	CAGE	0.000%	-	8.10.7
312	RES	47,371	CAGW	22.237%	10,534	8.10.7
312	RES	6,056,067	JBG	22.237%	1,346,664	8.10.7
314	RES	2,168,243	CAGE	0.000%	-	8.10.7
314	RES	261,219	CAGW	22.237%	58,086	8.10.7
314	RES	134,732	JBG	22.237%	29,960	8.10.7
315	RES	716,962	CAGE	0.000%	-	8.10.7
315	RES	-	CAGW	22.237%	-	8.10.7
315	RES	148,021	JBG	22.237%	32,915	8.10.7
316	RES	472,165	CAGE	0.000%	-	8.10.7
316	RES	4,060	CAGW	22.237%	903	8.10.7
316	RES	24,516	JBG	22.237%	5,452	8.10.7
330	RES	-	CAGW	22.237%	-	8.10.7
331	RES	823,633	CAGE	0.000%	-	8.10.7
331	RES	395,010	CAGW	22.237%	87,837	8.10.7
332	RES	662,382	CAGE	0.000%	-	8.10.7
332	RES	3,279,743	CAGW	22.237%	729,304	8.10.7
333	RES	1,801,172	CAGE	0.000%	-	8.10.7
333	RES	625,160	CAGW	22.237%	139,014	8.10.7
334	RES	92,643	CAGE	0.000%	-	8.10.7
334	RES	248,394	CAGW	22.237%	55,234	8.10.7
335	RES	(1,000)	CAGE	0.000%	-	8.10.7
335	RES	86,625	CAGW	22.237%	19,262	8.10.7
336	RES	9,240	CAGE	0.000%	-	8.10.7
336	RES	45,435	CAGW	22.237%	10,103	8.10.7
		<u>74,581,278</u>			<u>6,058,679</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

	<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>
<b>Adjustment to Rate Base:</b>							
	340	RES	3,914,983	CAGE	0.000%	-	8.10.7
	341	RES	1,020,841	CAGE	0.000%	-	8.10.8
	341	RES	67,807	CAGW	22.237%	15,078	8.10.8
	343	RES	(82,444,311)	CAGE	0.000%	-	8.10.8
	343	RES	(30,933,794)	CAGW	22.237%	(6,878,626)	8.10.8
	344	RES	11,642,882	CAGE	0.000%	-	8.10.8
	344	RES	6,149,640	CAGW	22.237%	1,367,471	8.10.8
	345	RES	39,611	CAGE	0.000%	-	8.10.8
	345	RES	(3,406,707)	CAGW	22.237%	(757,536)	8.10.8
	346	RES	-	CAGW	22.237%	-	8.10.8
	350	RES	2,321,918	CAGE	0.000%	-	8.10.8
	350	RES	3,725,077	CAGW	22.237%	828,331	8.10.8
	352	RES	566,850	CAGE	0.000%	-	8.10.8
	352	RES	4,149,732	CAGW	22.237%	922,760	8.10.8
	352	RES	(2,902)	JBG	22.237%	(645)	8.10.8
	353	RES	4,565,333	CAGE	0.000%	-	8.10.8
	353	RES	13,220,953	CAGW	22.237%	2,939,891	8.10.8
	353	RES	24,143	JBG	22.237%	5,369	8.10.8
	354	RES	1,823,846	CAGE	0.000%	-	8.10.8
	354	RES	1,306,006	CAGW	22.237%	290,412	8.10.8
	355	RES	6,944,397	CAGE	0.000%	-	8.10.8
	355	RES	19,823,713	CAGW	22.237%	4,408,121	8.10.8
	355	RES	(1,063)	JBG	22.237%	(236)	8.10.8
	356	RES	7,060,940	CAGE	0.000%	-	8.10.8
	356	RES	7,793,045	CAGW	22.237%	1,732,909	8.10.8
	357	RES	146,408	CAGW	22.237%	32,556	8.10.8
	358	RES	(19,721)	CAGE	0.000%	-	8.10.8
	361	RES	16,835	CA	Situs	-	8.10.9
	361	RES	162,851	ID	Situs	-	8.10.9
	361	RES	242,160	OR	Situs	-	8.10.9
	361	RES	1,091,764	UT	Situs	-	8.10.9
	361	RES	302,989	WA	Situs	302,989	8.10.9
	361	RES	28,521	WY-ALL	Situs	-	8.10.9
			<u>(18,655,252)</u>			<u>5,208,843</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	361	RES	-	WY-ALL	Situs	-	8.10.9
	362	RES	207,657	CA	Situs	-	8.10.9
	362	RES	850,277	ID	Situs	-	8.10.9
	362	RES	1,154,726	OR	Situs	-	8.10.9
	362	RES	1,649,025	UT	Situs	-	8.10.9
	362	RES	656,508	WA	Situs	656,508	8.10.9
	362	RES	84,902	WY-ALL	Situs	-	8.10.9
	362	RES	95,201	WY-ALL	Situs	-	8.10.9
	364	RES	1,839,149	CA	Situs	-	8.10.9
	364	RES	1,993,464	ID	Situs	-	8.10.9
	364	RES	7,616,277	OR	Situs	-	8.10.9
	364	RES	6,939,483	UT	Situs	-	8.10.9
	364	RES	1,757,231	WA	Situs	1,757,231	8.10.9
	364	RES	3,446,249	WY-ALL	Situs	-	8.10.9
	364	RES	348,966	WY-ALL	Situs	-	8.10.9
	365	RES	232,764	CA	Situs	-	8.10.9
	365	RES	705,577	ID	Situs	-	8.10.9
	365	RES	5,181,973	OR	Situs	-	8.10.9
	365	RES	4,452,130	UT	Situs	-	8.10.9
	365	RES	1,400,267	WA	Situs	1,400,267	8.10.9
	365	RES	4,177,790	WY-ALL	Situs	-	8.10.9
	365	RES	154,900	WY-ALL	Situs	-	8.10.9
	366	RES	182,178	CA	Situs	-	8.10.9
	366	RES	155,673	ID	Situs	-	8.10.9
	366	RES	1,547,205	OR	Situs	-	8.10.9
	366	RES	4,284,837	UT	Situs	-	8.10.9
	366	RES	284,390	WA	Situs	284,390	8.10.9
	366	RES	606,545	WY-ALL	Situs	-	8.10.9
	366	RES	62,772	WY-ALL	Situs	-	8.10.9
	367	RES	195,895	CA	Situs	-	8.10.9
	367	RES	400,720	ID	Situs	-	8.10.9
	367	RES	3,331,263	OR	Situs	-	8.10.9
	367	RES	13,385,798	UT	Situs	-	8.10.9
	367	RES	1,016,763	WA	Situs	1,016,763	8.10.9
	367	RES	803,875	WY-ALL	Situs	-	8.10.9
	367	RES	141,922	WY-ALL	Situs	-	8.10.9
	368	RES	417,082	CA	Situs	-	8.10.9
	368	RES	866,060	ID	Situs	-	8.10.9
	368	RES	6,921,337	OR	Situs	-	8.10.9
	368	RES	11,565,131	UT	Situs	-	8.10.9
	368	RES	1,799,345	WA	Situs	1,799,345	8.10.9
	368	RES	1,410,892	WY-ALL	Situs	-	8.10.9
	368	RES	191,381	WY-ALL	Situs	-	8.10.9
			<u>94,515,580</u>			<u>6,914,504</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	369	RES	339,178	CA	Situs	-	8.10.9
	369	RES	1,103,155	ID	Situs	-	8.10.10
	369	RES	6,392,202	OR	Situs	-	8.10.10
	369	RES	11,074,775	UT	Situs	-	8.10.10
	369	RES	1,286,735	WA	Situs	1,286,735	8.10.10
	369	RES	941,722	WY-ALL	Situs	-	8.10.10
	369	RES	536,807	WY-ALL	Situs	-	8.10.10
	370	RES	223,923	CA	Situs	-	8.10.10
	370	RES	492,646	ID	Situs	-	8.10.10
	370	RES	4,472,115	OR	Situs	-	8.10.10
	370	RES	2,540,707	UT	Situs	-	8.10.10
	370	RES	380,687	WA	Situs	380,687	8.10.10
	370	RES	401,140	WY-ALL	Situs	-	8.10.10
	370	RES	72,256	WY-ALL	Situs	-	8.10.10
	371	RES	565	CA	Situs	-	8.10.10
	371	RES	206	ID	Situs	-	8.10.10
	371	RES	985	OR	Situs	-	8.10.10
	371	RES	(10,478)	UT	Situs	-	8.10.10
	371	RES	728	WA	Situs	728	8.10.10
	371	RES	1,528	WY-ALL	Situs	-	8.10.10
	373	RES	893	CA	Situs	-	8.10.10
	373	RES	18,482	ID	Situs	-	8.10.10
	373	RES	120,398	OR	Situs	-	8.10.10
	373	RES	49,794	UT	Situs	-	8.10.10
	373	RES	(641,553)	WA	Situs	(641,553)	8.10.10
	373	RES	15,947	WY-ALL	Situs	-	8.10.10
	373	RES	2,754	WY-ALL	Situs	-	8.10.10
	389	RES	105,249	CA	Situs	-	8.10.10
	389	RES	440,340	OR	Situs	-	8.10.10
	389	RES	59,629	WY-ALL	Situs	-	8.10.10
	390	RES	(71,899)	CA	Situs	-	8.10.10
	390	RES	110,830	CAEE	0.000%	-	8.10.10
	390	RES	112,943	CAGE	0.000%	-	8.10.10
	390	RES	1,763	CAGW	22.237%	392	8.10.10
	390	RES	5,532	CN	6.900%	382	8.10.10
	390	RES	36,914	ID	Situs	-	8.10.10
	390	RES	(139,625)	OR	Situs	-	8.10.10
	390	RES	(260,163)	SO	6.876%	(17,890)	8.10.10
	390	RES	994,717	UT	Situs	-	8.10.10
	390	RES	18,561	WA	Situs	18,561	8.10.10
	390	RES	96,200	WY-ALL	Situs	-	8.10.10
	391	RES	(5,414)	CA	Situs	-	8.10.10
	391	RES	6,377	CAEE	0.000%	-	8.10.11
	391	RES	343,319	CAGE	0.000%	-	8.10.11
	391	RES	155,614	CAGW	22.237%	34,603	8.10.11
	391	RES	198,495	CN	6.900%	13,696	8.10.11
			<u>32,027,679</u>			<u>1,076,342</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.



Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	391	RES	52,788	ID	Situs	-	8.10.11
	391	RES	8,106	JBG	22.237%	1,803	8.10.11
	391	RES	45,870	OR	Situs	-	8.10.11
	391	RES	(1,943,592)	SO	6.876%	(133,647)	8.10.11
	391	RES	(8,730)	UT	Situs	-	8.10.11
	391	RES	16,824	WA	Situs	16,824	8.10.11
	391	RES	6,739	WY-ALL	Situs	-	8.10.11
	392	RES	(162,642)	CA	Situs	-	8.10.11
	392	RES	(12,567)	CAEE	0.000%	-	8.10.11
	392	RES	459,957	CAGE	0.000%	-	8.10.11
	392	RES	431,723	CAGW	22.237%	96,000	8.10.11
	392	RES	(84,449)	ID	Situs	-	8.10.11
	392	RES	89,638	JBG	22.237%	19,932	8.10.11
	392	RES	(444,462)	OR	Situs	-	8.10.11
	392	RES	(360,000)	SO	6.876%	(24,755)	8.10.11
	392	RES	1,101,938	UT	Situs	-	8.10.11
	392	RES	76,849	WA	Situs	76,849	8.10.11
	392	RES	264,084	WY-ALL	Situs	-	8.10.11
	392	RES	(107,377)	WY-ALL	Situs	-	8.10.11
	393	RES	(1,071)	CA	Situs	-	8.10.11
	393	RES	12,818	CAGE	0.000%	-	8.10.11
	393	RES	10,004	CAGW	22.237%	2,225	8.10.11
	393	RES	10,599	ID	Situs	-	8.10.11
	393	RES	14	JBG	22.237%	3	8.10.11
	393	RES	73,178	OR	Situs	-	8.10.11
	393	RES	74,022	UT	Situs	-	8.10.11
	393	RES	37,308	WA	Situs	37,308	8.10.11
	393	RES	62,104	WY-ALL	Situs	-	8.10.11
	393	RES	(770)	WY-ALL	Situs	-	8.10.11
	394	RES	60,578	CA	Situs	-	8.10.11
	394	RES	8,793	CAEE	0.000%	-	8.10.11
	394	RES	115,397	CAGE	0.000%	-	8.10.11
	394	RES	273	CAGW	22.237%	61	8.10.11
	394	RES	78,256	ID	Situs	-	8.10.11
	394	RES	48,352	JBG	22.237%	10,752	8.10.11
	394	RES	406,011	OR	Situs	-	8.10.11
	394	RES	(24,101)	SO	6.876%	(1,657)	8.10.11
	394	RES	404,700	UT	Situs	-	8.10.11
	394	RES	97,058	WA	Situs	97,058	8.10.11
	394	RES	19,679	WY-ALL	Situs	-	8.10.11
	395	RES	4,828	CA	Situs	-	8.10.11
	395	RES	62,828	CAEE	0.000%	-	8.10.11
	395	RES	(200,182)	CAGE	0.000%	-	8.10.11
			<u>791,373</u>			<u>198,756</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	395	RES	(7,136)	CAGW	22.237%	(1,587)	8.10.11
	395	RES	5,768	ID	Situs	-	8.10.12
	395	RES	5,088	JBG	22.237%	1,131	8.10.12
	395	RES	358,801	OR	Situs	-	8.10.12
	395	RES	(4,260)	SO	6.876%	(293)	8.10.12
	395	RES	45,784	UT	Situs	-	8.10.12
	395	RES	62,865	WA	Situs	62,865	8.10.12
	395	RES	136,216	WY-ALL	Situs	-	8.10.12
	396	RES	1,382,661	CA	Situs	-	8.10.12
	396	RES	(6,966)	CAEE	0.000%	-	8.10.12
	396	RES	495,903	CAGE	0.000%	-	8.10.12
	396	RES	63,113	CAGW	22.237%	14,034	8.10.12
	396	RES	408,103	ID	Situs	-	8.10.12
	396	RES	42,195	JBG	22.237%	9,383	8.10.12
	396	RES	(928,769)	OR	Situs	-	8.10.12
	396	RES	(554,509)	SO	6.876%	(38,130)	8.10.12
	396	RES	184,798	UT	Situs	-	8.10.12
	396	RES	(70,808)	WA	Situs	(70,808)	8.10.12
	396	RES	(240,839)	WY-ALL	Situs	-	8.10.12
	397	RES	(20,524)	CA	Situs	-	8.10.12
	397	RES	17,500	CAEE	0.000%	-	8.10.12
	397	RES	2,953,078	CAGE	0.000%	-	8.10.12
	397	RES	1,151,693	CAGW	22.237%	256,098	8.10.12
	397	RES	68,648	ID	Situs	-	8.10.12
	397	RES	116,529	JBG	22.237%	25,912	8.10.12
	397	RES	720,354	OR	Situs	-	8.10.12
	397	RES	852,089	SO	6.876%	58,592	8.10.12
	397	RES	783,554	UT	Situs	-	8.10.12
	397	RES	(1,054,748)	WA	Situs	(1,054,748)	8.10.12
	397	RES	(981,357)	WY-ALL	Situs	-	8.10.12
	398	RES	-	CA	Situs	-	8.10.12
	398	RES	(23)	CAEE	0.000%	-	8.10.12
	398	RES	(4,777)	CAGE	0.000%	-	8.10.12
	398	RES	44,935	CAGW	22.237%	9,992	8.10.12
	398	RES	3,408	CN	6.900%	235	8.10.12
	398	RES	1,404	ID	Situs	-	8.10.12
	398	RES	(2,349)	JBG	22.237%	(522)	8.10.12
	398	RES	72,240	OR	Situs	-	8.10.12
	398	RES	(12,926)	SO	6.876%	(889)	8.10.12
	398	RES	24,954	UT	Situs	-	8.10.12
	398	RES	3,680	WA	Situs	3,680	8.10.12
	398	RES	33,319	WY-ALL	Situs	-	8.10.12
	DP	RES	(294,113)	CA	Situs	-	8.10.12
			<u>5,854,577</u>			<u>(725,054)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

	<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>
<b>Adjustment to Rate Base:</b>							
	DP	RES	965,095	ID	Situs	-	8.10.12
	DP	RES	15,523,708	OR	Situs	-	8.10.12
	DP	RES	2,153,617	UT	Situs	-	8.10.13
	DP	RES	3,711,555	WA	Situs	3,711,555	8.10.13
	DP	RES	3,784,598	WY-ALL	Situs	-	8.10.13
	GP	RES	-	CAGE	0.000%	-	8.10.13
	GP	RES	-	SG	7.719%	-	8.10.13
	GP	RES	13,980,122	SO	6.876%	961,317	8.10.13
	SP	RES	(2,310,390)	CAGE	0.000%	-	8.10.13
	SP	RES	7,000,782	SG	7.719%	540,399	8.10.13
	TP	RES	(1,138,997)	CAGE	0.000%	-	8.10.13
	TP	RES	(32,647,990)	CAGW	22.237%	(7,259,805)	8.10.13
	TP	RES	-	SG	7.719%	-	8.10.13
			<u>11,022,101</u>			<u>(2,046,534)</u>	
<b>Adjustment Summary:</b>							
			74,581,278			6,058,679	8.10
			(18,655,252)			5,208,843	8.10.1
			94,515,580			6,914,504	8.10.2
			32,027,679			1,076,342	8.10.3
			791,373			198,756	8.10.4
			5,854,577			(725,054)	8.10.5
			<u>11,022,101</u>			<u>(2,046,534)</u>	8.10.6
Total Adjustment			<u><u>200,137,336</u></u>			<u><u>16,685,534</u></u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2019 to End-of-Period levels as of December 31, 2019.

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	181,158,948	181,147,325	(11,622)	Ref. 8.10
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.10
303CA	303	CA	481,167	481,167	-	Ref. 8.10
303CAEE	303	CAEE	-	-	-	Ref. 8.10
303CAGE	303	CAGE	91,155,550	96,686,692	5,531,142	Ref. 8.10
303CAGW	303	CAGW	77,196,669	83,094,783	5,898,114	Ref. 8.10
303CN	303	CN	177,038,911	184,143,852	7,104,941	Ref. 8.10
303IDU	303	IDU	3,371,145	3,371,145	-	Ref. 8.10
303JBG	303	JBG	2,131,545	2,131,835	289	Ref. 8.10
303OR	303	OR	4,614,775	4,615,241	466	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	390,079,357	399,227,706	9,148,350	Ref. 8.10
303UT	303	UT	5,890,217	5,890,217	-	Ref. 8.10
303WA	303	WA	2,036,363	2,036,363	-	Ref. 8.10
303WYP	303	WYP	5,629,043	5,641,211	12,168	Ref. 8.10
310CAGE	310	CAGE	90,007,136	90,006,302	(834)	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	825,456,721	833,166,048	7,709,326	Ref. 8.10
311CAGW	311	CAGW	63,304,987	68,026,183	4,721,196	Ref. 8.10
311JBG	311	JBG	149,039,869	149,288,402	248,533	Ref. 8.10
312CAGE	312	CAGE	3,490,179,392	3,506,296,809	16,117,417	Ref. 8.10
312CAGW	312	CAGW	122,451,671	122,499,043	47,371	Ref. 8.10
312JBG	312	JBG	999,000,359	1,005,056,425	6,056,067	Ref. 8.10
314CAGE	314	CAGE	756,199,909	758,368,152	2,168,243	Ref. 8.10
314CAGW	314	CAGW	38,948,734	39,209,953	261,219	Ref. 8.10
314JBG	314	JBG	206,037,381	206,172,113	134,732	Ref. 8.10
315CAGE	315	CAGE	418,108,819	418,825,781	716,962	Ref. 8.10
315CAGW	315	CAGW	9,362,609	9,362,609	-	Ref. 8.10
315JBG	315	JBG	61,048,246	61,196,267	148,021	Ref. 8.10
316CAGE	316	CAGE	27,665,530	28,137,695	472,165	Ref. 8.10
316CAGW	316	CAGW	430,674	434,734	4,060	Ref. 8.10
316JBG	316	JBG	5,168,721	5,193,237	24,516	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,766,877	29,766,877	-	Ref. 8.10
331CAGE	331	CAGE	17,674,775	18,498,408	823,633	Ref. 8.10
331CAGW	331	CAGW	259,995,189	260,390,198	395,010	Ref. 8.10
332CAGE	332	CAGE	101,898,853	102,561,235	662,382	Ref. 8.10
332CAGW	332	CAGW	410,094,288	413,374,031	3,279,743	Ref. 8.10
333CAGE	333	CAGE	48,599,343	50,400,515	1,801,172	Ref. 8.10
333CAGW	333	CAGW	90,868,258	91,493,418	625,160	Ref. 8.10
334CAGE	334	CAGE	15,082,249	15,174,892	92,643	Ref. 8.10
334CAGW	334	CAGW	69,808,910	70,057,305	248,394	Ref. 8.10
335CAGE	335	CAGE	173,801	172,801	(1,000)	Ref. 8.10
335CAGW	335	CAGW	2,297,965	2,384,590	86,625	Ref. 8.10
336CAGE	336	CAGE	2,710,774	2,720,014	9,240	Ref. 8.10
336CAGW	336	CAGW	22,179,251	22,224,686	45,435	Ref. 8.10
340CAGE	340	CAGE	42,441,420	46,356,403	3,914,983	Ref. 8.10.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.10.1

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1
341CAGE	341	CAGE	170,307,138	171,327,979	1,020,841	Ref. 8.10.1
341CAGW	341	CAGW	58,325,824	58,393,631	67,807	Ref. 8.10.1
342CAGE	342	CAGE	14,565,556	14,565,556	-	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	Ref. 8.10.1
343CAGE	343	CAGE	1,931,406,303	1,848,961,991	(82,444,311)	Ref. 8.10.1
343CAGW	343	CAGW	977,539,682	946,605,888	(30,933,794)	Ref. 8.10.1
344CAGE	344	CAGE	343,952,350	355,595,232	11,642,882	Ref. 8.10.1
344CAGW	344	CAGW	136,401,769	142,551,409	6,149,640	Ref. 8.10.1
345CAGE	345	CAGE	238,847,673	238,887,284	39,611	Ref. 8.10.1
345CAGW	345	CAGW	88,840,869	85,434,163	(3,406,707)	Ref. 8.10.1
346CAGE	346	CAGE	11,837,626	11,837,626	-	Ref. 8.10.1
346CAGW	346	CAGW	4,086,695	4,086,695	-	Ref. 8.10.1
350CAGE	350	CAGE	232,988,318	235,310,236	2,321,918	Ref. 8.10.1
350CAGW	350	CAGW	39,162,951	42,888,028	3,725,077	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	201,617,394	202,184,245	566,850	Ref. 8.10.1
352CAGW	352	CAGW	72,599,645	76,749,378	4,149,732	Ref. 8.10.1
352JBG	352	JBG	1,671,380	1,668,478	(2,902)	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,540,221,664	1,544,786,997	4,565,333	Ref. 8.10.1
353CAGW	353	CAGW	592,126,174	605,347,127	13,220,953	Ref. 8.10.1
353JBG	353	JBG	40,577,212	40,601,354	24,143	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,090,793,829	1,092,617,675	1,823,846	Ref. 8.10.1
354CAGW	354	CAGW	171,098,405	172,404,412	1,306,006	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	679,241,670	686,186,067	6,944,397	Ref. 8.10.1
355CAGW	355	CAGW	300,634,728	320,458,441	19,823,713	Ref. 8.10.1
355JBG	355	JBG	690,819	689,756	(1,063)	Ref. 8.10.1
355SG	355	SG	707,219	707,219	-	Ref. 8.10.1
356CAGE	356	CAGE	916,562,264	923,623,204	7,060,940	Ref. 8.10.1
356CAGW	356	CAGW	323,220,909	331,013,954	7,793,045	Ref. 8.10.1
356JBG	356	JBG	13,943,854	13,943,854	-	Ref. 8.10.1
356SG	356	SG	1,509,970	1,509,970	-	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	Ref. 8.10.1
357CAGW	357	CAGW	356,162	502,571	146,408	Ref. 8.10.1
358CAGE	358	CAGE	7,951,626	7,931,905	(19,721)	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	1,820,300	1,820,300	-	Ref. 8.10.1
360IDU	360	IDU	1,835,903	1,835,903	-	Ref. 8.10.1
360OR	360	OR	14,190,626	14,190,626	-	Ref. 8.10.1
360UT	360	UT	37,130,264	37,130,264	-	Ref. 8.10.1
360WA	360	WA	1,867,905	1,867,905	-	Ref. 8.10.1
360WYP	360	WYP	2,842,265	2,842,265	-	Ref. 8.10.1

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
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<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
360WYU	360	WYU	4,065,498	4,065,498	-	Ref. 8.10.1
361CA	361	CA	5,225,882	5,242,717	16,835	Ref. 8.10.1
361IDU	361	IDU	3,203,880	3,366,731	162,851	Ref. 8.10.1
361OR	361	OR	32,380,122	32,622,282	242,160	Ref. 8.10.1
361UT	361	UT	57,831,523	58,923,286	1,091,764	Ref. 8.10.1
361WA	361	WA	6,064,852	6,367,841	302,989	Ref. 8.10.1
361WYP	361	WYP	12,256,919	12,285,440	28,521	Ref. 8.10.1
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.2
362CA	362	CA	30,504,032	30,711,689	207,657	Ref. 8.10.2
362IDU	362	IDU	36,673,974	37,524,250	850,277	Ref. 8.10.2
362OR	362	OR	258,020,473	259,175,199	1,154,726	Ref. 8.10.2
362UT	362	UT	484,076,862	485,725,887	1,649,025	Ref. 8.10.2
362WA	362	WA	76,159,694	76,816,203	656,508	Ref. 8.10.2
362WYP	362	WYP	119,785,000	119,869,902	84,902	Ref. 8.10.2
362WYU	362	WYU	18,533,014	18,628,214	95,201	Ref. 8.10.2
364CA	364	CA	71,011,144	72,850,294	1,839,149	Ref. 8.10.2
364IDU	364	IDU	92,604,971	94,598,436	1,993,464	Ref. 8.10.2
364OR	364	OR	395,875,300	403,491,577	7,616,277	Ref. 8.10.2
364UT	364	UT	398,779,604	405,719,088	6,939,483	Ref. 8.10.2
364WA	364	WA	110,886,398	112,643,629	1,757,231	Ref. 8.10.2
364WYP	364	WYP	136,579,652	140,025,901	3,446,249	Ref. 8.10.2
364WYU	364	WYU	28,531,641	28,880,607	348,966	Ref. 8.10.2
365CA	365	CA	36,062,222	36,294,986	232,764	Ref. 8.10.2
365IDU	365	IDU	39,758,507	40,464,083	705,577	Ref. 8.10.2
365OR	365	OR	272,580,430	277,762,404	5,181,973	Ref. 8.10.2
365UT	365	UT	245,182,389	249,634,519	4,452,130	Ref. 8.10.2
365WA	365	WA	74,771,072	76,171,339	1,400,267	Ref. 8.10.2
365WYP	365	WYP	102,109,035	106,286,825	4,177,790	Ref. 8.10.2
365WYU	365	WYU	14,054,766	14,209,666	154,900	Ref. 8.10.2
366CA	366	CA	18,379,122	18,561,300	182,178	Ref. 8.10.2
366IDU	366	IDU	10,513,174	10,668,846	155,673	Ref. 8.10.2
366OR	366	OR	97,958,349	99,505,554	1,547,205	Ref. 8.10.2
366UT	366	UT	213,756,154	218,040,991	4,284,837	Ref. 8.10.2
366WA	366	WA	18,981,101	19,265,490	284,390	Ref. 8.10.2
366WYP	366	WYP	25,074,637	25,681,183	606,545	Ref. 8.10.2
366WYU	366	WYU	5,058,668	5,121,440	62,772	Ref. 8.10.2
367CA	367	CA	20,656,402	20,852,297	195,895	Ref. 8.10.2
367IDU	367	IDU	29,077,693	29,478,412	400,720	Ref. 8.10.2
367OR	367	OR	190,570,496	193,901,759	3,331,263	Ref. 8.10.2
367UT	367	UT	575,911,416	589,297,214	13,385,798	Ref. 8.10.2
367WA	367	WA	29,519,660	30,536,422	1,016,763	Ref. 8.10.2
367WYP	367	WYP	46,848,047	47,651,922	803,875	Ref. 8.10.2
367WYU	367	WYU	18,534,984	18,676,907	141,922	Ref. 8.10.2
368CA	368	CA	55,120,802	55,537,884	417,082	Ref. 8.10.2
368IDU	368	IDU	84,225,645	85,091,706	866,060	Ref. 8.10.2
368OR	368	OR	461,100,228	468,021,564	6,921,337	Ref. 8.10.2
368UT	368	UT	558,755,532	570,320,663	11,565,131	Ref. 8.10.2
368WA	368	WA	115,960,886	117,760,231	1,799,345	Ref. 8.10.2
368WYP	368	WYP	110,683,404	112,094,297	1,410,892	Ref. 8.10.2
368WYU	368	WYU	15,584,792	15,776,173	191,381	Ref. 8.10.2
369CA	369	CA	27,300,653	27,639,832	339,178	Ref. 8.10.3

**PacifiCorp**  
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<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
369IDU	369	IDU	43,623,534	44,726,689	1,103,155	Ref. 8.10.3
369OR	369	OR	298,248,871	304,641,073	6,392,202	Ref. 8.10.3
369UT	369	UT	334,779,591	345,854,366	11,074,775	Ref. 8.10.3
369WA	369	WA	66,921,438	68,208,174	1,286,735	Ref. 8.10.3
369WYP	369	WYP	52,578,093	53,519,815	941,722	Ref. 8.10.3
369WYU	369	WYU	15,613,242	16,150,049	536,807	Ref. 8.10.3
370CA	370	CA	8,161,087	8,385,010	223,923	Ref. 8.10.3
370IDU	370	IDU	16,335,305	16,827,950	492,646	Ref. 8.10.3
370OR	370	OR	90,838,743	95,310,858	4,472,115	Ref. 8.10.3
370UT	370	UT	91,904,512	94,445,219	2,540,707	Ref. 8.10.3
370WA	370	WA	13,247,706	13,628,393	380,687	Ref. 8.10.3
370WYP	370	WYP	13,592,527	13,993,667	401,140	Ref. 8.10.3
370WYU	370	WYU	2,444,261	2,516,517	72,256	Ref. 8.10.3
371CA	371	CA	278,431	278,995	565	Ref. 8.10.3
371IDU	371	IDU	169,987	170,194	206	Ref. 8.10.3
371OR	371	OR	2,640,611	2,641,596	985	Ref. 8.10.3
371UT	371	UT	4,229,252	4,218,774	(10,478)	Ref. 8.10.3
371WA	371	WA	511,122	511,850	728	Ref. 8.10.3
371WYP	371	WYP	819,579	821,108	1,528	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	778,247	779,140	893	Ref. 8.10.3
373IDU	373	IDU	751,761	770,243	18,482	Ref. 8.10.3
373OR	373	OR	24,084,956	24,205,355	120,398	Ref. 8.10.3
373UT	373	UT	21,542,919	21,592,713	49,794	Ref. 8.10.3
373WA	373	WA	4,714,801	4,073,247	(641,553)	Ref. 8.10.3
373WYP	373	WYP	8,520,509	8,536,457	15,947	Ref. 8.10.3
373WYU	373	WYU	2,270,853	2,273,607	2,754	Ref. 8.10.3
389CA	389	CA	891,410	996,659	105,249	Ref. 8.10.3
389CAGE	389	CAGE	1,560	1,560	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	5,673,773	6,114,113	440,340	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,748,363	1,807,993	59,629	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,167,312	4,095,413	(71,899)	Ref. 8.10.3
390CAEE	390	CAEE	1,291,571	1,402,401	110,830	Ref. 8.10.3
390CAGE	390	CAGE	4,261,173	4,374,116	112,943	Ref. 8.10.3
390CAGW	390	CAGW	3,332,188	3,333,951	1,763	Ref. 8.10.3
390CN	390	CN	8,202,183	8,207,715	5,532	Ref. 8.10.3
390IDU	390	IDU	11,671,921	11,708,835	36,914	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	39,989,466	39,849,840	(139,625)	Ref. 8.10.3
390SO	390	SO	96,687,827	96,427,664	(260,163)	Ref. 8.10.3
390UT	390	UT	44,180,286	45,175,003	994,717	Ref. 8.10.3
390WA	390	WA	13,936,837	13,955,398	18,561	Ref. 8.10.3
390WYP	390	WYP	15,058,338	15,142,522	84,184	Ref. 8.10.3
390WYU	390	WYU	3,876,401	3,888,416	12,016	Ref. 8.10.3
391CA	391	CA	146,579	141,165	(5,414)	Ref. 8.10.3

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
391CAEE	391	CAEE	10,311	16,688	6,377	Ref. 8.10.3
391CAGE	391	CAGE	2,463,712	2,807,031	343,319	Ref. 8.10.3
391CAGW	391	CAGW	621,291	776,905	155,614	Ref. 8.10.3
391CN	391	CN	4,251,198	4,449,693	198,495	Ref. 8.10.3
391IDU	391	IDU	382,583	435,371	52,788	Ref. 8.10.4
391JBG	391	JBG	226,828	234,935	8,106	Ref. 8.10.4
391OR	391	OR	2,169,601	2,215,470	45,870	Ref. 8.10.4
391SO	391	SO	55,520,805	53,577,213	(1,943,592)	Ref. 8.10.4
391UT	391	UT	1,206,315	1,197,585	(8,730)	Ref. 8.10.4
391WA	391	WA	306,815	323,639	16,824	Ref. 8.10.4
391WYP	391	WYP	2,220,946	2,226,067	5,121	Ref. 8.10.4
391WYU	391	WYU	67,012	68,629	1,618	Ref. 8.10.4
392CA	392	CA	2,104,244	1,941,602	(162,642)	Ref. 8.10.4
392CAEE	392	CAEE	500,659	488,092	(12,567)	Ref. 8.10.4
392CAGE	392	CAGE	13,645,536	14,105,494	459,957	Ref. 8.10.4
392CAGW	392	CAGW	5,842,672	6,274,395	431,723	Ref. 8.10.4
392IDU	392	IDU	6,578,822	6,494,373	(84,449)	Ref. 8.10.4
392JBG	392	JBG	2,616,469	2,706,107	89,638	Ref. 8.10.4
392OR	392	OR	25,054,771	24,610,309	(444,462)	Ref. 8.10.4
392SO	392	SO	7,126,639	6,766,639	(360,000)	Ref. 8.10.4
392UT	392	UT	37,147,855	38,249,794	1,101,938	Ref. 8.10.4
392WA	392	WA	5,419,572	5,496,421	76,849	Ref. 8.10.4
392WYP	392	WYP	9,844,405	10,108,490	264,084	Ref. 8.10.4
392WYU	392	WYU	2,043,292	1,935,914	(107,377)	Ref. 8.10.4
393CA	393	CA	181,123	180,052	(1,071)	Ref. 8.10.4
393CAGE	393	CAGE	4,246,044	4,258,862	12,818	Ref. 8.10.4
393CAGW	393	CAGW	777,738	787,742	10,004	Ref. 8.10.4
393IDU	393	IDU	497,773	508,372	10,599	Ref. 8.10.4
393JBG	393	JBG	876,719	876,734	14	Ref. 8.10.4
393OR	393	OR	2,671,208	2,744,387	73,178	Ref. 8.10.4
393SO	393	SO	255,085	255,085	-	Ref. 8.10.4
393UT	393	UT	3,308,301	3,382,323	74,022	Ref. 8.10.4
393WA	393	WA	704,272	741,580	37,308	Ref. 8.10.4
393WYP	393	WYP	1,153,342	1,215,446	62,104	Ref. 8.10.4
393WYU	393	WYU	2,107	1,338	(770)	Ref. 8.10.4
394CA	394	CA	790,349	850,927	60,578	Ref. 8.10.4
394CAEE	394	CAEE	109,427	118,220	8,793	Ref. 8.10.4
394CAGE	394	CAGE	18,520,776	18,636,173	115,397	Ref. 8.10.4
394CAGW	394	CAGW	2,680,685	2,680,958	273	Ref. 8.10.4
394IDU	394	IDU	2,052,893	2,131,149	78,256	Ref. 8.10.4
394JBG	394	JBG	3,079,395	3,127,748	48,352	Ref. 8.10.4
394OR	394	OR	10,643,384	11,049,395	406,011	Ref. 8.10.4
394SO	394	SO	2,176,383	2,152,282	(24,101)	Ref. 8.10.4
394UT	394	UT	14,433,944	14,838,645	404,700	Ref. 8.10.4
394WA	394	WA	2,795,898	2,892,956	97,058	Ref. 8.10.4
394WYP	394	WYP	3,749,655	3,769,452	19,797	Ref. 8.10.4
394WYU	394	WYU	402,319	402,200	(118)	Ref. 8.10.4
395CA	395	CA	300,555	305,383	4,828	Ref. 8.10.4
395CAEE	395	CAEE	1,261,184	1,324,012	62,828	Ref. 8.10.4
395CAGE	395	CAGE	4,890,840	4,690,658	(200,182)	Ref. 8.10.4
395CAGW	395	CAGW	1,334,046	1,326,910	(7,136)	Ref. 8.10.5



**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
395IDU	395	IDU	1,301,357	1,307,124	5,768	Ref. 8.10.5
395JBG	395	JBG	357,539	362,626	5,088	Ref. 8.10.5
395OR	395	OR	8,165,508	8,524,309	358,801	Ref. 8.10.5
395SO	395	SO	4,967,163	4,962,903	(4,260)	Ref. 8.10.5
395UT	395	UT	7,892,917	7,938,701	45,784	Ref. 8.10.5
395WA	395	WA	1,309,298	1,372,164	62,865	Ref. 8.10.5
395WYP	395	WYP	2,503,860	2,642,322	138,461	Ref. 8.10.5
395WYU	395	WYU	123,045	120,800	(2,246)	Ref. 8.10.5
396CA	396	CA	4,622,113	6,004,774	1,382,661	Ref. 8.10.5
396CAEE	396	CAEE	243,652	236,686	(6,966)	Ref. 8.10.5
396CAGE	396	CAGE	32,986,395	33,482,298	495,903	Ref. 8.10.5
396CAGW	396	CAGW	3,782,954	3,846,068	63,113	Ref. 8.10.5
396IDU	396	IDU	10,441,502	10,849,605	408,103	Ref. 8.10.5
396JBG	396	JBG	10,066,242	10,108,438	42,195	Ref. 8.10.5
396OR	396	OR	40,295,030	39,366,261	(928,769)	Ref. 8.10.5
396SO	396	SO	6,716,895	6,162,387	(554,509)	Ref. 8.10.5
396UT	396	UT	50,523,873	50,708,671	184,798	Ref. 8.10.5
396WA	396	WA	9,018,437	8,947,629	(70,808)	Ref. 8.10.5
396WYP	396	WYP	17,786,602	17,456,970	(329,631)	Ref. 8.10.5
396WYU	396	WYU	3,703,415	3,792,207	88,792	Ref. 8.10.5
397CA	397	CA	6,560,083	6,539,559	(20,524)	Ref. 8.10.5
397CAEE	397	CAEE	342,319	359,819	17,500	Ref. 8.10.5
397CAGE	397	CAGE	122,586,035	125,539,114	2,953,078	Ref. 8.10.5
397CAGW	397	CAGW	52,265,722	53,417,415	1,151,693	Ref. 8.10.5
397CN	397	CN	3,848,526	3,848,526	-	Ref. 8.10.5
397IDU	397	IDU	11,456,715	11,525,364	68,648	Ref. 8.10.5
397JBG	397	JBG	4,890,186	5,006,715	116,529	Ref. 8.10.5
397OR	397	OR	76,426,532	77,146,886	720,354	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	93,467,468	94,319,558	852,089	Ref. 8.10.5
397UT	397	UT	63,187,462	63,971,016	783,554	Ref. 8.10.5
397WA	397	WA	13,824,129	12,769,380	(1,054,748)	Ref. 8.10.5
397WYP	397	WYP	24,737,833	23,806,960	(930,873)	Ref. 8.10.5
397WYU	397	WYU	6,064,836	6,014,352	(50,484)	Ref. 8.10.5
398CA	398	CA	50,393	50,393	-	Ref. 8.10.5
398CAEE	398	CAEE	3,989	3,966	(23)	Ref. 8.10.5
398CAGE	398	CAGE	2,071,279	2,066,502	(4,777)	Ref. 8.10.5
398CAGW	398	CAGW	424,089	469,024	44,935	Ref. 8.10.5
398CN	398	CN	79,089	82,497	3,408	Ref. 8.10.5
398IDU	398	IDU	80,469	81,874	1,404	Ref. 8.10.5
398JBG	398	JBG	204,778	202,429	(2,349)	Ref. 8.10.5
398OR	398	OR	1,149,573	1,221,813	72,240	Ref. 8.10.5
398SO	398	SO	2,215,216	2,202,291	(12,926)	Ref. 8.10.5
398UT	398	UT	1,354,744	1,379,698	24,954	Ref. 8.10.5
398WA	398	WA	184,301	187,981	3,680	Ref. 8.10.5
398WYP	398	WYP	196,151	228,929	32,778	Ref. 8.10.5
398WYU	398	WYU	16,690	17,232	541	Ref. 8.10.5
399CAEE	399	CAEE	1,854,828	1,854,828	-	Ref. 8.10.5
DPCA	DP	CA	1,542,275	1,248,163	(294,113)	Ref. 8.10.5
DPIDU	DP	IDU	2,771,609	3,736,704	965,095	Ref. 8.10.6
DPOR	DP	OR	19,521,163	35,044,871	15,523,708	Ref. 8.10.6

**PacifiCorp**  
**Washington Results of Operations - December 2019**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-19 AMA</b>	<b>Dec-19 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
DPSNPD	DP	SNPD	-	-	-	<b>Ref. 8.10.6</b>
DPUT	DP	UT	28,123,886	30,277,504	2,153,617	<b>Ref. 8.10.6</b>
DPWA	DP	WA	5,209,755	8,921,311	3,711,555	<b>Ref. 8.10.6</b>
DPWYU	DP	WYU	8,711,883	12,496,480	3,784,598	<b>Ref. 8.10.6</b>
GPCAGE	GP	CAGE	-	-	-	<b>Ref. 8.10.6</b>
GPCAGW	GP	CAGW	-	-	-	<b>Ref. 8.10.6</b>
GPSG	GP	SG	-	-	-	<b>Ref. 8.10.6</b>
GPSO	GP	SO	36,103,621	50,083,743	13,980,122	<b>Ref. 8.10.6</b>
IPSO	IP	SO	-	-	-	<b>Ref. 8.10.6</b>
OPCAGE	OP	CAGE	-	-	-	<b>Ref. 8.10.6</b>
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	<b>Ref. 8.10.6</b>
OPSG	OP	SG	-	-	-	<b>Ref. 8.10.6</b>
SPCAGE	SP	CAGE	(13,779,281)	(16,089,671)	(2,310,390)	<b>Ref. 8.10.6</b>
SPCAGW	SP	CAGW	553,173	553,173	-	<b>Ref. 8.10.6</b>
SPSG	SP	SG	59,142,393	66,143,176	7,000,782	<b>Ref. 8.10.6</b>
TPCAEE	TP	CAEE	-	-	-	<b>Ref. 8.10.6</b>
TPCAGE	TP	CAGE	55,212,169	54,073,172	(1,138,997)	<b>Ref. 8.10.6</b>
TPCAGW	TP	CAGW	62,528,684	29,880,695	(32,647,990)	<b>Ref. 8.10.6</b>
TPSG	TP	SG	(8,978,582)	(8,978,582)	-	<b>Ref. 8.10.6</b>
TPSO	TP	SO	-	-	-	<b>Ref. 8.10.6</b>
			<u>28,143,168,243</u>	<u>28,343,305,579</u>	<u>200,137,336</u>	

	<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>
<b>Adjustment to Rate Base:</b>							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.237%	20,237	
	353	RES	6,067,277	CAGW	22.237%	1,349,157	
	397	RES	42,594	CAGW	22.237%	9,471	
	398	RES	219	CAGW	22.237%	49	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.237%	81,509	
	397	RES	41,363	JBG	22.237%	9,198	
	354	RES	7,603,314	JBG	22.237%	1,690,719	
	355	RES	283,511	JBG	22.237%	63,043	
	356	RES	5,480,989	JBG	22.237%	1,218,786	
	356	RES	15,775,462	CAGW	22.237%	3,507,928	
	354	RES	22,236,628	CAGW	22.237%	4,944,672	
	355	RES	3,932,955	CAGW	22.237%	874,556	
			<u>73,709,455</u>			<u>13,769,324</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(3,299,799)	CAGE	0.000%	-	
	108TP	RES	(23,377,011)	CAGW	22.237%	(5,198,254)	
	108GP	RES	(59,909)	CAGW	22.237%	(13,322)	
	108GP	RES	(143,387)	CAGE	0.000%	-	
	108TP	RES	(7,812,841)	JBG	22.237%	(1,737,311)	
	108GP	RES	(64,822)	JBG	22.237%	(14,414)	
	108362	RES	(4,572)	ID	Situs	-	
			<u>(34,762,340)</u>			<u>(6,963,301)</u>	8.11.1
<b>Net Adjustment to Rate Base</b>			<b><u>38,947,114</u></b>			<b><u>6,806,023</u></b>	
<b>Adjustment to Expense</b>							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	144,790	CAGE	0.000%	-	
	403TP	RES	594,528	CAGW	22.237%	132,203	
	403GP	RES	7,428	CAGW	22.237%	1,652	
	403GP	RES	15,652	CAGE	0.000%	-	
	403TP	RES	166,382	JBG	22.237%	36,998	
	403GP	RES	6,213	JBG	22.237%	1,382	
	403362	RES	150	ID	Situs	-	
			<u>935,143</u>			<u>172,234</u>	8.11.2
<b>Adjustment to Tax</b>							
	Deferred Income Tax Expense	41110	RES	(50,962)	CAGW	22.237%	(11,332)
	Deferred Income Tax Expense	41110	RES	(23,496)	JBG	22.237%	(5,225)
	Accum. Def. Income Tax Balance	282	RES	(1,923,082)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,288,685)	CAGW	22.237%	(1,176,024)
	Accum. Def. Income Tax Balance	282	RES	(1,798,557)	JBG	22.237%	(399,938)
	Accum. Def. Income Tax Balance	282	RES	(2,749)	ID	Situs	-
			<u>(9,087,531)</u>			<u>(1,592,519)</u>	

**Description of Adjustment**

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

Location Description	FERC Account	WCA Factor	Gross EPIS Dec-19	Accum. Depr. Dec-19
Antelope Substation	352	CAGE	5,946	(3,324)
	353	CAGE	580,441	(233,082)
Antelope-Scoville 138 kV Line	355	CAGE	182	102
	356	CAGE	12,355	(1,450)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(293,894)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(29,758)
	356	CAGE	204,311	(36,189)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,972)
	353	CAGW	3,465,548	(1,271,156)
	397	CAGW	1,408	(2,370)
	398	CAGW	219	(780)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(132,517)
	356	CAGE	117,169	(47,808)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(146,168)
	356	CAGE	284,083	(153,553)
Goshen Substation and Maint Shop	352	CAGE	1,178	(592)
	353	CAGE	1,973,161	(468,666)
	362	IDU	12,030	(4,572)
	397	CAGE	8,184	(19,766)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(80,913)
	356	CAGE	51,223	(9,429)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(9,644)
	353	CAGW	1,892,039	(261,995)
	397	CAGW	40,695	(54,872)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(31,782)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(144,317)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(69,662)
	397	JBG	41,363	(64,822)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(829,773)
	355	JBG	1,150	(145)
	356	JBG	947,868	(560,681)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,402,533)
	355	JBG	145,861	(30,389)
	356	JBG	1,711,938	(1,043,722)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(887,074)
	356	JBG	1,099,549	(619,194)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,305,191)
	355	JBG	136,500	(16,035)
	356	JBG	1,721,634	(1,048,442)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,895,075)
	356	CAGW	4,517,297	(2,419,839)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(7,286,601)
	355	CAGW	173,196	(65,790)
	356	CAGW	8,807,410	(4,754,467)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(168,945)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(459,235)
	355	CAGW	23,808	(2,994)
	356	CAGW	627,463	(382,261)
Populus-Kinport Id 345kV	354	CAGE	981,216	(539,020)
	355	CAGE	39,108	(4,918)
	356	CAGE	765,197	(409,787)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(28,837)
	397	CAGW	491	(1,887)
Threemile Knoll Substation	353	CAGE	2,287,233	(364,574)
	397	CAGE	71,937	(123,621)
Walla Walla 230kV Substation	352	CAGW	532	(318)
	353	CAGW	527,911	(205,539)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(100,821)
	356	CAGW	95,323	(58,069)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(133,547)
	355	CAGW	3,534,674	(1,124,893)
	356	CAGW	1,727,969	(880,177)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(62)
	355	CAGE	73,429	(23,015)
	356	CAGE	22,701	(7,922)
<b>Grand Total</b>			<b>73,709,455</b>	<b>(34,762,340)</b>

Location Description	FERC Account	WCA Factor	Gross EPIS	Depr Exp.
			Dec-19	Dec-18 to Dec-19
Antelope Substation	352	CAGE	5,946	56
	353	CAGE	580,441	5,593
Antelope-Scoville 138 kV Line	355	CAGE	182	3
	356	CAGE	12,355	187
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	14,173
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	2,578
	356	CAGE	204,311	3,094
Burns Reactive Station 500kV	352	CAGW	8,832	91
	353	CAGW	3,465,548	34,269
	397	CAGW	1,408	255
	398	CAGW	219	-
Goshen - Antelope 161 kV Line	355	CAGE	667,466	9,336
	356	CAGE	117,169	1,486
Goshen - Kinport 345 kV Line	354	CAGE	230,876	2,695
	356	CAGE	284,083	3,359
Goshen Substation and Maint Shop	352	CAGE	1,178	12
	353	CAGE	1,973,161	23,561
	362	IDU	12,030	150
	397	CAGE	8,184	2,158
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	6,180
	356	CAGE	51,223	775
Hemingway Substation(Joint Owned)	352	CAGW	81,644	1,001
	353	CAGW	1,892,039	24,394
	397	CAGW	40,695	6,970
Hurricane 230 & 69kV Sub	353	CAGW	75,447	686
Jefferson 161/69 kV Substation	353	CAGE	339,061	3,219
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	4,387
	397	JBG	41,363	6,213
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	19,560
	355	JBG	1,150	17
	356	JBG	947,868	11,095
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	27,896
	355	JBG	145,861	2,042
	356	JBG	1,711,938	19,792
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	20,643
	356	JBG	1,099,549	13,241
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	25,795
	355	JBG	136,500	1,993
	356	JBG	1,721,634	19,922
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	93,314
	356	CAGW	4,517,297	55,726
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	171,572
	355	CAGW	173,196	2,215
	356	CAGW	8,807,410	108,423
Populus Substation(Non-Shared)	353	CAGE	1,220,971	15,745
Populus-Borah #1 Id 345kV	354	CAGW	762,381	9,354
	355	CAGW	23,808	347
	356	CAGW	627,463	7,258
Populus-Kinport Id 345kV	354	CAGE	981,216	12,286
	355	CAGE	39,108	570
	356	CAGE	765,197	9,388
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	1,162
	397	CAGW	491	203
Threemile Knoll Substation	353	CAGE	2,287,233	29,232
	397	CAGE	71,937	13,494
Walla Walla 230kV Substation	352	CAGW	532	5
Walla Walla-Hells Canyon 230kV	353	CAGW	527,911	4,964
	355	CAGW	201,277	2,199
Walla Walla-Hells Cyn 230kV	356	CAGW	95,323	1,028
	354	CAGW	715,758	10,434
Wheelon - American Falls 138 kV Line - Idaho	355	CAGW	3,534,674	45,498
	356	CAGW	1,727,969	20,588
	352	CAGE	89	1
	355	CAGE	73,429	964
	356	CAGE	22,701	300
<b>Grand Total</b>			<b>73,709,455</b>	<b>935,143</b>

## 9. BLANK

## 10.ALLOCATION FACTORS

PacifiCorp  
Washington Results of Operations - December 2019  
Historical Factors



PacifiCorp

Washington Results of Operations - December 2019

DESCRIPTION	West Control Area	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
	FACTOR												
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.4476%	25.8794%	7.7191%	43.6893%	5.9473%	2.3690%	12.9121%	15.2812%	0.0361%	0.0000%	0.0000%	10.7
System Capacity	SC	1.4691%	26.4244%	7.7775%	43.7746%	5.7403%	2.2726%	12.5046%	14.7772%	0.0369%	0.0000%	0.0000%	10.7
System Energy	SE	1.3829%	24.2446%	7.5439%	43.4333%	6.5683%	2.6584%	14.1347%	16.7931%	0.0339%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.1688%	73.0889%	22.7423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.9920%	9.8286%	3.9780%	21.1507%	25.1286%	0.0508%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9655%	24.5534%	6.8763%	45.7841%	6.0572%	2.3393%	12.3973%	14.7365%	0.0270%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9655%	24.5534%	6.8763%	45.7841%	6.0572%	2.3393%	12.3973%	14.7365%	0.0270%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.7051%	22.3837%	6.2492%	48.2855%	6.2014%	2.3900%	12.7363%	15.1263%	0.0285%	0.0204%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.2400%	26.6885%	6.3579%	48.2427%	4.9862%	1.8689%	8.6157%	10.4846%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.0694%	73.6940%	22.2366%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	67.6471%	9.1250%	3.5589%	19.6147%	23.1736%	0.0544%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.0694%	73.6940%	22.2366%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.1688%	73.0889%	22.7423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	0.9444%	17.1028%	5.1606%	51.9476%	7.0073%	2.7329%	15.0625%	17.7955%	0.0417%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9675%	16.9624%	5.2780%	49.9087%	7.5476%	3.0548%	16.2420%	19.2968%	0.0390%	0.0000%	0.0000%	10.12
Customer - System	CN	2.3834%	31.2105%	6.8997%	47.9230%	4.2065%	0.8178%	6.5591%	7.3768%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.2400%	26.6885%	6.3579%	48.2427%	4.9862%	1.8689%	8.6157%	10.4846%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	5.4829%	37.8249%	10.1508%	33.2266%	5.0328%	0.0618%	8.2201%	8.2819%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1987	ITC87	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plan	SNPT	0.9444%	17.1029%	5.1606%	51.9475%	7.0073%	2.7330%	15.0626%	17.7956%	0.0417%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.0845%	73.6020%	22.3134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.0872%	73.5858%	22.3270%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14
DIT Balance	DITBAL	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	2.5294%	12.0244%	14.5538%	0.2478%	0.0000%	1.5746%	10.15
Tax Depreciation	TAXDEPR	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	2.3016%	11.3608%	13.6623%	0.0232%	0.0000%	1.2602%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.0738%	24.2431%	6.9740%	44.9650%	6.0479%	2.5055%	13.1616%	15.6671%	0.0291%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2019

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-19	119.4	2,241.4	762.0	-	1,063.8	3,447.9	483.8	206.2	3.4	8,328.05
Feb-19	135.9	2,464.2	694.8	-	1,109.1	3,236.8	365.7	181.8	3.0	8,191.24
Mar-19	123.8	2,388.3	658.6	-	1,024.7	3,105.1	387.9	195.5	2.7	7,886.49
Apr-19	126.4	2,080.6	558.3	-	920.4	3,065.1	398.5	182.0	2.4	7,333.67
May-19	104.9	1,639.6	527.6	-	957.3	3,412.3	410.7	189.8	2.1	7,244.35
Jun-19	112.8	1,688.5	560.1	-	1,045.2	4,016.4	664.2	190.6	2.9	8,280.77
Jul-19	123.4	2,385.2	836.3	-	1,069.6	4,816.6	632.6	184.0	3.8	10,051.56
Aug-19	132.4	2,463.3	788.7	-	1,089.9	4,669.7	416.3	184.6	3.7	9,748.61
Sep-19	112.9	2,097.7	638.4	-	1,137.1	4,154.2	531.8	189.3	3.3	8,864.70
Oct-19	118.6	2,235.7	542.9	-	970.2	3,055.6	569.4	186.8	3.2	7,682.48
Nov-19	117.2	2,256.9	529.6	-	1,017.0	3,406.3	393.6	189.4	3.0	7,913.04
Dec-19	144.2	2,533.7	695.2	-	1,124.2	3,472.6	496.9	197.0	3.4	8,667.08
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,472.0	26,475.1	7,792.4	-	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,192.05
System Capacity Factor	1.4691%	26.4244%	7.7775%	0.0000%	12.5046%	43.7746%	5.7403%	2.2726%	0.0369%	100.0000%

PacifiCorp

Washington Results of Operations - December 2019

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-19	75,354	1,388,897	440,285	-	739,769	2,230,898	292,065	135,369	1,971	5,304,608
Feb-19	65,914	1,224,290	355,174	-	682,392	1,968,305	263,962	121,715	1,690	4,683,442
Mar-19	68,218	1,237,633	347,047	-	703,199	2,020,835	243,815	135,371	1,631	4,757,749
Apr-19	59,627	1,099,244	311,548	-	668,344	1,895,157	269,546	128,392	1,398	4,433,256
May-19	65,343	1,064,092	316,303	-	669,217	1,987,519	311,328	137,322	1,413	4,552,538
Jun-19	68,341	1,082,807	347,881	-	676,451	2,165,599	412,041	127,353	1,438	4,881,913
Jul-19	77,300	1,222,057	403,885	-	711,862	2,599,967	509,859	132,409	1,927	5,659,266
Aug-19	77,198	1,219,603	392,661	-	723,668	2,501,861	386,282	131,673	1,923	5,434,868
Sep-19	57,620	1,072,753	349,385	-	676,799	2,088,796	312,239	123,810	1,524	4,682,925
Oct-19	57,830	1,118,454	353,964	-	679,390	1,964,043	301,354	132,988	1,516	4,609,538
Nov-19	66,169	1,204,325	383,861	-	680,265	2,023,456	257,408	125,862	1,634	4,742,981
Dec-19	78,516	1,397,294	457,380	-	743,954	2,227,851	322,775	139,180	1,991	5,368,943
Load Curtailment	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>817,431</b>	<b>14,331,450</b>	<b>4,459,374</b>	<b>-</b>	<b>8,355,310</b>	<b>25,674,287</b>	<b>3,882,674</b>	<b>1,571,444</b>	<b>20,056</b>	<b>59,112,027</b>
System Energy Factor	1.3829%	24.2446%	7.5439%	0.0000%	14.1347%	43.4333%	6.5683%	2.6584%	0.0339%	100.0000%
System Generation (75% SC, 25% SE)	1.4476%	25.8794%	7.7191%	0.0000%	12.9121%	43.6893%	5.9473%	2.3690%	0.0361%	100.0000%
Control Area Factors										
<b>Control Area Energy - West</b>	<b>CALIFORNIA</b>	<b>OREGON</b>	<b>WASHINGTON</b>	<b>MONTANA</b>	<b>WYOMING - P</b>	<b>UTAH</b>	<b>IDAHO</b>	<b>WYOMING - U</b>	<b>FERC</b>	<b>TOTAL</b>
<b>CAEW</b>	4.1688%	73.0889%	22.7423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
<b>Control Area Energy - East</b>										
<b>CAEE</b>	0.0000%	0.0000%	0.0000%	0.0000%	21.1507%	64.9920%	9.8286%	3.9780%	0.0508%	100.0000%

PacifiCorp

Washington Results of Operations - December 2019

COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,512	27,679	8,266	37,457	12,703	45,574	5,912	2,274	37	66,500
<b>Total Coin. Peak</b>	1,512	27,679	8,266	37,457	12,703	45,574	5,912	2,274	37	66,500
West. Contrl CP Factor	4.0363%	73.8957%	22.0680%	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%	19.1027%	68.5322%	8.8904%	3.4192%	0.0556%	100.0000%
Control Area Generation Factors										
<b>Control Area Generation - West CAGW</b>	4.0694%	73.6940%	22.2366%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Control Area Generation - East CAGE</b>	0.0000%	0.0000%	0.0000%	0.0000%	19.6147%	67.6471%	9.1250%	3.5589%	0.0544%	100.0000%

PacifiCorp  
Washington Results of Operations - December 2019  
JAM INPUT TEMPLATE  
COINCIDENT PEAKS

METERED LOADS (CP)														
Non-FERC											FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT				
Jan-19	3	18	123	2,170	681	1,049	3,559	482	205	3	3,555	8,269		
Feb-19	1	19	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604		
Mar-19	1	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218		
Apr-19	11	9	119	1,958	550	926	3,030	401	182	2	3,028	7,167		
May-19	30	17	105	1,632	543	948	3,407	485	189	2	3,405	7,311		
Jun-19	20	16	113	1,695	557	1,047	4,341	738	191	3	4,338	8,681		
Jul-19	6	17	122	2,276	761	1,064	5,199	726	184	4	5,195	10,334		
Aug-19	1	17	132	2,434	767	1,084	4,996	624	184	4	4,992	10,220		
Sep-19	5	17	113	2,089	692	1,157	4,826	586	190	3	4,823	9,652		
Oct-19	31	8	126	2,340	727	1,004	3,213	436	190	3	3,210	8,036		
Nov-19	7	18	119	2,262	663	1,031	3,392	424	191	3	3,389	8,081		
Dec-19	12	18	127	2,303	734	1,113	3,506	520	196	3	3,503	8,498		
			1,470	26,308	8,364	12,604	45,834	6,208	2,284	37	45,797	103,072		

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

Non-FERC											FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT				
Jan-19	3	18	-	-	-	-	(80)	-	-	-	(80)	(80)		
Feb-19	1	19	-	-	-	-	-	-	-	-	-	-		
Mar-19	1	8	-	-	-	-	-	-	-	-	-	-		
Apr-19	11	9	-	-	-	-	-	-	-	-	-	-		
May-19	30	17	-	-	-	-	(47)	-	-	-	(47)	(47)		
Jun-19	20	16	-	-	-	-	(315)	(148)	-	-	(315)	(463)		
Jul-19	6	17	-	-	-	-	(330)	(145)	-	-	(330)	(475)		
Aug-19	1	17	-	-	-	-	(284)	(75)	-	-	(284)	(359)		
Sep-19	5	17	-	-	-	-	(297)	-	-	-	(297)	(297)		
Oct-19	31	8	-	-	-	-	-	-	-	-	-	-		
Nov-19	7	18	-	-	-	-	-	-	-	-	-	-		
Dec-19	12	18	-	-	-	-	(106)	-	-	-	(106)	(106)		
			-	-	-	-	(1,458)	(368)	-	-	(1,458)	(1,826)		

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## COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

Non-FERC											FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT				
Jan-19	3	18	123	2,170	681	1,049	3,479	482	205	3	3,475	8,189		
Feb-19	1	19	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604		
Mar-19	1	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218		
Apr-19	11	9	119	1,958	550	926	3,030	401	182	2	3,028	7,167		
May-19	30	17	105	1,632	543	948	3,361	485	189	2	3,359	7,264		
Jun-19	20	16	113	1,695	557	1,047	4,026	590	191	3	4,023	8,219		
Jul-19	6	17	122	2,276	761	1,064	4,869	581	184	4	4,865	9,859		
Aug-19	1	17	132	2,434	767	1,084	4,712	549	184	4	4,708	9,861		
Sep-19	5	17	113	2,089	692	1,157	4,530	586	190	3	4,526	9,356		
Oct-19	31	8	126	2,340	727	1,004	3,213	436	190	3	3,210	8,036		
Nov-19	7	18	119	2,262	663	1,031	3,392	424	191	3	3,389	8,081		
Dec-19	12	18	127	2,303	734	1,113	3,400	520	196	3	3,397	8,392		
			1,470	26,308	8,364	12,604	44,375	5,840	2,284	37	44,339	101,246		

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

Non-FERC											FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT				
Jan-19	3	18	-	-	-	-	-	-	-	-	-	-		
Feb-19	1	19	-	-	-	-	-	-	-	-	-	-		
Mar-19	1	8	-	-	-	-	-	-	-	-	-	-		
Apr-19	11	9	-	-	-	-	-	-	-	-	-	-		
May-19	30	17	-	-	-	-	-	-	-	-	-	-		
Jun-19	20	16	-	-	-	-	-	-	-	-	-	-		
Jul-19	6	17	-	-	-	-	-	72	-	-	-	72		
Aug-19	1	17	-	-	-	-	-	-	-	-	-	-		
Sep-19	5	17	-	-	-	-	127	130	-	-	127	257		
Oct-19	31	8	-	-	-	-	-	72	-	-	-	72		
Nov-19	7	18	-	-	-	-	-	-	-	-	-	-		
Dec-19	12	18	-	-	-	-	-	-	-	-	-	-		
			-	-	-	-	127	274	-	-	127	401		

PacifiCorp  
 Washington Results of Operations - December 2019  
 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			
Jan-19	3	18	123	2,170	681	1,049	3,479	482	205	3	3	3,475	8,189
Feb-19	1	19	145	2,632	895	1,121	3,249	379	183	3	3	3,246	8,604
Mar-19	1	8	126	2,518	794	1,061	3,114	406	199	3	3	3,112	8,218
Apr-19	11	9	119	1,958	550	926	3,030	401	182	2	2	3,028	7,167
May-19	30	17	105	1,632	543	948	3,361	485	189	2	2	3,359	7,264
Jun-19	20	16	113	1,695	557	1,047	4,026	590	191	3	3	4,023	8,219
Jul-19	6	17	122	2,276	761	1,064	4,869	653	184	4	4	4,865	9,931
Aug-19	1	17	132	2,434	767	1,084	4,712	549	184	4	4	4,708	9,861
Sep-19	5	17	113	2,089	692	1,157	4,657	715	190	3	3	4,653	9,613
Oct-19	31	8	126	2,340	727	1,004	3,213	508	190	3	3	3,210	8,108
Nov-19	7	18	119	2,262	663	1,031	3,392	424	191	3	3	3,389	8,081
Dec-19	12	18	127	2,303	734	1,113	3,400	520	196	3	3	3,397	8,392
			1,470	26,308	8,364	12,604	44,503	6,114	2,284	37	37	44,466	101,647

+ 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			
Jan-19	3	18	(4)	71	81	15	(27)	1	2	-	-	(27)	139
Feb-19	1	19	(9)	(168)	(200)	(12)	(9)	(13)	(1)	-	-	(9)	(413)
Mar-19	1	8	(2)	(129)	(136)	(36)	(6)	(18)	(4)	-	-	(6)	(331)
Apr-19	11	9	8	123	8	(6)	37	(3)	(0)	-	-	37	166
May-19	30	17	(0)	7	(16)	9	54	(75)	0	-	-	54	(20)
Jun-19	20	16	(0)	(6)	3	(2)	(7)	75	(0)	-	-	(7)	62
Jul-19	6	17	1	109	75	5	(49)	(21)	0	-	-	(49)	121
Aug-19	1	17	0	29	22	6	(38)	(133)	0	-	-	(38)	(113)
Sep-19	5	17	0	8	(54)	(20)	(499)	(183)	(1)	-	-	(499)	(748)
Oct-19	31	8	(8)	(104)	(184)	(34)	(154)	61	(3)	-	-	(154)	(425)
Nov-19	7	18	(2)	(5)	(133)	(14)	17	(31)	(1)	-	-	17	(168)
Dec-19	12	18	17	231	(38)	11	76	(23)	1	-	-	76	275
			2	167	(572)	(75)	(607)	(362)	(7)	-	-	(607)	(1,455)

= 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			
Jan-19	3	18	119	2,241	762	1,064	3,451	484	206	3	3	3,448	8,328
Feb-19	1	19	136	2,464	695	1,109	3,240	366	182	3	3	3,237	8,191
Mar-19	1	8	124	2,388	659	1,025	3,108	388	195	3	3	3,105	7,886
Apr-19	11	9	126	2,081	558	920	3,068	398	182	2	2	3,065	7,334
May-19	30	17	105	1,640	528	957	3,414	411	190	2	2	3,412	7,244
Jun-19	20	16	113	1,689	560	1,045	4,019	664	191	3	3	4,016	8,281
Jul-19	6	17	123	2,385	836	1,070	4,820	633	184	4	4	4,817	10,052
Aug-19	1	17	132	2,463	789	1,090	4,673	416	185	4	4	4,670	9,749
Sep-19	5	17	113	2,098	638	1,137	4,158	532	189	3	3	4,154	8,865
Oct-19	31	8	119	2,236	543	970	3,059	569	187	3	3	3,056	7,682
Nov-19	7	18	117	2,257	530	1,017	3,409	394	189	3	3	3,406	7,913
Dec-19	12	18	144	2,534	695	1,124	3,476	497	197	3	3	3,473	8,667
			1,472	26,475	7,792	12,529	43,896	5,751	2,277	37	37	43,859	100,192

SC Factor	1.4691%	26.4244%	7.7775%	12.5046%		5.7403%	2.2726%	0.0369%	43.7746%	100.0000%
SG Factor	1.4475%	25.8774%	7.7185%	12.9109%		5.9468%	2.3688%	0.0361%	43.6941%	100.0000%

PacifiCorp  
Washington Results of Operations - December 2019  
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
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
2019	7	77,044	1,199,718	384,550	706,604	2,644,998	491,532	132,294	1,927	2,643,071	5,636,739
2019	8	77,314	1,240,290	397,700	723,613	2,601,003	388,012	131,669	1,923	2,599,080	5,559,602
2019	9	57,895	1,069,707	352,039	679,857	2,133,104	315,932	123,836	1,524	2,131,580	4,732,369
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,213,187	320,146	138,663	1,991	2,211,195	5,263,368
		815,759	14,353,220	4,559,396	8,386,961	25,799,331	3,839,208	1,575,374	20,056	25,779,274	59,329,247

- (less)

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2019	1	-	-	-	-	(8,140)	-	-	-	(8,140)	(8,140)
2019	2	-	-	-	-	-	-	-	-	-	-
2019	3	-	-	-	-	-	-	-	-	-	-
2019	4	-	-	-	-	-	-	-	-	-	-
2019	5	-	-	-	-	-	-	-	-	-	-
2019	6	-	-	-	-	(2,546)	-	-	-	(2,546)	(2,546)
2019	7	-	-	-	-	(6,296)	-	-	-	(6,296)	(6,296)
2019	8	-	-	-	-	(5,665)	-	-	-	(5,665)	(5,665)
2019	9	-	-	-	-	(1,911)	-	-	-	(1,911)	(1,911)
2019	10	-	-	-	-	-	-	-	-	-	-
2019	11	-	-	-	-	-	-	-	-	-	-
2019	12	-	-	-	-	(8,913)	-	-	-	(8,913)	(8,913)
		-	-	-	-	(33,471)	-	-	-	(33,471)	(33,471)

= 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
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
2019	7	77,044	1,199,718	384,550	706,604	2,638,702	491,532	132,294	1,927	2,636,775	5,630,444
2019	8	77,314	1,240,290	397,700	723,613	2,595,339	388,012	131,669	1,923	2,593,416	5,553,937
2019	9	57,895	1,069,707	352,039	679,857	2,131,193	315,932	123,836	1,524	2,129,670	4,730,458
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,204,273	320,146	138,663	1,991	2,202,282	5,254,455
		815,759	14,353,220	4,559,396	8,386,961	25,765,860	3,839,208	1,575,374	20,056	25,745,804	59,295,776

+ plus

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
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
2019	7	-	-	-	-	98	5,018	-	-	98	5,116
2019	8	-	-	-	-	297	224	-	-	297	521
2019	9	-	-	-	-	298	2,441	-	-	298	2,739
2019	10	-	-	-	-	166	3,468	-	-	166	3,635
2019	11	-	-	-	-	149	79	-	-	149	228
2019	12	-	-	-	-	146	270	-	-	146	416
		-	-	-	-	1,901	20,437	-	-	1,901	22,338

PacifiCorp  
Washington Results of Operations - December 2019  
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
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
2019	7	77,044	1,199,718	384,550	706,604	2,638,800	496,550	132,294	1,927	2,636,873	5,635,559
2019	8	77,314	1,240,290	397,700	723,613	2,595,635	388,236	131,669	1,923	2,593,712	5,554,457
2019	9	57,895	1,069,707	352,039	679,857	2,131,491	318,373	123,836	1,524	2,129,967	4,733,197
2019	10	59,594	1,152,835	371,996	693,885	1,985,352	304,315	134,525	1,516	1,983,836	4,702,502
2019	11	65,290	1,210,111	393,483	686,413	2,020,105	257,478	126,433	1,634	2,018,471	4,759,314
2019	12	74,268	1,341,876	436,258	738,970	2,204,420	320,416	138,663	1,991	2,202,428	5,254,871
		815,759	14,353,220	4,559,396	8,386,961	25,767,762	3,859,644	1,575,374	20,056	25,747,705	59,318,114

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
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)	(4,381)	6,940	49,213	12,401	184		49,213	47,684
2019	7	256	22,339	19,335	5,258	(34,979)	13,309	115		(34,979)	25,633
2019	8	(116)	(20,687)	(5,040)	55	(89,928)	(1,954)	4		(89,928)	(117,666)
2019	9	(275)	3,046	(2,654)	(3,057)	(39,648)	(6,134)	(26)		(39,648)	(48,748)
2019	10	(1,765)	(34,382)	(18,031)	(14,496)	(18,277)	(2,961)	(1,537)		(18,277)	(91,448)
2019	11	879	(5,785)	(9,622)	(6,148)	6,620	(70)	(571)		6,620	(14,698)
2019	12	4,249	55,418	21,121	4,985	27,414	2,359	517		27,414	116,063
		1,673	(21,770)	(100,022)	(31,651)	(53,361)	23,030	(3,929)	-	(53,361)	(186,031)

= 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
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	68,341	1,082,807	347,881	676,451	2,168,475	412,041	127,353	1,438	2,167,037	4,883,351
2019	7	77,300	1,222,057	403,885	711,862	2,603,821	509,859	132,409	1,927	2,601,894	5,661,192
2019	8	77,198	1,219,603	392,661	723,668	2,505,707	386,282	131,673	1,923	2,503,784	5,436,791
2019	9	57,620	1,072,753	349,385	676,799	2,091,843	312,239	123,810	1,524	2,090,319	4,684,449
2019	10	57,830	1,118,454	353,964	679,390	1,967,075	301,354	132,988	1,516	1,965,559	4,611,054
2019	11	66,169	1,204,325	383,861	680,265	2,026,725	257,408	125,862	1,634	2,025,090	4,744,615
2019	12	78,516	1,397,294	457,380	743,954	2,231,834	322,775	139,180	1,991	2,229,843	5,370,934
		817,431	14,331,450	4,459,374	8,355,310	25,714,400	3,882,674	1,571,444	20,056	25,694,344	59,132,084

SE Factor	1.3824%	24.2363%	7.5414%	14.1299%		6.5661%	2.6575%	0.0339%	43.4525%	100.0000%
CAEW Factor	4.1688%	73.0889%	22.7423%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	21.1399%		9.8236%	3.9759%	0.0507%	65.0098%	100.0000%





PacifiCorp  
 Washington Results of Operations - December 2019  
 JAM INPUT TEMPLATE  
 WEST CONTROL AREA 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		
Jan-18	2	9	136	2,392	694	1,049	3,559	482	205	3	3,555	8,516
Feb-18	7	8	145	2,632	895	1,147	3,412	464	179	3	3,409	8,873
Mar-18	4	8	126	2,518	794	1,029	3,169	385	193	3	3,167	8,214
Apr-18	15	8	108	2,001	553	1,009	3,052	377	186	2	3,049	7,287
May-18	1	8	108	1,810	514	948	3,407	485	189	2	3,405	7,462
Jun-18	12	17	120	2,385	717	1,047	4,341	738	191	3	4,338	9,538
Jul-18	22	18	122	2,307	759	1,064	5,199	726	184	4	5,195	10,362
Aug-18	5	18	135	2,440	769	1,084	4,996	624	184	4	4,992	10,232
Sep-18	4	18	119	2,159	713	1,157	4,826	586	190	3	4,823	9,750
Oct-18	31	8	126	2,340	727	1,086	3,255	464	194	3	3,252	8,191
Nov-18	1	8	123	2,196	723	1,041	3,516	408	189	3	3,513	8,196
Dec-18	17	8	133	2,413	712	1,109	3,520	522	195	3	3,516	8,604
			1,502	27,692	8,569	12,769	46,252	6,261	2,279	37	46,215	105,225

+ 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		
Jan-18	2	9	(4)	79	82	15	(27)	1	2	-	(27)	148
Feb-18	7	8	(9)	(168)	(200)	(12)	(10)	(16)	(1)	-	(10)	(416)
Mar-18	4	8	(2)	(129)	(136)	(12)	22	(12)	(1)	-	22	(270)
Apr-18	15	8	6	75	33	(6)	37	(3)	(0)	-	37	142
May-18	1	8	2	85	29	9	54	(75)	0	-	54	104
Jun-18	12	17	(1)	(178)	(27)	(2)	(7)	75	(0)	-	(7)	(141)
Jul-18	22	18	1	110	75	5	(49)	(21)	0	-	(49)	122
Aug-18	5	18	0	30	22	6	(38)	(133)	0	-	(38)	(113)
Sep-18	4	18	0	9	(55)	(20)	(499)	(183)	(1)	-	(499)	(749)
Oct-18	31	8	(8)	(104)	(184)	(66)	(241)	41	(6)	-	(241)	(566)
Nov-18	1	8	6	38	95	(12)	52	(17)	(1)	-	52	161
Dec-18	17	8	18	242	(37)	27	65	(7)	3	-	65	310
			10	88	(303)	(66)	(641)	(349)	(6)	-	(641)	(1,268)

= 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		
Jan-18	2	9	132	2,471	776	1,064	3,532	484	206	3	3,528	8,664
Feb-18	7	8	136	2,464	695	1,135	3,402	447	178	3	3,399	8,457
Mar-18	4	8	124	2,388	659	1,017	3,191	373	192	3	3,188	7,944
Apr-18	15	8	114	2,076	586	1,003	3,089	375	186	2	3,087	7,429
May-18	1	8	110	1,894	543	957	3,461	411	190	2	3,459	7,566
Jun-18	12	17	120	2,206	689	1,045	4,334	812	191	3	4,331	9,397
Jul-18	22	18	123	2,417	834	1,070	5,150	706	184	4	5,146	10,484
Aug-18	5	18	136	2,470	791	1,090	4,957	491	185	4	4,954	10,120
Sep-18	4	18	120	2,167	658	1,137	4,327	402	189	3	4,324	9,000
Oct-18	31	8	119	2,236	543	1,021	3,014	505	188	3	3,011	7,625
Nov-18	1	8	129	2,234	818	1,029	3,568	391	188	3	3,565	8,357
Dec-18	17	8	151	2,655	675	1,136	3,585	515	198	3	3,582	8,914
			1,512	27,679	8,266	12,703	45,611	5,912	2,274	37	45,574	103,957

CACW	4.0363%	73.8957%	22.0680%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	19.1027%		8.8904%	3.4192%	0.0556%		68.5322%	100.0000%
CAGW	4.0694%	73.6940%	22.2366%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	19.6120%		9.1237%	3.5584%	0.0544%		67.6516%	100.0000%

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	27,440,335,482	539,335,773	6,737,530,860	1,866,883,037	3,401,848,287	12,563,297,215	1,662,126,625	641,906,482	7,407,201		
<b>SO</b>											
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	100.0000%	1.9655%	24.5534%	6.8763%	12.3973%	45.7841%	6.0572%	2.3393%	0.0270%		
<b>GROSS PLANT:</b>											
PRODUCTION PLANT	12,413,238,049	156,069,793	2,826,164,983	852,698,678	1,682,708,669	5,802,827,368	782,779,136	305,325,670	4,663,751		0
Washington Expedited Rate Filing - June 2015	6,377,267,802	67,066,665	1,214,537,509	366,482,727	927,604,239	3,199,168,230	431,534,882	168,302,762	2,570,789		0
DISTRIBUTION PLANT	7,143,277,195	276,840,599	2,158,010,369	524,816,390	631,689,668	3,052,003,905	361,545,943	138,370,321	0		0
GENERAL PLANT	1,283,696,290	30,181,552	363,362,686	92,092,529	160,469,104	521,742,438	83,666,729	31,982,120	199,133		0
INTANGIBLE PLANT	925,688,907	22,991,239	348,024,537	99,121,686	86,508,575	309,340,586	45,172,194	14,366,841	163,249		0
TOTAL GROSS PLANT	28,143,168,243	553,149,848	6,910,100,085	1,935,212,009	3,488,980,255	12,885,082,526	1,704,698,883	658,347,714	7,596,923		0
<b>GPS</b>											
<b>GROSS PLANT-SYSTEM FACTOR</b>	100.0000%	1.9655%	24.5534%	6.8763%	12.3973%	45.7841%	6.0572%	2.3393%	0.0270%	0.0000%	
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>											
PRODUCTION PLANT	(4,743,837,797)	(63,046,697)	(1,141,720,751)	(344,505,809)	(628,688,595)	(2,161,929,743)	(291,594,398)	(114,204,669)	(1,744,450)		3,597,313
TRANSMISSION PLANT	(1,788,998,339)	(23,733,003)	(429,812,548)	(129,700,421)	(236,489,858)	(815,677,984)	(110,022,727)	(42,906,407)	(655,390)		0
DISTRIBUTION PLANT	(2,887,731,495)	(138,961,426)	(1,022,268,293)	(254,253,029)	(265,042,573)	(999,011,685)	(149,354,497)	(58,839,991)	0		0
GENERAL PLANT	(497,100,600)	(11,796,750)	(146,388,701)	(42,544,834)	(58,579,486)	(194,667,160)	(31,674,735)	(11,374,267)	(74,666)		0
INTANGIBLE PLANT	(601,721,299)	(15,112,141)	(225,063,297)	(62,859,769)	(55,569,509)	(204,069,503)	(29,127,632)	(9,812,195)	(107,253)		0
	(10,519,389,530)	(252,650,017)	(2,965,253,591)	(833,863,862)	(1,244,370,021)	(4,375,356,075)	(611,773,991)	(237,137,529)	(2,581,758)		3,597,313
NET PLANT	17,623,778,713	300,499,831	3,944,846,495	1,101,348,147	2,244,610,234	8,509,726,451	1,092,924,893	421,210,185	5,015,164		3,597,313
<b>SNP</b>											
<b>SYSTEM NET PLANT FACTOR (SNP)</b>	100.0000%	1.7051%	22.3837%	6.2492%	12.7363%	48.2855%	6.2014%	2.3900%	0.0285%	0.0204%	
<b>DISTRIBUTION:</b>											
DISTRIBUTION PLANT - PACIFIC											
	S	3,591,357,026	276,840,599	2,158,010,369	524,816,390	631,689,668	0	0	0	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,680,525,321)	(138,961,426)	(1,022,268,293)	(254,253,029)	(265,042,573)	0	0	0	0	
		1,910,831,705	137,879,173	1,135,742,076	270,563,361	366,647,095	0	0	0	0	
<b>DNPDP</b>											
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC</b>		100.0000%	7.2157%	59.4371%	14.1595%	19.1878%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
	S	3,551,920,169	0	0	0	0	3,052,003,905	361,545,943	138,370,321	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,207,206,173)	0	0	0	0	(999,011,685)	(149,354,497)	(58,839,991)	0	
		2,344,713,996	0	0	0	0	2,052,992,220	212,191,446	79,530,330	0	
<b>DNPDU</b>											
<b>DIVISION NET PLANT DISTRIBUTION UTAH</b>		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.5583%	9.0498%	3.3919%	0.0000%	
TOTAL NET DISTRIBUTION PLANT		4,255,545,701	137,879,173	1,135,742,076	270,563,361	366,647,095	2,052,992,220	212,191,446	79,530,330	0	
<b>DNPD &amp; SNPD</b>											
<b>SYSTEM NET PLANT DISTRIBUTION</b>		100.0000%	3.2400%	26.6885%	6.3579%	8.6157%	48.2427%	4.9862%	1.8689%	0.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
<b>Jim Bridger Plant Allocation:</b>											
West Control Area		100.00%									
East Control Area		0.00%									
<b>JBG</b>		4.0694%	73.6940%	22.2366%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>JBE</b>		4.1688%	73.0889%	22.7423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		

**TRANSMISSION :**

TRANSMISSION PLANT

JBG	80,948,180	3,294,135	59,653,916	18,000,129	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
CAGW	1,569,089,450	63,853,104	1,156,324,088	348,912,258	0	0	0	0	0
CAGE	4,732,796,350	0	0	0	928,322,951	3,201,600,051	431,865,920	168,434,627	2,572,800
SG	(5,566,178)	(80,574)	(1,440,495)	(429,660)	(718,712)	(2,431,822)	(331,038)	(131,865)	(2,012)
	6,377,267,802	67,066,665	1,214,537,509	366,482,727	927,604,239	3,199,168,230	431,534,882	168,302,762	2,570,789

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0
JBG	(43,300,922)	(1,762,104)	(31,910,163)	(9,628,656)	0	0	0	0	0
CAGW	(542,933,076)	(22,094,319)	(400,108,862)	(120,729,896)	0	0	0	0	0
CAGE	(1,211,290,323)	0	0	0	(237,590,744)	(819,402,922)	(110,529,795)	(43,108,391)	(658,471)
SG	8,525,983	123,419	2,206,476	658,131	1,100,886	3,724,939	507,068	201,984	3,081
	(1,788,998,339)	(23,733,003)	(429,812,548)	(129,700,421)	(236,489,858)	(815,677,984)	(110,022,727)	(42,906,407)	(655,390)

TOTAL NET TRANSMISSION PLANT

SNPT 4,588,269,464 43,333,662 784,724,961 236,782,306 691,114,381 2,383,490,246 321,512,154 125,396,355 1,915,399

SYSTEM NET PLANT TRANSMISSION

100.0000% 0.9444% 17.1029% 5.1606% 15.0626% 51.9475% 7.0073% 2.7330% 0.0417%

WRG 100.0000% 0.9444% 17.1028% 5.1606% 15.0605% 51.9510% 7.0063% 2.7326% 0.0417%

WRE 100.0000% 0.9675% 16.9624% 5.2780% 16.2338% 49.9224% 7.5438% 3.0532% 0.0390%

Total Electric Billings

CN 2,000,438 47,679 624,346 138,025 131,210 958,670 84,149 16,359 0

Customer System factor - CN

2.3834% 31.2105% 6.8997% 6.5591% 47.9230% 4.2065% 0.8178% 0.0000%

CIAC

Contributions in Aid of Construction

	Customer Adv.	
	Received	Factor %
Oregon	26.7	26.6885%
Washington - Other	6.4	6.3579%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	4.9862%
Montana	-	0.0000%
Wyoming PPL	8.6	8.6157%
Wyoming UPL	1.9	1.8689%
California	3.2	3.2400%
Utah	48.2	48.2427%
Total	100	100.0000%

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance		13,068,251	716,515	4,943,057	1,326,536	1,074,220	4,342,141	657,699	8,082	0		
<b>BADDEBT</b>		100.0000%	5.4829%	37.8249%	10.1508%	8.2201%	33.2266%	5.0328%	0.0618%	0.0000%		
<b>Account 182.22</b>												
Pre-merger	(101)	CAGW	17,094,202	695,638	12,597,394	3,801,171	0	0	0	0	0	0
		(108) CAGW	(8,434,030)	(343,218)	(6,215,370)	(1,875,442)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	141,845	2,568,686	775,082	0	0	0	0	0	0
		(108) CAGW	(240,609)	(9,791)	(177,314)	(53,503)	0	0	0	0	0	0
		(107) CAGW	1,778,549	72,377	1,310,683	395,489	0	0	0	0	0	0
		(120) CAEW	1,975,759	82,366	1,444,060	449,334	0	0	0	0	0	0
		(228) CAGW	7,220,849	293,848	5,321,329	1,605,672	0	0	0	0	0	0
		(228) CAGW	1,472,376	59,917	1,085,052	327,406	0	0	0	0	0	0
		(228) SNNP	3,531,000	143,692	2,602,134	785,175	0	0	0	0	0	0
		(228) CAEW	1,743,025	72,663	1,273,957	396,405	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,209,337	21,810,610	6,606,787	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,585	83,038	25,056	0	0	0	0	0	0
		(228) CAEW	941,950	39,268	688,460	214,221	0	0	0	0	0	0
December 1993 Adj.			1,054,630	43,854	771,499	239,278	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,253,190	22,582,109	6,846,065	0	0	0	0	0	0
<b>TROJP</b>			100.0000%	4.0845%	73.6020%	22.3134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>												
Plant - Premerger		CAGW	7,220,849	293,848	5,321,329	1,605,672	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	59,917	1,085,052	327,406	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	72,663	1,273,957	396,405	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	143,692	2,602,134	785,175	0	0	0	0	0	0
Total Acct 228.42			13,967,250	570,121	10,282,472	3,114,657	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,585	83,038	25,056	0	0	0	0	0	0
Storage Facility		CAEW	941,950	39,268	688,460	214,221	0	0	0	0	0	0
December 1993 Adj.			1,054,630	43,854	771,499	239,278	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	613,974	11,053,971	3,353,935	0	0	0	0	0	0
<b>TROJD</b>			100.0000%	4.0872%	73.5858%	22.3270%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>DITEXP:</b>												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0
Mining	S		721	12	187	57	101	297	41	24	2	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	0	0	0	0	0	0
Total PPL			(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
<b>Pre-Merger - UPL</b>												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
<b>Total UPL</b>		<b>(12,421,380)</b>	<b>(492)</b>	<b>281</b>	<b>(1,486)</b>	<b>(25)</b>	<b>(10,186,954)</b>	<b>(1,590,928)</b>	<b>(593,259)</b>	<b>(48,517)</b>	<b>0</b>	<b>0</b>
<b>Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)</b>												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
<b>Total Post Merger</b>		<b>787,409,056</b>	<b>15,103,064</b>	<b>215,054,452</b>	<b>25,493,720</b>	<b>94,819,956</b>	<b>333,076,941</b>	<b>39,729,977</b>	<b>21,077,837</b>	<b>2,540,410</b>	<b>0</b>	<b>40,512,699</b>
<b>Total Deferred Taxes</b>		<b>772,750,304</b>	<b>14,791,952</b>	<b>211,718,410</b>	<b>24,805,331</b>	<b>93,641,482</b>	<b>322,777,412</b>	<b>38,139,096</b>	<b>20,484,759</b>	<b>2,491,912</b>	<b>0</b>	<b>43,899,950</b>
<b>Percentage of Total (DITEXP)</b>		<b>100.0000%</b>	<b>1.9142%</b>	<b>27.3980%</b>	<b>3.2100%</b>	<b>12.1179%</b>	<b>41.7699%</b>	<b>4.9355%</b>	<b>2.6509%</b>	<b>0.3225%</b>	<b>0.0000%</b>	<b>5.6810%</b>
<b>DITBAL:</b>												
<b>Pre-Merger - PPL</b>												
Prod / Hydro	S	13,457,094	757,654	8,907,795	2,995,303	3,247,474	(2,150,046)	(135,346)	(163,495)	(2,245)	0	0
Transmission	S	9,522,522	370,077	5,234,269	1,439,216	2,123,150	366,830	(7,773)	(3,203)	(44)	0	0
Distribution	S	4,735,365	1,086,792	2,590,798	1,729,076	683,498	(1,304,679)	720	(50,840)	0	0	0
General	S	(630,157)	(3,805)	(251,136)	(14,386)	(99,240)	(238,321)	(10,796)	(12,291)	(182)	0	0
Mining	S	4,366	67	1,093	333	609	1,852	271	133	8	0	0
Malin	S	(1,611,581)	0	0	0	0	0	0	0	0	0	(1,611,581)
Non Utility	NUTIL	239,308	0	0	0	0	0	0	0	0	0	239,308
<b>Total PPL</b>		<b>25,716,917</b>	<b>2,210,785</b>	<b>16,482,819</b>	<b>6,149,542</b>	<b>5,955,491</b>	<b>(3,324,364)</b>	<b>(152,924)</b>	<b>(229,696)</b>	<b>(2,463)</b>	<b>0</b>	<b>(1,372,273)</b>
<b>Pre-Merger - UPL</b>												
Prod / Hydro	S	29,350,024	13,815	(1,000,634)	76,581	(479,714)	24,763,613	4,320,169	1,443,682	212,512	0	0
Transmission	S	22,289,083	1,580	47	8,859	(35)	18,882,591	2,473,219	811,056	111,766	0	0
Distribution	S	18,121,819	173,053	1,146,822	342,146	376,559	13,445,643	1,919,220	718,376	0	0	0
General	S	(879,786)	(12,694)	(256,571)	(46,627)	(108,254)	(328,088)	(90,041)	(36,617)	(894)	0	0
Mining	S	9,978	152	2,497	762	1,392	4,233	620	303	19	0	0
<b>Total UPL</b>		<b>68,891,118</b>	<b>175,906</b>	<b>(107,839)</b>	<b>381,721</b>	<b>(210,052)</b>	<b>56,767,992</b>	<b>8,623,187</b>	<b>2,936,800</b>	<b>323,403</b>	<b>0</b>	<b>0</b>

PacifiCorp  
Washington Results of Operations - December 2019

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	S	272,794,271	4,848,857	77,458,882	21,963,876	34,597,129	111,683,531	15,006,778	6,317,274	917,944	0
Cholla Unit 4	S	27,230,341	390,093	6,656,178	0	3,389,122	11,315,469	1,371,021	864,348	69,277	0
Gadsby Unit 4, 5 & 6	S	4,144,690	65,020	1,059,859	0	514,933	1,798,350	236,896	109,308	12,828	0
Hydro-PPL	S	22,622,579	437,676	6,711,614	1,894,763	2,861,814	8,978,533	1,187,093	478,799	72,287	0
Hydro-UPL	S	6,954,967	140,558	2,077,212	605,028	855,012	2,749,917	360,847	146,108	20,285	0
Transmission	S	178,742,946	3,272,281	52,098,421	14,528,595	22,467,230	72,328,303	9,614,859	3,877,765	555,492	0
Distribution	S	658,889,640	23,367,008	186,840,263	42,547,448	53,465,022	309,235,341	32,389,949	11,040,019	0	4,590
General/ Intangibles	S	22,311,042	544,759	7,351,763	1,666,338	2,790,467	8,192,600	1,245,836	465,514	53,764	1
Mining	S	2,015	30	505	154	272	863	129	61	1	0
WCA - CAEE 2007+	S	(2,154)	(5)	(490)	0	(286)	(792)	(130)	(58)	(1)	0
WCA - CAGE 2007+	S	1,196,922,705	19,169,353	314,159,290	0	153,044,965	506,170,522	67,161,923	32,844,468	3,746,870	0
WCA - CAGW 2007+	S	274,389,032	4,496,422	74,617,878	59,796,073	35,756,030	117,626,483	15,660,287	7,498,159	888,844	0
WCA_CAGW 2007+ -Marengo	S	(42,703,026)	0	0	0	0	(42,703,026)	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	119,956,829	2,624,206	33,055,648	8,090,265	14,099,209	50,950,144	6,742,453	2,951,583	181,324	0
WCA - JBG 2007+	S	109,044,497	1,724,573	28,924,027	23,830,801	13,938,557	47,091,598	6,281,086	2,961,339	238,342	0
OREGON EXTRA BOOK DEPR	S	(87,856,792)	0	(87,856,792)	0	0	0	0	0	0	0
Non Utility	NUTIL	(1,160,688)	0	0	0	0	0	0	0	0	(1,160,688)
<b>Total Post Merger</b>		<b>2,762,282,894</b>	<b>61,080,831</b>	<b>703,154,258</b>	<b>174,923,341</b>	<b>337,779,476</b>	<b>1,205,417,836</b>	<b>157,259,027</b>	<b>69,554,687</b>	<b>6,757,257</b>	<b>0</b>
<b>Total Deferred Taxes</b>		<b>2,856,890,929</b>	<b>63,467,522</b>	<b>719,529,238</b>	<b>181,454,604</b>	<b>343,524,915</b>	<b>1,258,861,464</b>	<b>165,729,290</b>	<b>72,261,791</b>	<b>7,078,197</b>	<b>0</b>
Percentage of Total (DITBAL)		100.0000%	2.2216%	25.1857%	6.3515%	12.0244%	44.0640%	5.8010%	2.5294%	0.2478%	0.0000%
<b>TAXDEPR</b>											
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	-
<b>Total</b>		<b>567,788,982</b>	<b>11,437,573</b>	<b>148,814,590</b>	<b>36,541,342</b>	<b>64,505,182</b>	<b>253,816,845</b>	<b>32,318,566</b>	<b>13,067,992</b>	<b>131,879</b>	<b>0</b>
TAXDEPR Factor		100.0000%	2.0144%	26.2095%	6.4357%	11.3608%	44.7027%	5.6920%	2.3016%	0.0232%	0.0000%
<b>SCHMD</b>											
Depreciation Expense :											
Steam	Acct 403.1	245,513,947	1,831,248	33,162,312	10,006,483	39,330,164	135,641,865	18,296,820	7,136,053	109,002	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	41,515,627	1,380,676	25,002,833	7,544,420	1,488,303	5,132,859	692,375	270,037	4,125	0
Other	Acct 403.4	128,265,418	1,687,626	30,561,442	9,221,689	17,024,497	58,714,082	7,919,981	3,088,919	47,183	0
Transmission	Acct 403.5	111,471,282	1,204,050	21,804,188	6,579,224	16,061,306	55,391,959	7,471,875	2,914,167	44,513	0
Distribution	Acct 403.6	161,981,289	8,162,018	54,651,488	14,532,905	16,927,635	56,556,825	7,262,954	3,887,463	0	0
General	Acct 403.7&8	41,351,407	875,052	11,816,082	3,032,198	5,260,631	16,851,663	2,511,730	996,244	7,806	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Expense :</b>		<b>730,098,970</b>	<b>15,140,670</b>	<b>176,998,344</b>	<b>50,916,920</b>	<b>96,092,536</b>	<b>328,289,253</b>	<b>44,155,735</b>	<b>18,292,884</b>	<b>212,628</b>	<b>0</b>
<b>SCHMDEXP</b>		<b>100.0000%</b>	<b>2.0738%</b>	<b>24.2431%</b>	<b>6.9740%</b>	<b>13.1616%</b>	<b>44.9650%</b>	<b>6.0479%</b>	<b>2.5055%</b>	<b>0.0291%</b>	<b>0.0000%</b>

## B1. REVENUE





### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	0	0	0	0	0	0	0
<b>4118000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	CAGE	-2,433	0	0	-564	-1,646	-222	-1
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	223	0	223	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	-1,385	-27	-340	-95	-204	-634	-84
<b>4211000 Total</b>					<b>-3,595</b>	<b>-27</b>	<b>-117</b>	<b>-95</b>	<b>-768</b>	<b>-2,280</b>	<b>-306</b>
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	200	4	49	14	29	92	12
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0
<b>4212000 Total</b>					<b>200</b>	<b>4</b>	<b>49</b>	<b>14</b>	<b>29</b>	<b>92</b>	<b>12</b>
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-46,201	-46,201	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-78,582	0	0	0	0	-78,582	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-636,798	0	-636,798	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-756,682	0	0	0	-756,682	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-151,776	0	-151,776	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-97,225	0	0	-97,225	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,617	0	0	-12,617	0	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,218	0	8,218	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	184	184	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	276	0	0	0	0	276	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,026	0	3,026	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,227	0	0	0	1,227	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,616	0	9,616	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-408	0	0	-408	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-2,405	0	0	0	-2,405	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-64	0	-64	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	33	0	0	33	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-521	-521	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-595	0	0	0	0	-595	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-5,165	0	-5,165	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	-4,651	0	0	0	-4,651	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-5,074	0	-5,074	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-1,328	0	0	-1,328	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	111	0	0	111	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,931	1,931	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	49	0	0	0	0	49	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	-216	0	-216	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	-557	0	0	-557	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	-9	0	0	0	0	-9	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	40	0	40	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	28	0	0	0	28	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	24	0	0	24	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	23	0	0	0	23	0	0



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,678	0	0	0	0	0	-3,678		
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	-50	0	0	0	0	0	-50		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-32,886	0	0	0	0	0	-32,886		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-39	0	0	0	0	0	-39		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,995	0	0	0	0	0	-2,995		
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	-28	0	0	0	0	0	-28		
<b>4401000 Total</b>					<b>-1,815,760</b>	<b>-44,603</b>	<b>-639,113</b>	<b>-139,055</b>	<b>-111,968</b>	<b>-762,483</b>	<b>-78,861</b>	<b>0</b>	<b>-39,677</b>
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,381	-35,381	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,443	0	0	0	0	-43,443	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-477,540	0	-477,540	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-727,059	0	0	0	0	-727,059	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-123,635	0	0	-123,635	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-105,404	0	0	0	-105,404	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,967	0	0	0	-10,967	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	7,195	0	0	7,195	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	122	122	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	158	0	0	0	0	158	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,029	0	1,029	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	1,600	0	0	0	0	1,600	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	8,248	0	0	8,248	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-477	0	0	0	-477	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-3,098	0	0	0	0	-3,098	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-63	0	0	-63	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	47	0	0	0	47	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-96	-96	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-642	0	0	0	0	-642	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	-2,713	0	-2,713	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	-4,289	0	0	0	0	-4,289	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	178	0	0	178	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-412	0	0	0	-412	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-98	0	0	0	-98	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	1,208	1,208	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	36	0	0	0	0	36	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	-201	0	-201	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	-799	0	0	0	-799	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-4,078	0	0	0	0	0	-4,078		
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	-41	0	0	0	0	0	-41		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-22,261	0	0	0	0	0	-22,261		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-2,967	0	0	0	0	0	-2,967		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-32	0	0	0	0	0	-32		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,227	0	0	0	0	0	-1,227		
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	-28	0	0	0	0	0	-28		
<b>4421000 Total</b>					<b>-1,547,128</b>	<b>-34,148</b>	<b>-479,425</b>	<b>-108,077</b>	<b>-118,108</b>	<b>-732,845</b>	<b>-43,891</b>	<b>0</b>	<b>-30,633</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,456	-6,456	0	0	0	0	0		



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-12,626	0	0	0	0	-12,626	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-119,716	0	-119,716	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-339,029	0	0	0	-339,029	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-50,059	0	0	-50,059	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-335,300	0	0	0	-335,300	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-91,306	0	0	0	-91,306	0	0	0	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-95,566	0	0	0	0	-95,566	0	0	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-134,133	0	0	0	0	-134,133	0	0	
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	1,495	0	0	1,495	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	4	4	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	-13	0	0	0	0	-13	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,119	0	1,119	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	258	0	0	0	0	258	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	2,461	0	0	2,461	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-1,869	0	0	0	-1,869	0	0	0	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-2,735	0	0	0	0	-2,735	0	0	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-28	0	0	-28	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	234	0	0	0	234	0	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	103	103	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	6,112	0	0	0	0	6,112	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	861	0	861	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	6,231	0	0	0	0	6,231	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-411	0	0	-411	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,365	0	0	0	-3,365	0	0	0	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,398	0	0	0	1,398	0	0	0	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	295	295	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	128	0	0	0	0	128	0	0	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	-64	0	0	-64	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	-3,945	0	0	0	-3,945	0	0	0	
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,646	0	0	0	0	0	0	-2,646	
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	-12	0	0	0	0	0	0	-12	
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-7,319	0	0	0	0	0	0	-7,319	
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-793	0	0	0	0	0	0	-793	
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,080	0	0	0	0	0	0	-1,080	
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-559	0	0	0	0	0	0	-559	
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	-12	0	0	0	0	0	0	-12	
<b>4422000 Total</b>					<b>-1,188,343</b>	<b>-6,054</b>	<b>-117,800</b>	<b>-46,542</b>	<b>-434,153</b>	<b>-469,408</b>	<b>-101,965</b>	<b>0</b>	<b>-12,421</b>
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-12,481	-12,481	0	0	0	0	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-53,994	0	0	0	0	-53,994	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-27,651	0	0	-27,651	0	0	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-16,307	0	0	0	0	-16,307	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-13,135	0	0	0	-13,135	0	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,601	0	0	0	0	-1,601	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-508	0	0	0	0	-508	0	0	



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	454	454	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	39	0	0	0	0	39	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	-13	0	-13	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	-15	0	0	-15	0	0	0		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	886	0	0	886	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	20	20	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	196	0	0	0	0	196	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	144	0	144	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	6	0	0	0	6	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	466	0	0	466	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-9	0	0	-9	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-91	0	0	0	-91	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	1	0	0	0	1	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	76	76	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-22	0	0	0	0	-22	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-181	0	-181	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-24	0	0	0	-24	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-1,346	0	0	-1,346	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-61	0	0	-61	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	-2	0	0	-2	0	0	0		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-177	0	0	0	0	0	-177		
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	-2	0	0	0	0	0	-2		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-2,782	0	0	0	0	0	-2,782		
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	-1		
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	-3	0	0	0	0	0	-3		
<b>4423000 Total</b>					<b>-128,126</b>	<b>-11,932</b>	<b>-27,700</b>	<b>-13,135</b>	<b>-2,196</b>	<b>-16,416</b>	<b>-53,781</b>	<b>0</b>	<b>-2,966</b>
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-424	-424	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-513	0	0	0	0	-513	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,206	0	-6,206	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,837	0	0	0	-7,837	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,182	0	0	-1,182	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,555	0	0	-1,555	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-338	0	0	-338	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	4	4	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	3	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	17	0	17	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	22	0	0	0	22	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	49	0	0	49	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-10	0	0	-10	0	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-23	0	0	0	-23	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	28	28	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-2	0	0	0	0	-2	0		



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-169	0	-169	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	276	0	0	0	276	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	54	0	0	54	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-88	0	0	0	-88	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	51	0	0	0	51	0	0	0	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	8	8	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	0	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	-1	0	-1	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	-7	0	0	0	-7	0	0	0	
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-30	0	0	0	0	0	0	-30	
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-326	0	0	0	0	0	0	-326	
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0	0	
<b>4441000 Total</b>					<b>-18,198</b>	<b>-384</b>	<b>-6,360</b>	<b>-1,078</b>	<b>-1,946</b>	<b>-7,563</b>	<b>-512</b>	<b>0</b>	<b>-355</b>
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-14,224	0	0	0	0	0	-14,224	0	
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	77	0	0	0	0	77	0	0	
<b>4471000 Total</b>					<b>-14,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</b>	<b>0</b>	<b>-14,224</b>	<b>0</b>
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	4,130	57	1,001	312	694	1,794	271	1	0
<b>4475000 Total</b>					<b>4,130</b>	<b>57</b>	<b>1,001</b>	<b>312</b>	<b>694</b>	<b>1,794</b>	<b>271</b>	<b>1</b>	<b>0</b>
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-84	0	0	0	0	0	0	-84	0
<b>4479000 Total</b>					<b>-84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-84</b>	<b>0</b>
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-176	-176	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-220	0	0	0	0	0	-220	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,029	0	-3,029	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,368	0	0	0	0	-2,368	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-578	0	0	-578	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-414	0	0	0	-414	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-47	0	0	0	-47	0	0	0	0
<b>4501000 Total</b>					<b>-6,832</b>	<b>-176</b>	<b>-3,029</b>	<b>-578</b>	<b>-461</b>	<b>-2,368</b>	<b>-220</b>	<b>0</b>	<b>0</b>
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-50	-50	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-28	0	0	0	0	0	-28	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-780	0	-780	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-664	0	0	0	0	-664	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-138	0	0	-138	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-105	0	0	0	-105	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-14	0	0	0	-14	0	0	0	0
<b>4502000 Total</b>					<b>-1,780</b>	<b>-50</b>	<b>-780</b>	<b>-138</b>	<b>-119</b>	<b>-664</b>	<b>-28</b>	<b>0</b>	<b>0</b>
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-28	-28	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-83	0	0	0	0	0	-83	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-260	0	-260	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-198	0	0	0	0	-198	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-33	0	0	-33	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-48	0	0	0	-48	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-23	0	0	0	-23	0	0	0	0



**Electric Operations Revenue**

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4503000 Total</b>			<b>-674</b>	<b>-28</b>	<b>-260</b>	<b>-33</b>	<b>-72</b>	<b>-198</b>	<b>-83</b>	<b>0</b>	<b>0</b>
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	-1	-1	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-5	0	0	0	0	-5	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-45	0	-45	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-80	0	0	0	-80	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-2	0	0	-2	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	0	0	0	4	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0
<b>4504000 Total</b>			<b>-130</b>	<b>-1</b>	<b>-45</b>	<b>-2</b>	<b>4</b>	<b>-80</b>	<b>-5</b>	<b>0</b>	<b>0</b>
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-425	-425	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-40	0	0	0	0	-40	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-2,749	0	-2,749	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,620	0	0	0	0	-2,620	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-69	0	0	-69	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-99	0	0	0	-99	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-7	0	0	0	-7	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-36	0	0	0	0	-36	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-320	0	-320	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-561	0	0	0	0	-561	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-65	0	0	-65	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-86	0	0	0	-86	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-9	0	0	0	-9	0	0
<b>4511000 Total</b>			<b>-7,099</b>	<b>-436</b>	<b>-3,069</b>	<b>-134</b>	<b>-201</b>	<b>-3,181</b>	<b>-76</b>	<b>0</b>	<b>0</b>
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1	-1	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-5	0	-5	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-3	0	-1	0	-1	-2	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-3	0	0	0	0	-3	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0
<b>4512000 Total</b>			<b>-15</b>	<b>-1</b>	<b>-6</b>	<b>-2</b>	<b>-2</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0</b>
4513000	OTHER	301828	OTHER	CA	-60	-60	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-13	0	0	0	0	-13	0
4513000	OTHER	301828	OTHER	OR	-359	0	-359	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-25	0	-6	-2	-4	-12	-2
4513000	OTHER	301828	OTHER	UT	-713	0	0	0	0	-713	0
4513000	OTHER	301828	OTHER	WA	-11	0	0	-11	0	0	0
4513000	OTHER	301828	OTHER	WYP	-80	0	0	0	-80	0	0
4513000	OTHER	301828	OTHER	WYU	-11	0	0	0	-11	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	-2	-2	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-14	0	-14	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-412	0	0	0	0	-412	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-29	0	0	-29	0	0	0



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4513000 Total</b>			<b>-1,731</b>	<b>-63</b>	<b>-380</b>	<b>-42</b>	<b>-95</b>	<b>-1,137</b>	<b>-15</b>	<b>0</b>	<b>0</b>
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-1	0	0	0	-1	0	0
<b>4514100 Total</b>			<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-49	0	0	-11	-33	-4	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	JBG	-5	0	-3	-1	0	0	0
<b>4530000 Total</b>			<b>-54</b>	<b>0</b>	<b>-3</b>	<b>-1</b>	<b>-11</b>	<b>-33</b>	<b>-4</b>	<b>0</b>	<b>0</b>
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	-67	0	0	0	-15	-45	-6
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGW	-301	-12	-222	-67	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-854	0	-854	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-1,856	-36	-456	-128	-273	-850	-112
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-879	0	0	0	0	-879	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-523	-523	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-167	0	0	0	0	-167	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,664	0	-2,664	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,940	0	0	0	0	-1,940	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-679	0	0	-679	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-332	0	0	0	-332	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	-1	-1	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	-5	0	0	0	0	0	-5
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-11	0	-11	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-7	-7	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-68	0	-68	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-277	0	0	0	0	-277	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-8	0	0	-8	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-42	0	0	0	-42	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	2	0	2	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	13	0	0	0	0	13	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-2	0	0	-2	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-1	0	0	0	-1	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-173	0	0	0	-40	-117	-16
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	-1	-3	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	-100	-4	-74	-22	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-102	-1	-26	-8	-16	-45	-6
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-428	0	0	0	-99	-289	-39
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-38	-2	-28	-8	0	0	0



### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-744	-11	-193	-57	-114	-325	-44	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-46	-1	-11	-3	-7	-21	-3	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-422	0	0	0	0	-422	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-44	0	0	0	-10	-29	-4	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-7	0	-5	-1	0	0	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-81	-2	-20	-6	-12	-37	-5	0	0
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	-8	0	-2	-1	-1	-4	-1	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	-1	0	-1	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-42	-42	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-12	0	0	0	0	0	-12	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-372	0	-372	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-25	0	0	0	0	-25	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-52	0	0	-52	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-9	0	0	0	-9	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-38	0	0	0	-9	-26	-3	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-627	-12	-154	-43	-92	-287	-38	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-7	0	0	0	0	-7	0	0	0
<b>4541000 Total</b>					<b>-14,104</b>	<b>-657</b>	<b>-5,162</b>	<b>-1,097</b>	<b>-1,105</b>	<b>-5,618</b>	<b>-464</b>	<b>-1</b>	<b>0</b>
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	2	0	0	0	0	2	0	0	0
<b>4542000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,351	0	0	0	-777	-2,267	-306	-2	0
<b>4543000 Total</b>					<b>-3,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-777</b>	<b>-2,267</b>	<b>-306</b>	<b>-2</b>	<b>0</b>
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	-3	0	0	0	-1	-2	0	0	0
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGW	-3	0	-2	-1	0	0	0	0	0
<b>4545000 Total</b>					<b>-6</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	<b>-1</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,901	-18	-325	-98	-338	-987	-133	-1	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-975	-9	-167	-50	-174	-506	-68	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-462	-4	-79	-24	-82	-240	-32	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-1,938	-18	-332	-100	-345	-1,007	-136	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-3,008	-28	-514	-155	-535	-1,563	-211	-1	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	WRG	-1,808	-17	-309	-93	-322	-939	-127	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-4,007	-38	-685	-207	-713	-2,081	-281	-2	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-5	0	-1	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-3	0	-1	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	WRG	-36	0	-6	-2	-6	-19	-3	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	WRG	-906	-9	-155	-47	-161	-471	-63	0	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	WRG	-139	-1	-24	-7	-25	-72	-10	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	WRG	-578	-5	-99	-30	-103	-300	-41	0	0
<b>4561100 Total</b>					<b>-15,766</b>	<b>-149</b>	<b>-2,697</b>	<b>-814</b>	<b>-2,806</b>	<b>-8,190</b>	<b>-1,105</b>	<b>-7</b>	<b>0</b>
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	WRG	-2,794	-26	-478	-144	-497	-1,451	-196	-1	0
<b>4561910 Total</b>					<b>-2,794</b>	<b>-26</b>	<b>-478</b>	<b>-144</b>	<b>-497</b>	<b>-1,451</b>	<b>-196</b>	<b>-1</b>	<b>0</b>
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	WRG	-15,314	-145	-2,619	-790	-2,725	-7,955	-1,073	-6	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	WRG	-7,678	-73	-1,313	-396	-1,366	-3,988	-538	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	WRG	-22,516	-213	-3,851	-1,162	-4,007	-11,697	-1,578	-9	0
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	WRG	-32,870	-310	-5,622	-1,696	-5,849	-17,075	-2,303	-14	0





### Electric Operations Revenue

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
<b>4561920 Total</b>			<b>-78,378</b>	<b>-740</b>	<b>-13,405</b>	<b>-4,045</b>	<b>-13,948</b>	<b>-40,715</b>	<b>-5,492</b>	<b>-33</b>	<b>0</b>		
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	WRE	-14,357	-139	-2,435	-758	-2,771	-7,166	-1,084	-6	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	-201	-2	-34	-11	-39	-100	-15	0	0
<b>4561930 Total</b>			<b>-14,558</b>	<b>-141</b>	<b>-2,469</b>	<b>-768</b>	<b>-2,809</b>	<b>-7,266</b>	<b>-1,099</b>	<b>-6</b>	<b>0</b>		
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	WRG	-417	-4	-71	-22	-74	-217	-29	0	0
<b>4561990 Total</b>			<b>-417</b>	<b>-4</b>	<b>-71</b>	<b>-22</b>	<b>-74</b>	<b>-217</b>	<b>-29</b>	<b>0</b>	<b>0</b>		
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-12	0	-3	-1	-2	-5	-1	0	0
<b>4562100 Total</b>			<b>-12</b>	<b>0</b>	<b>-3</b>	<b>-1</b>	<b>-2</b>	<b>-5</b>	<b>-1</b>	<b>0</b>	<b>0</b>		
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-30	0	0	0	-7	-20	-3	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CAGE	-760	0	0	0	-176	-514	-69	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-22	0	-6	-2	-3	-9	-1	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	-14	0	-4	-1	-2	-6	-1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,606	0	0	0	-372	-1,086	-147	-1	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-2,470	-101	-1,820	-549	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-181	0	0	0	-42	-122	-16	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	13	1	10	3	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-296	-4	-77	-23	-45	-130	-18	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	97	1	25	7	15	42	6	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGE	-120	0	0	0	-28	-81	-11	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGW	-614	-25	-453	-137	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-150	0	0	0	-150	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	1,154	17	299	89	176	504	69	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-368	-5	-95	-28	-56	-161	-22	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-742	0	0	0	-172	-502	-68	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-9,208	-375	-6,786	-2,048	0	0	0	0	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-3	0	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-105	0	0	0	-24	-71	-10	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-452	-18	-333	-101	0	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	CAGW	-650	-26	-479	-145	0	0	0	0	0
<b>4562300 Total</b>			<b>-16,506</b>	<b>-537</b>	<b>-9,722</b>	<b>-2,882</b>	<b>-888</b>	<b>-2,184</b>	<b>-291</b>	<b>-2</b>	<b>0</b>		
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-6	-1	0	0
<b>4562310 Total</b>			<b>-15</b>	<b>0</b>	<b>-4</b>	<b>-1</b>	<b>-2</b>	<b>-6</b>	<b>-1</b>	<b>0</b>	<b>0</b>		
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	JBG	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-4,420	-87	-1,085	-304	-651	-2,024	-268	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-193	0	0	0	0	-193	0	0	0
<b>4562400 Total</b>			<b>-4,613</b>	<b>-87</b>	<b>-1,085</b>	<b>-304</b>	<b>-651</b>	<b>-2,217</b>	<b>-268</b>	<b>-1</b>	<b>0</b>		
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,945	0	0	0	0	4,945	0	0	0
<b>4562500 Total</b>			<b>4,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,945</b>	<b>0</b>	<b>0</b>	<b>0</b>		
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	1,132	0	0	0	0	0	0	0	1,132
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	-837	0	0	0	0	0	0	0	-837



**Electric Operations Revenue**

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-4,408	0	0	0	0	0	0	0	-4,408
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,245	0	0	0	0	0	0	0	1,245
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-7	0	0	0	0	0	0	0	-7
<b>4562700 Total</b>					<b>-2,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,874</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-12,784	0	0	0	0	0	0	0	-12,784
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	12,784	0	0	0	0	0	0	0	12,784
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues – Amortz	OTHER	-12,105	0	0	0	0	0	0	0	-12,105
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-150	0	0	0	0	0	0	0	-150
<b>4562800 Total</b>					<b>-12,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12,255</b>
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	10,088	0	10,088	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,953	0	-6,953	0	0	0	0	0	0
<b>4563500 Total</b>					<b>3,135</b>	<b>0</b>	<b>3,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-4,886,933</b>	<b>-100,184</b>	<b>-1,309,000</b>	<b>-318,667</b>	<b>-692,933</b>	<b>-2,061,893</b>	<b>-288,713</b>	<b>-14,360</b>	<b>-101,182</b>

## B2. O&M EXPENSE



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	3,271	0	0	0	758	2,213	298	2	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	30	1	22	7	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	14,142	575	10,422	3,145	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	268	4	69	21	41	117	16	0	0
<b>5000000 Total</b>					<b>17,711</b>	<b>581</b>	<b>10,513</b>	<b>3,172</b>	<b>799</b>	<b>2,330</b>	<b>314</b>	<b>2</b>	<b>0</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	22	0	0	0	5	15	2	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	92	4	68	21	0	0	0	0	0
<b>5001000 Total</b>					<b>114</b>	<b>4</b>	<b>68</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>0</b>
501NPC		NPCX	Net Power Cost Expense	CAEW	236,150	9,845	172,600	53,706	0	0	0	0	0
<b>501NPC Total</b>					<b>236,150</b>	<b>9,845</b>	<b>172,600</b>	<b>53,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	189	0	0	0	47	123	19	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,120	130	2,281	710	0	0	0	0	0
<b>5010000 Total</b>					<b>3,309</b>	<b>130</b>	<b>2,281</b>	<b>710</b>	<b>47</b>	<b>123</b>	<b>19</b>	<b>0</b>	<b>0</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	0	0	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	-1,147	0	0	0	-288	-746	-113	-1	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	1,656	0	1,656	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	2,371	0	0	0	2,371	0	0	0	0
<b>5011500 Total</b>					<b>2,880</b>	<b>0</b>	<b>1,656</b>	<b>0</b>	<b>2,082</b>	<b>-746</b>	<b>-113</b>	<b>-1</b>	<b>0</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	10,354	0	0	0	2,602	6,730	1,018	5	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,353	55	997	301	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-1,351	-56	-988	-307	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-196	-3	-47	-15	-33	-85	-13	0	0
<b>5012000 Total</b>					<b>10,160</b>	<b>-4</b>	<b>-38</b>	<b>-21</b>	<b>2,569</b>	<b>6,645</b>	<b>1,005</b>	<b>5</b>	<b>0</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	294	0	0	0	74	191	29	0	0
<b>5013000 Total</b>					<b>294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>191</b>	<b>29</b>	<b>0</b>	<b>0</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	11	0	0	0	3	7	1	0	0
<b>5014000 Total</b>					<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	4,281	0	0	0	1,076	2,783	421	2	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	133	5	98	30	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	929	39	679	211	0	0	0	0	0
<b>5014500 Total</b>					<b>5,344</b>	<b>44</b>	<b>777</b>	<b>241</b>	<b>1,076</b>	<b>2,783</b>	<b>421</b>	<b>2</b>	<b>0</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	1	0	0	0	0	0	0	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	132	6	97	30	0	0	0	0	0
<b>5015000 Total</b>					<b>133</b>	<b>6</b>	<b>97</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	0
<b>5015100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	25,338	0	0	0	5,872	17,141	2,312	14	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	987	40	727	219	0	0	0	0	0



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	18,903	769	13,930	4,203	0	0	0	0	0
<b>5020000 Total</b>					<b>45,228</b>	<b>809</b>	<b>14,657</b>	<b>4,423</b>	<b>5,872</b>	<b>17,141</b>	<b>2,312</b>	<b>14</b>	<b>0</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	4,790	0	0	0	1,110	3,241	437	3	0
<b>5022000 Total</b>					<b>4,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,110</b>	<b>3,241</b>	<b>437</b>	<b>3</b>	<b>0</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	647	0	0	0	150	438	59	0	0
<b>5023000 Total</b>					<b>647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>438</b>	<b>59</b>	<b>0</b>	<b>0</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	7,824	0	0	0	1,813	5,292	714	4	0
<b>5024000 Total</b>					<b>7,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,813</b>	<b>5,292</b>	<b>714</b>	<b>4</b>	<b>0</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	21,095	0	0	0	4,889	14,270	1,925	11	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	665	27	490	148	0	0	0	0	0
<b>5029000 Total</b>					<b>21,760</b>	<b>27</b>	<b>490</b>	<b>148</b>	<b>4,889</b>	<b>14,270</b>	<b>1,925</b>	<b>11</b>	<b>0</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	1,479	0	0	0	343	1,001	135	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	51	2	38	11	0	0	0	0	0
<b>5050000 Total</b>					<b>1,531</b>	<b>2</b>	<b>38</b>	<b>11</b>	<b>343</b>	<b>1,001</b>	<b>135</b>	<b>1</b>	<b>0</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	2	0	0	0	0	1	0	0	0
<b>5051000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	48,664	0	0	0	11,277	32,920	4,441	26	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	1,907	78	1,405	424	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	-1,653	-67	-1,218	-367	0	0	0	0	0
<b>5060000 Total</b>					<b>48,918</b>	<b>10</b>	<b>187</b>	<b>57</b>	<b>11,277</b>	<b>32,920</b>	<b>4,441</b>	<b>26</b>	<b>0</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	733	0	0	0	170	496	67	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	537	22	396	119	0	0	0	0	0
<b>5061000 Total</b>					<b>1,270</b>	<b>22</b>	<b>396</b>	<b>119</b>	<b>170</b>	<b>496</b>	<b>67</b>	<b>0</b>	<b>0</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	40	0	0	0	9	27	4	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,334	54	983	297	0	0	0	0	0
<b>5061100 Total</b>					<b>1,374</b>	<b>54</b>	<b>983</b>	<b>297</b>	<b>9</b>	<b>27</b>	<b>4</b>	<b>0</b>	<b>0</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	410	0	0	0	95	277	37	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	3	0	2	1	0	0	0	0	0
<b>5061300 Total</b>					<b>413</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>95</b>	<b>277</b>	<b>37</b>	<b>0</b>	<b>0</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	1,280	0	0	0	297	866	117	1	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	1,068	43	787	237	0	0	0	0	0
<b>5061400 Total</b>					<b>2,348</b>	<b>43</b>	<b>787</b>	<b>237</b>	<b>297</b>	<b>866</b>	<b>117</b>	<b>1</b>	<b>0</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	150	0	0	0	35	101	14	0	0
<b>5061500 Total</b>					<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>101</b>	<b>14</b>	<b>0</b>	<b>0</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	51	0	0	0	12	35	5	0	0
<b>5061600 Total</b>					<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>35</b>	<b>5</b>	<b>0</b>	<b>0</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,520	0	0	0	816	2,381	321	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	23	1	17	5	0	0	0	0	0



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
<b>5062000 Total</b>				<b>3,543</b>	<b>1</b>	<b>17</b>	<b>5</b>	<b>816</b>	<b>2,381</b>	<b>321</b>	<b>2</b>	<b>0</b>	
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	-15,022	0	0	0	-3,481	-10,162	-1,371	-8	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	-25,526	-1,039	-18,811	-5,676	0	0	0	0	0
<b>5063000 Total</b>				<b>-40,549</b>	<b>-1,039</b>	<b>-18,811</b>	<b>-5,676</b>	<b>-3,481</b>	<b>-10,162</b>	<b>-1,371</b>	<b>-8</b>	<b>0</b>	
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	CAGE	25	0	0	0	6	17	2	0	0
<b>5064000 Total</b>				<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>	
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	427	0	0	0	99	289	39	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	95	4	70	21	0	0	0	0	0
<b>5065000 Total</b>				<b>522</b>	<b>4</b>	<b>70</b>	<b>21</b>	<b>99</b>	<b>289</b>	<b>39</b>	<b>0</b>	<b>0</b>	
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	1,069	0	0	0	248	723	98	1	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	78	3	58	17	0	0	0	0	0
<b>5066000 Total</b>				<b>1,148</b>	<b>3</b>	<b>58</b>	<b>17</b>	<b>248</b>	<b>723</b>	<b>98</b>	<b>1</b>	<b>0</b>	
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	CAGE	1,845	0	0	0	428	1,248	168	1	0
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	JBG	3,004	122	2,214	668	0	0	0	0	0
<b>5067000 Total</b>				<b>4,849</b>	<b>122</b>	<b>2,214</b>	<b>668</b>	<b>428</b>	<b>1,248</b>	<b>168</b>	<b>1</b>	<b>0</b>	
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	192	0	0	0	44	130	17	0	0
<b>5069000 Total</b>				<b>192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>130</b>	<b>17</b>	<b>0</b>	<b>0</b>	
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	2,789	0	0	0	646	1,887	254	2	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	JBG	0	0	0	0	0	0	0	0	0
<b>5069900 Total</b>				<b>2,789</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>646</b>	<b>1,887</b>	<b>254</b>	<b>2</b>	<b>0</b>	
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	150	0	0	0	35	102	14	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGW	10	0	7	2	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	332	14	245	74	0	0	0	0	0
<b>5070000 Total</b>				<b>492</b>	<b>14</b>	<b>252</b>	<b>76</b>	<b>35</b>	<b>102</b>	<b>14</b>	<b>0</b>	<b>0</b>	
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	3,363	0	0	0	779	2,275	307	2	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	253	10	187	56	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	580	24	427	129	0	0	0	0	0
<b>5100000 Total</b>				<b>4,196</b>	<b>34</b>	<b>614</b>	<b>185</b>	<b>779</b>	<b>2,275</b>	<b>307</b>	<b>2</b>	<b>0</b>	
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,097	0	0	0	718	2,095	283	2	0
<b>5101000 Total</b>				<b>3,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>718</b>	<b>2,095</b>	<b>283</b>	<b>2</b>	<b>0</b>	
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	5,442	0	0	0	1,261	3,681	497	3	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	389	16	287	87	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	612	25	451	136	0	0	0	0	0
<b>5110000 Total</b>				<b>6,443</b>	<b>41</b>	<b>738</b>	<b>223</b>	<b>1,261</b>	<b>3,681</b>	<b>497</b>	<b>3</b>	<b>0</b>	
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	4,257	0	0	0	986	2,880	388	2	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	607	25	448	135	0	0	0	0	0
<b>5111000 Total</b>				<b>4,864</b>	<b>25</b>	<b>448</b>	<b>135</b>	<b>986</b>	<b>2,880</b>	<b>388</b>	<b>2</b>	<b>0</b>	
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	329	0	0	0	76	223	30	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	254	10	187	56	0	0	0	0	0
<b>5111100 Total</b>					<b>583</b>	<b>10</b>	<b>187</b>	<b>56</b>	<b>76</b>	<b>223</b>	<b>30</b>	<b>0</b>	<b>0</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	661	0	0	0	153	447	60	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	438	18	323	97	0	0	0	0	0
<b>5111200 Total</b>					<b>1,099</b>	<b>18</b>	<b>323</b>	<b>97</b>	<b>153</b>	<b>447</b>	<b>60</b>	<b>0</b>	<b>0</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,086	0	0	0	715	2,088	282	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	7,060	287	5,203	1,570	0	0	0	0	0
<b>5112000 Total</b>					<b>10,146</b>	<b>287</b>	<b>5,203</b>	<b>1,570</b>	<b>715</b>	<b>2,088</b>	<b>282</b>	<b>2</b>	<b>0</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	21	0	0	0	5	14	2	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	11	0	8	3	0	0	0	0	0
<b>5114000 Total</b>					<b>32</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>0</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	121	0	0	0	28	82	11	0	0
<b>5116000 Total</b>					<b>121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>82</b>	<b>11</b>	<b>0</b>	<b>0</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	980	0	0	0	227	663	89	1	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	458	19	338	102	0	0	0	0	0
<b>5117000 Total</b>					<b>1,438</b>	<b>19</b>	<b>338</b>	<b>102</b>	<b>227</b>	<b>663</b>	<b>89</b>	<b>1</b>	<b>0</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	438	0	0	0	102	296	40	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	366	15	270	81	0	0	0	0	0
<b>5118000 Total</b>					<b>804</b>	<b>15</b>	<b>270</b>	<b>81</b>	<b>102</b>	<b>296</b>	<b>40</b>	<b>0</b>	<b>0</b>
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,019	0	0	0	236	690	93	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	497	20	367	111	0	0	0	0	0
<b>5119000 Total</b>					<b>1,517</b>	<b>20</b>	<b>367</b>	<b>111</b>	<b>236</b>	<b>690</b>	<b>93</b>	<b>1</b>	<b>0</b>
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	567	0	0	0	131	384	52	0	0
<b>5119900 Total</b>					<b>567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>384</b>	<b>52</b>	<b>0</b>	<b>0</b>
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	9,887	0	0	0	2,291	6,688	902	5	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,565	104	1,890	570	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	643	26	474	143	0	0	0	0	0
<b>5120000 Total</b>					<b>13,094</b>	<b>131</b>	<b>2,363</b>	<b>713</b>	<b>2,291</b>	<b>6,688</b>	<b>902</b>	<b>5</b>	<b>0</b>
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	3,856	0	0	0	894	2,609	352	2	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,846	116	2,097	633	0	0	0	0	0
<b>5121000 Total</b>					<b>6,702</b>	<b>116</b>	<b>2,097</b>	<b>633</b>	<b>894</b>	<b>2,609</b>	<b>352</b>	<b>2</b>	<b>0</b>
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	137	0	0	0	32	93	13	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	26	1	19	6	0	0	0	0	0
<b>5121100 Total</b>					<b>163</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>32</b>	<b>93</b>	<b>13</b>	<b>0</b>	<b>0</b>
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,773	0	0	0	643	1,876	253	2	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,788	73	1,318	398	0	0	0	0	0
<b>5121200 Total</b>					<b>4,562</b>	<b>73</b>	<b>1,318</b>	<b>398</b>	<b>643</b>	<b>1,876</b>	<b>253</b>	<b>2</b>	<b>0</b>
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	315	0	0	0	73	213	29	0	0



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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	37	2	28	8	0	0	0	0	0
<b>5121400 Total</b>					<b>352</b>	<b>2</b>	<b>28</b>	<b>8</b>	<b>73</b>	<b>213</b>	<b>29</b>	<b>0</b>	<b>0</b>
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	284	0	0	0	66	192	26	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	87	4	64	19	0	0	0	0	0
<b>5121500 Total</b>					<b>371</b>	<b>4</b>	<b>64</b>	<b>19</b>	<b>66</b>	<b>192</b>	<b>26</b>	<b>0</b>	<b>0</b>
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,437	0	0	0	565	1,648	222	1	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	1,096	45	808	244	0	0	0	0	0
<b>5121600 Total</b>					<b>3,533</b>	<b>45</b>	<b>808</b>	<b>244</b>	<b>565</b>	<b>1,648</b>	<b>222</b>	<b>1</b>	<b>0</b>
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	520	0	0	0	121	352	47	0	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	162	7	120	36	0	0	0	0	0
<b>5121700 Total</b>					<b>682</b>	<b>7</b>	<b>120</b>	<b>36</b>	<b>121</b>	<b>352</b>	<b>47</b>	<b>0</b>	<b>0</b>
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	3,405	0	0	0	789	2,304	311	2	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	2,056	84	1,515	457	0	0	0	0	0
<b>5121800 Total</b>					<b>5,461</b>	<b>84</b>	<b>1,515</b>	<b>457</b>	<b>789</b>	<b>2,304</b>	<b>311</b>	<b>2</b>	<b>0</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	38	0	0	0	9	26	3	0	0
<b>5121900 Total</b>					<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>26</b>	<b>3</b>	<b>0</b>	<b>0</b>
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	852	0	0	0	198	577	78	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	32	1	24	7	0	0	0	0	0
<b>5122000 Total</b>					<b>885</b>	<b>1</b>	<b>24</b>	<b>7</b>	<b>198</b>	<b>577</b>	<b>78</b>	<b>0</b>	<b>0</b>
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	2,969	0	0	0	688	2,009	271	2	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	663	27	489	147	0	0	0	0	0
<b>5122100 Total</b>					<b>3,632</b>	<b>27</b>	<b>489</b>	<b>147</b>	<b>688</b>	<b>2,009</b>	<b>271</b>	<b>2</b>	<b>0</b>
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	5,966	0	0	0	1,383	4,036	544	3	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,924	78	1,418	428	0	0	0	0	0
<b>5122200 Total</b>					<b>7,890</b>	<b>78</b>	<b>1,418</b>	<b>428</b>	<b>1,383</b>	<b>4,036</b>	<b>544</b>	<b>3</b>	<b>0</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,427	0	0	0	331	965	130	1	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,788	73	1,318	398	0	0	0	0	0
<b>5122300 Total</b>					<b>3,215</b>	<b>73</b>	<b>1,318</b>	<b>398</b>	<b>331</b>	<b>965</b>	<b>130</b>	<b>1</b>	<b>0</b>
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	434	0	0	0	101	294	40	0	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	57	2	42	13	0	0	0	0	0
<b>5122400 Total</b>					<b>492</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>101</b>	<b>294</b>	<b>40</b>	<b>0</b>	<b>0</b>
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	36	0	0	0	8	24	3	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	61	2	45	14	0	0	0	0	0
<b>5122500 Total</b>					<b>97</b>	<b>2</b>	<b>45</b>	<b>14</b>	<b>8</b>	<b>24</b>	<b>3</b>	<b>0</b>	<b>0</b>
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	476	0	0	0	110	322	43	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	11	0	8	2	0	0	0	0	0
<b>5122600 Total</b>					<b>486</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>110</b>	<b>322</b>	<b>43</b>	<b>0</b>	<b>0</b>
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,117	0	0	0	259	755	102	1	0





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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	959	39	707	213	0	0	0	0	0
<b>5122800 Total</b>					<b>2,076</b>	<b>39</b>	<b>707</b>	<b>213</b>	<b>259</b>	<b>755</b>	<b>102</b>	<b>1</b>	<b>0</b>
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,878	0	0	0	1,130	3,300	445	3	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,733	111	2,014	608	0	0	0	0	0
<b>5122900 Total</b>					<b>7,611</b>	<b>111</b>	<b>2,014</b>	<b>608</b>	<b>1,130</b>	<b>3,300</b>	<b>445</b>	<b>3</b>	<b>0</b>
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,293	0	0	0	300	875	118	1	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,385	56	1,020	308	0	0	0	0	0
<b>5123000 Total</b>					<b>2,678</b>	<b>56</b>	<b>1,020</b>	<b>308</b>	<b>300</b>	<b>875</b>	<b>118</b>	<b>1</b>	<b>0</b>
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	279	0	0	0	65	188	25	0	0
<b>5123100 Total</b>					<b>279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>188</b>	<b>25</b>	<b>0</b>	<b>0</b>
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	84	0	0	0	19	57	8	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	553	22	407	123	0	0	0	0	0
<b>5123200 Total</b>					<b>636</b>	<b>22</b>	<b>407</b>	<b>123</b>	<b>19</b>	<b>57</b>	<b>8</b>	<b>0</b>	<b>0</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	CAGE	243	0	0	0	56	164	22	0	0
<b>5123300 Total</b>					<b>243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>164</b>	<b>22</b>	<b>0</b>	<b>0</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,163	0	0	0	501	1,463	197	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	963	39	709	214	0	0	0	0	0
<b>5123400 Total</b>					<b>3,126</b>	<b>39</b>	<b>709</b>	<b>214</b>	<b>501</b>	<b>1,463</b>	<b>197</b>	<b>1</b>	<b>0</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	1,251	0	0	0	290	846	114	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	77	3	56	17	0	0	0	0	0
<b>5124000 Total</b>					<b>1,327</b>	<b>3</b>	<b>56</b>	<b>17</b>	<b>290</b>	<b>846</b>	<b>114</b>	<b>1</b>	<b>0</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,982	0	0	0	459	1,341	181	1	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,009	41	743	224	0	0	0	0	0
<b>5125000 Total</b>					<b>2,991</b>	<b>41</b>	<b>743</b>	<b>224</b>	<b>459</b>	<b>1,341</b>	<b>181</b>	<b>1</b>	<b>0</b>
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	1,911	0	0	0	443	1,292	174	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	723	29	532	161	0	0	0	0	0
<b>5126000 Total</b>					<b>2,633</b>	<b>29</b>	<b>532</b>	<b>161</b>	<b>443</b>	<b>1,292</b>	<b>174</b>	<b>1</b>	<b>0</b>
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	120	0	0	0	28	81	11	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	50	2	37	11	0	0	0	0	0
<b>5127000 Total</b>					<b>171</b>	<b>2</b>	<b>37</b>	<b>11</b>	<b>28</b>	<b>81</b>	<b>11</b>	<b>0</b>	<b>0</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	7,428	0	0	0	1,721	5,025	678	4	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	1,306	53	962	290	0	0	0	0	0
<b>5128000 Total</b>					<b>8,733</b>	<b>53</b>	<b>962</b>	<b>290</b>	<b>1,721</b>	<b>5,025</b>	<b>678</b>	<b>4</b>	<b>0</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	264	0	0	0	61	179	24	0	0
<b>5129000 Total</b>					<b>264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>179</b>	<b>24</b>	<b>0</b>	<b>0</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	4,612	0	0	0	1,069	3,120	421	3	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	5	0	3	1	0	0	0	0	0
<b>5129900 Total</b>					<b>4,617</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1,069</b>	<b>3,120</b>	<b>421</b>	<b>3</b>	<b>0</b>



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,869	0	0	0	433	1,264	171	1	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	8	0	6	2	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	440	18	325	98	0	0	0	0	0
<b>5130000 Total</b>					<b>2,317</b>	<b>18</b>	<b>331</b>	<b>100</b>	<b>433</b>	<b>1,264</b>	<b>171</b>	<b>1</b>	<b>0</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	12,216	0	0	0	2,831	8,264	1,115	7	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	4,379	178	3,227	974	0	0	0	0	0
<b>5131000 Total</b>					<b>16,595</b>	<b>178</b>	<b>3,227</b>	<b>974</b>	<b>2,831</b>	<b>8,264</b>	<b>1,115</b>	<b>7</b>	<b>0</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	444	0	0	0	103	300	40	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	211	9	156	47	0	0	0	0	0
<b>5131100 Total</b>					<b>655</b>	<b>9</b>	<b>156</b>	<b>47</b>	<b>103</b>	<b>300</b>	<b>40</b>	<b>0</b>	<b>0</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	4	0	0	0	1	3	0	0	0
<b>5131300 Total</b>					<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	12,437	0	0	0	2,882	8,414	1,135	7	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	722	29	532	161	0	0	0	0	0
<b>5131400 Total</b>					<b>13,159</b>	<b>29</b>	<b>532</b>	<b>161</b>	<b>2,882</b>	<b>8,414</b>	<b>1,135</b>	<b>7</b>	<b>0</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,403	0	0	0	325	949	128	1	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	147	6	109	33	0	0	0	0	0
<b>5132000 Total</b>					<b>1,550</b>	<b>6</b>	<b>109</b>	<b>33</b>	<b>325</b>	<b>949</b>	<b>128</b>	<b>1</b>	<b>0</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	51	0	0	0	12	35	5	0	0
<b>5133000 Total</b>					<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>35</b>	<b>5</b>	<b>0</b>	<b>0</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	130	0	0	0	30	88	12	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	82	3	61	18	0	0	0	0	0
<b>5134000 Total</b>					<b>212</b>	<b>3</b>	<b>61</b>	<b>18</b>	<b>30</b>	<b>88</b>	<b>12</b>	<b>0</b>	<b>0</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	709	0	0	0	164	479	65	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	259	11	191	58	0	0	0	0	0
<b>5135000 Total</b>					<b>968</b>	<b>11</b>	<b>191</b>	<b>58</b>	<b>164</b>	<b>479</b>	<b>65</b>	<b>0</b>	<b>0</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,117	0	0	0	259	755	102	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	292	12	215	65	0	0	0	0	0
<b>5137000 Total</b>					<b>1,409</b>	<b>12</b>	<b>215</b>	<b>65</b>	<b>259</b>	<b>755</b>	<b>102</b>	<b>1</b>	<b>0</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	1,073	0	0	0	249	726	98	1	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	738	30	544	164	0	0	0	0	0
<b>5138000 Total</b>					<b>1,811</b>	<b>30</b>	<b>544</b>	<b>164</b>	<b>249</b>	<b>726</b>	<b>98</b>	<b>1</b>	<b>0</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	247	0	0	0	57	167	23	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	119	5	87	26	0	0	0	0	0
<b>5139000 Total</b>					<b>366</b>	<b>5</b>	<b>87</b>	<b>26</b>	<b>57</b>	<b>167</b>	<b>23</b>	<b>0</b>	<b>0</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	412	0	0	0	96	279	38	0	0
<b>5139900 Total</b>					<b>412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96</b>	<b>279</b>	<b>38</b>	<b>0</b>	<b>0</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	2,673	0	0	0	619	1,808	244	1	0



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	300	12	221	67	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	869	35	641	193	0	0	0	0	0
<b>5140000 Total</b>					<b>3,842</b>	<b>48</b>	<b>862</b>	<b>260</b>	<b>619</b>	<b>1,808</b>	<b>244</b>	<b>1</b>	<b>0</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	1,313	0	0	0	304	888	120	1	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	66	3	49	15	0	0	0	0	0
<b>5141000 Total</b>					<b>1,379</b>	<b>3</b>	<b>49</b>	<b>15</b>	<b>304</b>	<b>888</b>	<b>120</b>	<b>1</b>	<b>0</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	4	0	0	0	1	3	0	0	0
<b>5142000 Total</b>					<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	239	0	0	0	55	161	22	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	96	4	71	21	0	0	0	0	0
<b>5144000 Total</b>					<b>335</b>	<b>4</b>	<b>71</b>	<b>21</b>	<b>55</b>	<b>161</b>	<b>22</b>	<b>0</b>	<b>0</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	472	0	0	0	109	319	43	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	49	2	36	11	0	0	0	0	0
<b>5145000 Total</b>					<b>520</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>109</b>	<b>319</b>	<b>43</b>	<b>0</b>	<b>0</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	148	0	0	0	34	100	14	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	57	2	42	13	0	0	0	0	0
<b>5146000 Total</b>					<b>205</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>34</b>	<b>100</b>	<b>14</b>	<b>0</b>	<b>0</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	764	0	0	0	177	517	70	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	567	23	418	126	0	0	0	0	0
<b>5147000 Total</b>					<b>1,331</b>	<b>23</b>	<b>418</b>	<b>126</b>	<b>177</b>	<b>517</b>	<b>70</b>	<b>0</b>	<b>0</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,242	0	0	0	288	840	113	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	416	17	307	92	0	0	0	0	0
<b>5148000 Total</b>					<b>1,658</b>	<b>17</b>	<b>307</b>	<b>92</b>	<b>288</b>	<b>840</b>	<b>113</b>	<b>1</b>	<b>0</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	127	0	0	0	29	86	12	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-59	-2	-43	-13	0	0	0	0	0
<b>5149000 Total</b>					<b>69</b>	<b>-2</b>	<b>-43</b>	<b>-13</b>	<b>29</b>	<b>86</b>	<b>12</b>	<b>0</b>	<b>0</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGE	1,377	0	0	0	319	932	126	1	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	8,085	329	5,958	1,798	0	0	0	0	0
<b>5350000 Total</b>					<b>9,463</b>	<b>329</b>	<b>5,958</b>	<b>1,798</b>	<b>319</b>	<b>932</b>	<b>126</b>	<b>1</b>	<b>0</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	CAGW	36	1	27	8	0	0	0	0	0
<b>5360000 Total</b>					<b>36</b>	<b>1</b>	<b>27</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	CAGW	2,311	94	1,703	514	0	0	0	0	0
<b>5370000 Total</b>					<b>2,311</b>	<b>94</b>	<b>1,703</b>	<b>514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGE	118	0	0	0	27	80	11	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGW	594	24	438	132	0	0	0	0	0
<b>5371000 Total</b>					<b>712</b>	<b>24</b>	<b>438</b>	<b>132</b>	<b>27</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	CAGW	129	5	95	29	0	0	0	0	0
<b>5372000 Total</b>					<b>129</b>	<b>5</b>	<b>95</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGE	48	0	0	0	11	33	4	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	158	6	116	35	0	0	0	0
<b>5374000 Total</b>					<b>206</b>	<b>6</b>	<b>116</b>	<b>35</b>	<b>11</b>	<b>33</b>	<b>4</b>	<b>0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGE	208	0	0	0	48	141	19	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGW	508	21	374	113	0	0	0	0
<b>5379000 Total</b>					<b>716</b>	<b>21</b>	<b>374</b>	<b>113</b>	<b>48</b>	<b>141</b>	<b>19</b>	<b>0</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGE	8,362	0	0	0	1,938	5,656	763	5
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGW	11,677	475	8,605	2,597	0	0	0	0
<b>5390000 Total</b>					<b>20,039</b>	<b>475</b>	<b>8,605</b>	<b>2,597</b>	<b>1,938</b>	<b>5,656</b>	<b>763</b>	<b>5</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGE	57	0	0	0	13	38	5	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGW	1,640	67	1,208	365	0	0	0	0
<b>5400000 Total</b>					<b>1,696</b>	<b>67</b>	<b>1,208</b>	<b>365</b>	<b>13</b>	<b>38</b>	<b>5</b>	<b>0</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	0	0	0	0	0	0	0	0
<b>5410000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGE	21	0	0	0	5	14	2	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGW	626	25	461	139	0	0	0	0
<b>5420000 Total</b>					<b>647</b>	<b>25</b>	<b>461</b>	<b>139</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGE	699	0	0	0	162	473	64	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGW	1,071	44	789	238	0	0	0	0
<b>5430000 Total</b>					<b>1,770</b>	<b>44</b>	<b>789</b>	<b>238</b>	<b>162</b>	<b>473</b>	<b>64</b>	<b>0</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	CAGE	65	0	0	0	15	44	6	0
<b>5440000 Total</b>					<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>44</b>	<b>6</b>	<b>0</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGE	218	0	0	0	50	147	20	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGW	959	39	707	213	0	0	0	0
<b>5441000 Total</b>					<b>1,177</b>	<b>39</b>	<b>707</b>	<b>213</b>	<b>50</b>	<b>147</b>	<b>20</b>	<b>0</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGE	121	0	0	0	28	82	11	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGW	651	26	480	145	0	0	0	0
<b>5442000 Total</b>					<b>772</b>	<b>26</b>	<b>480</b>	<b>145</b>	<b>28</b>	<b>82</b>	<b>11</b>	<b>0</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	CAGW	7	0	5	2	0	0	0	0
<b>5450000 Total</b>					<b>7</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	CAGW	986	40	726	219	0	0	0	0
<b>5451000 Total</b>					<b>986</b>	<b>40</b>	<b>726</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGE	332	0	0	0	77	225	30	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGW	1,078	44	794	240	0	0	0	0
<b>5455000 Total</b>					<b>1,410</b>	<b>44</b>	<b>794</b>	<b>240</b>	<b>77</b>	<b>225</b>	<b>30</b>	<b>0</b>
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGE	375	0	0	0	87	253	34	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGW	1,535	62	1,131	341	0	0	0	0
<b>5459000 Total</b>					<b>1,910</b>	<b>62</b>	<b>1,131</b>	<b>341</b>	<b>87</b>	<b>253</b>	<b>34</b>	<b>0</b>



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	163	0	0	0	38	110	15	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	193	8	142	43	0	0	0	0	0
<b>5460000 Total</b>					<b>356</b>	<b>8</b>	<b>142</b>	<b>43</b>	<b>38</b>	<b>110</b>	<b>15</b>	<b>0</b>	<b>0</b>
547NPC		NPCX	Net Power Cost Expense	CAEW	94,268	3,930	68,900	21,439	0	0	0	0	0
<b>547NPC Total</b>					<b>94,268</b>	<b>3,930</b>	<b>68,900</b>	<b>21,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	8,181	0	0	0	1,896	5,534	747	4	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	9,073	369	6,686	2,017	0	0	0	0	0
<b>5480000 Total</b>					<b>17,254</b>	<b>369</b>	<b>6,686</b>	<b>2,017</b>	<b>1,896</b>	<b>5,534</b>	<b>747</b>	<b>4</b>	<b>0</b>
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	3,914	0	0	0	907	2,648	357	2	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	2,355	96	1,735	524	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	103	0	103	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	1,444	21	374	111	221	631	86	1	0
<b>5490000 Total</b>					<b>7,815</b>	<b>117</b>	<b>2,212</b>	<b>635</b>	<b>1,128</b>	<b>3,278</b>	<b>443</b>	<b>3</b>	<b>0</b>
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1,522	0	0	0	353	1,030	139	1	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGW	1,292	53	952	287	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	384	0	384	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	36	1	9	3	5	16	2	0	0
<b>5500000 Total</b>					<b>3,234</b>	<b>53</b>	<b>1,345</b>	<b>290</b>	<b>358</b>	<b>1,045</b>	<b>141</b>	<b>1</b>	<b>0</b>
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	2,345	0	0	0	544	1,587	214	1	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	29	1	21	6	0	0	0	0	0
<b>5520000 Total</b>					<b>2,374</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>544</b>	<b>1,587</b>	<b>214</b>	<b>1</b>	<b>0</b>
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	8,791	0	0	0	2,037	5,947	802	5	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	3,448	140	2,541	767	0	0	0	0	0
<b>5530000 Total</b>					<b>12,239</b>	<b>140</b>	<b>2,541</b>	<b>767</b>	<b>2,037</b>	<b>5,947</b>	<b>802</b>	<b>5</b>	<b>0</b>
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	842	0	0	0	195	569	77	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGW	342	14	252	76	0	0	0	0	0
<b>5540000 Total</b>					<b>1,183</b>	<b>14</b>	<b>252</b>	<b>76</b>	<b>195</b>	<b>569</b>	<b>77</b>	<b>0</b>	<b>0</b>
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	25	0	0	0	6	17	2	0	0
<b>5546000 Total</b>					<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>
555NPC		NPCX	Net Power Cost Expense	CAGW	148,743	6,053	109,615	33,075	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	CAEW	285	12	208	65	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	WA	209	0	0	209	0	0	0	0	0
<b>555NPC Total</b>					<b>149,238</b>	<b>6,065</b>	<b>109,823</b>	<b>33,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	930	0	0	0	0	0	0	0	930
<b>5552400 Total</b>					<b>930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>930</b>
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	-53,112	0	0	0	0	0	0	0	-53,112
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	WA	642	0	0	642	0	0	0	0	0
<b>5555700 Total</b>					<b>-52,470</b>	<b>0</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-53,112</b>



## Operations & Maintenance Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	771	11	199	59	118	337	46	0	0
<b>5560000 Total</b>					<b>771</b>	<b>11</b>	<b>199</b>	<b>59</b>	<b>118</b>	<b>337</b>	<b>46</b>	<b>0</b>	<b>0</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	9,354	0	0	0	2,168	6,328	854	5	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	291	12	214	65	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	10	0	7	2	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,951	79	1,438	434	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	26,663	386	6,900	2,058	4,074	11,649	1,586	10	0
<b>5570000 Total</b>					<b>38,269</b>	<b>478</b>	<b>8,559</b>	<b>2,559</b>	<b>6,242</b>	<b>17,977</b>	<b>2,439</b>	<b>15</b>	<b>0</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,700	0	0	0	0	0	3,700	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	2,535	0	2,535	0	0	0	0	0	0
<b>5579000 Total</b>					<b>6,235</b>	<b>0</b>	<b>2,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,700</b>	<b>0</b>	<b>0</b>
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	0	0	0	0	35	0	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	0	0	0	54	0	0	0	0
<b>5579100 Total</b>					<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	537	0	0	0	124	363	49	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	293	12	216	65	0	0	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	6,530	95	1,690	504	998	2,853	388	2	0
<b>5600000 Total</b>					<b>7,361</b>	<b>106</b>	<b>1,906</b>	<b>569</b>	<b>1,122</b>	<b>3,216</b>	<b>437</b>	<b>3</b>	<b>0</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGE	11	0	0	0	2	7	1	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGW	24	1	18	5	0	0	0	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,779	113	2,013	600	1,189	3,398	463	3	0
<b>5612000 Total</b>					<b>7,814</b>	<b>114</b>	<b>2,031</b>	<b>606</b>	<b>1,191</b>	<b>3,406</b>	<b>464</b>	<b>3</b>	<b>0</b>
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	CAGW	408	17	300	91	0	0	0	0	0
<b>5614000 Total</b>					<b>408</b>	<b>17</b>	<b>300</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	843	12	218	65	129	368	50	0	0
<b>5614010 Total</b>					<b>843</b>	<b>12</b>	<b>218</b>	<b>65</b>	<b>129</b>	<b>368</b>	<b>50</b>	<b>0</b>	<b>0</b>
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	CAGE	1,962	0	0	0	455	1,327	179	1	0
<b>5615000 Total</b>					<b>1,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455</b>	<b>1,327</b>	<b>179</b>	<b>1</b>	<b>0</b>
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	82	1	21	6	13	36	5	0	0
<b>5616000 Total</b>					<b>82</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>13</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>0</b>
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	505	7	131	39	77	221	30	0	0
<b>5617000 Total</b>					<b>505</b>	<b>7</b>	<b>131</b>	<b>39</b>	<b>77</b>	<b>221</b>	<b>30</b>	<b>0</b>	<b>0</b>
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	JBG	197	8	145	44	0	0	0	0	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	8,604	125	2,227	664	1,315	3,759	512	3	0
<b>5618000 Total</b>					<b>8,801</b>	<b>133</b>	<b>2,372</b>	<b>708</b>	<b>1,315</b>	<b>3,759</b>	<b>512</b>	<b>3</b>	<b>0</b>
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	CAGE	2,371	0	0	0	549	1,604	216	1	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	CAGW	669	27	493	149	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	JBG	67	3	50	15	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	16	0	4	1	3	7	1	0	0
<b>5620000 Total</b>					<b>3,124</b>	<b>30</b>	<b>547</b>	<b>165</b>	<b>552</b>	<b>1,611</b>	<b>217</b>	<b>1</b>	<b>0</b>
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	CAGE	892	0	0	0	207	603	81	0	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	CAGW	191	8	140	42	0	0	0	0	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	7	0	2	1	1	3	0	0	0
<b>5630000 Total</b>					<b>1,090</b>	<b>8</b>	<b>142</b>	<b>43</b>	<b>208</b>	<b>606</b>	<b>82</b>	<b>0</b>	<b>0</b>
565NPC		NPX	Net Power Cost Expense	CAGW	126,836	5,161	93,470	28,204	0	0	0	0	0
<b>565NPC Total</b>					<b>126,836</b>	<b>5,161</b>	<b>93,470</b>	<b>28,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	CAGE	442	0	0	0	102	299	40	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	CAGW	73	3	54	16	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,485	36	643	192	380	1,086	148	1	0
<b>5660000 Total</b>					<b>3,000</b>	<b>39</b>	<b>697</b>	<b>208</b>	<b>482</b>	<b>1,385</b>	<b>188</b>	<b>1</b>	<b>0</b>
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	6	0	2	0	1	3	0	0	0
<b>5660010 Total</b>					<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGE	1,290	0	0	0	299	873	118	1	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGW	954	39	703	212	0	0	0	0	0
<b>5670000 Total</b>					<b>2,244</b>	<b>39</b>	<b>703</b>	<b>212</b>	<b>299</b>	<b>873</b>	<b>118</b>	<b>1</b>	<b>0</b>
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	510	0	0	0	118	345	47	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	234	10	172	52	0	0	0	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	560	8	145	43	86	245	33	0	0
<b>5680000 Total</b>					<b>1,304</b>	<b>18</b>	<b>317</b>	<b>95</b>	<b>204</b>	<b>590</b>	<b>80</b>	<b>0</b>	<b>0</b>
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGE	103	0	0	0	24	70	9	0	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGW	2	0	2	1	0	0	0	0	0
<b>5690000 Total</b>					<b>105</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>24</b>	<b>70</b>	<b>9</b>	<b>0</b>	<b>0</b>
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	951	14	246	73	145	415	57	0	0
<b>5692000 Total</b>					<b>951</b>	<b>14</b>	<b>246</b>	<b>73</b>	<b>145</b>	<b>415</b>	<b>57</b>	<b>0</b>	<b>0</b>
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGE	56	0	0	0	13	38	5	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGW	363	15	268	81	0	0	0	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,313	62	1,116	333	659	1,884	257	2	0
<b>5693000 Total</b>					<b>4,732</b>	<b>77</b>	<b>1,384</b>	<b>414</b>	<b>672</b>	<b>1,922</b>	<b>262</b>	<b>2</b>	<b>0</b>
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGE	8,312	0	0	0	1,926	5,623	758	5	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGW	3,011	123	2,219	670	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	JBG	81	3	60	18	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	392	6	101	30	60	171	23	0	0
<b>5700000 Total</b>					<b>11,797</b>	<b>132</b>	<b>2,381</b>	<b>718</b>	<b>1,986</b>	<b>5,794</b>	<b>782</b>	<b>5</b>	<b>0</b>
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGE	8,477	0	0	0	1,965	5,735	774	5	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGW	7,644	311	5,633	1,700	0	0	0	0	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	80	1	21	6	12	35	5	0	0



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Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5710000 Total</b>				<b>16,201</b>	<b>312</b>	<b>5,654</b>	<b>1,706</b>	<b>1,977</b>	<b>5,770</b>	<b>778</b>	<b>5</b>	<b>0</b>
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGE	33	0	0	8	23	3	0	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGW	24	1	18	5	0	0	0	0
<b>5720000 Total</b>				<b>58</b>	<b>1</b>	<b>18</b>	<b>5</b>	<b>8</b>	<b>23</b>	<b>3</b>	<b>0</b>	<b>0</b>
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	CAGE	8	0	0	2	5	1	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	145	2	38	11	22	64	9	0
<b>5730000 Total</b>				<b>153</b>	<b>2</b>	<b>38</b>	<b>11</b>	<b>24</b>	<b>69</b>	<b>9</b>	<b>0</b>	<b>0</b>
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	211	211	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	26	0	0	0	0	26	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	385	0	385	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,248	267	2,201	524	865	3,979	411	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	411	0	0	0	411	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	113	0	0	113	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	125	0	0	0	125	0	0	0
<b>5800000 Total</b>				<b>9,521</b>	<b>478</b>	<b>2,587</b>	<b>637</b>	<b>990</b>	<b>4,391</b>	<b>437</b>	<b>0</b>	<b>0</b>
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,160	394	3,245	773	1,275	5,866	606	0
<b>5810000 Total</b>				<b>12,160</b>	<b>394</b>	<b>3,245</b>	<b>773</b>	<b>1,275</b>	<b>5,866</b>	<b>606</b>	<b>0</b>	<b>0</b>
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	78	78	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	472	0	0	0	0	472	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	883	0	883	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	3	0	1	0	0	2	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,156	0	0	0	0	2,156	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	307	0	0	307	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	808	0	0	0	808	0	0	0
<b>5820000 Total</b>				<b>4,708</b>	<b>78</b>	<b>884</b>	<b>307</b>	<b>809</b>	<b>2,158</b>	<b>472</b>	<b>0</b>	<b>0</b>
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	293	293	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	314	0	0	0	0	314	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,711	0	1,711	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,583	0	0	0	6,583	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	252	0	0	252	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	646	0	0	0	646	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	156	0	0	0	156	0	0	0
<b>5830000 Total</b>				<b>9,956</b>	<b>293</b>	<b>1,712</b>	<b>252</b>	<b>802</b>	<b>6,583</b>	<b>314</b>	<b>0</b>	<b>0</b>
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	0	0	0	0	0	0	0	0
<b>5840000 Total</b>				<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	224	7	60	14	23	108	11	0





## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5850000 Total</b>				<b>224</b>	<b>7</b>	<b>60</b>	<b>14</b>	<b>23</b>	<b>108</b>	<b>11</b>	<b>0</b>	<b>0</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	80	80	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	183	0	0	0	0	183	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	652	0	652	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	13	0	3	1	1	6	1	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	807	0	0	0	0	807	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	315	0	0	315	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	375	0	0	0	375	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	101	0	0	0	101	0	0	0
<b>5860000 Total</b>				<b>2,526</b>	<b>81</b>	<b>656</b>	<b>316</b>	<b>477</b>	<b>813</b>	<b>184</b>	<b>0</b>	<b>0</b>
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	591	591	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	887	0	0	0	0	887	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,763	0	5,763	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	5,554	0	0	0	0	5,554	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,189	0	0	1,189	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,177	0	0	0	1,177	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	108	0	0	0	108	0	0	0
<b>5870000 Total</b>				<b>15,269</b>	<b>591</b>	<b>5,763</b>	<b>1,189</b>	<b>1,285</b>	<b>5,554</b>	<b>887</b>	<b>0</b>	<b>0</b>
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	30	30	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-49	0	0	0	0	-49	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	64	0	64	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	967	31	258	61	101	467	48	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	-122	0	0	0	0	-122	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-17	0	0	-17	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-113	0	0	0	-113	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-109	0	0	0	-109	0	0	0
<b>5880000 Total</b>				<b>649</b>	<b>61</b>	<b>322</b>	<b>44</b>	<b>-121</b>	<b>345</b>	<b>-1</b>	<b>0</b>	<b>0</b>
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	81	81	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	35	0	0	0	0	35	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,568	0	1,568	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	3	0	1	0	0	1	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	477	0	0	0	0	477	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	151	0	0	151	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	471	0	0	0	471	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	89	0	0	0	89	0	0	0
<b>5890000 Total</b>				<b>2,874</b>	<b>81</b>	<b>1,569</b>	<b>151</b>	<b>560</b>	<b>478</b>	<b>35</b>	<b>0</b>	<b>0</b>
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	121	121	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	182	0	0	0	0	182	0	0



**Operations & Maintenance Expense**  
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 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	923	0	923	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,040	99	811	193	319	1,467	152	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,422	0	0	0	0	1,422	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	178	0	0	178	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	515	0	0	0	515	0	0	0
<b>5900000 Total</b>					<b>6,381</b>	<b>219</b>	<b>1,735</b>	<b>372</b>	<b>834</b>	<b>2,888</b>	<b>333</b>	<b>0</b>
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	44	44	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	142	0	0	0	0	0	142	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	406	0	406	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	127	4	34	8	13	61	6	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	1,010	0	0	0	0	1,010	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	117	0	0	117	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	402	0	0	0	402	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	110	0	0	0	110	0	0	0
<b>5910000 Total</b>					<b>2,359</b>	<b>49</b>	<b>440</b>	<b>125</b>	<b>525</b>	<b>1,071</b>	<b>148</b>	<b>0</b>
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	257	257	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	417	0	0	0	0	0	417	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,621	0	2,621	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,819	59	485	116	191	877	91	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	3,042	0	0	0	0	3,042	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	443	0	0	443	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,011	0	0	0	1,011	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	56	0	0	0	56	0	0	0
<b>5920000 Total</b>					<b>9,665</b>	<b>316</b>	<b>3,107</b>	<b>558</b>	<b>1,257</b>	<b>3,920</b>	<b>508</b>	<b>0</b>
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	11,443	11,443	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	2,666	0	0	0	0	0	2,666	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	33,525	0	33,525	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,246	73	599	143	235	1,083	112	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,931	0	0	0	0	28,931	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,872	0	0	4,872	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	4,767	0	0	0	4,767	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	747	0	0	0	747	0	0	0
<b>5930000 Total</b>					<b>89,197</b>	<b>11,516</b>	<b>34,125</b>	<b>5,014</b>	<b>5,749</b>	<b>30,015</b>	<b>2,778</b>	<b>0</b>
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-258	-258	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-190	0	0	0	0	0	-190	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-1,186	0	-1,186	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	861	0	0	0	0	861	0	0



## Operations & Maintenance Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-38	0	0	-38	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	264	0	0	0	264	0	0	0
<b>5931000 Total</b>					<b>-547</b>	<b>-258</b>	<b>-1,186</b>	<b>-38</b>	<b>264</b>	<b>861</b>	<b>-190</b>	<b>0</b>
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	565	565	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	902	0	0	0	0	902	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,359	0	6,359	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	10	0	3	1	1	5	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	15,935	0	0	0	0	15,935	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,122	0	0	1,122	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,147	0	0	0	2,147	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	288	0	0	0	288	0	0	0
<b>5940000 Total</b>					<b>27,327</b>	<b>565</b>	<b>6,361</b>	<b>1,122</b>	<b>2,435</b>	<b>15,940</b>	<b>902</b>	<b>0</b>
5950000	MAINT LINE TRANSFRM	DNEX	Distribution O&M Expense	SNPD	1,003	32	268	64	105	484	50	0
<b>5950000 Total</b>					<b>1,003</b>	<b>32</b>	<b>268</b>	<b>64</b>	<b>105</b>	<b>484</b>	<b>50</b>	<b>0</b>
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	72	72	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	91	0	0	0	0	0	91	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	890	0	890	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	910	0	0	0	0	910	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	87	0	0	87	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	353	0	0	0	353	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	101	0	0	0	101	0	0	0
<b>5960000 Total</b>					<b>2,504</b>	<b>72</b>	<b>890</b>	<b>87</b>	<b>454</b>	<b>910</b>	<b>91</b>	<b>0</b>
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	17	17	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	41	0	0	0	0	0	41	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	257	0	257	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-98	-3	-26	-6	-10	-47	-5	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	239	0	0	0	0	239	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	17	0	0	17	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	37	0	0	0	37	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	19	0	0	0	19	0	0	0
<b>5970000 Total</b>					<b>529</b>	<b>14</b>	<b>231</b>	<b>10</b>	<b>46</b>	<b>192</b>	<b>36</b>	<b>0</b>
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	78	78	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	65	0	0	0	0	0	65	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	818	0	818	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,233	72	596	142	234	1,077	111	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	642	0	0	0	0	642	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	89	0	0	89	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	303	0	0	0	303	0	0	0



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5980000 Total</b>				<b>4,228</b>	<b>150</b>	<b>1,414</b>	<b>231</b>	<b>537</b>	<b>1,719</b>	<b>176</b>	<b>0</b>	<b>0</b>
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	2,282	54	712	157	168	1,093	96	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	0	0	0	0	0	0	0	0	0
<b>9010000 Total</b>				<b>2,282</b>	<b>54</b>	<b>712</b>	<b>157</b>	<b>169</b>	<b>1,093</b>	<b>96</b>	<b>0</b>	<b>0</b>
9020000	METER READING EXP	CAEX	Customer Accounting Expense	395	395	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	640	15	200	44	47	307	27	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	2,144	0	0	0	0	0	2,144	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	4,669	0	4,669	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	4,734	0	0	0	0	4,734	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	693	0	0	693	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	1,102	0	0	0	1,102	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	219	0	0	0	219	0	0	0	0
<b>9020000 Total</b>				<b>14,596</b>	<b>411</b>	<b>4,869</b>	<b>737</b>	<b>1,368</b>	<b>5,040</b>	<b>2,171</b>	<b>0</b>	<b>0</b>
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	1,105	26	345	76	82	529	46	0	0
<b>9030000 Total</b>				<b>1,105</b>	<b>26</b>	<b>345</b>	<b>76</b>	<b>82</b>	<b>529</b>	<b>46</b>	<b>0</b>	<b>0</b>
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	2,320	55	724	160	171	1,112	98	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	21	0	21	0	0	0	0	0	0
<b>9031000 Total</b>				<b>2,341</b>	<b>55</b>	<b>745</b>	<b>160</b>	<b>171</b>	<b>1,112</b>	<b>98</b>	<b>0</b>	<b>0</b>
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	9,398	224	2,933	648	693	4,504	395	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	-4	0	0	0	0	-4	0	0	0
<b>9032000 Total</b>				<b>9,393</b>	<b>224</b>	<b>2,933</b>	<b>648</b>	<b>693</b>	<b>4,499</b>	<b>395</b>	<b>0</b>	<b>0</b>
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	83	83	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	13,963	333	4,358	963	1,030	6,692	587	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	262	0	0	0	0	0	262	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	1,186	0	1,186	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	2,888	0	0	0	0	2,888	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	521	0	0	521	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	498	0	0	0	498	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	82	0	0	0	82	0	0	0	0
<b>9033000 Total</b>				<b>19,482</b>	<b>415</b>	<b>5,544</b>	<b>1,485</b>	<b>1,610</b>	<b>9,579</b>	<b>849</b>	<b>0</b>	<b>0</b>
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	8	8	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	12	0	0	0	0	0	12	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	110	0	110	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	52	0	0	0	0	52	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	14	0	0	14	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	16	0	0	0	16	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	5	0	0	0	5	0	0	0	0
<b>9035000 Total</b>				<b>217</b>	<b>8</b>	<b>110</b>	<b>14</b>	<b>21</b>	<b>52</b>	<b>12</b>	<b>0</b>	<b>0</b>



## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	14,008	334	4,372	967	1,033	6,713	589	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	18	0	18	0	0	0	0	0	0
<b>9036000 Total</b>					<b>14,027</b>	<b>334</b>	<b>4,390</b>	<b>967</b>	<b>1,033</b>	<b>6,713</b>	<b>589</b>	<b>0</b>	<b>0</b>
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	673	673	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	988	24	308	68	73	474	42	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	616	0	0	0	0	0	616	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,754	0	4,754	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,921	0	0	0	0	3,921	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,257	0	0	1,257	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,016	0	0	0	1,016	0	0	0	0
<b>9040000 Total</b>					<b>13,225</b>	<b>697</b>	<b>5,063</b>	<b>1,325</b>	<b>1,088</b>	<b>4,394</b>	<b>657</b>	<b>0</b>	<b>0</b>
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	20	20	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	-120	0	-120	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	-52	0	0	0	0	-52	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	2	0	0	2	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	-6	0	0	0	-6	0	0	0	0
<b>9042000 Total</b>					<b>-156</b>	<b>20</b>	<b>-120</b>	<b>2</b>	<b>-6</b>	<b>-52</b>	<b>0</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	18	0	6	1	1	9	1	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	330	0	0	0	0	330	0	0	0
<b>9050000 Total</b>					<b>348</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>339</b>	<b>1</b>	<b>0</b>	<b>0</b>
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	7	0	2	0	0	3	0	0	0
<b>9070000 Total</b>					<b>7</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	9	0	3	1	1	4	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	0	1	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	3	0	0	0	0	3	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	8	0	0	8	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0	0	0
<b>9080000 Total</b>					<b>23</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CA	150	150	0	0	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	831	20	259	57	61	398	35	0	0
<b>9081000 Total</b>					<b>981</b>	<b>170</b>	<b>259</b>	<b>57</b>	<b>61</b>	<b>398</b>	<b>35</b>	<b>0</b>	<b>0</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	17	17	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,268	30	396	87	94	608	53	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	84	0	0	0	0	0	0	0	84
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	6	0	0	6	0	0	0	0	0
<b>9084000 Total</b>					<b>1,376</b>	<b>48</b>	<b>396</b>	<b>94</b>	<b>94</b>	<b>608</b>	<b>53</b>	<b>0</b>	<b>84</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	70,485	0	0	0	0	0	0	0	70,485



## Operations & Maintenance Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9085100 Total</b>				<b>70,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,485</b>
9086000	CUST SERV	CSEX	Customer Service Expense	594	14	185	41	44	285	25	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	19	0	0	0	0	0	19	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	2,226	0	2,226	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	2,520	0	0	0	0	2,520	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	359	0	0	359	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	941	0	0	0	941	0	0	0	0
<b>9086000 Total</b>				<b>6,660</b>	<b>14</b>	<b>2,411</b>	<b>400</b>	<b>985</b>	<b>2,805</b>	<b>44</b>	<b>0</b>	<b>0</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	4,775	0	0	0	0	0	0	0	4,775
<b>9089500 Total</b>				<b>4,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,775</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	10,686	0	0	0	0	0	0	0	10,686
<b>9089600 Total</b>				<b>10,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,686</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	132	0	0	0	0	132	0	0	0
<b>9089700 Total</b>				<b>132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132</b>	<b>0</b>	<b>0</b>	<b>0</b>
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	106	0	0	0	0	0	0	0	106
<b>9089800 Total</b>				<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106</b>
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	111	111	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	2,864	68	894	198	211	1,372	120	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	146	0	0	0	0	0	146	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	1,431	0	1,431	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	1,190	0	0	0	0	1,190	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	228	0	0	228	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	339	0	0	0	339	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	2	0	0	0	2	0	0	0	0
<b>9090000 Total</b>				<b>6,311</b>	<b>180</b>	<b>2,325</b>	<b>425</b>	<b>552</b>	<b>2,562</b>	<b>266</b>	<b>0</b>	<b>0</b>
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	5	0	1	0	0	2	0	0	0
<b>9100000 Total</b>				<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	76,579	1,505	18,803	5,266	11,285	35,061	4,639	21	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	0	0	0	0	0	0	0	0	0
<b>9200000 Total</b>				<b>76,579</b>	<b>1,505</b>	<b>18,803</b>	<b>5,266</b>	<b>11,285</b>	<b>35,061</b>	<b>4,639</b>	<b>21</b>	<b>0</b>
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	4	4	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	87	2	27	6	6	42	4	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	28	0	0	0	0	0	28	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	46	0	46	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	9,254	182	2,272	636	1,364	4,237	561	2	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	124	0	0	0	0	124	0	0	0



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Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	0	0	8	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	35	0	0	0	35	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	8	0	0	0	8	0	0	0
<b>9210000 Total</b>					<b>9,594</b>	<b>188</b>	<b>2,345</b>	<b>651</b>	<b>1,413</b>	<b>4,402</b>	<b>592</b>	<b>2</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-34,578	-680	-8,490	-2,378	-5,096	-15,831	-2,094	-9
<b>9220000 Total</b>					<b>-34,578</b>	<b>-680</b>	<b>-8,490</b>	<b>-2,378</b>	<b>-5,096</b>	<b>-15,831</b>	<b>-2,094</b>	<b>-9</b>
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	128	128	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	190	0	190	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,349	243	3,032	849	1,820	5,654	748	3
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,258	0	0	0	0	1,258	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	5	0	0	0	5	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	47	0	0	0	47	0	0	0
<b>9230000 Total</b>					<b>13,978</b>	<b>371</b>	<b>3,222</b>	<b>849</b>	<b>1,873</b>	<b>6,912</b>	<b>748</b>	<b>3</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	40	0	40	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	8,019	158	1,969	551	1,182	3,672	486	2
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	0	0	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	2	0	0	0	2	0	0	0
<b>9239990 Total</b>					<b>8,062</b>	<b>158</b>	<b>2,009</b>	<b>551</b>	<b>1,184</b>	<b>3,672</b>	<b>486</b>	<b>2</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	0	350	0	0	0
<b>9241000 Total</b>					<b>9,684</b>	<b>0</b>	<b>7,069</b>	<b>0</b>	<b>350</b>	<b>2,152</b>	<b>114</b>	<b>0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	1,126	1,126	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-618	0	-618	0	0	0	0	0
<b>9242000 Total</b>					<b>509</b>	<b>1,126</b>	<b>-618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,737	93	1,163	326	698	2,169	287	1
<b>9243000 Total</b>					<b>4,737</b>	<b>93</b>	<b>1,163</b>	<b>326</b>	<b>698</b>	<b>2,169</b>	<b>287</b>	<b>1</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	8,097	159	1,988	557	1,193	3,707	490	2
<b>9250000 Total</b>					<b>8,097</b>	<b>159</b>	<b>1,988</b>	<b>557</b>	<b>1,193</b>	<b>3,707</b>	<b>490</b>	<b>2</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	1,846	0	1,846	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-1,846	-36	-453	-127	-272	-845	-112	0
<b>9251000 Total</b>					<b>0</b>	<b>-36</b>	<b>1,393</b>	<b>-127</b>	<b>-272</b>	<b>-845</b>	<b>-112</b>	<b>0</b>
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-12,133	-238	-2,979	-834	-1,788	-5,555	-735	-3
<b>9261200 Total</b>					<b>-12,133</b>	<b>-238</b>	<b>-2,979</b>	<b>-834</b>	<b>-1,788</b>	<b>-5,555</b>	<b>-735</b>	<b>-3</b>
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	-3,133	-62	-769	-215	-462	-1,434	-190	-1



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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	73	0	0	73	0	0	0	0	0
<b>9261500 Total</b>					<b>-3,060</b>	<b>-62</b>	<b>-769</b>	<b>-142</b>	<b>-462</b>	<b>-1,434</b>	<b>-190</b>	<b>-1</b>	<b>0</b>
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-8,141	-160	-1,999	-560	-1,200	-3,727	-493	-2	0
<b>9262200 Total</b>					<b>-8,141</b>	<b>-160</b>	<b>-1,999</b>	<b>-560</b>	<b>-1,200</b>	<b>-3,727</b>	<b>-493</b>	<b>-2</b>	<b>0</b>
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	375	0	0	0	375	0	0	0	0
<b>9262500 Total</b>					<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,914	57	716	200	429	1,334	177	1	0
<b>9263200 Total</b>					<b>2,914</b>	<b>57</b>	<b>716</b>	<b>200</b>	<b>429</b>	<b>1,334</b>	<b>177</b>	<b>1</b>	<b>0</b>
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	7,267	143	1,784	500	1,071	3,327	440	2	0
<b>9269100 Total</b>					<b>7,267</b>	<b>143</b>	<b>1,784</b>	<b>500</b>	<b>1,071</b>	<b>3,327</b>	<b>440</b>	<b>2</b>	<b>0</b>
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	2,189	43	538	151	323	1,002	133	1	0
<b>9269200 Total</b>					<b>2,189</b>	<b>43</b>	<b>538</b>	<b>151</b>	<b>323</b>	<b>1,002</b>	<b>133</b>	<b>1</b>	<b>0</b>
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	25	1	6	2	4	12	2	0	0
<b>9269300 Total</b>					<b>25</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	59,886	1,177	14,704	4,118	8,825	27,418	3,627	16	0
<b>9269400 Total</b>					<b>59,886</b>	<b>1,177</b>	<b>14,704</b>	<b>4,118</b>	<b>8,825</b>	<b>27,418</b>	<b>3,627</b>	<b>16</b>	<b>0</b>
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	38,630	759	9,485	2,656	5,693	17,686	2,340	10	0
<b>9269500 Total</b>					<b>38,630</b>	<b>759</b>	<b>9,485</b>	<b>2,656</b>	<b>5,693</b>	<b>17,686</b>	<b>2,340</b>	<b>10</b>	<b>0</b>
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	7,623	150	1,872	524	1,123	3,490	462	2	0
<b>9269600 Total</b>					<b>7,623</b>	<b>150</b>	<b>1,872</b>	<b>524</b>	<b>1,123</b>	<b>3,490</b>	<b>462</b>	<b>2</b>	<b>0</b>
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,648	131	1,632	457	980	3,044	403	2	0
<b>9269700 Total</b>					<b>6,648</b>	<b>131</b>	<b>1,632</b>	<b>457</b>	<b>980</b>	<b>3,044</b>	<b>403</b>	<b>2</b>	<b>0</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	651	651	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	40	0	0	0	0	0	40	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	783	0	783	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	5,480	108	1,345	377	808	2,509	332	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	244	0	0	0	0	244	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	411	0	0	411	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	110	0	0	0	110	0	0	0	0
<b>9280000 Total</b>					<b>7,717</b>	<b>758</b>	<b>2,128</b>	<b>788</b>	<b>917</b>	<b>2,753</b>	<b>372</b>	<b>1</b>	<b>0</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	80	80	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	684	0	0	0	0	0	684	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,374	0	3,374	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,244	0	0	0	0	6,244	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	627	0	0	627	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,752	0	0	0	1,752	0	0	0	0
<b>9282000 Total</b>					<b>12,762</b>	<b>80</b>	<b>3,374</b>	<b>627</b>	<b>1,752</b>	<b>6,244</b>	<b>684</b>	<b>0</b>	<b>0</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGE	269	0	0	0	62	182	25	0	0





## Operations & Maintenance Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGW	2,284	93	1,683	508	0	0	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	2,574	37	666	199	393	1,125	153	1
<b>9283000 Total</b>					<b>5,127</b>	<b>130</b>	<b>2,349</b>	<b>707</b>	<b>456</b>	<b>1,306</b>	<b>178</b>	<b>1</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-8,378	-165	-2,057	-576	-1,235	-3,836	-507	-2
<b>9290000 Total</b>					<b>-8,378</b>	<b>-165</b>	<b>-2,057</b>	<b>-576</b>	<b>-1,235</b>	<b>-3,836</b>	<b>-507</b>	<b>-2</b>
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-7,267	-143	-1,784	-500	-1,071	-3,327	-440	-2
<b>9299100 Total</b>					<b>-7,267</b>	<b>-143</b>	<b>-1,784</b>	<b>-500</b>	<b>-1,071</b>	<b>-3,327</b>	<b>-440</b>	<b>-2</b>
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-2,189	-43	-538	-151	-323	-1,002	-133	-1
<b>9299200 Total</b>					<b>-2,189</b>	<b>-43</b>	<b>-538</b>	<b>-151</b>	<b>-323</b>	<b>-1,002</b>	<b>-133</b>	<b>-1</b>
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-25	-1	-6	-2	-4	-12	-2	0
<b>9299300 Total</b>					<b>-25</b>	<b>-1</b>	<b>-6</b>	<b>-2</b>	<b>-4</b>	<b>-12</b>	<b>-2</b>	<b>0</b>
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-59,886	-1,177	-14,704	-4,118	-8,825	-27,418	-3,627	-16
<b>9299400 Total</b>					<b>-59,886</b>	<b>-1,177</b>	<b>-14,704</b>	<b>-4,118</b>	<b>-8,825</b>	<b>-27,418</b>	<b>-3,627</b>	<b>-16</b>
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-38,630	-759	-9,485	-2,656	-5,693	-17,686	-2,340	-10
<b>9299500 Total</b>					<b>-38,630</b>	<b>-759</b>	<b>-9,485</b>	<b>-2,656</b>	<b>-5,693</b>	<b>-17,686</b>	<b>-2,340</b>	<b>-10</b>
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-7,623	-150	-1,872	-524	-1,123	-3,490	-462	-2
<b>9299600 Total</b>					<b>-7,623</b>	<b>-150</b>	<b>-1,872</b>	<b>-524</b>	<b>-1,123</b>	<b>-3,490</b>	<b>-462</b>	<b>-2</b>
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-6,648	-131	-1,632	-457	-980	-3,044	-403	-2
<b>9299700 Total</b>					<b>-6,648</b>	<b>-131</b>	<b>-1,632</b>	<b>-457</b>	<b>-980</b>	<b>-3,044</b>	<b>-403</b>	<b>-2</b>
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	55	1	14	4	8	25	3	0
<b>9301000 Total</b>					<b>55</b>	<b>1</b>	<b>14</b>	<b>4</b>	<b>8</b>	<b>25</b>	<b>3</b>	<b>0</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	2	2	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	26	0	26	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,189	43	537	151	323	1,002	133	1
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	20	0	0	0	0	20	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	0	0	0	0	0	0	0	0
<b>9302000 Total</b>					<b>2,244</b>	<b>45</b>	<b>563</b>	<b>157</b>	<b>323</b>	<b>1,022</b>	<b>133</b>	<b>1</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	42	42	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	230	0	230	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,179	43	535	150	321	997	132	1
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	10	0	0	0	0	10	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	41	0	0	41	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	39	0	0	0	39	0	0	0
<b>9310000 Total</b>					<b>2,541</b>	<b>85</b>	<b>765</b>	<b>191</b>	<b>360</b>	<b>1,007</b>	<b>133</b>	<b>1</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	95	95	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	50	1	16	3	4	24	2	0



**Operations & Maintenance Expense**

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	17	0	0	0	0	0	17	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	134	0	134	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	23,940	471	5,878	1,646	3,528	10,961	1,450	6	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	97	0	0	0	0	97	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	35	0	0	35	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	38	0	0	0	38	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	11	0	0	0	11	0	0	0	0
<b>9350000 Total</b>					<b>24,419</b>	<b>567</b>	<b>6,028</b>	<b>1,685</b>	<b>3,581</b>	<b>11,082</b>	<b>1,469</b>	<b>6</b>	<b>0</b>
<b>Grand Total</b>					<b>1,585,506</b>	<b>52,681</b>	<b>694,458</b>	<b>197,368</b>	<b>129,403</b>	<b>420,996</b>	<b>56,423</b>	<b>222</b>	<b>33,954</b>

## B3. DEPRECIATION EXPENSE



## Depreciation Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	905	0	0	210	612	83	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	26,344	0	0	6,105	17,821	2,404	14	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,190	48	877	265	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,787	113	2,054	620	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	133,800	0	0	31,006	90,512	12,209	73	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,743	112	2,022	610	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	28,569	1,163	21,054	6,353	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,738	0	0	6,196	18,087	2,440	15	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,017	41	749	226	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,923	282	5,102	1,539	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,563	0	0	3,143	9,175	1,238	7	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	171	7	126	38	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,177	48	867	262	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	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
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,235	0	0	286	835	113	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	13	1	9	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	161	7	119	36	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	10	0	0	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	78	3	57	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	12	1	9	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	260	0	0	60	176	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	1	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	260	0	0	60	176	24	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	842	34	621	187	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	9,369	381	6,904	2,083	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	103	0	0	24	70	9	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	457	19	337	102	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	952	0	0	221	644	87	1	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	40	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,269	0	0	758	2,211	298	2	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	14,641	596	10,789	3,256	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	6,875	280	5,067	1,529	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,163	0	0	501	1,463	197	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-781	-32	-576	-174	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	681	0	0	158	461	62	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	187	8	137	41	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-779	-32	-574	-173	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	12	0	9	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	89	0	0	21	60	8	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	723	29	533	161	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	CAGE	52	0	0	12	35	5	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,905	0	0	1,137	3,318	448	3	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,744	71	1,285	388	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	104	303	41	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	34	10	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	62,740	0	0	14,539	42,442	5,725	34	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	31,824	1,295	23,452	7,076	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	10,594	0	0	2,455	7,166	967	6	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	4,176	170	3,078	929	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,930	0	0	1,606	4,688	632	4	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,637	107	1,943	586	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	78	226	31	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	113	5	83	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGE	2,304	0	0	534	1,559	210	1	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGW	383	16	282	85	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	JBG	29	1	22	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,866	0	0	664	1,939	262	2	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGW	1,029	42	758	229	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	18	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	24,803	0	0	5,748	16,778	2,263	13	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	9,319	379	6,867	2,072	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	451	18	332	100	0	0	0	0



## Depreciation Expense

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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,752	0	0	406	1,185	160	1	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	860	35	634	191	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	251	10	185	56	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	256	0	0	59	173	23	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	117	5	86	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGE	16,687	0	0	3,867	11,288	1,523	9	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGW	2,623	107	1,933	583	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	JBG	333	14	245	74	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGE	14,834	0	0	3,437	10,035	1,354	8	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGW	6,547	266	4,824	1,456	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	8	0	2	1	1	3	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	17,263	0	0	4,000	11,678	1,575	9	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	6,085	248	4,484	1,353	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	193	58	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	12	36	5	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGW	6	0	4	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	132	0	0	31	89	12	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGE	64	0	0	15	43	6	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGW	93	4	69	21	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	JBG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	27	0	0	0	0	27	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	62	0	62	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	185	0	0	0	185	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	43	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	80	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	107	107	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	53	0	0	0	0	53	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	580	0	580	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	960	0	0	0	960	0	0	0



## Depreciation Expense

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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	102	0	0	102	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	224	0	0	0	224	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	0	89	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	720	720	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	722	0	0	0	0	0	722	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,932	0	4,932	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,176	0	0	0	0	11,176	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,605	0	0	1,605	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,346	0	0	0	2,346	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	366	0	0	0	366	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	29	29	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	0	0	0	0	0	11	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	79	0	79	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	0	0	0	0	165	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	0	0	28	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	0	0	0	39	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,738	2,738	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,326	0	0	0	0	0	3,326	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	13,045	0	13,045	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	14,325	0	0	0	0	14,325	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,039	0	0	4,039	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,468	0	0	0	5,468	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,139	0	0	0	1,139	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,126	1,126	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	991	0	0	0	0	0	991	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,185	0	7,185	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,819	0	0	0	0	6,819	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,880	0	0	1,880	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,505	0	0	0	2,505	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	344	0	0	0	344	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	553	553	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	245	0	0	0	0	0	245	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,933	0	1,933	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,331	0	0	0	0	5,331	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	539	0	0	539	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	835	0	0	0	835	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	168	0	0	0	168	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	505	505	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	666	0	0	0	0	666	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,026	0	4,026	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,361	0	0	0	14,361	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	757	0	0	757	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,573	0	0	0	1,573	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	621	0	0	0	621	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,397	1,397	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,963	0	0	0	0	1,963	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,267	0	11,267	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,031	0	0	0	13,031	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,064	0	0	3,064	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,538	0	0	0	3,538	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	497	0	0	0	497	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	187	187	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	202	0	0	0	0	202	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,237	0	2,237	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,087	0	0	0	2,087	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	547	0	0	547	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	367	0	0	0	367	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	73	0	0	0	73	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	305	305	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	789	0	0	0	0	789	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,686	0	4,686	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,514	0	0	0	5,514	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,127	0	0	1,127	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	951	0	0	0	951	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	329	0	0	0	329	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	377	377	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	655	0	0	0	0	655	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	3,284	0	3,284	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,627	0	0	0	0	3,627	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	532	0	0	532	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	558	0	0	0	558	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	101	0	0	0	101	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	127	0	127	0	0	0	0	0





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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	269	0	0	0	269	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	24	24	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	36	0	0	0	0	36	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	701	0	701	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,044	0	0	0	1,044	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	125	0	125	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	246	0	0	246	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	66	0	0	66	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	CAGE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	61	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	21	0	0	5	14	2	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	69	0	0	16	47	6	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	61	2	45	14	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	60	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	187	0	0	0	0	187	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	JBG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	636	0	636	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,591	31	391	109	235	729	96	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	677	0	0	0	677	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	291	0	291	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	186	0	0	186	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	93	0	0	93	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	58	0	0	14	40	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	8	0	6	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	50	1	16	3	4	24	2	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	7	0	5	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	550	11	135	38	81	252	33	0



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(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	37	0	0	0	37	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	0	0	27	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7	7	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	240	0	0	56	162	22	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	90	4	66	20	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	611	15	191	42	45	293	26	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	58	0	0	0	0	58	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	19	1	14	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	127	0	127	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,479	167	2,082	583	1,250	3,882	514	2
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	95	0	0	0	95	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	48	0	0	48	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	333	0	0	333	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	5	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	6	0	0	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	9	0	2	1	1	4	1	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	167	0	0	39	113	15	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	31	1	23	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	20	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	35	1	26	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	106	0	106	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	2	1	1	5	1	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	132	0	0	0	132	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	28	0	0	28	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	45	0	0	45	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	31	31	0	0	0	0	0	0



## Depreciation Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	3	0	0	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	761	0	0	176	515	69	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	106	4	78	24	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	85	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	126	5	93	28	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	439	0	439	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	88	2	22	6	13	40	5	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	594	0	0	0	594	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	114	0	0	114	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	154	0	0	154	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	56	0	0	14	37	6	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	243	0	0	56	165	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	67	3	49	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	18	1	13	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	408	0	408	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	248	5	61	17	37	113	15	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	394	0	0	0	394	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	65	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	125	0	0	125	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	0	0	0	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	256	256	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	11	0	0	0	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	5,118	0	0	1,186	3,462	467	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	2,515	102	1,853	559	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	52	11	12	79	7	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	475	0	0	0	0	475	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	185	8	136	41	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,179	0	3,179	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,023	79	988	277	593	1,842	244	1
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,654	0	0	0	2,654	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	551	0	0	551	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,028	0	0	1,028	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	255	0	0	0	255	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0



## Depreciation Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	219	0	0	51	148	20	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	93	4	68	21	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	30	0	0	0	0	30	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	229	0	229	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	11	3	7	21	3	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	178	0	0	0	0	178	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	0	0	49	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	66	0	0	0	66	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	103	0	0	0	24	70	9	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	21	1	16	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	10	0	8	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	57	0	57	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	27	8	16	50	7	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	68	0	0	0	0	68	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0
<b>4030000 Total</b>					<b>752,328</b>	<b>14,900</b>	<b>173,140</b>	<b>49,743</b>	<b>116,414</b>	<b>351,248</b>	<b>46,672</b>	<b>213</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	-2,071	0	0	0	-480	-1,401	-189	-1
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	18	1	13	4	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	225	9	166	50	0	0	0	0
<b>4032000 Total</b>					<b>-1,828</b>	<b>10</b>	<b>179</b>	<b>54</b>	<b>-480</b>	<b>-1,401</b>	<b>-189</b>	<b>-1</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	-243	0	0	0	-56	-164	-22	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	2,232	91	1,645	496	0	0	0	0
<b>4033000 Total</b>					<b>1,990</b>	<b>91</b>	<b>1,645</b>	<b>496</b>	<b>-56</b>	<b>-164</b>	<b>-22</b>	<b>0</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	402	0	0	0	93	272	37	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	257	10	189	57	0	0	0	0
<b>4034000 Total</b>					<b>659</b>	<b>10</b>	<b>189</b>	<b>57</b>	<b>93</b>	<b>272</b>	<b>37</b>	<b>0</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	850	0	0	0	197	575	78	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	1,141	46	841	254	0	0	0	0



## Depreciation Expense

Twelve Months Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4035000 Total</b>					<b>1,992</b>	<b>46</b>	<b>841</b>	<b>254</b>	<b>197</b>	<b>575</b>	<b>78</b>	<b>0</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	56	56	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,432	0	0	0	0	0	-2,432	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	508	0	508	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,338	0	0	0	0	-22,338	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	163	0	0	163	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,816	0	0	0	-1,816	0	0	0	0
<b>4036000 Total</b>					<b>-25,859</b>	<b>56</b>	<b>508</b>	<b>163</b>	<b>-1,816</b>	<b>-22,338</b>	<b>-2,432</b>	<b>0</b>	<b>0</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	389	0	0	0	90	263	36	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	674	27	496	150	0	0	0	0	0
<b>4037000 Total</b>					<b>1,063</b>	<b>27</b>	<b>496</b>	<b>150</b>	<b>90</b>	<b>263</b>	<b>36</b>	<b>0</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-246	0	0	0	-57	-166	-22	0	0
<b>4039999 Total</b>					<b>-246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-57</b>	<b>-166</b>	<b>-22</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>730,099</b>	<b>15,141</b>	<b>176,998</b>	<b>50,917</b>	<b>114,385</b>	<b>328,289</b>	<b>44,156</b>	<b>213</b>	<b>0</b>

## B4. AMORTIZATION EXPENSE



## Amortization Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	CAGE	510	0	0	118	345	47	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	CAGW	10,957	446	8,075	2,436	0	0	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,452	0	0	0	-3,452	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	494	0	0	115	335	45	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	836	34	616	186	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	34	0	0	0	34	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	58	0	0	58	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	23	0	6	2	3	10	1	0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	187	4	46	13	28	86	11	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	4,108	98	1,282	283	303	1,969	173	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,543	50	624	175	375	1,164	154	1
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	11	1	0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	191	4	47	13	28	87	12	0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	34	1	8	2	5	15	2	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	437	9	107	30	64	200	26	0
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	7	0	5	1	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	4	0	0	0	1	2	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	CAGW	432	18	318	96	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	24	1	18	5	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	6	0	0	0	1	4	1	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	26	7	16	49	7	0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	850	17	209	58	125	389	52	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	263	0	0	0	61	178	24	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	69	21	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	4	0	3	1	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	4	54	15	32	101	13	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,401	0	0	0	556	1,624	219	1
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	453	18	334	101	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	3	0	2	1	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	717	17	224	50	53	344	30	0
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	16	197	55	118	367	49	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,962	58	727	204	436	1,356	179	1
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	4	52	15	31	97	13	0



## Amortization Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT 3033240	IEE - Itron Enterprise Addition	CN	738	18	230	51	54	353	31	0	0
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	4,816	115	1,503	332	355	2,308	203	0	0
4040000	AMOR LTD TRM PLNT 3033260	Big Data & Analytics	SO	233	5	57	16	34	107	14	0	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,466	29	360	101	216	671	89	0	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	604	12	148	42	89	277	37	0	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	197	4	48	14	29	90	12	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGE	993	0	0	0	230	671	91	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGW	135	5	99	30	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	JBG	218	9	161	48	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	3	0	3	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	7,998	116	2,070	617	1,222	3,494	476	3	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	272	5	67	19	40	124	16	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	5	0	0	0	0	5	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	49	0	0	0	49	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGE	148	0	0	0	34	100	13	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGW	22	1	17	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035322	ACD-Call Center Automated Call Distribut	CN	509	12	159	35	38	244	21	0	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	312	13	230	69	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	28	28	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	266	0	266	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	284	6	70	20	42	130	17	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	5	0	0	0	0	5	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	0	0	81	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	43	0	0	0	43	0	0	0	0
<b>4040000 Total</b>				<b>46,027</b>	<b>1,184</b>	<b>18,556</b>	<b>5,256</b>	<b>5,015</b>	<b>13,905</b>	<b>2,103</b>	<b>9</b>	<b>0</b>
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,263	0	0	0	0	0	0	0	4,263
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	CAGE	-249	0	0	0	-58	-168	-23	0	0
<b>4049000 Total</b>				<b>4,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-58</b>	<b>-168</b>	<b>-23</b>	<b>0</b>	<b>4,263</b>
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,101	3,214	434	3	0
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
<b>4061000 Total</b>				<b>5,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,101</b>	<b>3,515</b>	<b>434</b>	<b>3</b>	<b>0</b>
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124





### Amortization Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4073000 Total</b>					<b>124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,643	0	0	0	0	0	5,643	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	42,889	0	42,889	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,419	0	0	12,419	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	0	0	0	0	0	383	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	947	0	947	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	612	0	0	612	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	41	0	0	0	0	0	41	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	18	0	0	18	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,884	0	0	0	0	0	1,884	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	807	0	807	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	675	0	0	675	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
<b>4074100 Total</b>					<b>66,321</b>	<b>0</b>	<b>44,646</b>	<b>13,724</b>	<b>0</b>	<b>0</b>	<b>7,951</b>	<b>0</b>	<b>0</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-44,647	0	-44,647	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,723	0	0	-13,723	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,951	0	0	0	0	0	-7,951	0	0
<b>4074200 Total</b>					<b>-66,321</b>	<b>0</b>	<b>-44,647</b>	<b>-13,723</b>	<b>0</b>	<b>0</b>	<b>-7,951</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>55,218</b>	<b>1,184</b>	<b>18,555</b>	<b>5,257</b>	<b>6,058</b>	<b>17,253</b>	<b>2,514</b>	<b>11</b>	<b>4,387</b>

## B5. TAXES OTHER THAN INCOME



## Taxes Other Than Income

Twelve Months Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4081000	TAX OTH INC-U OP I	583750	SALES AND USE TAX	SO	208	4	51	14	31	95	13	0	0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-453	-9	-111	-31	-67	-207	-27	0	0
<b>4081000 Total</b>					<b>-245</b>	<b>-5</b>	<b>-60</b>	<b>-17</b>	<b>-36</b>	<b>-112</b>	<b>-15</b>	<b>0</b>	<b>0</b>
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	148,789	2,924	36,533	10,231	21,926	68,122	9,013	40	0
<b>4081500 Total</b>					<b>148,789</b>	<b>2,924</b>	<b>36,533</b>	<b>10,231</b>	<b>21,926</b>	<b>68,122</b>	<b>9,013</b>	<b>40</b>	<b>0</b>
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,207	1,207	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	GPS	3	0	1	0	0	1	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,248	0	30,248	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,917	0	0	0	1,917	0	0	0	0
<b>4081800 Total</b>					<b>33,375</b>	<b>1,207</b>	<b>30,249</b>	<b>0</b>	<b>1,917</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,517	0	0	12,517	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,611	0	1,611	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	229	3	55	17	38	99	15	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	23	0	0	23	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	58	1	14	4	10	25	4	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	77	0	0	0	77	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	163	2	40	12	27	71	11	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,051	0	0	0	475	1,387	187	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	35	1	9	2	5	16	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	453	0	0	0	114	294	45	0	0
<b>4081990 Total</b>					<b>17,217</b>	<b>7</b>	<b>1,729</b>	<b>12,577</b>	<b>747</b>	<b>1,893</b>	<b>263</b>	<b>2</b>	<b>0</b>
<b>Grand Total</b>					<b>199,137</b>	<b>4,134</b>	<b>68,451</b>	<b>22,791</b>	<b>24,554</b>	<b>69,904</b>	<b>9,261</b>	<b>42</b>	<b>0</b>

## B6. FEDERAL INCOME TAXES



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	CAEE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	JBE	-48	-2	-35	-11	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	CAGW	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-1,388	-56	-1,023	-309	0	0	0	0	0
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	-16	0	-4	-1	-2	-7	-1	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-17	-1	-13	-4	0	0	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-3	0	-1	0	0	-1	0	0	0
<b>4091000 Total</b>					<b>-1,472</b>	<b>-60</b>	<b>-1,075</b>	<b>-325</b>	<b>-3</b>	<b>-8</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0	0	0
<b>4091100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-72,317	-1,233	-16,187	-4,519	-10,939	-34,919	-4,485	-21	-15
<b>4191000 Total</b>					<b>-72,317</b>	<b>-1,233</b>	<b>-16,187</b>	<b>-4,519</b>	<b>-10,939</b>	<b>-34,919</b>	<b>-4,485</b>	<b>-21</b>	<b>-15</b>
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	333,342	5,684	74,614	20,831	50,422	160,956	20,672	95	68
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	538	7,066	1,973	4,775	15,242	1,958	9	6
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,937	67	881	246	596	1,901	244	1	1
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	1,007	17	225	63	152	486	62	0	0
<b>4270000 Total</b>					<b>369,853</b>	<b>6,306</b>	<b>82,787</b>	<b>23,113</b>	<b>55,945</b>	<b>178,585</b>	<b>22,936</b>	<b>105</b>	<b>75</b>
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	879	15	197	55	133	424	54	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,014	51	675	188	456	1,455	187	1	1
<b>4280000 Total</b>					<b>3,892</b>	<b>66</b>	<b>871</b>	<b>243</b>	<b>589</b>	<b>1,879</b>	<b>241</b>	<b>1</b>	<b>1</b>
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	584	10	131	36	88	282	36	0	0
<b>4281000 Total</b>					<b>584</b>	<b>10</b>	<b>131</b>	<b>36</b>	<b>88</b>	<b>282</b>	<b>36</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1	0	0
<b>4290000 Total</b>					<b>-11</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	<b>-2</b>	<b>-5</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	11,968	204	2,679	748	1,810	5,779	742	3	2
<b>4310000 Total</b>					<b>11,968</b>	<b>204</b>	<b>2,679</b>	<b>748</b>	<b>1,810</b>	<b>5,779</b>	<b>742</b>	<b>3</b>	<b>2</b>
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	12,654	216	2,833	791	1,914	6,110	785	4	3
<b>4313000 Total</b>					<b>12,654</b>	<b>216</b>	<b>2,833</b>	<b>791</b>	<b>1,914</b>	<b>6,110</b>	<b>785</b>	<b>4</b>	<b>3</b>
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-36,564	-623	-8,184	-2,285	-5,531	-17,655	-2,268	-10	-7
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	280	5	63	18	42	135	17	0	0
<b>4320000 Total</b>					<b>-36,284</b>	<b>-619</b>	<b>-8,122</b>	<b>-2,267</b>	<b>-5,488</b>	<b>-17,520</b>	<b>-2,250</b>	<b>-10</b>	<b>-7</b>
<b>Grand Total</b>					<b>288,868</b>	<b>4,891</b>	<b>63,914</b>	<b>17,819</b>	<b>43,915</b>	<b>140,183</b>	<b>18,004</b>	<b>83</b>	<b>59</b>



### Schedule M

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	148	3	36	10	23	66	9	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	1,947	38	478	134	287	891	118	1	0
4098200	130400	PMINondeductible Exp	28	1	20	6	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	161	3	40	11	24	74	10	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	479	9	118	33	71	219	29	0	0
4098200	130755	Nondeductible Parking Costs	470	9	115	32	69	215	28	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	0	0	0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	17	1	13	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	3	0	1	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	48	2	35	11	0	0	0	0	0
<b>4098200 Total</b>			<b>3,301</b>	<b>67</b>	<b>855</b>	<b>242</b>	<b>474</b>	<b>1,467</b>	<b>194</b>	<b>1</b>	<b>0</b>
4098300	105100	Capitalized Labor Costs	7,659	151	1,880	527	1,129	3,507	464	2	0
4098300	105120	Book Depreciation	943,502	19,566	228,734	65,800	147,820	424,246	57,062	275	0
4098300	105121	PMIBook Depreciation	16,300	680	11,913	3,707	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	-11,175	-162	-2,892	-863	-1,708	-4,882	-665	-4	0
4098300	105130	CIAC	114,942	3,724	30,676	7,308	12,051	55,451	5,731	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	2,372	77	633	151	249	1,144	118	0	0
4098300	105142	Avoided Costs	67,459	1,150	15,100	4,216	10,204	32,573	4,183	19	14
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	4,130	60	1,069	319	631	1,805	246	1	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



### Schedule M

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	110100	Book Cost Depletion	CAEE	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	CAEE	110	0	0	28	72	11	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	JBE	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	-1,737	-34	-426	-119	-256	-795	-105	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	52	3	20	5	4	17	3	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-291	0	0	0	0	-291	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	22	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	5,047	0	0	0	0	0	0	5,047
4098300	415120	Def Reg Asset-Foote Creek Contract	CAGE	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	140	0	140	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	7,658	0	0	1,924	4,977	753	4	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	-62	0	0	0	0	0	0	-62
4098300	415500	Cholla Plt Transact Costs-APS Amort	CAGE	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0



**Schedule M**

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,612	0	0	12,612	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	CAGW	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	24	0	0	0	0	0	24	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	1,126	0	0	0	0	0	0	1,126
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	115	0	0	0	0	0	0	115
4098300	415858	WY - Deferred Overburden Costs	WYP	324	0	0	0	324	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-5,047	0	0	0	0	0	0	-5,047
4098300	415870	Deferred Excess Net Power Costs-CA	CA	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





### Schedule M

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	-2,980	0	0	0	0	0	0	-2,980
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	1,039	0	0	0	0	0	0	1,039
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	592	0	0	0	0	0	0	592
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,305	0	0	0	0	0	0	1,305
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	142	0	0	0	0	0	0	142
4098300	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	15	0	0	0	4	10	1	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	127	38	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	188	0	0	0	0	0	0	188
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	-251	-5	-62	-17	-37	-115	-15	0
4098300	505125	ACCRUED ROYALTIES	CAEE	449	0	0	0	113	292	44	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	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
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	-121	-2	-30	-8	-18	-55	-7	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	JBE	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	139	3	34	10	20	64	8	0
4098300	505601	Sick Leave Accrual - PMI	JBE	-10	0	-7	-2	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	-1,830	-36	-449	-126	-270	-838	-111	0
4098300	605301	Environmental Liability - Regulated	SO	837	16	205	58	123	383	51	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	-5,597	0	0	0	0	0	0	-5,597
4098300	605715	Trapper Mine Contract Obligation	CAEE	305	0	0	0	77	198	30	0
4098300	610000	Coal Mine Development-PMI	JBE	-319	-13	-233	-72	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	JBE	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
4098300	610114	PMI EITF Pre-Stripping Costs	JBE	0	0	0	0	0	0	0	0
4098300	610115	PMIOverbuden Removal	JBE	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OR	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	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
4098300	610143	Reg Liability - WA Low Energy Program	WA	-1,479	0	0	-1,479	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	-318	0	0	0	0	0	0	-318
4098300	610146	OR Reg Asset/Liability Consolidation	OR	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	272	0	0	0	0	0	0	272
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,918	0	0	0	0	0	0	1,918
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	202	0	0	0	0	0	0	202
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	14,685	0	0	0	0	0	0	14,685
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	649	0	0	0	0	0	0	649
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	4,017	0	0	0	0	0	0	4,017
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	252	0	0	0	0	0	0	252
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	2,399	0	0	0	0	0	0	2,399
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	131	0	0	0	0	0	0	131
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	470	0	0	0	0	0	0	470
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-4,673	0	0	0	0	0	0	-4,673
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	1,846	0	1,846	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-27	0	0	0	0	0	0	-27
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-7,594	0	-7,594	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	350	0	0	0	350	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,479	0	0	0	0	0	0	5,479
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	-14,327	0	0	0	0	0	0	-14,327
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-2,458	0	0	0	0	0	0	-2,458
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	-470	0	0	0	0	0	0	-470
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	-191	-8	-141	-42	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-75	-1	-18	-5	-11	-34	-5	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	584	10	131	36	88	282	36	0
4098300	910245	Contra Receivable from Joint Owners	SO	-666	-13	-163	-46	-98	-305	-40	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	441	18	322	100	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0
4098300	920110	PMI WY Extraction Tax	JBE	659	27	482	150	0	0	0	0
<b>4098300 Total</b>				<b>1,161,651</b>	<b>25,217</b>	<b>281,157</b>	<b>92,448</b>	<b>172,813</b>	<b>517,706</b>	<b>67,931</b>	<b>297</b>
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	0	0	0	0	0	0	0	0
4099200	110200	Tax Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	9	0	0	0	2	6	1	0
4099200	120100	Preferred Dividend - PPL	SNP	108	2	24	7	16	52	7	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receivable	SO	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest ( No AMT)	SO	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	0	0	0	0	0	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0
4099200	910900	PMI Depletion	JBE	4,090	171	2,990	930	0	0	0	0
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0
<b>4099200 Total</b>				<b>4,208</b>	<b>172</b>	<b>3,014</b>	<b>937</b>	<b>19</b>	<b>58</b>	<b>8</b>	<b>0</b>
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	155,653	2,253	40,282	12,015	23,786	68,003	9,257	56
4099300	105125	Tax Depreciation	TAXDEPR	684,400	13,787	179,378	44,046	93,505	305,945	38,956	159
4099300	105126	PMI Tax Depreciation	JBE	4,742	198	3,466	1,078	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	6,684	131	1,641	460	985	3,060	405	2
4099300	1051411	AFUDC - DEBT	SNP	36,195	617	8,102	2,262	5,475	17,477	2,245	10
4099300	1051412	AFUDC - Equity	SNP	72,140	1,230	16,148	4,508	10,912	34,833	4,474	21
4099300	105143	Basis Intangible Difference	SO	266	5	65	18	39	122	16	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	16,502	324	4,052	1,135	2,432	7,555	1,000	4	0
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-191	-8	-141	-42	0	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	46	2	34	11	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	69,673	1,369	17,107	4,791	10,267	31,899	4,220	19	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	CAGE	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	377	0	0	0	87	255	34	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	4,187	82	1,028	288	617	1,917	254	1	0
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	31	0	0	0	8	20	3	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	-219	-9	-160	-50	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	-866	-28	-231	-55	-91	-418	-43	0	0
4099300	205205	Inventory Reserve - PMI	JBE	-770	-32	-563	-175	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	739	31	540	168	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	-52	0	-52	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	-36	0	0	0	0	-36	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	40	0	0	0	0	0	40	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	CAGW	0	0	0	0	0	0	0	0	0
4099300	210175	Prepaid - FSA O&M - East	CAGE	252	0	0	0	59	171	23	0	0
4099300	210180	OTHER PREPAIDS	SO	126	2	31	9	19	58	8	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	327	5	85	25	50	143	19	0	0
4099300	210190	Prepaid Water Rights	CAGE	-161	0	0	0	-37	-109	-15	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	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
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	191	3	50	15	29	84	11	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	CAGE	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	769	0	0	0	0	0	0	769
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	3,174	0	0	0	0	0	0	3,174
4099300	415300	Hazardous Waste Clean-up Costs	SO	2,931	58	720	202	432	1,342	178	1
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	CAEE	-1,189	0	0	0	-299	-773	-117	-1
4099300	415411	ContraRA DeerCreekAband CA	CA	19	19	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-407	0	0	0	0	0	-407	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,695	0	-1,695	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	-15	0	0	0	0	-15	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	-2,104	0	0	0	-2,104	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	OTHER	137	0	0	0	0	0	0	137
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	0	0	0	0	0	150	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	0	0	0	0	4,400	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	0	0	0	1,600	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	-28



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	570	0	0	0	0	0	0	570
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	2	0	0	0	0	0	0	2
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4099300	415720	Reg Asset - Community Solar - OR	OTHER	498	0	0	0	0	0	0	498
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	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
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	0	0	0	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	0	0	0	0	0	0	5
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	62	0	0	0	62	0	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	508	0	0	0	0	0	0	508
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	CA	-27	-27	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	13,263	0	0	0	0	0	0	13,263
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	22,657	0	0	0	0	0	0	22,657
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	-35	0	0	0





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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	0	0	0	0	0	0	0	0
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0
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	6,864	0	0	0	0	0	0	6,864
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	-115	0	0	0	0	0	0	-115
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	10	0	0	0	0	10	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-479	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	0	-3,445	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	0	-1,158	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	-35	0	0	0	0	-35	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	-250	0	0	0	0	-250	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-624	0	0	0	-624	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-156	-5	-42	-10	-16	-75	-8	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	-3,670	0	0	0	0	0	0	-3,670
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	-318	0	0	0	0	0	0	-318
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	923	0	0	0	0	0	0	923
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	92	4	67	21	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	-562	-23	-411	-128	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	64	1	16	4	9	29	4	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	-112	-5	-82	-25	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	2,648	110	1,936	602	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	-47	0	0	0	0	-47	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	26	0	26	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	-23	0	0	0	0	0	0	-23
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	603	0	0	0	0	0	0	603
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	-62	0	0	0	0	0	0	-62
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-1,104	0	0	0	0	-1,104	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0



### Schedule M

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	0	0	0	0	0	0	0	0
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	CAGW	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	-1,450	-28	-356	-100	-214	-664	-88	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	687	13	169	47	101	314	42	0
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	3,787	74	930	260	558	1,734	229	1
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	JBE	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	JBE	0	0	0	0	0	0	0	0
<b>4099300 Total</b>				<b>1,096,944</b>	<b>20,154</b>	<b>272,138</b>	<b>71,380</b>	<b>145,979</b>	<b>472,325</b>	<b>60,387</b>	<b>274</b>
<b>Grand Total</b>				<b>2,266,103</b>	<b>45,610</b>	<b>557,164</b>	<b>165,006</b>	<b>319,285</b>	<b>991,556</b>	<b>128,520</b>	<b>572</b>

<b>Total Schedule M Additions</b>				<b>1,164,952</b>	<b>25,284</b>	<b>282,012</b>	<b>92,689</b>	<b>173,287</b>	<b>519,173</b>	<b>68,125</b>	<b>298</b>	<b>4,083</b>
<b>Total Schedule M Deductions</b>				<b>1,101,151</b>	<b>20,326</b>	<b>275,152</b>	<b>72,317</b>	<b>145,998</b>	<b>472,384</b>	<b>60,395</b>	<b>274</b>	<b>45,682</b>
<b>Total Schedule M</b>				<b>63,800</b>	<b>4,958</b>	<b>6,860</b>	<b>20,373</b>	<b>27,289</b>	<b>46,789</b>	<b>7,731</b>	<b>24</b>	<b>-41,599</b>

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



## Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	38,270	554	9,904	2,954	5,848	16,720	2,276	14
4101000	105125	Tax Depreciation	TAXDEPR	168,271	3,390	44,103	10,829	22,990	75,221	9,578	39
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,166	49	852	265	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	1,643	32	404	113	242	752	100	0
4101000	105141	AFUDC Debt	SNP	8,899	152	1,992	556	1,346	4,297	552	3
4101000	1051411	AFUDC Equity	SNP	17,737	302	3,970	1,108	2,683	8,564	1,100	5
4101000	105143	282Basis Intangible Difference	SO	65	1	16	4	10	30	4	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	4,057	80	996	279	598	1,858	246	1
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	-47	-2	-35	-10	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	11	0	8	3	0	0	0	0
4101000	105175	Cost of Removal	GPS	17,130	337	4,206	1,178	2,524	7,843	1,038	5
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	93	0	0	0	21	63	8	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	1,029	20	253	71	152	471	62	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	8	0	0	0	2	5	1	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	CAEE	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	-54	-2	-39	-12	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-213	-7	-57	-14	-22	-103	-11	0
4101000	205205	Inventory Reserve - PMI	JBE	-189	-8	-138	-43	0	0	0	0
4101000	205411	190PMISec263A	JBE	182	8	133	41	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	-13	0	-13	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-9	0	0	0	0	-9	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	10	0	0	0	0	0	10	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0
4101000	210170	Prepaid - FSA O&M - West	CAGW	0	0	0	0	0	0	0	0



## Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	210175	Prepaid - FSA O&M - East	CAGE	62	0	0	14	42	6	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	31	1	8	2	5	14	2	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	80	1	21	6	12	35	5	0
4101000	210190	Prepaid Water Rights	CAGE	-40	0	0	0	-9	-27	-4	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	47	1	12	4	7	21	3	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	189	0	0	0	0	0	0	189
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	780	0	0	0	0	0	0	780
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	721	14	177	50	106	330	44	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	-292	0	0	0	-73	-190	-29	0
4101000	415411	ContraRA DeerCreekAband CA	CA	5	5	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-100	0	0	0	0	-100	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-417	0	-417	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	-4	0	0	0	0	-4	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	-517	0	0	0	-517	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	34	0	0	0	0	0	0	34
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	0	0	0	0	0	37	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	0	0	0	0	1,082	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	0	0	0	393	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0



## Deferred Income Tax Expense

Twelve Months Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-20	0	0	0	0	0	0	-20
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-7	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-3	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	140	0	0	0	0	0	0	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0
4101000	415720	Reg Asset - Community Solar - OR	OTHER	122	0	0	0	0	0	0	122
4101000	415815	Insurance Reserve	SO	0	0	0	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	1	0	0	0	0	0	0	1
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	15	0	0	0	0	15	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	125	0	0	0	0	0	0	125
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	-7	-7	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,261	0	0	0	0	0	0	3,261
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,571	0	0	0	0	0	0	5,571
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	-9	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	-1	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	1,688	0	0	0	0	0	0	1,688
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0





## Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-28	0	0	0	0	0	0	-28
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	2	0	0	0	0	2	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-31	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-109	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-118	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-847	0	0	0	-847	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-285	0	0	-285	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-9	0	0	0	0	-9	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	-62	0	0	0	-62	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-153	0	0	-153	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-38	-1	-10	-2	-4	-18	-2	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-902	0	0	0	0	0	0	-902
4101000	430110	Reg Asset Balance Reclass	OTHER	-78	0	0	0	0	0	0	-78
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	227	0	0	0	0	0	0	227
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	23	1	17	5	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0



## Deferred Income Tax Expense

Twelve Months Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	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	-138	-6	-101	-31	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	16	0	4	1	2	7	1	0	0
4101000	610111	283PMI SALE OF ASSETS	-28	-1	-20	-6	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	651	27	476	148	0	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	-11	0	0	0	0	-11	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	6	0	6	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	-6	0	0	0	0	0	0	0	-6
4101000	705265	Reg Liab - OR Energy Conservation Charge	148	0	0	0	0	0	0	0	148
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	-15	0	0	0	0	0	0	0	-15
4101000	705454	Reg Liability - UT Property Insurance Re	-272	0	0	0	0	-272	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	0	0	0	0	0	0	0	0	0
4101000	715800	190Redding Contract	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	-356	-7	-88	-25	-53	-163	-22	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	169	3	41	12	25	77	10	0	0
4101000	910530	190Injuries & Damages	931	18	229	64	137	426	56	0	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	0	0	0	0	0	0	0	0	0
<b>4101000 Total</b>			<b>269,701</b>	<b>4,955</b>	<b>66,910</b>	<b>17,550</b>	<b>35,891</b>	<b>116,129</b>	<b>14,847</b>	<b>67</b>	<b>11,232</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	326	0	0	0	0	0	0	0	326
4111000	105100	190CAPITALIZED LABOR COSTS	-1,883	-37	-462	-129	-277	-862	-114	-1	0
4111000	105107	Non-Protected PP&E EDIT - ID	-357	0	0	0	0	0	-357	0	0
4111000	105112	Non-Protected PP&E EDIT - UT	0	0	0	0	0	0	0	0	0
4111000	1051151	Depreciation Flow-Through - CA	-808	-808	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	-343	0	0	0	0	0	0	-343	0



## Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051153	Depreciation Flow-Through - ID	IDU	-1,501	0	0	0	0	-1,501	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-8,406	0	-8,406	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-1,237	0	0	0	0	0	0	-1,237
4111000	1051156	Depreciation Flow-Through - UT	UT	-10,744	0	0	0	-10,744	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-1,924	0	0	-1,924	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-3,228	0	0	0	-3,228	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-778	0	0	0	-778	0	0	0
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	-13	-13	0	0	0	0	0	0
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	0	0	0	0	0	0	0	0
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	-53	0	0	0	0	-53	0	0
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	-209	0	-209	0	0	0	0	0
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	-346	0	0	0	-346	0	0	0
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	-189	0	0	-189	0	0	0	0
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	-141	0	0	0	-141	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-231,975	-4,811	-56,238	-16,178	-36,344	-104,308	-14,030	-68
4111000	105121	282DIT PMI Depreciation-Book	JBE	-4,008	-167	-2,929	-911	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	2,747	40	711	212	420	1,200	163	1
4111000	105130	CIAC	CIAC	-28,260	-916	-7,542	-1,797	-2,963	-13,634	-1,409	0
4111000	105140	Highway Relocation	SNPD	-583	-19	-156	-37	-61	-281	-29	0
4111000	105142	Avoided Costs	SNP	-16,586	-283	-3,713	-1,036	-2,509	-8,009	-1,029	-5
4111000	105146	Capitalization of Test Energy	SG	-1,016	-15	-263	-78	-155	-444	-60	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-349	0	0	0	-81	-236	-32	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	-27	0	0	0	-7	-18	-3	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	427	8	105	29	63	196	26	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-13	-1	-5	-1	-1	-4	-1	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	0	0	0	0	72	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-5	0	0	0	-5	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-1,241	0	0	0	0	0	0	-1,241
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-35	0	0	-35	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0



## Deferred Income Tax Expense

Twelve Months Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	-1,883	0	0	0	-473	-1,224	-185	-1
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	15	0	0	0	0	0	0	15
4111000	415500	283Cholla Pit Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-13	0	0	-13	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-7	0	0	0	-7	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-5	0	0	0	-5	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-6	0	0	0	0	0	-6	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	-277	0	0	0	0	0	0	-277
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	-28	0	0	0	0	0	0	-28
4111000	415858	WY - Deferred Overburden Costs	WYP	-80	0	0	0	-80	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,241	0	0	0	0	0	0	1,241
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	733	0	0	0	0	0	0	733
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-255	0	0	0	0	0	0	-255
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-145	0	0	0	0	0	0	-145
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit \$3 - CA	CA	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	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
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	-321	0	0	0	0	0	0	-321
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	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	-35
4111000	425125	Deferred Coal Cost - Arch	CAEE	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
4111000	425250	283TGS BUYOUT-SG	CAGE	-4	0	0	0	-1	-3	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	0	0	0	0	0	0	0	0
4111000	425360	190Hermiston Swap	CAGW	-42	-2	-31	-9	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	-46	0	0	0	0	0	0	-46
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	62	1	15	4	9	28	4	0
4111000	505125	190Accrued Royalties	CAEE	-110	0	0	0	-28	-72	-11	0
4111000	505400	190Bonus Liability	SO	30	1	7	2	4	14	2	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	-34	-1	-8	-2	-5	-16	-2	0
4111000	505601	Sick Leave Accrual - PMI	JBE	2	0	2	1	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	450	9	111	31	66	206	27	0
4111000	605301	Environmental Liability - Regulated	SO	-206	-4	-51	-14	-30	-94	-12	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	1,376	0	0	0	0	0	0	1,376
4111000	605715	Trapper Mine Contract Obligation	CAEE	-75	0	0	0	-19	-49	-7	0
4111000	610000	283PMI Development Costs	JBE	78	3	57	18	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	364	0	0	364	0	0	0	0



## Deferred Income Tax Expense

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 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	78	0	0	0	0	0	0	0	78
4111000	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	-67	0	0	0	0	0	0	0	-67
4111000	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	-472	0	0	0	0	0	0	0	-472
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	0	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	-50	0	0	0	0	0	0	0	-50
4111000	705267	Reg Liability - WA Decoupling Mechanism	-3,611	0	0	0	0	0	0	0	-3,611
4111000	705281	Non-Property EDIT - ID	-101	0	0	0	0	0	-101	0	0
4111000	705283	Non-Property EDIT - UT	0	0	0	0	0	0	0	0	0
4111000	705286	Non-Property EDIT - FERC	-13	0	0	0	0	0	0	-13	0
4111000	705287	Protected PP&E EDIT - CA - Fed Only	-963	-963	0	0	0	0	0	0	0
4111000	705288	Protected PP&E EDIT - ID - Fed Only	-2,595	0	0	0	0	0	-2,595	0	0
4111000	705289	Protected PP&E EDIT - OR - Fed Only	-13,385	0	-13,385	0	0	0	0	0	0
4111000	705290	Protected PP&E EDIT - WA - Fed Only	-3,064	0	0	-3,064	0	0	0	0	0
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	-7,479	0	0	0	-7,479	0	0	0	0
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	301	0	0	0	301	0	0	0	0
4111000	705292	Protected PP&E EDIT - UT - Fed Only	-20,275	0	0	0	0	-20,275	0	0	0
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	-3,196	0	0	0	0	0	0	-3,196	0
4111000	705295	Non-Protected PP&E EDIT - ID	-478	0	0	0	0	0	-478	0	0
4111000	705299	Non-Protected PP&E EDIT - FERC	-738	0	0	0	0	0	0	-738	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	-160	0	0	0	0	0	0	0	-160
4111000	705340	Reg Liability - Excess Income Tax Deferr	-988	0	0	0	0	0	0	0	-988
4111000	705341	Reg Liability - Excess Income Tax Deferr	-62	0	0	0	0	0	0	0	-62
4111000	705342	Reg Liability - Excess Income Tax Deferr	-590	0	0	0	0	0	0	0	-590
4111000	705343	Reg Liability - Excess Income Tax Deferr	-32	0	0	0	0	0	0	0	-32
4111000	705344	Reg Liability - Excess Income Tax Deferr	-115	0	0	0	0	0	0	0	-115
4111000	705345	Reg Liability - Excess Income Tax Deferr	1,149	0	0	0	0	0	0	0	1,149
4111000	705346	Deferral of Protected PP&E ARAM - CA	1,260	1,260	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	2,296	0	0	0	0	0	2,296	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	13,769	0	13,769	0	0	0	0	0	0



## Deferred Income Tax Expense

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	26,411	0	0	0	26,411	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	4,056	0	0	4,056	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,160	0	0	9,160	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-454	0	-454	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	7	0	0	0	0	0	0	7
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,867	0	1,867	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	-86	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,347	0	0	0	0	0	0	-1,347
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,522	0	0	0	0	0	0	3,522
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	604	0	0	0	0	0	0	604
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	116	0	0	0	0	0	0	116
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	47	2	35	10	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	18	0	5	1	3	8	1	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	-144	-2	-32	-9	-22	-69	-9	0
4111000	910245	Contra Receivable from Joint Owners	SO	164	3	40	11	24	75	10	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	-108	-5	-79	-25	0	0	0	0
4111000	920110	190PMIWyExtractionTax	JBE	-162	-7	-118	-37	0	0	0	0



**Deferred Income Tax Expense**

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 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	930100	1900R BETC Credit	0	0	0	0	0	0	0	0	0
4111000	9301001	1900R 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
<b>4111000 Total</b>			<b>-310,938</b>	<b>-6,723</b>	<b>-77,356</b>	<b>-23,850</b>	<b>-44,734</b>	<b>-132,476</b>	<b>-19,522</b>	<b>-4,363</b>	<b>-1,915</b>
<b>Grand Total</b>			<b>-41,237</b>	<b>-1,768</b>	<b>-10,447</b>	<b>-6,300</b>	<b>-8,843</b>	<b>-16,347</b>	<b>-4,675</b>	<b>-4,296</b>	<b>9,317</b>





### Investment Tax Credit Amortization

Twelve Months Ending - December 2019  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

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

## B8. PLANT IN SERVICE



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGE	14,386	0	0	3,334	9,732	1,313	8	0	
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGW	181,159	7,372	133,503	40,284	0	0	0	0	
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	1,000	0	0	
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	-32,081	0	0	0	
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	20,610	0	0	4,776	13,942	1,881	11	0	
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	19,726	803	14,537	4,386	0	0	0	0	
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	0	0	0	1,579	0	0	0	
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,189	0	0	4,189	0	0	0	0	
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,051	217	2,713	760	1,628	5,059	669	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	65	808	226	485	1,507	199	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	87	1,083	303	650	2,019	267	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	273	3,409	955	2,046	6,357	841	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	230	5	57	16	34	105	14	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	131,412	3,132	41,014	9,067	9,694	62,977	5,528	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,230	3,523	44,007	12,324	26,412	82,059	10,856	48	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	33	408	114	245	760	101	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	116	1,443	404	866	2,691	356	2	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	57	714	200	429	1,331	176	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	40	496	139	298	925	122	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	176	2,200	616	1,320	4,102	543	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	208	2,593	726	1,556	4,835	640	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	204	2,550	714	1,531	4,755	629	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	465	130	279	866	115	1	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	47	593	166	356	1,106	146	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	255	3,182	891	1,910	5,933	785	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,349	125	1,559	437	936	2,907	385	2	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	727	14	179	50	107	333	44	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	414	123	244	699	95	1	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	210	9	155	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	0	0	0	12	35	5	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	944	17,097	5,159	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	27	481	145	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	79	11	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	52	646	181	387	1,204	159	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	5,462	107	1,341	376	805	2,501	331	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,395	0	0	0	1,482	4,326	584	3	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	93	1,688	509	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	65	20	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,292	124	1,545	433	927	2,881	381	2	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	55,298	0	0	12,815	37,408	5,046	30	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	20,080	817	14,797	4,465	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	39	703	212	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,770	185	2,425	536	573	3,723	327	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	140	1,832	405	433	2,812	247	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	78	977	274	586	1,822	241	1
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,385	578	7,215	2,021	4,330	13,454	1,780	8
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	21	259	73	155	483	64	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,151	254	272	1,767	155	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,076	550	7,202	1,592	1,702	11,059	971	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,025	20	252	71	151	469	62	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	80	520	46	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	18,847	370	4,627	1,296	2,777	8,629	1,142	5
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,934	404	7,321	2,209	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	371	1,083	146	1
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	921	18	226	63	136	421	56	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	CAGE	5,767	0	0	0	1,336	3,901	526	3
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	675	27	497	150	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	7	0	2	1	1	3	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	0	0	0	0	0	15	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,090	44	803	242	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	13	0	13	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	40,433	795	9,928	2,780	5,958	18,512	2,449	11
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	24	0	0	0	0	24	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	305	890	120	1
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	17	316	95	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	98	1,290	285	305	1,980	174	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	24	304	85	183	568	75	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	303	884	119	1
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,321	0	0	0	2,392	6,982	942	6
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	73	1,318	398	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	30	546	165	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,936	29,005	3,912	23
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	11	207	63	0	0	0	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	8,219	23,992	3,236	19



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	126	38	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	0	8	25	3
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	825,457	0	0	0	191,288	558,398	75,323
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	63,305	2,576	46,652	14,077	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	149,040	6,065	109,833	33,141	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,490,179	0	0	0	808,799	2,361,006	318,478
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,452	4,983	90,239	27,229	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	999,000	40,654	736,203	222,144	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	756,200	0	0	0	175,238	511,547	69,003
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	38,949	1,585	28,703	8,661	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	206,037	8,385	151,837	45,816	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	418,096	0	0	0	96,888	282,830	38,151
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,363	381	6,900	2,082	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	60,999	2,482	44,953	13,564	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	0	3	9	1
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	27,666	0	0	0	6,411	18,715	2,524
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	431	18	317	96	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,169	210	3,809	1,149	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	0	40	116	16
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	0	1,341	3,914	528
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	21,145	860	15,582	4,702	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	0	84	247	33
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	327	5,922	1,787	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	0	32	95	13
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGW	21	1	15	5	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	0	21	62	8
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	10	189	57	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	13	228	69	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,250	0	0	0	1,680	4,904	662
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	7	0	5	2	0	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	7,676	0	0	0	1,779	5,193	700
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	64,460	2,623	47,503	14,334	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	0	84	246	33
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	159,981	6,510	117,896	35,574	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,385	0	0	0	553	1,613	218
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	20,887	850	15,393	4,645	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,659	597	10,803	3,260	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	27,530	0	0	0	6,380	18,623	2,512
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,798	155	2,799	845	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	73,804	0	0	0	17,103	49,926	6,735
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	382,418	15,562	281,819	85,037	0	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	498	0	0	0	116	337	45



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,671	963	17,444	5,264	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	0	15	45	6	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	207	8	153	46	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	48,599	0	0	0	11,262	32,876	4,435	26
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	90,868	3,698	66,964	20,206	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	15,019	0	0	0	3,480	10,160	1,370	8
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	66,913	2,723	49,311	14,879	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	0	15	43	6	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,896	118	2,134	644	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	174	0	0	0	40	118	16	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,298	94	1,693	511	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,711	0	0	0	628	1,834	247	1
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	22,179	903	16,345	4,932	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	0	2,289	6,682	901	5
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,771	113	2,042	616	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	CAGE	1,611	0	0	0	373	1,090	147	1
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	7,173	20,939	2,824	17
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	71	1,295	391	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	170,307	0	0	0	39,466	115,208	15,540	93
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	58,326	2,374	42,983	12,970	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,566	0	0	0	3,375	9,853	1,329	8
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,623	66	1,196	361	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,931,406	0	0	0	447,576	1,306,541	176,240	1,050
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	977,540	39,780	720,388	217,372	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	343,952	0	0	0	79,706	232,674	31,386	187
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	136,402	5,551	100,520	30,331	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,848	0	0	0	55,350	161,574	21,795	130
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	88,841	3,615	65,470	19,755	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,838	0	0	0	2,743	8,008	1,080	6
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,087	166	3,012	909	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	195	569	77	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	50,869	0	0	0	11,788	34,411	4,642	28
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	8,946	364	6,592	1,989	0	0	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	5	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGE	181,278	0	0	0	42,009	122,630	16,542	99
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	30,217	1,230	22,268	6,719	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	94	1,702	514	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	25	7	15	42	6	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	201,617	0	0	0	46,722	136,388	18,398	110
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	72,600	2,954	53,502	16,144	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,671	68	1,232	372	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	3	0	1	0	0	1	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGE	1,424,850	0	0	330,188	963,870	130,017	775	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	536,012	21,813	395,009	119,191	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	25,925	1,055	19,105	5,765	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	100,668	0	0	23,328	68,099	9,186	55	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	49,406	2,011	36,410	10,986	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	14,444	588	10,644	3,212	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	14,704	0	0	3,407	9,947	1,342	8	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,708	273	4,943	1,492	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	208	8	153	46	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	14	246	73	145	416	57	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	1,090,794	0	0	252,776	737,891	99,535	593	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	171,098	6,963	126,089	38,046	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	21,751	885	16,029	4,837	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	124	2	32	10	19	54	7	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	679,242	0	0	157,405	459,487	61,981	369	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	300,635	12,234	221,550	66,851	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	JBG	691	28	509	154	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	707	10	183	55	108	309	42	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	916,562	0	0	212,400	620,028	83,636	498	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	323,221	13,153	238,194	71,873	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	13,944	567	10,276	3,101	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,510	22	391	117	231	660	90	1
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	775	2,264	305	2	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	356	14	262	79	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	7,952	0	0	1,843	5,379	726	4	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	12	226	68	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	4,861	0	0	1,127	3,288	444	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	7,055	287	5,199	1,569	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	JBG	5	0	4	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	16	0	4	1	2	7	1	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	0	9,052	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,836	0	0	0	25,836	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,091	1,091	0	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,333	0	0	0	1,333	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,131	0	5,131	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	0	0	0	11,126	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	467	0	0	467	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,163	0	0	0	2,163	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	0	0	0	4,016	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,226	5,226	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,204	0	0	0	0	3,204	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,380	0	32,380	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	57,832	0	0	0	57,832	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,065	0	0	6,065	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,257	0	0	0	12,257	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,100	30,100	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	36,118	0	0	0	0	36,118	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	253,959	0	253,959	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	477,038	0	0	0	477,038	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	74,868	0	0	74,868	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	117,823	0	0	0	117,823	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,298	0	0	0	18,298	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	556	0	0	0	0	556	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,062	0	4,062	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,039	0	0	0	7,039	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,292	0	0	1,292	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,962	0	0	0	1,962	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	0	0	0	235	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	71,011	71,011	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	92,605	0	0	0	0	92,605	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	395,875	0	395,875	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	398,780	0	0	0	398,780	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	110,886	0	0	110,886	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	136,580	0	0	0	136,580	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	28,532	0	0	0	28,532	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,062	36,062	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	39,759	0	0	0	0	39,759	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	272,580	0	272,580	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	245,182	0	0	0	245,182	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	74,771	0	0	74,771	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	102,109	0	0	0	102,109	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,055	0	0	0	14,055	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,379	18,379	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,513	0	0	0	0	10,513	0





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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	97,958	0	97,958	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	213,756	0	0	0	213,756	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,981	0	0	18,981	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	25,075	0	0	25,075	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,059	0	0	5,059	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,656	20,656	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	29,078	0	0	0	0	29,078	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	190,570	0	190,570	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	575,911	0	0	0	575,911	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	29,520	0	0	29,520	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	46,848	0	0	46,848	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,535	0	0	18,535	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,121	55,121	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	84,226	0	0	0	0	84,226	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	461,100	0	461,100	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	558,756	0	0	0	558,756	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	115,961	0	0	115,961	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	110,683	0	0	0	110,683	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,585	0	0	0	15,585	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,482	10,482	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,901	0	0	0	0	8,901	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	98,100	0	98,100	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	91,920	0	0	0	91,920	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	24,076	0	0	24,076	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,628	0	0	0	17,628	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,521	0	0	0	3,521	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,819	16,819	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	34,723	0	0	0	0	34,723	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	200,149	0	200,149	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	242,860	0	0	0	242,860	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	42,845	0	0	42,845	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	34,950	0	0	0	34,950	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,092	0	0	0	12,092	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,161	8,161	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	16,335	0	0	0	0	16,335	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	90,839	0	90,839	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	91,905	0	0	0	91,905	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,248	0	0	13,248	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,593	0	0	0	13,593	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,444	0	0	0	2,444	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	278	278	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	0	0	0	0	170	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,641	0	2,641	0	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,229	0	0	0	4,229	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	511	0	0	511	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	820	0	0	0	820	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	778	778	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	752	0	0	0	0	752	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,085	0	24,085	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,543	0	0	0	21,543	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,715	0	0	4,715	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,521	0	0	0	8,521	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,271	0	0	0	2,271	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	0	1,327	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	891	891	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	352	78	83	541	47
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	100
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,446	0	5,446	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	148	1,846	517	1,108	3,441	455
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	0	0	0	0	2,669	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,696	0	0	0	1,696	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	CAGE	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,661	3,661	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,292	0	0	0	325	839	127
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,261	0	0	0	987	2,883	389
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,332	136	2,456	741	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,202	195	2,560	566	605	3,931	345
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,338	0	0	0	0	0	11,338
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	22	1	17	5	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,643	0	34,643	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	92,043	1,809	22,600	6,329	13,564	42,141	5,575
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,159	0	0	0	0	44,159	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,530	0	0	11,530	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,521	0	0	0	10,521	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,876	0	0	0	3,876	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	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	5,347	0	5,347	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,644	91	1,140	319	684	2,126	281
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	22	0	0	0	0	22	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,407	0	0	2,407	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,537	0	0	0	4,537	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	1	3	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,172	0	0	0	272	793	107
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	155	6	114	34	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,171	28	365	81	86	561	49
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	90	0	0	0	0	0	90
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	130	5	96	29	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,521	0	1,521	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	12,497	246	3,068	859	1,842	5,722	757
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	733	0	0	0	0	733	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	540	0	0	0	540	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	31	0	0	0	31	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	37	37	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	6	0	0	0	1	4	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,240	0	0	0	287	838	113
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	458	19	337	102	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,080	73	961	212	227	1,476	130
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	292	0	0	0	0	0	292
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	97	4	71	22	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	645	0	645	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	42,922	844	10,539	2,951	6,325	19,652	2,600
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	465	0	0	0	0	465	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	244	0	0	244	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,679	0	0	0	1,679	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	28	0	0	0	28	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	52	0	0	0	12	35	5
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	4	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	102	2	25	7	15	46	6
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	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	0	8	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	65	0	0	0	16	42	6	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	280	0	0	0	65	190	26	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	157	6	116	35	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	230	0	0	0	0	0	230	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	36	1	27	8	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,858	0	1,858	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	680	13	167	47	100	311	41	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,578	0	0	0	0	2,578	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	203	0	0	203	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	389	0	0	0	389	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	8	22	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	2	0	1	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	4	0	3	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	101	0	101	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	119	2	29	8	18	55	7	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	285	0	0	0	0	285	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	31	0	0	31	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	32	0	0	0	32	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	489	489	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	170	0	0	0	43	110	17	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,420	0	0	0	1,256	3,666	495	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,913	78	1,410	425	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,584	0	0	0	0	0	1,584	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	721	29	532	160	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,011	0	6,011	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,430	28	351	98	211	655	87	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,350	0	0	0	0	7,350	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,140	0	0	1,140	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,814	0	0	0	1,814	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	392	0	0	0	392	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	975	975	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	215	0	0	0	54	140	21	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	3,963	0	0	0	918	2,681	362	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,386	97	1,759	531	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,445	0	0	0	0	0	3,445	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	545	22	401	121	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,355	0	12,355	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	583	11	143	40	86	267	35	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,859	0	0	0	0	17,859	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,893	0	0	2,893	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,313	0	0	0	4,313	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,251	0	0	0	1,251	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGE	1,917	0	0	444	1,297	175	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	909	37	670	202	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	45	817	246	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	0	269	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	486	486	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAEE	41	0	0	0	10	27	4	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	1,062	0	0	0	246	718	97	1
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	285	12	210	63	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,233	0	0	0	0	1,233	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	101	4	75	23	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,727	0	3,727	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	988	19	243	68	146	452	60	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,979	0	0	0	0	6,979	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	886	0	0	886	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,961	0	0	0	2,961	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	384	0	0	0	384	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	113	113	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	6	0	0	0	2	4	1	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	689	0	0	0	160	466	63	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	189	8	139	42	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	0	88	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	417	0	417	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	35	1	9	2	5	16	2	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	294	0	0	0	0	294	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	96	0	0	96	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	249	0	0	0	249	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	283	0	0	0	66	191	26	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	2	0	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	74	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	299	6	73	21	44	137	18	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,679	0	0	0	0	1,679	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	59	735	206	441	1,370	181	1
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	181	181	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	4,246	0	0	0	984	2,872	387	2
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	778	32	573	173	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	498	0	0	0	0	0	498	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	JBG	877	36	646	195	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,671	0	2,671	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	255	5	63	18	38	117	15	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,308	0	0	0	0	3,308	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	704	0	0	704	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,153	0	0	0	1,153	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	790	790	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	109	0	0	0	27	71	11	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,521	0	0	0	4,292	12,529	1,690	10	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,681	109	1,976	596	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,053	0	0	0	0	0	2,053	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	3,079	125	2,269	685	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,643	0	10,643	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,176	43	534	150	321	996	132	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,434	0	0	0	0	14,434	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,796	0	0	2,796	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,750	0	0	0	3,750	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	402	0	0	0	402	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	301	301	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,261	0	0	0	317	820	124	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	4,891	0	0	0	1,133	3,309	446	3	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	1,334	54	983	297	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,301	0	0	0	0	0	1,301	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	358	15	263	80	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	8,166	0	8,166	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,967	98	1,220	342	732	2,274	301	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,893	0	0	0	0	7,893	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,309	0	0	1,309	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,504	0	0	0	2,504	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	123	0	0	0	123	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,587	1,587	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	115	0	0	0	27	78	10	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	164	7	121	37	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,829	0	0	0	0	0	2,829	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,426	0	12,426	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,905	37	468	131	281	872	115	1	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,663	0	0	0	0	12,663	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,939	0	0	2,939	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,199	0	0	0	5,199	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	824	0	0	0	824	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	124	0	0	0	29	84	11	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	516	0	0	0	516	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,457	1,457	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,214	0	0	281	821	111	1	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	25	1	19	6	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,835	0	0	0	0	2,835	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	9	0	6	2	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,426	0	12,426	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,943	38	477	134	286	890	118	1
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,744	0	0	0	0	14,744	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,054	0	0	3,054	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,591	0	0	0	5,591	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	896	0	0	0	896	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGE	2,539	0	0	0	588	1,718	232	1
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGW	368	15	271	82	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	JBG	542	22	399	120	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	0	413	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	3	0	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,961	0	0	0	5,784	16,886	2,278	14
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	1,249	51	920	278	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,168	332	6,020	1,816	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	0	1,217	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,143	22	281	79	168	523	69	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,476	0	0	0	0	1,476	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	574	0	0	0	574	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	876	876	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	183	0	0	0	42	124	17	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	105	32	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,179	0	0	0	0	3,179	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,155	0	10,155	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,077	21	265	74	159	493	65	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,981	0	0	0	0	15,981	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	0	0	2,192	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,601	0	0	0	4,601	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	993	0	0	0	993	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	529	529	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	244	0	0	0	61	158	24	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,850	0	0	0	892	2,605	351	2
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,834	75	1,352	408	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,428	0	0	0	0	1,428	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,347	55	993	300	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,767	0	2,767	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	649	13	159	45	96	297	39	0



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,140	0	0	0	5,140	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	834	0	834	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,822	0	0	1,822	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	780	0	0	780	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,248	6,248	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	260	0	0	65	169	26	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	119,987	0	0	27,805	81,168	10,949	65
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	51,244	2,085	37,764	11,395	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,201	266	284	1,844	162
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,129	0	0	0	0	11,129	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,297	175	3,166	955	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	73,904	0	73,904	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	36	11	21	61	8
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	92,972	1,827	22,828	6,393	13,701	42,566	5,632
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	61,422	0	0	0	61,422	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,285	0	0	13,285	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	24,011	0	0	0	24,011	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,961	0	0	0	5,961	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	312	312	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	0	0	0	21	53	8
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	2,599	0	0	0	602	1,758	237
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,022	42	753	227	0	0	0
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	437	132	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,522	0	2,522	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	495	10	122	34	73	227	30
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,765	0	0	0	0	1,765	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	539	0	0	539	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	727	0	0	0	727	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	2,071	0	0	0	480	1,401	189
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	424	17	313	94	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	79	2	25	5	6	38	3
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	80	0	0	0	0	80	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	205	8	151	46	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,150	0	1,150	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,215	44	544	152	326	1,014	134
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,355	0	0	0	0	1,355	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	0	0	184	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	196	0	0	0	196	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	0	0	0	17	0	0





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1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,855	0	0	466	1,205	182	1	0	
<b>1010000 Total</b>					<b>27,887,059</b>	<b>547,627</b>	<b>6,822,652</b>	<b>1,909,743</b>	<b>4,116,029</b>	<b>12,790,485</b>	<b>1,692,976</b>	<b>7,547</b>	<b>0</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-115	0	0	-27	-78	-10	0	0	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-45	-2	-33	-10	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-428	-8	-105	-29	-63	-196	-26	0	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-13,779	0	0	0	-3,193	-9,321	-1,257	-7	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	7,055	0	0	0	1,635	4,773	644	4	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-1,153	-47	-849	-256	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,979	-130	-2,324	-693	-1,372	-3,923	-534	-3	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-185	-185	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-149	0	0	0	0	-149	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-1,102	0	-1,102	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,670	0	0	0	-1,670	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-476	0	0	-476	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-398	0	0	0	-398	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-685	-13	-168	-47	-101	-314	-42	0	
<b>1019000 Total</b>					<b>-22,107</b>	<b>-385</b>	<b>-4,581</b>	<b>-1,512</b>	<b>-3,519</b>	<b>-10,729</b>	<b>-1,374</b>	<b>-7</b>	<b>0</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-23	-408	-123	0	0	0	0	
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	408	123	0	0	0	0	
<b>1020000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,727	1,727	0	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,920	0	0	0	0	2,920	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	20,623	0	20,623	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	29,794	0	0	0	0	29,794	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	5,686	0	0	5,686	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	9,110	0	0	0	9,110	0	0	0	
<b>1061000 Total</b>					<b>69,860</b>	<b>1,727</b>	<b>20,623</b>	<b>5,686</b>	<b>9,110</b>	<b>29,794</b>	<b>2,920</b>	<b>0</b>	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	48,272	0	0	0	11,186	32,655	4,405	26	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	63,726	2,593	46,962	14,170	0	0	0	0	
<b>1062000 Total</b>					<b>111,998</b>	<b>2,593</b>	<b>46,962</b>	<b>14,170</b>	<b>11,186</b>	<b>32,655</b>	<b>4,405</b>	<b>26</b>	<b>0</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	59,142	856	15,306	4,565	9,038	25,839	3,517	21	
<b>1063000 Total</b>					<b>59,142</b>	<b>856</b>	<b>15,306</b>	<b>4,565</b>	<b>9,038</b>	<b>25,839</b>	<b>3,517</b>	<b>21</b>	<b>0</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	37,216	731	9,138	2,559	5,484	17,039	2,254	10	
<b>1064000 Total</b>					<b>37,216</b>	<b>731</b>	<b>9,138</b>	<b>2,559</b>	<b>5,484</b>	<b>17,039</b>	<b>2,254</b>	<b>10</b>	<b>0</b>
<b>Grand Total</b>					<b>28,143,168</b>	<b>553,150</b>	<b>6,910,100</b>	<b>1,935,212</b>	<b>4,147,328</b>	<b>12,885,083</b>	<b>1,704,699</b>	<b>7,597</b>	<b>0</b>

## B9. CAPITAL LEASE PLANT



## Capital Lease

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGE	517	0	0	0	120	350	47	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGW	189	8	139	42	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	234	0	234	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	528	10	130	36	78	242	32	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	488	0	0	0	0	488	0	0	0
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,155	0	2,155	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,082	41	511	143	307	953	126	1	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	7,510	0	0	0	1,740	5,080	685	4	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,129	127	2,306	696	0	0	0	0	0
<b>1011000 Total</b>					<b>16,833</b>	<b>186</b>	<b>5,475</b>	<b>917</b>	<b>2,245</b>	<b>7,113</b>	<b>891</b>	<b>5</b>	<b>0</b>
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGE	-160	0	0	0	-37	-108	-15	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGW	-40	-2	-30	-9	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-122	0	-122	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-429	-8	-105	-30	-63	-197	-26	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-338	0	0	0	0	-338	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	-202	0	-202	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	-486	-10	-119	-33	-72	-222	-29	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	-260	0	0	0	-60	-176	-24	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	-189	-8	-139	-42	0	0	0	0	0
<b>1011500 Total</b>					<b>-2,227</b>	<b>-27</b>	<b>-718</b>	<b>-114</b>	<b>-232</b>	<b>-1,041</b>	<b>-94</b>	<b>0</b>	<b>0</b>
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	10,250	0	0	0	0	10,250	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,350	0	0	0	776	2,266	306	2	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	843	34	621	187	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	2,753	0	2,753	0	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	8,999	177	2,209	619	1,326	4,120	545	2	0
<b>1011900 Total</b>					<b>26,195</b>	<b>211</b>	<b>5,584</b>	<b>806</b>	<b>2,102</b>	<b>16,636</b>	<b>851</b>	<b>4</b>	<b>0</b>
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	-6,947	0	0	0	0	-6,947	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	-3,350	0	0	0	-776	-2,266	-306	-2	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	-843	-34	-621	-187	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	-2,753	0	-2,753	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-8,999	-177	-2,209	-619	-1,326	-4,120	-545	-2	0
<b>1011950 Total</b>					<b>-22,892</b>	<b>-211</b>	<b>-5,584</b>	<b>-806</b>	<b>-2,102</b>	<b>-13,334</b>	<b>-851</b>	<b>-4</b>	<b>0</b>
<b>Grand Total</b>					<b>17,908</b>	<b>159</b>	<b>4,757</b>	<b>804</b>	<b>2,013</b>	<b>9,375</b>	<b>797</b>	<b>5</b>	<b>0</b>

## B10. PLANT HELD FOR FUTURE USE



## Plant Held for Future Use

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	CAGE	8,923	0	0	0	2,068	6,036	814	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	635	1,854	250	1	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	119	36	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	175	510	69	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,914	0	3,914	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	0	0	0	0	5,731	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,267	0	3,267	0	0	0	0	0	0
<b>1050000 Total</b>					<b>26,176</b>	<b>690</b>	<b>7,301</b>	<b>36</b>	<b>2,879</b>	<b>14,132</b>	<b>1,133</b>	<b>7</b>	<b>0</b>
<b>Grand Total</b>					<b>26,176</b>	<b>690</b>	<b>7,301</b>	<b>36</b>	<b>2,879</b>	<b>14,132</b>	<b>1,133</b>	<b>7</b>	<b>0</b>

## B11. MISC. DEFERRED DEBITS



## Deferred Debits

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	0	0	0	590	1,525	231	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-513	-1,326	-201	-1	0
<b>1861000 Total</b>					<b>307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</b>	<b>199</b>	<b>30</b>	<b>0</b>	<b>0</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	30	1	7	2	4	14	2	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	195	4	48	13	29	89	12	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,825	0	0	0	0	0	0	0	1,825
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	0	0	0	0	0	0	0	0	0
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	350	0	0	0	0	0	0	0	350
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	313	0	0	0	0	0	0	0	313
<b>1861200 Total</b>					<b>2,713</b>	<b>4</b>	<b>55</b>	<b>15</b>	<b>33</b>	<b>103</b>	<b>14</b>	<b>0</b>	<b>2,489</b>
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	1,173	0	0	0	295	762	115	1	0
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	CAEE	152	0	0	0	38	99	15	0	0
<b>1865000 Total</b>					<b>1,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>861</b>	<b>130</b>	<b>1</b>	<b>0</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	0	0	0	0	0	0	0	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	-1	0	-1	0	0	0	0	0	0
<b>1867000 Total</b>					<b>-1</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	31	1	8	2	5	14	2	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	103	0	0	0	0	0	0	0	103
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	9	0	0	0	2	6	1	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,141	147	2,624	783	1,550	4,430	603	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	118	2	31	9	18	52	7	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	850	12	220	66	130	371	51	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	25	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	948	14	245	73	145	414	56	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	941	0	0	0	0	0	0	0	941
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	11,882	0	0	0	2,754	8,038	1,084	6	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	25,220	0	0	0	5,844	17,061	2,301	14	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	14,273	581	10,518	3,174	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	12,782	0	0	0	2,962	8,647	1,166	7	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	604	25	445	134	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	1,153	0	0	0	267	780	105	1	0
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	CAGE	142	0	0	0	33	96	13	0	0
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	CAGE	28	0	0	0	6	19	3	0	0
<b>1868000 Total</b>					<b>79,249</b>	<b>781</b>	<b>14,091</b>	<b>4,241</b>	<b>13,721</b>	<b>39,945</b>	<b>5,395</b>	<b>32</b>	<b>1,044</b>
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,933	119	2,162	652	0	0	0	0	0



**Deferred Debits**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000 Total			2,933	119	2,162	652	0	0	0	0	0
Grand Total			86,526	904	16,307	4,908	14,164	41,108	5,569	33	3,533



B12. BLANK

## B13. MATERIALS AND SUPPLIES



## Material & Supplies

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	CAEE	40,667	0	0	0	10,219	26,430	3,997	21	0
<b>1511120 Total</b>					<b>40,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,219</b>	<b>26,430</b>	<b>3,997</b>	<b>21</b>	<b>0</b>
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	26,878	0	0	0	6,754	17,468	2,642	14	0
<b>1511130 Total</b>					<b>26,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,754</b>	<b>17,468</b>	<b>2,642</b>	<b>14</b>	<b>0</b>
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	22,840	16,693	16,693	5,194	0	0	0	0	0
<b>1511140 Total</b>					<b>22,840</b>	<b>16,693</b>	<b>16,693</b>	<b>5,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	15,888	0	0	0	3,992	10,326	1,562	8	0
<b>1511160 Total</b>					<b>15,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,992</b>	<b>10,326</b>	<b>1,562</b>	<b>8</b>	<b>0</b>
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	9,538	0	0	0	2,397	6,199	937	5	0
<b>1511200 Total</b>					<b>9,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,397</b>	<b>6,199</b>	<b>937</b>	<b>5</b>	<b>0</b>
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,439	1,051	1,051	327	0	0	0	0	0
<b>1511300 Total</b>					<b>1,439</b>	<b>1,051</b>	<b>1,051</b>	<b>327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	9,007	0	0	0	2,263	5,854	885	5	0
<b>1511400 Total</b>					<b>9,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,263</b>	<b>5,854</b>	<b>885</b>	<b>5</b>	<b>0</b>
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	9,900	0	0	0	2,488	6,434	973	5	0
<b>1511600 Total</b>					<b>9,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,488</b>	<b>6,434</b>	<b>973</b>	<b>5</b>	<b>0</b>
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	32,026	0	0	0	8,048	20,814	3,148	16	0
<b>1511700 Total</b>					<b>32,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,048</b>	<b>20,814</b>	<b>3,148</b>	<b>16</b>	<b>0</b>
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	1,934	0	0	0	486	1,257	190	1	0
<b>1511900 Total</b>					<b>1,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486</b>	<b>1,257</b>	<b>190</b>	<b>1</b>	<b>0</b>
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,065	0	0	0	268	692	105	1	0
<b>1512180 Total</b>					<b>1,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268</b>	<b>692</b>	<b>105</b>	<b>1</b>	<b>0</b>
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,157	0	0	0	291	752	114	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	153	112	112	35	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	1,045	764	764	238	0	0	0	0	0
<b>1514000 Total</b>					<b>2,356</b>	<b>876</b>	<b>876</b>	<b>273</b>	<b>291</b>	<b>752</b>	<b>114</b>	<b>1</b>	<b>0</b>
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	107	78	78	24	0	0	0	0	0
<b>1514300 Total</b>					<b>107</b>	<b>78</b>	<b>78</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	69	0	0	0	17	45	7	0	0
<b>1514400 Total</b>					<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>45</b>	<b>7</b>	<b>0</b>	<b>0</b>
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	60	0	0	0	15	39	6	0	0
<b>1514900 Total</b>					<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>39</b>	<b>6</b>	<b>0</b>	<b>0</b>
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-36	-36	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	15,287	0	0	0	3,542	10,341	1,395	8	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	7,253	7,253	2,188	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	15,774	0	0	0	3,656	10,671	1,439	9	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,781	0	0	0	1,571	4,587	619	4	0



## Material & Supplies

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1525 GADSBY STORE ROOM	CAGE	4,426	0	0	0	1,026	2,994	404	2	0
1541000	PLNT M&S STK CNTRL 1530 CARBON STORE ROOM	CAGE	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1535 NAUGHTON STORE ROOM	CAGE	13,364	0	0	0	3,097	9,040	1,219	7	0
1541000	PLNT M&S STK CNTRL 1540 HUNTINGTON STORE ROOM	CAGE	18,401	0	0	0	4,264	12,447	1,679	10	0
1541000	PLNT M&S STK CNTRL 1545 HUNTER STORE ROOM	CAGE	25,453	0	0	0	5,898	17,218	2,323	14	0
1541000	PLNT M&S STK CNTRL 1550 BLUNDELL STORE ROOM	CAGE	1,226	0	0	0	284	829	112	1	0
1541000	PLNT M&S STK CNTRL 1565 CURRANT CREEK PLANT	CAGE	3,826	0	0	0	887	2,588	349	2	0
1541000	PLNT M&S STK CNTRL 1570 LAKESIDE PLANT	CAGE	6,118	0	0	0	1,418	4,139	558	3	0
1541000	PLNT M&S STK CNTRL 1580 CHEHALIS PLANT	CAGW	3,831	2,823	2,823	852	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1675 HYDRO EAST - UTAH	CAGE	7	0	0	0	2	5	1	0	0
1541000	PLNT M&S STK CNTRL 1680 HYDRO EAST - IDAHO	CAGE	3	0	0	0	1	2	0	0	0
1541000	PLNT M&S STK CNTRL 1700 LEANING JUNIPER STOREROOM	CAGW	490	361	361	109	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1705 GOODNOE HILLS WIND	CAGW	537	395	395	119	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1715 MARENGO WIND	CAGW	732	540	540	163	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1720 Foote Creek	CAGE	765	0	0	0	177	517	70	0	0
1541000	PLNT M&S STK CNTRL 1725 Glenrock/Rolling Hills	CAGE	1,038	0	0	0	240	702	95	1	0
1541000	PLNT M&S STK CNTRL 1730 Seven Mile Hill	CAGE	647	0	0	0	150	438	59	0	0
1541000	PLNT M&S STK CNTRL 1740 High Plains/McFadden	CAGE	545	0	0	0	126	369	50	0	0
1541000	PLNT M&S STK CNTRL 1745 Dunlap Wind Project	CAGE	679	0	0	0	157	459	62	0	0
1541000	PLNT M&S STK CNTRL 1799 WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005 CASPER STORE ROOM	WYP	577	0	0	0	577	0	0	0	0
1541000	PLNT M&S STK CNTRL 2010 BUFFALO STORE ROOM	WYP	144	0	0	0	144	0	0	0	0
1541000	PLNT M&S STK CNTRL 2015 DOUGLAS STORE ROOM	WYP	234	0	0	0	234	0	0	0	0
1541000	PLNT M&S STK CNTRL 2020 CODY STORE ROOM	WYP	656	0	0	0	656	0	0	0	0
1541000	PLNT M&S STK CNTRL 2030 WORLAND STORE ROOM	WYP	686	0	0	0	686	0	0	0	0
1541000	PLNT M&S STK CNTRL 2035 RIVERTON STORE ROOM	WYP	440	0	0	0	440	0	0	0	0
1541000	PLNT M&S STK CNTRL 2040 EVANSTON STORE ROOM	WYU	630	0	0	0	630	0	0	0	0
1541000	PLNT M&S STK CNTRL 2045 KEMMERER STORE ROOM	WYU	12	0	0	0	12	0	0	0	0
1541000	PLNT M&S STK CNTRL 2050 PINEDALE STORE ROOM	WYU	607	0	0	0	607	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060 ROCK SPRINGS STORE ROOM	WYP	1,404	0	0	0	1,404	0	0	0	0
1541000	PLNT M&S STK CNTRL 2065 RAWLINS STORE ROOM	WYP	505	0	0	0	505	0	0	0	0
1541000	PLNT M&S STK CNTRL 2070 LARAMIE STORE ROOM	WYP	481	0	0	0	481	0	0	0	0
1541000	PLNT M&S STK CNTRL 2075 REXBERG STORE ROOM	IDU	1,250	0	0	0	0	0	1,250	0	0
1541000	PLNT M&S STK CNTRL 2085 SHELLY STORE ROOM	IDU	693	0	0	0	0	0	693	0	0
1541000	PLNT M&S STK CNTRL 2090 PRESTON STORE ROOM	IDU	75	0	0	0	0	0	75	0	0
1541000	PLNT M&S STK CNTRL 2095 LAVA HOT SPRINGS STORE ROOM	IDU	142	0	0	0	0	0	142	0	0
1541000	PLNT M&S STK CNTRL 2100 MONTPELIER STORE ROOM	IDU	227	0	0	0	0	0	227	0	0
1541000	PLNT M&S STK CNTRL 2110 BRIDGERLAND STORE ROOM	UT	434	0	0	0	0	434	0	0	0



## Material & Supplies

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	166	0	0	0	166	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,255	0	0	0	1,255	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	537	0	0	0	537	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,642	0	0	0	8,642	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	920	0	0	0	920	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	1,419	0	0	0	1,419	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	457	0	0	0	457	0	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	520	0	0	0	520	0	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	292	0	0	0	292	0	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,500	0	0	0	1,500	0	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	434	0	0	0	434	0	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	319	0	0	0	319	0	0	0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	653	0	0	0	653	0	0	0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	656	0	0	0	656	0	0	0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	856	0	0	0	856	0	0	0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	149	0	0	0	149	0	0	0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	107	0	0	0	107	0	0	0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	960	0	0	0	960	0	0	0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	351	0	0	0	351	0	0	0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	581	0	0	0	581	0	0	0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	CAGW	1,538	1,133	1,133	342	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	CAGW	210	155	155	47	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	208	0	0	208	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	193	193	193	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	840	840	840	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	524	524	524	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	11,446	11,446	11,446	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,187	1,187	1,187	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	130	130	130	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	35	35	35	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,877	1,877	1,877	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	196	196	196	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	225	225	225	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,791	2,791	2,791	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	855	855	855	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,037	1,037	1,037	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	945	945	945	0	0	0	0	0



## Material & Supplies

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,602	2,602	2,602	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	123	123	123	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	80	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	261	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,169	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	452	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	145	36	36	10	21	66	9	0	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	87	23	23	6	9	42	4	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	71	71	71	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	8,999	8,999	8,999	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	7,259	7,259	7,259	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	6,765	0	0	6,765	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,565	0	0	0	0	0	3,565	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,272	0	0	0	0	4,272	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,702	0	0	0	5,702	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,458	0	0	0	0	22,458	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	23	6	6	1	2	11	1	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	6	0	0	0	0	6	0	0	0
<b>1541000 Total</b>					<b>247,870</b>	<b>54,024</b>	<b>54,024</b>	<b>10,800</b>	<b>38,584</b>	<b>125,346</b>	<b>16,390</b>	<b>62</b>	<b>0</b>
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	192	47	47	13	28	88	12	0	0
<b>1541500 Total</b>					<b>192</b>	<b>47</b>	<b>47</b>	<b>13</b>	<b>28</b>	<b>88</b>	<b>12</b>	<b>0</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	5,683	0	0	0	1,317	3,844	519	3	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-5,496	-4,050	-4,050	-1,222	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	357	357	106	211	603	82	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	-170	-42	-42	-12	-25	-78	-10	0	0
<b>1541900 Total</b>					<b>1,397</b>	<b>-3,735</b>	<b>-3,735</b>	<b>-1,127</b>	<b>1,503</b>	<b>4,369</b>	<b>590</b>	<b>4</b>	<b>0</b>
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-7	-7	-2	-4	-13	-2	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-602	-156	-156	-46	-92	-263	-36	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	-3	-3	-1	-2	-6	-1	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-915	-244	-244	-58	-96	-441	-46	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-860	-229	-229	-55	-90	-415	-43	0	0
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	CAGE	-208	0	0	0	-48	-141	-19	0	0
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	CAGW	-153	-112	-112	-34	0	0	0	0	0
<b>1549900 Total</b>					<b>-2,776</b>	<b>-752</b>	<b>-752</b>	<b>-196</b>	<b>-332</b>	<b>-1,278</b>	<b>-146</b>	<b>0</b>	<b>0</b>
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,488	0	0	0	-625	-1,617	-245	-1	0
<b>2531600 Total</b>					<b>-2,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-625</b>	<b>-1,617</b>	<b>-245</b>	<b>-1</b>	<b>0</b>



**Material & Supplies**

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,621	0	0	0	-659	-1,703	-258	-1	0
<b>2531700 Total</b>					<b>-2,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-659</b>	<b>-1,703</b>	<b>-258</b>	<b>-1</b>	<b>0</b>
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	0	-63	-185	-25	0	0
<b>2531800 Total</b>					<b>-273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-63</b>	<b>-185</b>	<b>-25</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>415,072</b>	<b>68,283</b>	<b>68,283</b>	<b>15,308</b>	<b>75,673</b>	<b>221,331</b>	<b>30,884</b>	<b>138</b>	<b>0</b>

## B14. CASH WORKING CAPITAL





### Cash Working Capital

Twelve Month Average Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0		3	0	1	0	1	0	0	0
<b>1430000 Total</b>				<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
1431000	EMP ACCOUNTS REC	0		4,636	91	1,138	319	683	2,123	281	1
<b>1431000 Total</b>				<b>4,636</b>	<b>91</b>	<b>1,138</b>	<b>319</b>	<b>683</b>	<b>2,123</b>	<b>281</b>	<b>1</b>
1431500	INC TAXES RECEIVABLE	0		-70	-1	-17	-5	-10	-32	-4	0
1431500	INC TAXES RECEIVABLE	116133		186	4	46	13	27	85	11	0
1431500	INC TAXES RECEIVABLE	116134		-116	-2	-28	-8	-17	-53	-7	0
<b>1431500 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1433000	JOINT OWNER REC	0		15,310	301	3,759	1,053	2,256	7,009	927	4
<b>1433000 Total</b>				<b>15,310</b>	<b>301</b>	<b>3,759</b>	<b>1,053</b>	<b>2,256</b>	<b>7,009</b>	<b>927</b>	<b>4</b>
1436000	OTH ACCT REC	0		16,867	332	4,141	1,160	2,486	7,722	1,022	5
<b>1436000 Total</b>				<b>16,867</b>	<b>332</b>	<b>4,141</b>	<b>1,160</b>	<b>2,486</b>	<b>7,722</b>	<b>1,022</b>	<b>5</b>
1437000	CSS OAR BILLINGS	0		5,769	113	1,416	397	850	2,641	349	2
<b>1437000 Total</b>				<b>5,769</b>	<b>113</b>	<b>1,416</b>	<b>397</b>	<b>850</b>	<b>2,641</b>	<b>349</b>	<b>2</b>
1437100	CSS OAR BILLINGS-WOR	0		-1,927	-38	-473	-132	-284	-882	-117	-1
<b>1437100 Total</b>				<b>-1,927</b>	<b>-38</b>	<b>-473</b>	<b>-132</b>	<b>-284</b>	<b>-882</b>	<b>-117</b>	<b>-1</b>
2300000	ASSET RETIREMENT OBL	284915		-5,559	0	0	0	0	0	0	-5,559
<b>2300000 Total</b>				<b>-5,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,559</b>
2320000	ACCOUNTS PAYABLE	210460		-1,671	0	0	0	-420	-1,086	-164	-1
2320000	ACCOUNTS PAYABLE	211108		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116		-12	0	-3	-1	-2	-5	-1	0
2320000	ACCOUNTS PAYABLE	215077		-555	-11	-136	-38	-82	-254	-34	0
2320000	ACCOUNTS PAYABLE	215078		-1,327	-26	-326	-91	-196	-607	-80	0
2320000	ACCOUNTS PAYABLE	215080		-4,038	-79	-991	-278	-595	-1,849	-245	-1
2320000	ACCOUNTS PAYABLE	215082		-50	-1	-12	-3	-7	-23	-3	0
2320000	ACCOUNTS PAYABLE	215084		-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215085		-4	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215086		-1	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088		6	0	2	0	1	3	0	0
2320000	ACCOUNTS PAYABLE	215095		-10	0	-3	-1	-2	-5	-1	0
2320000	ACCOUNTS PAYABLE	215112		-14	0	-4	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215116		-19	0	-5	-1	-3	-9	-1	0
2320000	ACCOUNTS PAYABLE	215350		-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215351		0	0	0	0	0	0	0	0



### Cash Working Capital

Twelve Month Average Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-5	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	19	0	5	1	3	9	1	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-15	0	0	0	0	0	0	0	-15
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-2,988	-43	-773	-231	-457	-1,305	-178	-1	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-62	0	0	0	-16	-40	-6	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-971	-19	-239	-67	-143	-445	-59	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-209	-4	-51	-14	-31	-96	-13	0	0
<b>2320000 Total</b>					<b>-11,932</b>	<b>-185</b>	<b>-2,540</b>	<b>-725</b>	<b>-1,952</b>	<b>-5,726</b>	<b>-784</b>	<b>-4</b>	<b>-15</b>
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,634	0	0	0	-1,537	-4,488	-605	-4	0
<b>2533000 Total</b>					<b>-6,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,537</b>	<b>-4,488</b>	<b>-605</b>	<b>-4</b>	<b>0</b>
<b>Grand Total</b>					<b>16,532</b>	<b>614</b>	<b>7,443</b>	<b>2,070</b>	<b>2,502</b>	<b>8,401</b>	<b>1,073</b>	<b>3</b>	<b>-5,575</b>

## B15. MISC. RATE BASE



**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	143,168	0	0	0	33,177	96,849	13,064	78	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
<b>1140000 Total</b>					<b>154,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,177</b>	<b>108,613</b>	<b>13,064</b>	<b>78</b>	<b>0</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-128,310	0	0	0	-29,734	-86,798	-11,708	-70	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-1,294	0	0	0	0	-1,294	0	0	0
<b>1150000 Total</b>					<b>-129,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-29,734</b>	<b>-88,092</b>	<b>-11,708</b>	<b>-70</b>	<b>0</b>
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	2,264	45	556	156	334	1,037	137	1	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,942	38	477	134	286	889	118	1	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	475	9	117	33	70	217	29	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	214	4	52	15	31	98	13	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	75	1	18	5	11	34	5	0	0
<b>1651000 Total</b>					<b>4,970</b>	<b>98</b>	<b>1,220</b>	<b>342</b>	<b>732</b>	<b>2,275</b>	<b>301</b>	<b>1</b>	<b>0</b>
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,110	100	1,255	351	753	2,339	310	1	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	68	1	17	5	10	31	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	497	10	122	34	73	227	30	0	0
<b>1652000 Total</b>					<b>5,690</b>	<b>112</b>	<b>1,397</b>	<b>391</b>	<b>838</b>	<b>2,605</b>	<b>345</b>	<b>2</b>	<b>0</b>
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	371	0	0	0	86	251	34	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	9,410	0	0	0	0	0	0	0	9,410
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	4,287	0	0	0	0	0	0	0	4,287
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	93	2	23	6	14	42	6	0	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	CAGE	67	0	0	0	16	46	6	0	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	CAGE	11	0	0	0	2	7	1	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	23	0	6	2	4	10	1	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	26	0	7	2	4	11	2	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	783	11	203	60	120	342	47	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	71	207	28	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	56	164	22	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	CAGE	40	0	0	0	9	27	4	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,579	70	879	246	527	1,639	217	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	13	2	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	237	3	61	18	36	104	14	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	CAGW	66	3	49	15	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	117	2	30	9	18	51	7	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	40	725	219	0	0	0	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	18	47	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	890	17	218	61	131	407	54	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,199	0	2,199	0	0	0	0	0	0



### Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,372	0	0	0	0	3,372	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	261	0	0	0	0	0	261	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	146	0	0	0	146	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	10,918	215	2,681	751	1,609	4,999	661	3	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-68	0	0	0	-17	-45	-7	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-1,116	-22	-274	-77	-164	-511	-68	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,184	23	291	81	175	542	72	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	-4	0	0	0	-1	-3	0	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0	0
<b>1652100 Total</b>					<b>38,530</b>	<b>366</b>	<b>7,108</b>	<b>1,397</b>	<b>2,863</b>	<b>11,724</b>	<b>1,370</b>	<b>5</b>	<b>13,697</b>
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	10,021	0	10,021	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-833	0	0	0	0	0	-833	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-7,450	0	0	0	0	-7,450	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-946	0	0	0	-946	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-9,960	0	0	0	0	0	0	0	-9,960
<b>2281000 Total</b>					<b>-9,167</b>	<b>0</b>	<b>10,021</b>	<b>0</b>	<b>-946</b>	<b>-7,450</b>	<b>-833</b>	<b>0</b>	<b>-9,960</b>
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-14,489	-285	-3,558	-996	-2,135	-6,634	-878	-4	0
<b>2282100 Total</b>					<b>-14,489</b>	<b>-285</b>	<b>-3,558</b>	<b>-996</b>	<b>-2,135</b>	<b>-6,634</b>	<b>-878</b>	<b>-4</b>	<b>0</b>
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,690	0	-8,690	0	0	0	0	0	0
<b>2282400 Total</b>					<b>-8,690</b>	<b>0</b>	<b>-8,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,653	-32	-406	-114	-244	-757	-100	0	0
<b>2283000 Total</b>					<b>-1,653</b>	<b>-32</b>	<b>-406</b>	<b>-114</b>	<b>-244</b>	<b>-757</b>	<b>-100</b>	<b>0</b>	<b>0</b>
2283500	PENSIONS	280350	Pension - Local 57	SO	-616	-12	-151	-42	-91	-282	-37	0	0
<b>2283500 Total</b>					<b>-616</b>	<b>-12</b>	<b>-151</b>	<b>-42</b>	<b>-91</b>	<b>-282</b>	<b>-37</b>	<b>0</b>	<b>0</b>
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-485	-20	-357	-108	0	0	0	0	0
<b>2284100 Total</b>					<b>-485</b>	<b>-20</b>	<b>-357</b>	<b>-108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-240	-240	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-60	0	0	0	0	0	-60	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,213	0	-1,213	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-864	0	0	0	0	-864	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-312	0	0	-312	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-146	0	0	0	-146	0	0	0	0
<b>2530000 Total</b>					<b>-2,836</b>	<b>-240</b>	<b>-1,213</b>	<b>-312</b>	<b>-146</b>	<b>-864</b>	<b>-60</b>	<b>0</b>	<b>0</b>
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-28,928	-74,818	-11,315	-58	0
<b>2533500 Total</b>					<b>-115,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-28,928</b>	<b>-74,818</b>	<b>-11,315</b>	<b>-58</b>	<b>0</b>
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	-5,006	0	0	0	-1,258	-3,254	-492	-3	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-20	-20	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-8,060	-158	-1,979	-554	-1,188	-3,690	-488	-2	0



**Miscellaneous Rate Base**

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,114	-101	-1,256	-352	-754	-2,341	-310	-1	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,288	-25	-316	-89	-190	-590	-78	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-685	-13	-168	-47	-101	-314	-41	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-284	-6	-70	-19	-42	-130	-17	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-325	-6	-80	-22	-48	-149	-20	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-10	0	-2	-1	-1	-4	-1	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-748	-15	-184	-51	-110	-343	-45	0	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,876	-57	-706	-198	-424	-1,317	-174	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-693	-14	-170	-48	-102	-317	-42	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,462	-29	-359	-100	-215	-669	-89	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-798	-16	-196	-55	-118	-366	-48	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-4,068	-80	-999	-280	-600	-1,863	-246	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-8	0	-2	-1	-1	-4	0	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-714	-14	-175	-49	-105	-327	-43	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	-296	-6	-73	-20	-44	-135	-18	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,392	-47	-587	-164	-352	-1,095	-145	-1	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	-241	-5	-59	-17	-36	-110	-15	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-156	-3	-38	-11	-23	-71	-9	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-2,459	-48	-604	-169	-362	-1,126	-149	-1	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-606	-12	-149	-42	-89	-277	-37	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,969	-39	-484	-135	-290	-902	-119	-1	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-160	-3	-39	-11	-24	-73	-10	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-700	-14	-172	-48	-103	-320	-42	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-117	-2	-29	-8	-17	-54	-7	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-463	-9	-114	-32	-68	-212	-28	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-40	-1	-10	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-40	-1	-10	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-1,823	-36	-448	-125	-269	-835	-110	0	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-1,878	-37	-461	-129	-277	-860	-114	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,293	-261	-3,264	-914	-1,959	-6,086	-805	-4	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,413	-28	-347	-97	-208	-647	-86	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	-106	-2	-26	-7	-16	-49	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-370	-7	-91	-25	-54	-169	-22	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-98	-2	-24	-7	-14	-45	-6	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-630	-12	-155	-43	-93	-288	-38	0	0
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-57	-1	-14	-4	-8	-26	-3	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-320	-13	-236	-71	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-7,501	0	0	0	-1,885	-4,875	-737	-4	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,258	3,254	492	3	0
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	-6,718	0	0	0	-1,557	-4,544	-613	-4	0



### Miscellaneous Rate Base

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,046	-15	-271	-81	-160	-457	-62	0	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	CAGE	3,709	0	0	0	859	2,509	338	2	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	-5,769	-84	-1,493	-445	-882	-2,521	-343	-2	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-8,948	0	0	0	-2,074	-6,053	-817	-5	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,626	0	0	0	-609	-1,777	-240	-1	0
<b>2539900 Total</b>					<b>-85,680</b>	<b>-1,241</b>	<b>-15,858</b>	<b>-4,478</b>	<b>-14,623</b>	<b>-43,558</b>	<b>-5,892</b>	<b>-29</b>	<b>0</b>
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	1,985	0	0	0	0	0	0	0	1,985
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	-3	0	0	0	0	0	-3	0	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-13,341	0	0	0	0	0	0	0	-13,341
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-12,814	0	0	0	0	0	0	0	-12,814
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-2,367	0	0	0	0	0	0	0	-2,367
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-10,942	0	0	0	0	0	0	0	-10,942
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-3,315	0	0	0	0	0	0	0	-3,315
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-21	0	0	0	0	0	0	0	-21
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-17,678	0	0	0	0	0	0	0	-17,678
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-10,204	0	0	0	0	0	0	0	-10,204
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-1,109	-1,109	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,545	0	0	0	0	0	-1,545	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-11,169	0	-11,169	0	0	0	0	0	0
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,327	0	0	-1,327	0	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,956	0	0	0	-11,956	0	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-17	0	0	0	0	0	0	-17	0
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	-501	0	0	0	0	0	0	0	-501
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	-39	0	0	0	0	0	0	0	-39
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	639	0	0	0	0	0	0	0	639
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	-13	0	0	0	0	0	0	0	-13
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-766	0	0	-766	0	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	-17	0	0	0	0	0	0	0	-17
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	13,341	0	0	0	0	0	0	0	13,341
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-543	0	0	0	0	0	0	0	-543
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,201	0	0	0	0	0	0	0	-3,201
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-998	0	0	0	0	0	0	0	-998
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	-7,560	-7,560	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	-13,566	0	0	0	0	0	-13,566	0	0
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	-27,154	0	0	-27,154	0	0	0	0	0
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	-51,583	0	0	0	-51,583	0	0	0	0
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	-6,793	0	0	0	0	-6,793	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-3,529	0	0	0	0	0	0	0	-3,529



**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-29,818	0	0	0	0	0	0	0	-29,818
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-7,764	0	0	0	0	0	0	0	-7,764
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-6,662	0	0	0	0	0	0	0	-6,662
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-333	0	0	0	0	0	0	0	-333
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	-189	0	0	0	0	0	0	0	-189
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-18	0	0	0	0	0	0	0	-18
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-5,087	0	0	0	0	0	0	0	-5,087
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-922	0	0	0	0	0	0	0	-922
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-50,376	0	0	0	0	0	0	0	-50,376
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-2,817	0	0	0	0	0	0	0	-2,817
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-8,733	0	0	0	0	0	0	0	-8,733
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-5,024	0	0	0	0	0	0	0	-5,024
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	252	0	0	0	0	0	0	0	252
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	3,315	0	0	0	0	0	0	0	3,315
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-4,612	0	0	0	0	0	0	0	-4,612
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-33,340	0	0	-33,340	0	0	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-5,867	0	0	0	0	0	0	0	-5,867
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	6	0	0	6	0	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	763	0	0	0	0	0	0	0	763
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-3,208	0	0	0	0	0	0	0	-3,208
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,367	0	0	0	0	0	0	0	2,367
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-957	0	0	0	0	0	0	0	-957
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	12	0	0	0	0	0	0	0	12
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	9	0	0	0	0	0	0	0	9
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-10	0	0	0	0	0	0	0	-10
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-229	0	0	0	0	0	0	0	-229
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-16	0	0	0	0	0	0	0	-16
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-108	0	0	0	0	0	0	0	-108
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	4,051	0	0	0	0	0	0	0	4,051
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	6,891	0	0	0	0	0	0	0	6,891
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-2,400	0	0	0	0	0	0	0	-2,400
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	623	0	0	0	0	0	0	0	623
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	17,055	0	0	0	0	0	0	0	17,055
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-623	0	0	0	0	0	0	0	-623
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-23,927	0	0	0	0	0	0	0	-23,927
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,483	0	0	0	0	0	0	0	2,483
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-2,357	0	0	0	0	0	0	0	-2,357
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,252	0	0	0	0	0	0	0	1,252
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,287	0	0	0	0	0	0	0	-1,287





**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	5,188	0	0	0	0	0	0	0	5,188
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-16,923	0	0	0	0	0	0	0	-16,923
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,428	0	0	0	0	0	0	0	3,428
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-3,753	0	0	0	0	0	0	0	-3,753
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	462	0	0	0	0	0	0	0	462
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-462	0	0	0	0	0	0	0	-462
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	-1,499	-1,499	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	-3,893	0	0	0	0	0	-3,893	0	0
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	-17,003	0	-17,003	0	0	0	0	0	0
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	-4,102	0	0	-4,102	0	0	0	0	0
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	-9,528	0	0	0	-9,528	0	0	0	0
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	-30,032	0	0	0	0	-30,032	0	0	0
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-1,441	-1,441	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-3,369	0	0	0	0	0	-3,369	0	0
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-16,660	0	-16,660	0	0	0	0	0	0
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-29,234	0	0	0	0	-29,234	0	0	0
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-4,312	0	0	-4,312	0	0	0	0	0
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-9,542	0	0	0	-9,542	0	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,564	0	0	0	0	0	0	0	9,564
<b>2540000 Total</b>					<b>-488,818</b>	<b>-11,609</b>	<b>-44,832</b>	<b>-70,994</b>	<b>-82,609</b>	<b>-66,059</b>	<b>-22,375</b>	<b>-17</b>	<b>-190,323</b>
<b>Grand Total</b>					<b>-653,037</b>	<b>-12,864</b>	<b>-55,319</b>	<b>-74,915</b>	<b>-121,845</b>	<b>-163,298</b>	<b>-38,118</b>	<b>-93</b>	<b>-186,586</b>

## B16. REG. ASSETS



### Regulatory Assets

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,011	0	0	0	0	0	1,011
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	0	7	0	0	0
<b>1242000 Total</b>					<b>1,018</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>1,011</b>
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0
<b>1243200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	8	0	0	0	8	0	0
<b>1244100 Total</b>					<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-1	0	0	0	0	0	-1
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0
<b>1244500 Total</b>					<b>0</b>	<b>6</b>	<b>-1</b>	<b>0</b>	<b>-1</b>	<b>-2</b>	<b>-1</b>
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	1	0	0
<b>1244900 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-1</b>
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	-20
<b>1245300 Total</b>					<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20</b>
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	-4	0	0
<b>1245400 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>	<b>0</b>	<b>4</b>
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0
<b>1247000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0
<b>1247100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-241	0	0	0	0	0	-241
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-3	0	0	-3	0	0	0
<b>1249000 Total</b>					<b>-244</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>-241</b>
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	-68	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-15,838	0	0	0	0	0	-15,838
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	-921	0	0	-921	0	0	0
<b>1823000 Total</b>					<b>-16,827</b>	<b>0</b>	<b>0</b>	<b>-921</b>	<b>0</b>	<b>-68</b>	<b>-15,838</b>
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	69,504	0	0	17,465	45,172	6,831	35
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	271	700	106	1
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	995	2,574	389	2
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	406	1,049	159	1
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	2,488	6,436	973	5
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	352	0	352	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	0	24	61	9



### Regulatory Assets

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,699	0	0	0	-1,181	-3,054	-462	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,230	1,230	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-79,240	0	0	-19,912	-51,499	-7,788	-40	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-2,339	0	-2,339	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	0	0	0	281	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,603	0	0	2,603	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,488	0	0	1,630	4,217	638	3	0	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	1,129	2,919	442	2	0	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	212	548	83	0	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	7,501	0	0	1,885	4,875	737	4	0	0
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	-686	0	0	-686	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	405	1,048	158	1	0	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,500	0	0	628	1,625	246	1	0	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	44,915	0	0	11,287	29,191	4,415	23	0	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,822	0	0	-709	-1,834	-277	-1	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	5,042	0	0	0	5,042	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-10,312	0	0	-10,312	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	749	1,936	293	2	0	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,332	-1,332	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	-924	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	-376	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-1,121	-1,121	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,718	0	0	0	0	-1,718	0	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-8,284	0	-8,284	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,627	0	0	0	-2,627	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,734	0	0	0	-1,734	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-982	0	0	0	0	-982	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-6,240	0	0	0	-6,240	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-5,551	0	0	0	-5,551	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-179	0	0	0	0	-179	0	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	0	0	0	107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	365	0	0	0	365	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	300	0	0	0	300	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	28,928	74,818	11,315	58	0	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,753	0	0	0	0	0	0	0	-4,753
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,805	0	0	0	0	0	0	0	-1,805
<b>1823700 Total</b>					<b>144,289</b>	<b>-1,222</b>	<b>-10,271</b>	<b>0</b>	<b>37,832</b>	<b>109,028</b>	<b>15,386</b>	<b>94</b>	<b>-6,558</b>
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Stlmt Loss-CC-UT	UT	1,398	0	0	0	0	1,398	0	0	0



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1823870	DEFERRED PENSION	187641	Reg Asset-PostRet SttLmt Loss-CC-WY	WYU	11	0	0	0	11	0	0	0
<b>1823870 Total</b>					<b>1,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>1,398</b>	<b>0</b>	<b>0</b>
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	137,430	0	0	0	0	0	0	137,430
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	13



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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 (CFL) 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	RESIDENTIAL 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 - WASHINGTO	OTHER	9,257	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	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
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	50



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1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	187



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	139





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1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	55



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1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	11



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1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	60



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	424



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1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	1,203



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1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	20



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1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	3



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Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	0	1,565





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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-1,405	0	0	0	0	0	-1,405
<b>1823920 Total</b>					<b>96,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>96,774</b>
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	IDU	103	0	0	0	0	103	0



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1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513



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1823930	DSR COSTS NOT AMORT 103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT 103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT 103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT 103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT 103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT 103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT 103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT 103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT 103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT 103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT 103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT 103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT 103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT 103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT 103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT 103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT 103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT 103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	449



### Regulatory Assets

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	298	
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	122	
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	2	
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	157	
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	6	
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	848	
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	63	
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	80	
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	236	
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	296	
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	106	
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	450	
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	80	
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	245	
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	14	
<b>1823930 Total</b>					<b>37,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,524</b>	<b>36,413</b>	
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	3,457	
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	-680	
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	-102	
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	-34	
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	-86	
<b>1823940 Total</b>					<b>2,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>2,556</b>	
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	313	0	0	0	79	203	31	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,945	0	0	0	0	0	0	4,945
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	139	0	0	0	0	0	0	139
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	30,762	0	0	0	0	0	0	30,762
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	1,217	0	0	0	0	0	0	1,217
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,627	0	0	0	0	0	0	7,627
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,051	0	0	0	0	0	0	4,051
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	2,226	0	0	0	0	0	0	2,226
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	243	0	0	0	0	0	0	243
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,357	0	0	0	0	0	0	2,357
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,287	0	0	0	0	0	0	1,287
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-152	0	0	0	0	0	0	-152
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-4,793	0	0	0	0	0	0	-4,793
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	15,885	0	0	0	0	0	0	15,885
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,753	0	0	0	0	0	0	3,753
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	462	0	0	0	0	0	0	462
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	40	0	0	0	0	40	0	0



### Regulatory Assets

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-313	0	0	0	-79	-203	-31	0	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-818	0	0	0	0	0	0	0	-818
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-139	0	0	0	0	0	0	0	-139
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	957	0	0	0	0	0	0	0	957
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	83	0	0	83	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	52	0	0	0	0	0	0	0	52
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-7,627	0	0	0	0	0	0	0	-7,627
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	1,433	0	0	0	0	0	0	0	1,433
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	14	0	0	0	0	0	0	0	14
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	225	0	0	0	0	0	225	0	0
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	11,000	0	0	0	0	11,000	0	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	3,200	0	0	0	3,200	0	0	0	0
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	-18	0	0	0	0	0	-18	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,537	0	0	0	0	1,537	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,306	0	0	0	5,306	0	0	0	0
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	13	0	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	718	0	0	0	0	0	718	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	5,167	0	0	0	0	5,167	0	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	1,737	0	0	0	1,737	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	0	799	2,333	315	2	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	389	0	0	0	0	0	0	0	389
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	134	0	0	0	0	0	0	0	134
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	62	0	0	0	0	0	0	0	62
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	456	0	0	0	0	0	0	0	456
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,284	0	0	0	1,284	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	201	0	0	0	0	0	0	0	201
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-623	0	0	0	0	0	0	0	-623
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	-88	0	0	0	0	0	0	0	-88
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	1,977	0	0	0	0	0	0	0	1,977
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	3,068	0	0	0	0	0	0	0	3,068
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-10,646	0	0	0	0	0	0	0	-10,646
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	128	0	0	0	0	0	0	0	128
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,978	0	0	0	0	0	0	0	-3,978
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-73	0	0	0	0	0	0	0	-73
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-13,281	0	0	0	0	0	0	0	-13,281
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	13,849	0	0	0	0	0	0	0	13,849
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	623	0	0	0	0	0	0	0	623
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	23,927	0	0	0	0	0	0	0	23,927
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,692	0	0	0	0	0	0	0	1,692



### Regulatory Assets

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 Allocation Method - Factor West Control Area  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	183	0	0	0	0	0	183
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-76	0	0	0	0	0	-76
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-1,584	0	0	0	0	0	-1,584
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-117	0	0	0	0	0	-117
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-623	0	0	0	0	0	-623
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,400	0	0	0	0	0	2,400
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-2,226	0	0	0	0	0	-2,226
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,639	0	0	0	0	0	8,639
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-8,639	0	0	0	0	0	-8,639
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	405	0	0	0	0	0	405
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-438	0	0	0	0	0	-438
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	60	0	0	0	0	0	60
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	-88	0	0	0	0	0	-88
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	36	0	0	0	0	0	36
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	706	0	0	0	0	0	706
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-163	0	0	0	0	0	-163
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-31	0	0	0	0	0	-31
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-329	0	0	0	0	0	-329
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	6,075	0	0	0	0	0	6,075
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	6,112	0	0	0	0	0	6,112
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	72	0	0	0	0	0	72
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	432	0	0	0	0	0	432
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-30	0	0	0	0	0	-30
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-417	0	0	0	0	0	-417
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-308	0	0	0	0	0	-308
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-274	0	0	0	0	0	-274
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	53	0	0	0	0	0	53
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-42	0	0	0	0	0	-42
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-44	0	0	0	0	0	-44
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	10	0	0	0	0	0	10
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-667	0	0	0	0	0	-667
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	229	0	0	0	0	0	229
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-465	0	0	0	0	0	-465
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	16	0	0	0	0	0	16
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	772	0	0	772	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	308	0	0	308	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	507	0	0	0	507	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	83	0	0	83	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	43	0	0	0	0	0	43
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	67	0	0	0	0	67	0



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1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	108	0	0	0	0	0	108
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	17	0	0	0	0	0	17
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	998	0	0	0	0	0	998
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	9,960	0	0	0	0	0	9,960
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-323	0	0	0	0	0	-323
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-164	0	0	0	0	0	-164
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	1,339	0	0	0	0	0	1,339
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	62	0	0	0	0	0	62
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-103	0	0	0	0	0	-103
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,705	0	0	0	0	0	3,705
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-215	0	0	0	0	0	-215
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	670	0	0	0	0	0	670
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	-35	0	0	0	0	0	-35
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,390	0	0	0	0	0	1,390
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-70	0	0	0	0	0	-70
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	44	0	0	0	0	0	44
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-2	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	35	0	0	0	0	0	35
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-2	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-2,317	0	0	0	0	0	-2,317
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	383	0	0	0	0	0	383
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	12,229	0	0	0	0	0	12,229
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	10,605	0	0	0	0	0	10,605
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	275	0	0	0	0	0	275
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	222	0	0	0	0	0	222
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-197	0	0	0	0	0	-197
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-403	0	0	0	0	0	-403
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-14	0	0	0	0	0	-14
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-11	0	0	0	0	0	-11
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-13,503	0	0	0	0	0	-13,503
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	1,056	0	0	0	0	0	1,056
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,222	0	0	0	0	0	1,222
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-31	0	0	0	0	0	-31
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-61	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	-61	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	21,647	0	0	0	0	0	21,647
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	21,555	0	0	0	0	0	21,555
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,920	0	0	0	0	0	1,920
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,551	0	0	0	0	0	1,551
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-1,883	0	0	0	0	0	-1,883
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-1,164	0	0	0	0	0	-1,164



### Regulatory Assets

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-96	0	0	0	0	0	-96		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	-78	0	0	0	0	0	-78		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-9,471	0	0	0	0	0	-9,471		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	519	0	0	0	0	0	519		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	419	0	0	0	0	0	419		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	-26	0	0	0	0	0	-26		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	-21	0	0	0	0	0	-21		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-5,410	0	0	0	0	0	-5,410		
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	1	0	0	1	0	0	0		
<b>1823990 Total</b>					<b>182,304</b>	<b>-52</b>	<b>0</b>	<b>83</b>	<b>13,490</b>	<b>20,544</b>	<b>1,347</b>	<b>2</b>	<b>146,890</b>
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	380	0	0	0	0	0	380		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-2,737	0	0	0	0	0	-2,737		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	416	0	0	0	0	0	416		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,678	0	0	0	0	0	-1,678		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	158	0	0	0	0	0	158		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,568	0	0	0	0	0	4,568		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-127,166	0	0	0	0	0	-127,166		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,090	0	0	0	0	0	1,090		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-4,843	0	0	0	0	0	-4,843		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	469	0	0	0	0	0	469		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	-1,756	0	0	0	0	0	-1,756		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	190	0	0	0	0	0	190		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-1,832	0	0	0	0	0	-1,832		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	217	0	0	0	0	0	217		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-502	0	0	0	0	0	-502		
<b>1823999 Total</b>					<b>-133,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-133,026</b>
<b>Grand Total</b>					<b>316,429</b>	<b>-1,249</b>	<b>-10,272</b>	<b>87</b>	<b>50,411</b>	<b>130,972</b>	<b>18,420</b>	<b>96</b>	<b>127,964</b>



## B17. DEPRECIATION RESERVE



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	CAGE	-29,343	0	0	0	-6,800	-19,849	-2,677	-16	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-149	-6	-110	-33	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,332	-9,725	-1,312	-8	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-71	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-432,769	0	0	0	-100,288	-292,756	-39,490	-235	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,814	-1,335	-24,182	-7,297	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-83,867	-3,413	-61,805	-18,649	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,489,222	0	0	0	-345,106	-1,007,416	-135,891	-810	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-71,145	-2,895	-52,430	-15,820	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-387,341	-15,763	-285,447	-86,132	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-339,157	0	0	0	-78,595	-229,430	-30,948	-184	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-19,093	-777	-14,070	-4,246	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-87,979	-3,580	-64,835	-19,564	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-204,737	0	0	0	-47,445	-138,499	-18,682	-111	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,128	-209	-3,779	-1,140	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-37,214	-1,514	-27,425	-8,275	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-4	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-33	-1	-24	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-15,243	0	0	0	-3,532	-10,312	-1,391	-8	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-209	-8	-154	-46	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,207	-90	-1,626	-491	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGE	-59	0	0	0	-14	-40	-5	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGW	-4,075	-166	-3,003	-906	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGE	-114	0	0	0	-26	-77	-10	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGE	-71	0	0	0	-17	-48	-7	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGW	-248	-10	-183	-55	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	-163	-7	-120	-36	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGE	-5,217	0	0	0	-1,209	-3,529	-476	-3	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGW	-5	0	-4	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-2,115	0	0	0	-490	-1,431	-193	-1	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-32,285	-1,314	-23,792	-7,179	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-164	0	0	0	-38	-111	-15	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-28,806	-1,172	-21,228	-6,405	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,346	0	0	0	-312	-910	-123	-1	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-6,750	-275	-4,974	-1,501	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-18,243	0	0	0	-4,228	-12,341	-1,665	-10	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-456	-19	-336	-101	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-27,835	0	0	0	-6,450	-18,830	-2,540	-15	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-178,898	-7,280	-131,837	-39,781	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-279	0	0	0	-65	-188	-25	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-7,629	-310	-5,622	-1,696	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-49	0	0	0	-11	-33	-4	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-77	-3	-57	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-22,058	0	0	0	-5,112	-14,922	-2,013	-12	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-50,970	-2,074	-37,562	-11,334	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-7,150	0	0	0	-1,657	-4,837	-652	-4	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-31,888	-1,298	-23,500	-7,091	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-10	0	0	0	-2	-7	-1	0	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,814	-114	-2,073	-626	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	CAGE	-121	0	0	0	-28	-82	-11	0	0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,401	-57	-1,032	-312	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-1,076	0	0	0	-249	-728	-98	-1	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-8,798	-358	-6,483	-1,956	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	CAGE	-8	0	0	0	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	CAGE	-32,942	0	0	0	-7,634	-22,284	-3,006	-18	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	CAGW	-20,875	-849	-15,384	-4,642	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	-3,203	0	0	0	-742	-2,166	-292	-2	0
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	-569	-23	-419	-127	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	CAGE	-464,172	0	0	0	-107,565	-313,999	-42,356	-252	0
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	CAGW	-352,728	-14,354	-259,939	-78,435	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	CAGE	-64,866	0	0	0	-15,032	-43,880	-5,919	-35	0
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	CAGW	-53,371	-2,172	-39,331	-11,868	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-44,681	0	0	0	-10,354	-30,225	-4,077	-24	0
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-29,671	-1,207	-21,866	-6,598	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-2,054	0	0	0	-476	-1,389	-187	-1	0
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,293	-53	-953	-287	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	CAGE	-32,586	0	0	0	-7,551	-22,043	-2,973	-18	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	CAGW	-14,187	-577	-10,455	-3,155	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	JBG	-1,365	-56	-1,006	-303	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	-76	-1	-20	-6	-12	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	CAGE	-35,561	0	0	0	-8,241	-24,056	-3,245	-19	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	CAGW	-11,672	-475	-8,602	-2,595	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	JBG	-446	-18	-329	-99	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	CAGE	-304,278	0	0	0	-70,512	-205,835	-27,765	-165	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	CAGW	-124,793	-5,078	-91,965	-27,750	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	JBG	-7,387	-301	-5,444	-1,643	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-24,684	0	0	0	-5,720	-16,698	-2,252	-13	0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-10,564	-430	-7,785	-2,349	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-3,107	-126	-2,290	-691	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,582	0	0	0	-830	-2,423	-327	-2	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,549	-63	-1,141	-344	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-50	-2	-37	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-353	-5	-91	-27	-54	-154	-21	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	CAGE	-240,233	0	0	0	-55,671	-162,511	-21,921	-131	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	CAGW	-92,754	-3,775	-68,354	-20,625	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	JBG	-13,199	-537	-9,727	-2,935	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-105	-2	-27	-8	-16	-46	-6	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGE	-242,047	0	0	0	-56,091	-163,737	-22,087	-132	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGW	-111,433	-4,535	-82,119	-24,779	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	JBG	-3,611	-147	-2,661	-803	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-321	-5	-83	-25	-49	-140	-19	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-315,092	0	0	0	-73,018	-213,151	-28,752	-171	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-173,881	-7,076	-128,140	-38,665	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-14,135	-575	-10,417	-3,143	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-248	-4	-64	-19	-38	-109	-15	0	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGE	-999	0	0	0	-231	-676	-91	-1	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGW	-40	-2	-29	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,486	0	0	0	-576	-1,682	-227	-1	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-77	-3	-57	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGE	-1,986	0	0	0	-460	-1,344	-181	-1	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGW	-3,036	-124	-2,237	-675	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	JBG	-1	0	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	-15	0	-4	-1	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-742	-742	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-630	0	0	0	0	0	-630	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,978	0	-2,978	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,262	0	0	0	0	-3,262	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-193	0	0	-193	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,344	0	0	0	-1,344	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,109	0	0	0	-1,109	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,439	-1,439	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-744	0	0	0	0	0	-744	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,896	0	-7,896	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-12,362	0	0	0	0	-12,362	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,217	0	0	-1,217	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,823	0	0	0	-3,823	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-673	0	0	0	-673	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-8,065	-8,065	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,542	0	0	0	0	0	-12,542	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-82,934	0	-82,934	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-118,408	0	0	0	0	-118,408	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-22,795	0	0	-22,795	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-40,216	0	0	0	-40,216	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,515	0	0	0	-3,515	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-222	-222	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-166	0	0	0	0	0	-166	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,207	0	-1,207	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,501	0	0	0	0	-1,501	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-384	0	0	-384	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-751	0	0	0	-751	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-25	0	0	0	-25	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-40,134	-40,134	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-40,823	0	0	0	0	0	-40,823	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-265,292	0	-265,292	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-158,159	0	0	0	0	-158,159	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-71,547	0	0	-71,547	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-70,070	0	0	0	-70,070	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,704	0	0	0	-15,704	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,548	-19,548	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,420	0	0	0	0	0	-17,420	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-134,242	0	-134,242	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-87,103	0	0	0	0	-87,103	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-34,594	0	0	-34,594	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-37,993	0	0	0	-37,993	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,136	0	0	0	-5,136	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-12,354	-12,354	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,513	0	0	0	0	0	-4,513	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-46,114	0	-46,114	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-83,111	0	0	0	0	-83,111	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,356	0	0	-11,356	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-10,714	0	0	0	-10,714	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,123	0	0	0	-3,123	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-14,399	-14,399	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-14,153	0	0	0	0	0	-14,153	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-88,602	0	-88,602	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-231,958	0	0	0	0	-231,958	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,789	0	0	-13,789	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-25,650	0	0	0	-25,650	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-15,328	0	0	0	-15,328	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-31,428	-31,428	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-29,317	0	0	0	0	0	-29,317	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-238,245	0	-238,245	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-134,613	0	0	0	0	-134,613	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-61,398	0	0	-61,398	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-43,511	0	0	0	-43,511	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,941	0	0	0	-6,941	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,132	-3,132	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-5,033	0	0	0	0	0	-5,033	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-37,672	0	-37,672	0	0	0	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD UT	-40,767	0	0	0	0	-40,767	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD WA	-8,914	0	0	-8,914	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD WYP	-6,034	0	0	0	-6,034	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD WYU	-928	0	0	0	-928	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND CA	-6,435	-6,435	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND IDU	-13,367	0	0	0	0	0	-13,367	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND OR	-93,663	0	-93,663	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND UT	-70,363	0	0	0	0	-70,363	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND WA	-20,593	0	0	-20,593	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND WYP	-15,305	0	0	0	-15,305	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND WYU	-4,192	0	0	0	-4,192	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS CA	-424	-424	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS IDU	-10,382	0	0	0	0	0	-10,382	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS OR	-11,098	0	-11,098	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS UT	-45,161	0	0	0	0	-45,161	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS WA	-5,400	0	0	-5,400	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS WYP	-5,298	0	0	0	-5,298	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS WYU	-1,255	0	0	0	-1,255	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES CA	-213	-213	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES IDU	-142	0	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES OR	-2,129	0	-2,129	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES UT	-3,372	0	0	0	0	-3,372	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES WYP	-895	0	0	0	-895	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES WYU	-150	0	0	0	-150	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	-603	-603	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	-463	0	0	0	0	0	-463	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	-11,257	0	-11,257	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	-12,414	0	0	0	0	-12,414	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	-2,173	0	0	-2,173	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	-3,590	0	0	0	-3,590	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	-1,158	0	0	0	-1,158	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS CAGE	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS IDU	-5	0	0	0	0	0	-5	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS UT	-31	0	0	0	0	-31	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CA	-752	-752	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CAEE	-363	0	0	0	-91	-236	-36	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CAGE	-1,618	0	0	0	-375	-1,095	-148	-1	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CAGW	-1,249	-51	-921	-278	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CN	-2,298	-55	-717	-159	-170	-1,101	-97	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS IDU	-4,911	0	0	0	0	0	-4,911	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	JBG	-9	0	-7	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,638	0	-10,638	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-30,853	-606	-7,575	-2,122	-4,547	-14,126	-1,869	-8	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,515	0	0	0	0	-12,515	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,437	0	0	-7,437	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,509	0	0	0	-1,509	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,395	0	0	0	-1,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-81	-81	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	-592	0	0	0	-137	-400	-54	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-62	-3	-45	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-917	-22	-286	-63	-68	-439	-39	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-30	0	0	0	0	0	-30	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-46	-2	-34	-10	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-980	0	-980	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-8,335	-164	-2,046	-573	-1,228	-3,816	-505	-2	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-279	0	0	0	0	-279	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-38	0	0	-38	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-297	0	0	0	-297	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-12	0	0	0	-12	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-26	-26	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-2	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-314	0	0	0	-73	-213	-29	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-155	-6	-114	-34	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,521	-36	-475	-105	-112	-729	-64	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-144	0	0	0	0	0	-144	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-17	-1	-13	-4	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-333	0	-333	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-18,272	-359	-4,486	-1,256	-2,693	-8,366	-1,107	-5	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-298	0	0	0	0	-298	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-111	0	0	-111	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-813	0	0	0	-813	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-19	0	0	0	-19	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGE	-33	0	0	0	-8	-22	-3	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGW	-4	0	-3	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-2	0	-2	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-61	-1	-15	-4	-9	-28	-4	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-2	0	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-2	0	0	0	-2	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-2	0	0	0	-2	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-34	-34	0	0	0	0	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-46	0	0	0	-12	-30	-5	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-173	0	0	0	-40	-117	-16	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-81	-3	-60	-18	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-146	0	0	0	0	0	-146	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-25	-1	-19	-6	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,003	0	-1,003	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-396	-8	-97	-27	-58	-181	-24	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,421	0	0	0	0	-1,421	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-136	0	0	-136	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-210	0	0	0	-210	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-30	0	0	0	-7	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-3	0	-2	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-29	0	-29	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-63	-1	-16	-4	-9	-29	-4	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-137	0	0	0	0	-137	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-15	0	0	-15	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-23	0	0	0	-23	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-303	-303	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-107	0	0	0	-27	-70	-11	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-3,045	0	0	0	-706	-2,060	-278	-2	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-925	-38	-682	-206	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-798	0	0	0	0	0	-798	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-497	-20	-366	-110	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,370	0	-3,370	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-790	-16	-194	-54	-116	-362	-48	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,195	0	0	0	0	-4,195	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-728	0	0	-728	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-645	0	0	0	-645	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-209	0	0	0	-209	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-485	-485	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-159	0	0	0	-40	-103	-16	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,777	0	0	0	-412	-1,202	-162	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	-1,246	-51	-918	-277	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,185	0	0	0	0	0	-1,185	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-168	-7	-124	-37	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-6,251	0	-6,251	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-312	-6	-77	-21	-46	-143	-19	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,483	0	0	0	0	-7,483	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,649	0	0	-1,649	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,418	0	0	0	-1,418	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-311	0	0	0	-311	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0	0





### Depreciation Reserve

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGE	-1,100	0	0	0	-255	-744	-100	-1	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGW	-556	-23	-409	-124	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	JBG	-314	-13	-231	-70	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-79	0	-79	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-177	-177	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAEE	-18	0	0	0	-5	-12	-2	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGE	-387	0	0	0	-90	-262	-35	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGW	-106	-4	-78	-23	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-363	0	0	0	0	0	-363	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	JBG	-38	-2	-28	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,197	0	-1,197	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-228	-4	-56	-16	-34	-104	-14	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-1,976	0	0	0	0	-1,976	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-279	0	0	-279	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-931	0	0	0	-931	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-192	0	0	0	-192	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-52	-52	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	-257	0	0	0	-60	-174	-23	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-52	-2	-38	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-47	0	0	0	0	0	-47	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-198	0	-198	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-21	0	-5	-1	-3	-9	-1	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-127	0	0	0	0	-127	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-32	0	0	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-93	0	0	0	-93	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-10	0	0	0	-10	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-192	0	0	0	-44	-130	-18	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	-50	-2	-37	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-180	0	-180	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-184	-4	-45	-13	-27	-84	-11	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-563	0	0	0	0	-563	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-135	0	0	-135	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-48	0	0	0	-48	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-879	-17	-216	-60	-130	-402	-53	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-98	-98	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGE	-1,939	0	0	0	-449	-1,312	-177	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGW	-303	-12	-224	-67	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-239	0	0	0	0	0	-239	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	JBG	-335	-14	-247	-74	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,410	0	-1,410	0	0	0	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-125	-2	-31	-9	-18	-57	-8	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-1,577	0	0	0	0	-1,577	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-359	0	0	-359	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-520	0	0	0	-520	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-415	-415	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-69	0	0	0	-17	-45	-7	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,502	0	0	0	-2,202	-6,428	-867	-5	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,678	-68	-1,236	-373	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,004	0	0	0	0	0	-1,004	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,669	-68	-1,230	-371	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,302	0	-5,302	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,533	-30	-376	-105	-226	-702	-93	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,843	0	0	0	0	-6,843	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,573	0	0	-1,573	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,884	0	0	0	-1,884	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-291	0	0	0	-291	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-141	-141	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAEE	-551	0	0	0	-138	-358	-54	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGE	-2,696	0	0	0	-625	-1,824	-246	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGW	-733	-30	-540	-163	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-665	0	0	0	0	0	-665	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	JBG	-108	-4	-80	-24	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,508	0	-3,508	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,410	-47	-592	-166	-355	-1,104	-146	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,499	0	0	0	0	-3,499	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-655	0	0	-655	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,139	0	0	0	-1,139	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-97	0	0	0	-97	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-837	-837	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-96	0	0	0	-22	-65	-9	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-144	-6	-106	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,265	0	0	0	0	0	-1,265	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-5,303	0	-5,303	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-845	-17	-208	-58	-125	-387	-51	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,381	0	0	0	0	-4,381	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,409	0	0	-1,409	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,908	0	0	0	-1,908	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-313	0	0	0	-313	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-100	-100	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-76	0	0	0	-18	-52	-7	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-67	0	0	0	0	0	-67	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-398	0	-398	0	0	0	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-244	0	0	0	0	-244	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-89	0	0	0	-89	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-653	-653	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-551	0	0	0	-128	-373	-50	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-14	-1	-10	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-602	0	0	0	0	0	-602	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	-2	0	-2	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,488	0	-4,488	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-799	-16	-196	-55	-118	-366	-48	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,456	0	0	0	0	-4,456	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,647	0	0	-1,647	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-958	0	0	0	-958	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-267	0	0	0	-267	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGE	-1,057	0	0	0	-245	-715	-96	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGW	-236	-10	-174	-52	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	JBG	-196	-8	-144	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-181	0	-181	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-6,887	0	0	0	-1,596	-4,659	-628	-4	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-335	-14	-247	-74	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,102	-45	-812	-245	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-343	0	-343	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-498	-10	-122	-34	-73	-228	-30	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-574	0	0	0	0	-574	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-102	0	0	0	-102	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-450	-450	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-70	0	0	0	-16	-47	-6	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-84	-3	-62	-19	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-574	0	0	0	0	0	-574	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-4,180	0	-4,180	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-559	-11	-137	-38	-82	-256	-34	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,380	0	0	0	0	-5,380	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,049	0	0	-1,049	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,008	0	0	0	-1,008	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-162	0	0	0	-162	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-222	-222	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-114	0	0	0	-29	-74	-11	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,675	0	0	0	-388	-1,133	-153	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-629	-26	-464	-140	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-379	0	0	0	0	0	-379	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-335	-14	-247	-74	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-936	0	-936	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-181	-4	-44	-12	-27	-83	-11	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR UT	-1,744	0	0	0	0	-1,744	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WA	-508	0	0	-508	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYP	-431	0	0	0	-431	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYU	-225	0	0	0	-225	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CA	-2,361	-2,361	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAEE	-108	0	0	0	-27	-70	-11	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAGE	-44,644	0	0	0	-10,346	-30,201	-4,074	-24	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAGW	-22,480	-915	-16,566	-4,999	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CN	-1,624	-39	-507	-112	-120	-778	-68	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT IDU	-4,155	0	0	0	0	0	-4,155	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT JBG	-1,517	-62	-1,118	-337	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT OR	-32,145	0	-32,145	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT SO	-38,648	-760	-9,489	-2,658	-5,695	-17,695	-2,341	-10	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT UT	-25,620	0	0	0	0	-25,620	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WA	-5,994	0	0	-5,994	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WYP	-9,355	0	0	0	-9,355	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WYU	-2,110	0	0	0	-2,110	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CA	-191	-191	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAEE	-53	0	0	0	-13	-34	-5	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAGE	-1,488	0	0	0	-345	-1,007	-136	-1	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAGW	-648	-26	-477	-144	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT IDU	-221	0	0	0	0	0	-221	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT JBG	-363	-15	-267	-81	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT OR	-1,652	0	-1,652	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT SO	-367	-7	-90	-25	-54	-168	-22	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT UT	-1,315	0	0	0	0	-1,315	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WA	-378	0	0	-378	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYP	-513	0	0	0	-513	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYU	-70	0	0	0	-70	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CA	-23	-23	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAGE	-962	0	0	0	-223	-651	-88	-1	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAGW	-213	-9	-157	-47	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CN	-43	-1	-13	-3	-3	-21	-2	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT IDU	-38	0	0	0	0	0	-38	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT JBG	-69	-3	-51	-15	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT OR	-487	0	-487	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT SO	-1,285	-25	-315	-88	-189	-588	-78	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT UT	-451	0	0	0	0	-451	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WA	-83	0	0	-83	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYP	-73	0	0	0	-73	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYU	-14	0	0	0	-14	0	0	0	0
<b>1080000 Total</b>			<b>-9,933,087</b>	<b>-237,016</b>	<b>-2,733,682</b>	<b>-768,757</b>	<b>-1,415,549</b>	<b>-4,190,758</b>	<b>-584,845</b>	<b>-2,481</b>	<b>0</b>



### Depreciation Reserve

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,226	0	0	0	1,226	0	0		
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,869	0	0	8,869	0	0	0		
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	747	0	0	747	0	0	0		
<b>1083000 Total</b>					<b>10,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747</b>	<b>8,869</b>	<b>1,226</b>	<b>0</b>	<b>0</b>
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	642	0	0	149	434	59	0	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	151	6	111	33	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-17	-1	-13	-4	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-72	0	0	0	-17	-48	-7	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-100	-4	-74	-22	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-5	-5	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	203	0	0	0	0	203	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-42	0	-42	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,863	0	0	0	1,863	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-14	0	0	-14	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	152	0	0	0	152	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-88	-2	-22	-6	-13	-40	-5	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	428	8	105	29	63	196	26	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,058	0	0	0	0	0	0	1,058	0
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,540	0	0	0	0	0	0	2,540	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-610	0	0	0	-141	-413	-56	0	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-5,845	-238	-4,307	-1,300	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	13,863	0	0	0	3,212	9,378	1,265	8	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	-7,685	0	0	0	-1,781	-5,199	-701	-4	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	1,153	47	849	256	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,647	140	2,497	745	1,474	4,215	574	3	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	185	185	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	141	0	0	0	0	141	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,102	0	1,102	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,678	0	0	0	1,678	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	476	0	0	476	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	398	0	0	0	398	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	627	12	154	43	92	287	38	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-34	0	0	0	-8	-23	-3	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	0	9	3	5	15	2	0	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	CAGE	-216	0	0	0	-50	-146	-20	0	0
<b>1085000 Total</b>					<b>21,610</b>	<b>149</b>	<b>369</b>	<b>240</b>	<b>3,536</b>	<b>12,197</b>	<b>1,515</b>	<b>7</b>	<b>3,597</b>
<b>Grand Total</b>					<b>-9,900,635</b>	<b>-236,867</b>	<b>-2,733,313</b>	<b>-768,517</b>	<b>-1,411,265</b>	<b>-4,169,692</b>	<b>-582,104</b>	<b>-2,474</b>	<b>3,597</b>

## B18. AMORTIZATION RESERVE



### Amortization Reserve

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGE	-8,751	0	0	0	-2,028	-5,920	-799	-5	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGW	-108,632	-4,421	-80,055	-24,156	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-926	0	0	0	0	0	-926	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	30,424	0	0	0	0	30,424	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	-6,505	0	0	0	-1,507	-4,400	-594	-4	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	-8,261	-336	-6,088	-1,837	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-104	0	-104	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	-21	0	0	0	0	-21	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-56	0	0	0	-56	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,950	-215	-2,689	-753	-1,614	-5,013	-663	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-65	-808	-226	-485	-1,507	-199	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-87	-1,083	-303	-650	-2,019	-267	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,812	-271	-3,391	-950	-2,035	-6,323	-837	-4	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-230	-5	-57	-16	-34	-105	-14	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-113,474	-2,705	-35,416	-7,829	-8,371	-54,380	-4,773	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-152,641	-3,000	-37,479	-10,496	-22,494	-69,885	-9,246	-41	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-33	-408	-114	-245	-760	-101	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-116	-1,443	-404	-866	-2,691	-356	-2	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-57	-714	-200	-429	-1,331	-176	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,953	-38	-479	-134	-288	-894	-118	-1	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,947	-176	-2,197	-615	-1,319	-4,096	-542	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,485	-206	-2,574	-721	-1,545	-4,800	-635	-3	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-204	-2,550	-714	-1,531	-4,755	-629	-3	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-465	-130	-279	-866	-115	-1	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,392	-47	-587	-164	-352	-1,095	-145	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,957	-255	-3,181	-891	-1,909	-5,932	-785	-3	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,531	-109	-1,358	-380	-815	-2,532	-335	-1	0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-727	-14	-179	-50	-107	-333	-44	0	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,592	-23	-412	-123	-243	-695	-95	-1	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-87	-4	-64	-19	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	CAGE	-3	0	0	0	-1	-2	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	CAGW	-6,414	-261	-4,727	-1,426	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-187	-8	-138	-42	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-69	0	0	0	-16	-46	-6	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,401	-47	-590	-165	-354	-1,099	-145	-1	0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,852	-56	-700	-196	-420	-1,306	-173	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,971	0	0	0	-457	-1,333	-180	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-783	-32	-577	-174	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-33	-1	-24	-7	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,310	-104	-1,304	-365	-783	-2,431	-322	-1	0



### Amortization Reserve

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-18,161	0	0	0	-4,209	-12,286	-1,657	-10	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,718	-273	-4,951	-1,494	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-947	-39	-698	-211	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-4,651	-111	-1,451	-321	-343	-2,229	-196	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,868	-140	-1,832	-405	-433	-2,812	-247	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-3,211	-63	-788	-221	-473	-1,470	-195	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-9,271	-182	-2,276	-638	-1,366	-4,245	-562	-3	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-642	-13	-158	-44	-95	-294	-39	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-1,752	-42	-547	-121	-129	-840	-74	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-6,275	-150	-1,958	-433	-463	-3,007	-264	0	0
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	-131	-3	-32	-9	-19	-60	-8	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-339	-75	-80	-520	-46	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-14,502	-285	-3,561	-997	-2,137	-6,640	-878	-4	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-9,795	-399	-7,218	-2,178	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-30	0	0	0	-30	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-675	0	0	0	-156	-457	-62	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-635	-12	-156	-44	-94	-291	-38	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-3	-3	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	-1,789	0	0	0	-415	-1,210	-163	-1	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	-226	-9	-166	-50	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-6	0	-2	0	0	-3	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-5	0	0	0	0	0	-5	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	-336	-14	-247	-75	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-2	0	-2	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-19,597	-284	-5,072	-1,513	-2,995	-8,562	-1,166	-7	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-497	-10	-122	-34	-73	-228	-30	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-13	0	0	0	0	-13	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-5	0	0	-5	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-68	0	0	0	-68	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGE	-418	0	0	0	-97	-283	-38	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGW	-141	-6	-104	-31	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-3,972	-95	-1,240	-274	-293	-1,904	-167	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-24	-304	-85	-183	-568	-75	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-2,516	-102	-1,854	-559	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-500	-500	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-4,178	0	-4,178	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,443	-68	-845	-237	-507	-1,576	-209	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-18	0	0	0	0	-18	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,691	0	0	-1,691	0	0	0	0	0





**Amortization Reserve**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,353	0	0	0	-4,353	0	0	0	0
<b>1110000 Total</b>					<b>-618,755</b>	<b>-15,783</b>	<b>-231,941</b>	<b>-65,347</b>	<b>-70,242</b>	<b>-205,664</b>	<b>-29,670</b>	<b>-108</b>	<b>0</b>
<b>Grand Total</b>					<b>-618,755</b>	<b>-15,783</b>	<b>-231,941</b>	<b>-65,347</b>	<b>-70,242</b>	<b>-205,664</b>	<b>-29,670</b>	<b>-108</b>	<b>0</b>

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



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	354	354	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	828	0	0	0	0	0	828	0	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,096	0	4,096	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	7,188	0	0	0	0	7,188	0	0	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	1,060	0	0	1,060	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	2,346	0	0	0	2,346	0	0	0	0
<b>1900000</b>	<b>Total</b>				<b>15,873</b>	<b>354</b>	<b>4,096</b>	<b>1,060</b>	<b>2,346</b>	<b>7,188</b>	<b>828</b>	<b>0</b>	<b>0</b>
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,251	0	0	0	0	0	0	0	1,251
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	227	0	0	0	0	0	0	0	227
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	12,324	0	0	0	0	0	0	0	12,324
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	692	0	0	0	0	0	0	0	692
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,147	0	0	0	0	0	0	0	2,147
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	1,235	0	0	0	0	0	0	0	1,235
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	368	368	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	957	0	0	0	0	0	957	0	0
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	4,180	0	4,180	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	1,008	0	0	1,008	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	2,343	0	0	0	2,343	0	0	0	0
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	7,384	0	0	0	0	7,384	0	0	0
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	43	43	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	155	0	0	0	0	0	155	0	0
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	269	0	0	269	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	544	0	0	0	544	0	0	0	0
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	244	0	0	0	0	244	0	0	0
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	380	0	0	0	0	0	380	0	0
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	2,746	0	2,746	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	326	0	0	326	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,940	0	0	0	2,940	0	0	0	0
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	0	0	0	0	0	0	4	0
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	723	0	0	0	0	0	0	0	723
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	8,197	0	0	8,197	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	133	0	0	0	0	0	0	0	133
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	44	0	0	0	0	0	0	0	44
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	280	0	0	0	0	0	0	0	280
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,134	0	0	0	0	0	0	0	1,134
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	359	7	88	25	53	165	22	0	0
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,596	0	0	0	401	1,038	157	1	0
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	119	5	88	27	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	7,112	18,395	2,782	14	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,883	0	0	0	0	0	0	0	5,883
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	153	0	0	0	0	0	0	0	153



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,680	0	0	0	0	0	3,680		
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,199	0	0	0	0	0	8,199		
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	27	0	0	0	0	0	27		
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	836	0	0	0	0	0	836		
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	13,877	273	3,407	954	2,045	6,353	841	4	0
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,137	0	2,137	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	205	0	0	0	0	205	0	0	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,832	0	0	0	1,832	0	0	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	233	0	0	0	233	0	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	56	0	0	0	0	0	0	0	56
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	4	0	0	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	3	0	0	0	0	0	0	0	3
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	257	0	0	0	0	0	0	0	257
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	126	326	49	0	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	787	0	0	0	0	0	0	0	787
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	1,538	64	1,124	350	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-66	0	-66	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	215	4	53	15	32	98	13	0	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,142	42	526	147	316	981	130	1	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	227	4	56	16	34	104	14	0	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	406	8	100	28	60	186	25	0	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,704	132	1,646	461	988	3,069	406	2	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	257	4	67	20	39	112	15	0	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	507	7	131	39	77	221	30	0	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,585	142	978	262	214	859	130	0	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,562	70	875	245	525	1,631	216	1	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	697	23	186	44	73	336	35	0	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,584	23	410	122	242	692	94	1	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	5,980	0	0	0	0	0	0	0	5,980
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	279	5	68	19	41	128	17	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	683	22	182	43	72	329	34	0	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	1,424	0	0	0	0	0	0	0	1,424
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Ait. Rate for Energy P	OTHER	4	0	0	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	1,850	0	0	0	465	1,202	182	1	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	-109	0	0	0	0	0	0	0	-109
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	608	0	0	0	0	0	0	0	608
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	114	0	0	0	0	0	0	0	114
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	60	0	0	0	0	0	0	0	60
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,280	0	0	0	0	0	0	0	2,280
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	66	0	0	0	0	0	0	0	66
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	137	0	0	0	0	0	0	0	137



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	325	14	237	74	0	0	0		
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,443	0	0	0	0	0	1,443		
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-1	0	0	-1	0	0	0		
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	75	1,340	400	791	2,261	308		
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-255	0	0	0	0	0	-255		
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,201	92	1,609	501	0	0	0		
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-428	-18	-313	-97	0	0	0		
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-564	-24	-413	-128	0	0	0		
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	206	9	150	47	0	0	0		
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	JBE	24	1	18	6	0	0	0		
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	JBE	-12,684	-529	-9,271	-2,885	0	0	0		
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	-906	-38	-662	-206	0	0	0		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	11	0	8	3	0	0	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	26	1	19	6	0	0	0		
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-5,176	0	0	0	0	0	-5,176		
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	1	0	0	0	0	1	0		
<b>1901000 Total</b>					<b>144,732</b>	<b>1,103</b>	<b>11,705</b>	<b>10,335</b>	<b>19,765</b>	<b>47,948</b>	<b>7,196</b>	<b>31</b>	<b>46,650</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	188	0	0	188	0	0	0		
<b>1901090 Total</b>					<b>188</b>	<b>0</b>	<b>0</b>	<b>188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0		
<b>2811000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,109	-22	-272	-76	-163	-508	-67		
<b>2820000 Total</b>					<b>-1,109</b>	<b>-22</b>	<b>-272</b>	<b>-76</b>	<b>-163</b>	<b>-508</b>	<b>-67</b>	<b>0</b>	<b>0</b>
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	-384	-9	-97	-24	-56	-169	-22	-1	0
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-75,644	0	-75,644	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-301	0	0	0	0	-301	0	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,181	0	0	0	0	-2,181	0	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-184	0	0	0	-184	0	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	0	0	8,681
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CA	-63,419	-63,419	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	IDU	-165,626	0	0	0	0	-165,626	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-60,089	0	0	0	0	0	0	0	-60,089
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-753,887	0	-753,887	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	UT	-1,263,204	0	0	0	0	-1,263,204	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-181,715	0	0	-181,715	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WYP	-415,661	0	0	0	-415,661	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	7,404	126	1,657	463	1,120	3,575	459	2	2
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	16,387	237	4,241	1,265	2,504	7,159	975	6	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	JBG	0	0	0	0	0	0	0	0	0



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	-139	-5	-37	-9	-15	-67	-7	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-114	-2	-28	-8	-17	-52	-7	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-6,825	-285	-4,988	-1,552	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-820	0	0	0	-190	-554	-75	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	65	1	16	4	10	30	4	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	151	0	0	0	38	98	15	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-3,863	0	0	0	0	0	0	0	-3,863
<b>2821000 Total</b>					<b>-2,961,368</b>	<b>-63,354</b>	<b>-828,766</b>	<b>-181,576</b>	<b>-412,451</b>	<b>-1,255,365</b>	<b>-164,586</b>	<b>7</b>	<b>-55,270</b>
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	-20	-1	-15	-5	0	0	0	0	0
<b>2830000 Total</b>					<b>-20</b>	<b>-1</b>	<b>-15</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	13	13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-55	0	0	0	0	0	-55	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-2,705	0	0	0	0	-2,705	0	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-787	0	0	0	-787	0	0	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-100	0	0	0	0	0	0	0	-100
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	108	0	0	0	0	0	0	0	108
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	-15	0	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	-45	0	0	0	0	0	0	0	-45
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	-156	0	0	0	0	0	0	0	-156
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	CAGE	-19	0	0	0	-4	-13	-2	0	0
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-11	0	0	0	0	0	0	0	-11
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-190	0	0	0	-190	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-5,725	0	0	0	0	0	0	0	-5,725
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	510	0	0	510	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-2,949	0	0	0	0	0	0	0	-2,949
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-5,677	0	0	0	0	0	0	0	-5,677
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-76	0	0	0	-76	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-15	0	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	3,038	0	0	0	0	0	0	0	3,038
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-21,171	-416	-5,198	-1,456	-3,120	-9,693	-1,282	-6	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-20	0	0	-20	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-282	0	0	0	0	0	0	0	-282
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-16	0	0	0	0	0	-16	0	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	-6	0	0	0	-1	-4	-1	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	-2	0	0	0	-1	-2	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-721	-29	-531	-160	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-541	0	-541	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-829	0	0	0	0	-829	0	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-64	0	0	0	0	0	-64	0	0



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-36	0	0	-36	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-997	-20	-245	-69	-147	-456	-60
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,048	-18	-235	-65	-159	-506	-65
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,425	-67	-841	-235	-505	-1,568	-207
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-64	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,154	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,401	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	-67,019	0	0	0	-16,841	-43,557	-6,587
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	603	603	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	466	0	0	0	0	466	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,950	0	1,950	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	873	0	0	0	873	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	210	0	0	210	0	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	24,471	0	0	6,149	15,904	2,405	12
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	444	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-33	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-356	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-112	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-10	0	0	0	0	-10	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-316	0	0	-316	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,250	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-537	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-171	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-13	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-120	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-10,622	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-3,405	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-125	0	0	0	-125	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-20	0	0	-20	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-416	0	0	0	-416	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-29	0	-7	-2	-4	-13	-2
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	-145	0	0	-34	-98	-13	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-2,464	0	-2,464	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-245	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-344	0	0	0	-344	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-3	0	0	0	-3	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-848	0	0	-196	-574	-77	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,265	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-300	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-3,265	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-34	0	0	0	0	0	0



### Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2019  
 Allocation Method - Factor West Control Area  
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-27	0	0	0	0	0	0	0	-27
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-16	0	0	0	0	0	0	0	-16
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	4	0	0	0	0	0	4	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-378	0	0	0	0	-378	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,305	0	0	0	-1,305	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-177	0	0	0	0	0	-177	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-1,270	0	0	0	0	-1,270	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-427	0	0	0	-427	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-96	0	0	0	0	0	0	0	-96
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-49	0	0	0	0	0	0	0	-49
<b>2831000 Total</b>					<b>-109,121</b>	<b>65</b>	<b>-8,112</b>	<b>-1,499</b>	<b>-17,811</b>	<b>-45,771</b>	<b>-5,743</b>	<b>-29</b>	<b>-30,221</b>
<b>Grand Total</b>					<b>-2,910,825</b>	<b>-61,854</b>	<b>-821,364</b>	<b>-171,572</b>	<b>-408,314</b>	<b>-1,246,509</b>	<b>-162,372</b>	<b>8</b>	<b>-38,841</b>





**Investment Tax Credit Balance**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-43	-1	-7	-2	-7	-20	-6	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-129	-2	-33	-10	-20	-56	-8	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-87	-1	-23	-7	-13	-38	-5	0	0
<b>2551000 Total</b>					<b>-259</b>	<b>-4</b>	<b>-63</b>	<b>-18</b>	<b>-40</b>	<b>-115</b>	<b>-19</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-259</b>	<b>-4</b>	<b>-63</b>	<b>-18</b>	<b>-40</b>	<b>-115</b>	<b>-19</b>	<b>0</b>	<b>0</b>

## B20. CUSTOMER ADVANCES



**Customer Advances**

Average of Monthly Averages Ending - December 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	-36,616	0	0	0	-8,485	-24,770	-3,341	-20	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-4,639	0	-4,639	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-1	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-1,189	0	0	0	0	-1,189	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-4,122	0	0	0	-955	-2,788	-376	-2	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-328	0	0	0	0	-328	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-1	0	0	-1	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-26,623	0	0	0	-6,169	-18,010	-2,429	-14	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	88	26	52	149	20	0	0
<b>2520000 Total</b>					<b>-73,196</b>	<b>5</b>	<b>-4,556</b>	<b>24</b>	<b>-15,561</b>	<b>-46,944</b>	<b>-6,128</b>	<b>-37</b>	<b>0</b>
<b>Grand Total</b>					<b>-73,196</b>	<b>5</b>	<b>-4,556</b>	<b>24</b>	<b>-15,561</b>	<b>-46,944</b>	<b>-6,128</b>	<b>-37</b>	<b>0</b>