



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2020

Tab 1 - Results

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Twelve Months Ended December 2020

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	333,393,111	5,540,589	338,933,701	24,055,070	362,988,771
3 Interdepartmental	-	-	-	-	-
4 Special Sales	8,554,540	-	8,554,540	(3,982,686)	4,571,854
5 Other Operating Revenues	14,703,911	(16,454)	14,687,457	555,911	15,243,368
6 Total Operating Revenues	356,651,562	5,524,136	362,175,698	20,628,295	382,803,993
7					
8 Operating Expenses:					
9 Steam Production	58,028,922	(522,503)	57,506,419	247,838	57,754,257
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,284,241	(2,693,545)	3,590,696	45,290	3,635,985
12 Other Power Supply	70,655,271	(5,452,826)	65,202,446	23,504,128	88,706,574
13 Transmission	31,908,392	25,007	31,933,399	(15,037,167)	16,896,232
14 Distribution	13,424,421	(1,196,730)	12,227,690	148,213	12,375,904
15 Customer Accounting	6,677,917	(461,516)	6,216,402	45,211	6,261,613
16 Customer Service & Info	852,271	15,283	867,554	8,939	876,493
17 Sales	-	-	-	-	-
18 Administrative & General	18,465,362	(8,558,261)	9,907,100	(1,373)	9,905,727
19 Total O&M Expenses	206,296,796	(18,845,091)	187,451,706	8,961,079	196,412,784
20 Depreciation	49,633,120	2,623,142	52,256,263	68,220,453	120,476,716
21 Amortization	3,078,501	55,087	3,133,588	702,466	3,836,054
22 Taxes Other Than Income	23,636,519	62,512	23,699,032	2,348,284	26,047,316
23 Income Taxes - Federal	2,727,365	322,584	3,049,949	(9,248,746)	(6,198,797)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	2,502,709	3,899,537	6,402,246	(18,512,142)	(12,109,896)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(156,588)	197,789	41,201	-	41,201
28 Total Operating Expenses:	287,718,424	(11,684,440)	276,033,984	52,471,394	328,505,378
29					
30 Operating Rev For Return:	68,933,138	17,208,575	86,141,713	(31,843,099)	54,298,614
31					
32 Rate Base:					
33 Electric Plant In Service	2,019,772,944	159,693,481	2,179,466,424	95,112,546	2,274,578,970
34 Plant Held for Future Use	1,008,476	-	1,008,476	-	1,008,476
35 Misc Deferred Debits	6,854,042	(6,030,621)	823,421	(709,021)	114,400
36 Elec Plant Acq Adj	124,189	-	124,189	-	124,189
37 Pensions	-	-	-	-	-
38 Prepayments	2,431,531	(2,431,531)	-	-	-
39 Fuel Stock	7,188,350	(7,188,350)	(0)	-	(0)
40 Material & Supplies	9,918,575	(9,918,575)	0	-	0
41 Working Capital	1,853,337	20,704,650	22,557,986	-	22,557,986
42 Weatherization	2,977	-	2,977	-	2,977
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	2,049,154,422	154,829,053	2,203,983,475	94,403,524	2,298,386,999
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(698,878,818)	(33,339,219)	(732,218,037)	(70,881,445)	(803,099,482)
48 Accum Prov For Amort	(51,665,754)	(1,684,274)	(53,350,027)	(28,808)	(53,378,835)
49 Accum Def Income Tax	(139,387,454)	(12,602,905)	(151,990,359)	33,277,439	(118,712,920)
50 Unamortized ITC	(17,288)	-	(17,288)	-	(17,288)
51 Customer Adv For Const	(5,903,464)	(2,242,394)	(8,145,858)	-	(8,145,858)
52 Customer Service Deposits	-	(2,455,459)	(2,455,459)	-	(2,455,459)
53 Misc Rate Base Deductions	(187,351,166)	49,069,092	(138,282,074)	2,406,347	(135,875,727)
54					
55 Total Rate Base Deductions	(1,083,203,944)	(3,255,159)	(1,086,459,103)	(35,226,467)	(1,121,685,570)
56					
57 Total Rate Base:	965,950,478	151,573,894	1,117,524,372	59,177,057	1,176,701,429
58					
59 Return on Rate Base	7.14%		7.71%		4.61%
60 Return on Equity	9.17%	1.165%	10.33%	-6.30%	4.03%
61					
62 TAX CALCULATION:					
63 Operating Revenue	74,163,212	21,430,696	95,593,908	(59,603,987)	35,989,921
64 Other Deductions					
65 Interest (AFUDC)	(6,617,856)	-	(6,617,856)	-	(6,617,856)
66 Interest	25,402,402	4,034,538	29,436,940	1,558,782	30,995,722
67 Schedule "M" Additions	94,840,392	(15,853,311)	78,987,081	68,380,826	147,367,907
68 Schedule "M" Deductions	102,387,658	6,733	102,394,390	14,717,650	117,112,040
69 Income Before Tax	47,831,400	1,536,114	49,367,515	(7,499,593)	41,867,921
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	47,831,400	1,536,114	49,367,515	(7,499,593)	41,867,921
73					
74 Federal Income Taxes + Other	2,727,365	322,584	3,049,949	(9,248,746)	(6,198,797)

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	29,595,659	18,917,935	(6,740,387)	-	-	-	17,418,111
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(3,982,686)	-	-	(3,982,686)	-	-	-
5 Other Operating Revenues	539,457	491,648	-	-	-	-	47,809
6 Total Operating Revenues	26,152,431	19,409,582	(6,740,387)	(3,982,686)	-	-	17,465,921
7							
8 Operating Expenses:							
9 Steam Production	(274,665)	-	80,076	(411,101)	56,359	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(2,648,255)	-	(2,670,824)	-	22,568	-	-
12 Other Power Supply	18,051,302	-	207,892	17,829,921	13,489	-	-
13 Transmission	(15,012,160)	-	59,297	(15,082,985)	11,527	-	-
14 Distribution	(1,048,517)	-	(1,085,807)	-	37,289	-	-
15 Customer Accounting	(416,304)	-	(427,828)	-	11,524	-	-
16 Customer Service & Info	24,223	-	21,962	-	2,261	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(8,559,634)	-	(8,570,111)	(5,477)	15,954	-	-
19 Total O&M Expenses	(9,884,012)	-	(12,385,342)	2,330,357	170,973	-	-
20 Depreciation	70,843,596	-	(512,256)	(372,195)	71,748,291	-	(20,244)
21 Amortization	757,553	-	-	-	184,502	-	573,051
22 Taxes Other Than Income	2,410,797	-	-	(38,467)	-	2,449,263	-
23 Income Taxes: Federal	(8,926,162)	4,076,012	1,287,474	(1,301,386)	(15,149,485)	350,863	1,810,360
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(14,612,605)	-	(32,899)	77,523	9,009	(16,690,764)	2,024,524
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	197,789	-	159,942	-	-	-	37,847
28 Total Operating Expenses:	40,786,954	4,076,012	(11,483,082)	695,834	56,963,289	(13,890,638)	4,425,539
29							
30 Operating Rev For Return:	(14,634,524)	15,333,570	4,742,695	(4,678,519)	(56,963,289)	13,890,638	13,040,382
31							
32 Rate Base:							
33 Electric Plant In Service	254,806,026	-	-	(29,145,844)	-	-	283,951,870
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,739,642)	-	-	-	-	-	(6,739,642)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,431,531)	-	-	-	-	-	(2,431,531)
39 Fuel Stock	(7,188,350)	-	-	-	-	-	(7,188,350)
40 Material & Supplies	(9,918,575)	-	-	-	-	-	(9,918,575)
41 Working Capital	20,704,650	-	-	-	-	-	20,704,650
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	249,232,577	-	-	(29,145,844)	-	-	278,378,421
45							
46 Deductions:							
47 Accum Prov For Deprec	(104,220,664)	-	-	22,360,647	(71,675,201)	-	(54,906,110)
48 Accum Prov For Amort	(1,713,082)	-	-	-	(1,713,082)	-	-
49 Accum Def Income Tax	20,674,535	-	765,140	1,734,996	354,110	18,530,170	(709,882)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,242,394)	-	-	-	-	-	(2,242,394)
52 Customer Service Deposits	(2,455,459)	-	-	-	-	-	(2,455,459)
53 Miscellaneous Deductions	51,475,439	-	-	-	-	47,473,787	4,001,652
54							
55 Total Deductions:	(38,481,626)	-	765,140	24,095,644	(73,034,173)	66,003,957	(56,312,194)
56							
57 Total Rate Base:	210,750,951	-	765,140	(5,050,201)	(73,034,173)	66,003,957	222,066,227
58							
59							
60 Estimated ROE impact	-5.14%	3.23%	0.99%	-0.92%	-11.80%	1.81%	-0.48%
61 Estimated Price Change	39,878,506	(20,369,529)	(6,226,125)	5,725,327	68,589,071	(12,051,953)	4,211,715
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(38,173,291)	19,409,582	5,997,270	(5,902,382)	(72,103,766)	(2,449,263)	16,875,266
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	5,593,320	-	253	-	-	5,593,067	-
70 Schedule "M" Additions	52,527,515	-	(122,206)	(52,188)	(36,642)	46,255,161	6,483,390
72 Schedule "M" Deductions	14,724,383	-	(256,016)	242,504	-	-	14,737,894
73 Income Before Tax	(5,963,479)	19,409,582	6,130,827	(6,197,074)	(72,140,407)	38,212,831	8,620,762
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(5,963,479)	19,409,582	6,130,827	(6,197,074)	(72,140,407)	38,212,831	8,620,762
78							
79 Federal Income Taxes	(8,926,162)	4,076,012	1,287,474	(1,301,386)	(15,149,485)	350,863	1,810,360

	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	5,540,589	12,280,976	(6,740,387)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(16,454)	(16,454)	-	-	-	-	-
6 Total Operating Revenues	5,524,136	12,264,522	(6,740,387)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(522,503)	-	13,834	(536,338)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(2,693,545)	-	(2,693,545)	-	-	-	-
12 Other Power Supply	(5,452,826)	-	169,416	(5,622,242)	-	-	-
13 Transmission	25,007	-	25,007	(0)	-	-	-
14 Distribution	(1,196,730)	-	(1,196,730)	-	-	-	-
15 Customer Accounting	(461,516)	-	(461,516)	-	-	-	-
16 Customer Service & Info	15,283	-	15,283	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(8,558,261)	-	(8,552,784)	(5,477)	-	-	-
19 Total O&M Expenses	(18,845,091)	-	(12,681,034)	(6,164,056)	-	-	-
20 Depreciation	2,623,142	-	(512,256)	(372,195)	3,527,838	-	(20,244)
21 Amortization	55,087	-	-	-	55,087	-	-
22 Taxes Other Than Income	62,512	-	-	(38,467)	-	100,979	-
23 Income Taxes: Federal	322,584	2,575,550	1,349,569	1,318,805	(752,414)	(4,913,392)	744,466
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,899,537	-	(32,899)	77,523	-	4,735,832	(880,920)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	197,789	-	159,942	-	-	-	37,847
28 Total Operating Expenses:	(11,684,440)	2,575,550	(11,716,678)	(5,178,389)	2,830,510	(76,582)	(118,850)
29							
30 Operating Rev For Return:	17,208,575	9,688,973	4,976,292	5,178,389	(2,830,510)	76,582	118,850
31							
32 Rate Base:							
33 Electric Plant In Service	159,693,481	-	-	(29,145,844)	-	-	188,839,325
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,030,621)	-	-	-	-	-	(6,030,621)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,431,531)	-	-	-	-	-	(2,431,531)
39 Fuel Stock	(7,188,350)	-	-	-	-	-	(7,188,350)
40 Material & Supplies	(9,918,575)	-	-	-	-	-	(9,918,575)
41 Working Capital	20,704,650	-	-	-	-	-	20,704,650
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	154,829,053	-	-	(29,145,844)	-	-	183,974,897
45							
46 Deductions:							
47 Accum Prov For Deprec	(33,339,219)	-	-	22,360,647	(4,353,655)	-	(51,346,212)
48 Accum Prov For Amort	(1,684,274)	-	-	-	(1,684,274)	-	-
49 Accum Def Income Tax	(12,602,905)	-	765,140	1,734,996	-	(17,692,680)	2,589,638
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,242,394)	-	-	-	-	-	(2,242,394)
52 Customer Service Deposits	(2,455,459)	-	-	-	-	-	(2,455,459)
53 Miscellaneous Deductions	49,069,092	-	-	-	-	47,473,787	1,595,305
54							
55 Total Deductions:	(3,255,159)	-	765,140	24,095,644	(6,037,928)	29,781,108	(51,859,122)
56							
57 Total Rate Base:	151,573,894	-	765,140	(5,050,201)	(6,037,928)	29,781,108	132,115,774
58							
59							
60 Estimated ROE impact	1.16%	2.04%	1.04%	1.17%	-0.51%	-0.42%	-1.73%
61 Estimated Price Change	(8,161,432)	(12,871,093)	(6,536,441)	(7,368,856)	3,174,597	2,786,295	12,654,066
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	21,430,696	12,264,522	6,292,962	6,574,718	(3,582,924)	(100,979)	(17,603)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	4,034,538	-	253	-	-	4,034,285	-
70 Schedule "M" Additions	(15,853,311)	-	(122,206)	(52,188)	-	(19,261,841)	3,582,924
72 Schedule "M" Deductions	6,733	-	(256,016)	242,504	-	-	20,244
73 Income Before Tax	1,536,114	12,264,522	6,426,519	6,280,025	(3,582,924)	(23,397,105)	3,545,077
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	1,536,114	12,264,522	6,426,519	6,280,025	(3,582,924)	(23,397,105)	3,545,077
78							
79 Federal Income Taxes	322,584	2,575,550	1,349,569	1,318,805	(752,414)	(4,913,392)	744,466

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	24,055,070	6,636,959	-	-	-	-	17,418,111
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(3,982,686)	-	-	(3,982,686)	-	-	-
5 Other Operating Revenues	555,911	508,101	-	-	-	-	47,809
6 Total Operating Revenues	20,628,295	7,145,060	-	(3,982,686)	-	-	17,465,921
7							
8 Operating Expenses:							
9 Steam Production	247,838	-	66,242	125,237	56,359	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	45,290	-	22,721	-	22,568	-	-
12 Other Power Supply	23,504,128	-	38,476	23,452,162	13,489	-	-
13 Transmission	(15,037,167)	-	34,290	(15,082,985)	11,527	-	-
14 Distribution	148,213	-	110,924	-	37,289	-	-
15 Customer Accounting	45,211	-	33,687	-	11,524	-	-
16 Customer Service & Info	8,939	-	6,678	-	2,261	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,373)	-	(17,327)	-	15,954	-	-
19 Total O&M Expenses	8,961,079	-	295,692	8,494,414	170,973	-	-
20 Depreciation	68,220,453	-	-	-	68,220,453	-	-
21 Amortization	702,466	-	-	-	129,415	-	573,051
22 Taxes Other Than Income	2,348,284	-	-	-	-	2,348,284	-
23 Income Taxes: Federal	(9,248,746)	1,500,463	(62,095)	(2,620,191)	(14,397,071)	5,264,255	1,065,894
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(18,512,142)	-	-	-	9,009	(21,426,595)	2,905,444
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	52,471,394	1,500,463	233,597	5,874,223	54,132,779	(13,814,056)	4,544,389
29							
30 Operating Rev For Return:	(31,843,099)	5,644,598	(233,597)	(9,856,909)	(54,132,779)	13,814,056	12,921,532
31							
32 Rate Base:							
33 Electric Plant In Service	95,112,546	-	-	-	-	-	95,112,546
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(709,021)	-	-	-	-	-	(709,021)
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:	94,403,524	-	-	-	-	-	94,403,524
45							
46 Deductions:							
47 Accum Prov For Deprec	(70,881,445)	-	-	-	(67,321,546)	-	(3,559,899)
48 Accum Prov For Amort	(28,808)	-	-	-	(28,808)	-	-
49 Accum Def Income Tax	33,277,439	-	-	-	354,110	36,222,849	(3,299,520)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	2,406,347	-	-	-	-	-	2,406,347
54							
55 Total Deductions:	(35,226,467)	-	-	-	(66,996,245)	36,222,849	(4,453,071)
56							
57 Total Rate Base:	59,177,057	-	-	-	(66,996,245)	36,222,849	89,950,453
58							
59							
60 Estimated ROE impact	-6.30%	1.03%	-0.04%	-1.80%	-9.49%	1.95%	1.01%
61 Estimated Price Change	48,039,938	(7,498,436)	310,316	13,094,184	65,414,474	(14,838,248)	(8,442,351)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(59,603,987)	7,145,060	(295,692)	(12,477,099)	(68,520,841)	(2,348,284)	16,892,870
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,558,782	-	-	-	-	1,558,782	-
70 Schedule "M" Additions	68,380,826	-	-	-	(36,642)	65,517,002	2,900,466
72 Schedule "M" Deductions	14,717,650	-	-	-	-	-	14,717,650
73 Income Before Tax	(7,499,593)	7,145,060	(295,692)	(12,477,099)	(68,557,483)	61,609,936	5,075,685
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(7,499,593)	7,145,060	(295,692)	(12,477,099)	(68,557,483)	61,609,936	5,075,685
78							
79 Federal Income Taxes	(9,248,746)	1,500,463	(62,095)	(2,620,191)	(14,397,071)	5,264,255	1,065,894

Tab 2 - Report

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2020
FILE:	WA JAM December 2020 Result
PREPARED BY:	Revenue Requirement Department
DATE:	April 28, 2021
TIME:	2:49:44 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	Washington Inter-Jurisdictional Allocation Methodology
FACTOR:	Separate Jurisdiction
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

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

OTHER INFORMATION

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

DECEMBER 2020 Washington Inter-Jurisdictional Allocation Methodology
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	4,939,332,097	4,605,938,985	333,393,111	29,595,659	362,988,771	
3	Interdepartmental	2.3	0	0	0	0	0	
4	Special Sales	2.3	51,141,351	42,586,812	8,554,540	(3,982,686)	4,571,854	
5	Other Operating Revenues	2.4	204,356,020	189,652,109	14,703,911	539,457	15,243,368	
6	Total Operating Revenues	2.4	5,194,829,468	4,838,177,906	356,651,562	26,152,431	382,803,993	
7								
8	Operating Expenses:							
9	Steam Production	2.6	516,962,306	458,933,384	58,028,922	(274,665)	57,754,257	
10	Nuclear Production	2.7	0	0	0	0	0	
11	Hydro Production	2.9	76,856,056	70,571,816	6,284,241	(2,648,255)	3,635,985	
12	Other Power Supply	2.10	361,574,268	290,918,996	70,655,271	18,051,302	88,706,574	
13	Transmission	2.12	186,961,435	155,053,043	31,908,392	(15,012,160)	16,896,232	
14	Distribution	2.13	212,888,855	199,464,434	13,424,421	(1,048,517)	12,375,904	
15	Customer Accounts	2.14	76,370,056	69,692,139	6,677,917	(416,304)	6,261,613	
16	Customer Service	2.14	110,203,873	109,351,602	852,271	24,223	876,493	
17	Sales	2.15	0	0	0	0	0	
18	Administrative & General	2.16	291,900,800	273,435,439	18,465,362	(8,559,634)	9,905,727	
19								
20	Total O & M Expenses	2.16	1,833,717,648	1,627,420,852	206,296,796	(9,884,012)	196,412,784	
21								
22	Depreciation	2.18	924,723,704	875,090,584	49,633,120	70,843,596	120,476,716	
23	Amortization Expense	2.19	55,163,481	52,084,980	3,078,501	757,553	3,836,054	
24	Taxes Other Than Income	2.19	208,904,338	185,267,819	23,636,519	2,410,797	26,047,316	
25	Income Taxes - Federal	2.22	261,926,505	259,199,140	2,727,365	(8,997,415)	(6,270,050)	
26	Income Taxes - State	2.22	66,303,089	66,303,089	0	0	-	
27	Income Taxes - Def Net	2.21	(106,632,884)	(109,135,594)	2,502,709	(14,612,605)	(12,109,896)	
28	Investment Tax Credit Adj.	2.20	(2,252,575)	(2,252,575)	0	0	0	
29	Misc Revenue & Expense	2.4	(2,112,492)	(1,955,904)	(156,588)	197,789	41,201	
30								
31	Total Operating Expenses	2.22	3,239,740,814	2,952,022,390	287,718,424	40,715,702	328,434,126	
32								
33	Operating Revenue for Return		1,955,088,654	1,886,155,516	68,933,138	(14,563,271)	54,369,867	
34								
35	Rate Base:							
36	Electric Plant in Service	2.32	28,758,043,193	26,738,270,250	2,019,772,944	254,806,026	2,274,578,970	
37	Plant Held for Future Use	2.33	25,642,858	24,634,381	1,008,476	0	1,008,476	
38	Misc Deferred Debits	2.35	430,931,116	424,077,074	6,854,042	(6,739,642)	114,400	
39	Elec Plant Acq Adj	2.33	20,160,927	20,036,737	124,189	0	124,189	
40	Pensions	2.33	0	0	0	0	0	
41	Prepayments	2.35	64,191,294	61,759,763	2,431,531	(2,431,531)	(0)	
42	Fuel Stock	2.34	196,634,370	189,446,020	7,188,350	(7,188,350)	(0)	
43	Material & Supplies	2.34	260,899,147	250,980,572	9,918,575	(9,918,575)	0	
44	Working Capital	2.35	12,999,758	11,146,421	1,853,337	20,704,650	22,557,986	
45	Weatherization Loans	2.34	7,139,252	7,136,275	2,977	0	2,977	
46	Miscellaneous Rate Base	2.36	0	0	0	0	0	
47								
48	Total Electric Plant		29,776,641,916	27,727,487,494	2,049,154,422	249,232,577	2,298,386,999	
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	2.40	(9,436,377,632)	(8,737,498,814)	(698,878,818)	(104,220,664)	(803,099,482)	
52	Accum Prov For Amort	2.41	(649,715,867)	(598,050,113)	(51,665,754)	(1,713,082)	(53,378,835)	
53	Accum Def Income Taxes	2.37	(2,415,305,161)	(2,275,917,706)	(139,387,454)	20,674,535	(118,712,920)	
54	Unamortized ITC	2.37	(1,917,095)	(1,899,807)	(17,288)	0	(17,288)	
55	Customer Adv for Const	2.36	(112,915,283)	(107,011,819)	(5,903,464)	(2,242,394)	(8,145,858)	
56	Customer Service Deposits	2.36	0	0	0	(2,455,459)	(2,455,459)	
57	Misc. Rate Base Deductions	2.36	(2,261,775,916)	(2,074,424,750)	(187,351,166)	51,475,439	(135,875,727)	
58								
59	Total Rate Base Deductions		(14,878,006,954)	(13,794,803,010)	(1,083,203,944)	(38,481,626)	(1,121,685,570)	
60								
61	Total Rate Base		14,898,634,962	13,932,684,484	965,950,478	210,750,951	1,176,701,429	
62								
63	Return on Rate Base		13.123%		7.14%		4.62%	
64								
65	Return on Equity		21.359%		9.17%		4.04%	
66	Net Power Costs		482,301,833		109,688,112		116,542,970	
67	100 Basis Points in Equity:		73,152,298		4,742,817		5,777,604	
68	Revenue Requirement Impact		92,597,845		6,003,566		7,313,423	
69	Rate Base Decrease		(537,347,093)		(62,182,108)		(113,030,770)	

DECEMBER 2020 Washington Inter-Jurisdictional Allocation Methodology
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
219	421	(Gain) / Loss on Sale of Utility Plant							
220		DPW	S		182,378	179,019	3,359	-	3,359
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		(2,294,809)	(2,134,867)	(159,942)	159,942	-
225		P	CAGW		-	-	-	-	-
226		P	CAGE		-	-	-	-	-
227		P	SG		-	-	-	-	-
228				B6	(2,112,431)	(1,955,848)	(156,583)	159,942	3,359
229									
230		Total Miscellaneous Revenues			(2,112,492)	(1,955,904)	(156,588)	159,942	3,354
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	37,847	37,847
234					-	-	-	37,847	37,847
235		Total Miscellaneous Expenses			-	-	-	37,847	37,847
236									
237		Net Misc Revenue and Expense			(2,112,492)	(1,955,904)	(156,588)	197,789	41,201
238									
239	500	Operation Supervision & Engineering							
240		P	SG		46,316	42,529	3,787	3,710	7,497
241		P	CAGW		29,110	22,604	6,507	(1,737)	4,770
242		P	CAGE		3,284,539	3,284,539	-	-	-
243		P	JBG		12,769,319	9,915,176	2,854,142	55,839	2,909,981
244		P	JBE		-	-	-	4,047	4,047
245				B2	16,129,284	13,264,848	2,864,436	61,859	2,926,295
246									
247	501	Fuel Related							
248		P	SE		(191,143)	(176,400)	(14,743)	133	(14,610)
249		P	S		6,207,125	6,207,125	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,099,173	853,491	245,682	(65,828)	179,854
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		16,489,959	16,489,959	-	-	-
255		P	JBE		2,523,764	1,944,166	579,598	-	579,598
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	26,128,878	25,318,341	810,538	(65,695)	744,843
259									
260	501NPC	Fuel Related							
261			S		-	-	-	125,237	125,237
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		191,220,910	147,305,858	43,915,053	-	43,915,053
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	191,220,910	147,305,858	43,915,053	125,237	44,040,289
273									
274		Total Fuel Related			217,349,788	172,624,198	44,725,590	59,542	44,785,132
275									
276	502	Steam Expenses							
277		P	SG		(111,509)	(102,391)	(9,118)	-	(9,118)
278		P	CAGW		1,253,688	973,469	280,219	(75,082)	205,137
279		P	CAGE		56,842,735	56,842,735	-	-	-
280		P	JBG		18,255,366	14,175,006	4,080,360	-	4,080,360
281		P	CAGE		-	-	-	-	-
282				B2	76,240,280	71,888,819	4,351,461	(75,082)	4,276,379
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE	B2	-	-	-	-	-
294					-	-	-	-	-

DECEMBER 2020 Washington Inter-Jurisdictional Allocation Methodology
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
521	547NPC	Fuel-NPC							
522			S		-	-	-	(590,308)	(590,308)
523			CAEW		82,263,078	63,370,858	18,892,219	-	18,892,219
524			CAEE		-	-	-	-	-
525			SSECT		-	-	-	-	-
526				B2	82,263,078	63,370,858	18,892,219	(590,308)	18,301,911
527									
528	548	Generation Expense							
529		P	SG		178,498	163,903	14,595	3,377	17,973
530		P	CAGW		10,822,565	8,403,553	2,419,012	9,105	2,428,118
531		P	CAGE		8,593,186	8,593,186	-	-	-
532		P	S		-	-	-	-	-
533				B2	19,594,249	17,160,641	2,433,608	12,483	2,446,090
534									
535	549	Miscellaneous Other							
536		O	S		71,019	71,019	-	-	-
537		P	SG		5,615,789	5,156,606	459,183	-	459,183
538		P	CAGW		1,157,507	898,786	258,721	-	258,721
539		P	CAGE		1,781,563	1,781,563	-	-	-
540		P	CAGE		-	-	-	-	-
541				B2	8,625,877	7,907,974	717,904	-	717,904
542									
543									
544									
545									
546	550	Rents							
547			S		379,598	379,598	-	-	-
548		P	SG		4,722,636	4,336,484	386,153	-	386,153
549		P	CAGW		-	-	-	-	-
550		P	CAGE		-	-	-	-	-
551		P	CAGE		-	-	-	-	-
552				B2	5,102,234	4,716,081	386,153	-	386,153
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		61,892	48,059	13,834	-	13,834
563		P	CAGE		4,300,343	4,300,343	-	-	-
564		P	CAGE		-	-	-	-	-
565				B2	4,362,235	4,348,401	13,834	-	13,834
566									
567	553	Maint of Generation & Electric Plant							
568		P	SG		8,132,930	7,467,930	665,000	603	665,603
569		P	CAGW		1,508,383	1,171,236	337,147	121,454	458,602
570		P	CAGE		6,388,828	6,388,828	-	-	-
571		P	CAGE		-	-	-	-	-
572				B2	16,030,141	15,027,994	1,002,147	122,057	1,124,204
573									
574	554	Maintenance of Misc. Other							
575		P	SG		820,969	753,841	67,128	-	67,128
576		P	CAGW		-	-	-	-	-
577		P	CAGE		156,284	156,284	-	-	-
578		P	CAGE		-	-	-	-	-
579				B2	977,253	910,125	67,128	-	67,128
580									
581		Total Other Power Generation		B2	137,305,852	113,751,779	23,554,073	(455,768)	23,098,304
582									
583									
584	555	Purchased Power							
585		P	S		52,615,162	37,420,638	15,194,524	-	15,194,524
586			CAEW		-	-	-	-	-
587			CAGW		-	-	-	-	-
588					52,615,162	37,420,638	15,194,524	-	15,194,524

DECEMBER 2020 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC	DESCRIP	BUS	WCA	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		130,283,713	101,163,266	29,120,447	(5,622,242)	23,498,205
594		P	CAGE		-	-	-	-	-
595		P	CAEW		(723,221)	(557,129)	(166,092)	-	(166,092)
596		P	CAEE		-	-	-	-	-
597			DGP		-	-	-	-	-
598			S		272,031	-	272,031	24,042,470	24,314,501
599					129,832,522	100,606,137	29,226,385	18,420,229	47,646,614
600									
601				B2	182,447,685	138,026,775	44,420,909	18,420,229	62,841,138
602									
603	556	System Control & Load Dispatch							
604		P	SG		677,650	622,241	55,409	-	55,409
605		P	CAGW		-	-	-	-	-
606		P	CAGE		-	-	-	-	-
607									
608				B2	677,650	622,241	55,409	-	55,409
609									
610									
611									
612	557	Other Expenses							
613		P	S		6,786,965	6,786,965	-	50,535	50,535
614		P	SG		26,741,793	24,555,214	2,186,579	34,799	2,221,379
615		P	SGCT		-	-	-	-	-
616		P	SO		-	-	-	2,040	2,040
617		P	CAEE		-	-	-	-	-
618		P	TROJP		-	-	-	-	-
619		P	CAGW		151,588	117,706	33,882	(532)	33,351
620		P	CAGE		5,653,621	5,653,621	-	-	-
621		P	JBG		1,800,388	1,397,973	402,415	-	402,415
622		P	CAEW		-	-	-	-	-
623		P	JBE		8,727	6,723	2,004	-	2,004
624				B2	41,143,082	38,518,201	2,624,881	86,842	2,711,723
625									
626									
627				B2	224,268,416	177,167,217	47,101,199	18,507,070	65,608,269
628									
629				B2	955,392,630	820,424,195	134,968,434	15,128,381	150,096,816
630									
631									
632		Summary of Production Expense by Factor							
633		S			66,331,900	50,865,345	15,466,555	23,627,934	39,094,488
634		SG			126,302,626	115,975,319	10,327,307	(2,605,486)	7,721,822
635		SE			(191,143)	(176,400)	(14,743)	133	(14,610)
636		JBG			50,414,396	39,145,991	11,268,406	125,605	11,394,010
637		TROJP			-	-	-	-	-
638		JBE			2,532,491	1,950,889	581,602	4,047	585,649
639		DGP			-	-	-	-	-
640		DEU			-	-	-	-	-
641		DEP			-	-	-	-	-
642		CAGW			155,238,034	120,539,906	34,698,128	(6,028,545)	28,669,583
643		CAGE			265,513,601	265,513,601	-	-	-
644		CAEW			272,760,767	210,119,587	62,641,180	-	62,641,180
645		CAEE			16,489,959	16,489,959	-	-	-
646		SNPPS			-	-	-	-	-
647		SNPPO			-	-	-	-	-
648		DGU			-	-	-	-	-
649		SO			-	-	-	2,040	2,040
650		SSGCT			-	-	-	-	-
651		SSECT			-	-	-	-	-
652		SSGC			-	-	-	-	-
653		SSGCH			-	-	-	-	-
654		SSECH			-	-	-	-	-
655				B2	955,392,630	820,424,195	134,968,434	15,125,727	150,094,161

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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		8,359,068	7,675,577	683,491	31,498	714,988	
658		T	JBG		-	-	-	-	-	
659		T	CAGW		-	-	-	-	-	
660		T	CAGE		-	-	-	-	-	
661				B2	8,359,068	7,675,577	683,491	31,498	714,988	
662										
663	561	Load Dispatching								
664		T	SG		17,043,232	15,649,669	1,393,563	95,941	1,489,505	
665		T	JBG		-	-	-	-	-	
666		T	CAGW		-	-	-	-	-	
667		T	CAGE		-	-	-	-	-	
668				B2	17,043,232	15,649,669	1,393,563	95,941	1,489,505	
669	562	Station Expense								
670		T	SG		3,412,615	3,133,578	279,037	-	279,037	
671		T	JBG		-	-	-	-	-	
672		T	CAGW		-	-	-	-	-	
673		T	CAGE		-	-	-	-	-	
674				B2	3,412,615	3,133,578	279,037	-	279,037	
675										
676	563	Overhead Line Expense								
677		T	SG		1,038,503	953,588	84,915	-	84,915	
678		T	CAGW		-	-	-	-	-	
679		T	CAGE		-	-	-	-	-	
680				B2	1,038,503	953,588	84,915	-	84,915	
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			S		-	-	-	(15,082,985)	(15,082,985)	
700			CAGW		117,257,990	91,048,996	26,208,994	-	26,208,994	
701			CAGE		-	-	-	-	-	
702			CAEW		-	-	-	-	-	
703			CAEE		-	-	-	-	-	
704					117,257,990	91,048,996	26,208,994	(15,082,985)	11,126,009	
705										
706		Total Transmission of Electricity by Other				117,257,990	91,048,996	26,208,994	(15,082,985)	11,126,009
707										
708	566	Misc. Transmission Expense								
709		T	SG		3,041,749	2,793,036	248,713	-	248,713	
710		T	CAGW		-	-	-	-	-	
711		T	CAGE		-	-	-	-	-	
712		0	S		-	-	-	-	-	
713				B2	3,041,749	2,793,036	248,713	-	248,713	
714										
715	567	Rents - Transmission								
716		T	SG		2,217,342	2,036,038	181,304	-	181,304	
717		T	JBG		-	-	-	-	-	
718		T	CAGW		-	-	-	-	-	
719		T	CAGE		-	-	-	-	-	
720				B2	2,217,342	2,036,038	181,304	-	181,304	
721										
722	568	Maint Supervision & Engineering								
723		T	SG		939,674	862,840	76,834	-	76,834	
724		T	CAGW		-	-	-	-	-	
725		T	CAGE		-	-	-	-	-	
726				B2	939,674	862,840	76,834	-	76,834	
727										
728	569	Maintenance of Structures								
729		T	SG		5,629,967	5,169,625	460,342	-	460,342	
730		T	CAGW		-	-	-	-	-	
731		T	CAGE		-	-	-	-	-	
732				B2	5,629,967	5,169,625	460,342	-	460,342	

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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				368,330,376	351,991,812	16,338,564	(698,206)	15,640,358	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				189,902,044	174,374,443	15,527,601	8,631,183	24,158,784	
1173	SO				15,283,377	14,218,168	1,065,209	177,027	1,242,236	
1174	CN				957,388	891,608	65,780	5,822	71,602	
1175	SE				-	-	-	-	-	
1176	CAGW				22,762,326	17,674,590	5,087,736	5,251,849	10,339,585	
1177	CAGE				256,484,871	256,484,871	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				105,038	105,038	-	-	-	
1180	JBG				40,572,599	31,503,989	9,068,610	57,223,355	66,291,965	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	894,398,019	847,244,519	47,153,499	70,591,031	117,744,530
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU	S		434,917	350,245	84,672	-	84,672	
1186		I-SG	SG		-	-	-	-	-	
1187		PTD	SO		276,518	257,245	19,273	-	19,273	
1188		I-DGU	DGU		-	-	-	-	-	
1189		CUST	CN		-	-	-	-	-	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193					B4	711,435	607,491	103,944	-	103,944
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		4,435,447	4,432,377	3,070	-	3,070	
1202		P	SE		-	-	-	-	-	
1203		I-SG	SG		10,359,797	9,512,714	847,083	19,351	866,434	
1204		PTD	SO		12,308,819	11,450,928	857,891	155,497	1,013,388	
1205		CUST	CN		12,123,350	11,290,384	832,966	9,654	842,620	
1206		I-SG	SG-P		2,664,995	2,447,088	217,907	-	217,907	
1207		I-SG	SG-U		313,984	288,311	25,673	-	25,673	
1208		I-DGP	DGP		-	-	-	-	-	
1209		I-SG	CAGE		-	-	-	-	-	
1210		I-SG	CAGE		-	-	-	-	-	
1211		I-SG	CAGW		493,454	383,159	110,295	-	110,295	
1212		I-SG	CAGE		3,276,899	3,276,899	-	-	-	
1213		P	JBG		226,990	176,254	50,736	-	50,736	
1214		P	CAEW		-	-	-	-	-	
1215		P	CAEE		987	987	-	-	-	
1216		I-DGU	DGU		-	-	-	-	-	
1217					B4	46,204,721	43,259,100	2,945,621	184,502	3,130,123
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	SG-P		311,696	286,209	25,486	-	25,486	
1231		P	SG-U		-	-	-	-	-	
1232		P	CAGW		-	-	-	-	-	
1233		P	CAGE		-	-	-	-	-	
1234		P	SG		-	-	-	-	-	
1235					B4	311,696	286,209	25,486	-	25,486
1236										
1237	Total Amortization of Limited Term Plant				B4	47,227,852	44,152,800	3,075,052	184,502	3,259,553
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP	S		-	-	-	-	-	
1242										
1243					B4	-	-	-	-	
1244										

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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		(85,407,536)	(83,329,071)	(2,078,465)	(5,318,708)	(7,397,173)
1381		DPW	CIAC		(27,026,530)	(25,285,143)	(1,741,387)	(7)	(1,741,394)
1382		GP	SCHMDEXP		(285,341,084)	(270,025,841)	(15,315,243)	4,937,161	(10,378,083)
1383		GP	SNP		(21,887,893)	(20,411,563)	(1,476,330)	-	(1,476,330)
1384		PT	SG		(640,060)	(587,724)	(52,335)	(2,158,398)	(2,210,733)
1385		PT	SNPD		(937,677)	(877,260)	(60,417)	(1,895)	(62,312)
1386		LABOF	SO		(7,342,016)	(6,830,298)	(511,718)	(85,509)	(597,227)
1387		IBT	SG-P		-	-	-	(40,448)	(40,448)
1388		CUST	JBG		-	-	-	(14,041,189)	(14,041,189)
1389		CUST	BADDEBT		(2,337,289)	(2,026,839)	(310,450)	-	(310,450)
1390		GP	GPS		1,600,637	1,489,077	111,560	-	111,560
1391		P	CN		-	-	-	(5,884)	(5,884)
1392		P	JBE		(4,142,694)	(3,191,299)	(951,395)	(995)	(952,390)
1393		PT	CAGW		(19,816)	(15,387)	(4,429)	(1,509,458)	(1,513,887)
1394		PT	CAGE		(1,963,045)	(1,963,045)	-	-	-
1395		P	SG-U		-	-	-	(7,591)	(7,591)
1396		P	CAEE		(5,949,320)	(5,949,320)	-	-	-
1397				B7	(441,394,323)	(419,003,714)	(22,390,609)	(18,232,921)	(40,623,531)
1398									
1399				B7	(106,632,884)	(109,135,594)	2,502,709	(14,612,605)	(12,109,896)
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		44,753	34,475	10,278	-	10,278
1413		P	SCHMDEXP		172,210	162,967	9,243	-	9,243
1414		P	CAEE		-	-	-	-	-
1415		P	CAGW		-	-	-	-	-
1416		P	CAGE		-	-	-	-	-
1417			LABOF/SNP		-	-	-	-	-
1418			SCHM/SO		3,310,834	3,080,078	230,756	-	230,756
1419									
1420				B6	3,527,797	3,277,520	250,277	-	250,277
1421									
1422	SCHMAT	Additions - Temporary							
1423			SCHM/S		(233,452,431)	(245,422,982)	11,970,552	2,100	11,972,651
1424		P	JBE		16,849,395	12,979,828	3,869,567	4,047	3,873,613
1425		DPW	CIAC		109,923,825	102,841,159	7,082,666	-	7,082,666
1426			SCHM/SNP		89,023,668	83,019,058	6,004,611	-	6,004,611
1427		P	SG-P		-	-	-	164,513	164,513
1428		P	CN		-	-	-	23,933	23,933
1429			SCHM/SE		-	-	-	29	29
1430		P	SG		2,662,821	2,445,092	217,729	8,778,759	8,996,489
1431			SCHM/GPS		(6,510,200)	(6,056,457)	(453,743)	-	(453,743)
1432			SCHM/SO		29,861,859	27,780,569	2,081,290	347,787	2,429,076
1433			SCHM/SNPD		3,813,773	3,568,042	245,731	7,709	253,439
1434		P	JBG		-	-	-	57,109,111	57,109,111
1435		CUST	BADDEBT		9,506,354	8,243,673	1,262,680	-	1,262,680
1436		P	CAGW		80,604	62,588	18,016	6,139,351	6,157,367
1437		P	CAGE		1,289	1,289	-	-	-
1438			SCHM/SG-U		-	-	-	30,873	30,873
1439			SCHM/CAEE		24,197,408	24,197,408	-	-	-
1440			BOOKI/SCHMDEXP		1,160,555,277	1,098,264,261	62,291,017	(20,080,697)	42,210,320
1441				B6	1,206,513,642	1,111,923,527	94,590,115	52,527,515	147,117,630
1442									
1443				B6	1,210,041,439	1,115,201,048	94,840,392	52,527,515	147,367,907
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	(39,278)	(30,258)	(9,020)	-	(9,020)
1523	40910	Fed. Credit	P	SO	(1,659)	(1,543)	(116)	-	(116)
1524	40910	Fed. Credit	P	SG	(89,377,738)	(82,069,645)	(7,308,093)	(7,673,832)	(14,981,925)
1525	40910	Fed. Credit		CAGW	-	-	-	-	-
1526	40910	Fed. Credit		CAEE	-	-	-	-	-
1527	FEDERAL INCOME TAX				261,926,505	259,199,140	2,727,365	(8,997,415)	(6,270,050)
1528									
1529	TOTAL OPERATING EXPENSES				3,239,740,814	2,952,022,390	287,718,424	40,715,702	328,434,126
1530	310	Land and Land Rights							
1531		P	DGP		-	-	-	-	-
1532		P	DGU		-	-	-	-	-
1533		P	SG		41,195,596	37,827,181	3,368,414	-	3,368,414
1534		P	CAGW		1,788,644	1,388,854	399,790	-	399,790
1535		P	CAGE		48,810,707	48,810,707	-	-	-
1536		P	JBG		1,193,761	926,937	266,824	-	266,824
1537		P	S		-	-	-	-	-
1538		P	CAGE		-	-	-	-	-
1539				B8	92,988,707	88,953,679	4,035,028	-	4,035,028
1540									
1541	311	Structures and Improvements							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		8,435,435	7,745,701	689,735	-	689,735
1545		P	CAGW		68,101,620	52,879,843	15,221,777	30,893	15,252,670
1546		P	CAGE		826,777,212	826,777,212	-	-	-
1547		P	JBG		150,120,638	116,566,328	33,554,310	102,620	33,656,930
1548		P	CAGE		-	-	-	-	-
1549				B8	1,053,434,906	1,003,969,085	49,465,821	133,514	49,599,335
1550									
1551	312	Boiler Plant Equipment							
1552		P	DGP		-	-	-	-	-
1553		P	DGU		-	-	-	-	-
1554		P	SG		58,858,906	54,046,227	4,812,679	194,779	5,007,458
1555		P	CAGW		122,499,043	95,118,591	27,380,451	(29,145,844)	(1,765,393)
1556		P	CAGE		3,455,524,204	3,455,524,204	-	-	-
1557		P	JBG		1,007,270,856	782,130,071	225,140,784	(50,131,444)	175,009,341
1558		P	S		-	-	-	(234,096)	(234,096)
1559				B8	4,644,153,008	4,386,819,093	257,333,915	(79,316,605)	178,017,310
1560									
1561	314	Turbogenerator Units							
1562		P	DGP		-	-	-	-	-
1563		P	DGU		-	-	-	-	-
1564		P	SG		34,764,485	31,921,919	2,842,566	48,761	2,891,327
1565		P	CAGW		39,229,539	30,461,123	8,768,415	39,723	8,808,138
1566		P	CAGE		725,747,536	725,747,536	-	-	-
1567		P	JBG		206,881,148	160,639,977	46,241,171	130,646	46,371,817
1568		P	CAGE		-	-	-	-	-
1569				B8	1,006,622,707	948,770,555	57,852,152	219,130	58,071,282
1570									
1571	315	Accessory Electric Equipment							
1572		P	DGP		-	-	-	-	-
1573		P	DGU		-	-	-	-	-
1574		P	SG		8,620,816	7,915,923	704,893	-	704,893
1575		P	CAGW		9,413,354	7,309,322	2,104,032	27,545	2,131,577
1576		P	CAGE		411,355,852	411,355,852	-	-	-
1577		P	JBG		61,650,280	47,870,479	13,779,801	63,740	13,843,541
1578		P	CAGE		-	-	-	-	-
1579				B8	491,040,302	474,451,576	16,588,726	91,285	16,680,011
1580									
1581									
1582									
1583	316	Misc Power Plant Equipment							
1584		P	DGP		-	-	-	-	-
1585		P	DGU		-	-	-	-	-
1586		P	SG		1,385,927	1,272,605	113,322	-	113,322
1587		P	CAGW		434,734	337,564	97,170	-	97,170
1588		P	CAGE		26,838,158	26,838,158	-	-	-
1589		P	JBG		5,635,082	4,375,553	1,259,529	30,823	1,290,352
1590		P	CAGE		-	-	-	-	-
1591				B8	34,293,902	32,823,881	1,470,021	30,823	1,500,844
1592									
1593	317	Steam Plant ARO							
1594		P	S		-	-	-	-	-
1595					-	-	-	-	-
1596					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1743	Summary of Hydraulic Plant by Factor								
1744	S				-	-	-	-	-
1745	SG				-	-	-	-	-
1746	CAGW				-	-	-	-	-
1747	CAGE				-	-	-	-	-
1748	DGP				-	-	-	-	-
1749	DGU				-	-	-	-	-
1750	Total Hydraulic Plant by Factor				B8	-	-	-	-
1751									
1752	340	Land and Land Rights							
1753		S			74,986	74,986	-	-	-
1754		P	SG		-	-	-	10,821	10,821
1755		P	DGU		-	-	-	-	-
1756		P	CAGW		4,527,456	3,515,498	1,011,957	-	1,011,957
1757		P	CAGE		34,730,178	34,730,178	-	-	-
1758		P	SG		11,641,697	10,689,798	951,899	-	951,899
1759				B8	50,974,316	49,010,460	1,963,856	10,821	1,974,677
1760									
1761	341	Structures and Improvements							
1762		P	SG		-	-	-	2,962,394	2,962,394
1763		P	DGU		-	-	-	-	-
1764		P	CAGW		37,327,563	28,984,269	8,343,294	-	8,343,294
1765		P	CAGE		137,204,860	137,204,860	-	-	-
1766		P	SG		56,821,848	52,175,732	4,646,116	-	4,646,116
1767				B8	231,354,271	218,364,861	12,989,410	2,962,394	15,951,805
1768									
1769	342	Fuel Holders, Producers & Accessories							
1770		P	SG		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	CAGW		1,691,311	1,313,277	378,035	25,572	403,606
1773		P	CAGE		14,565,556	14,565,556	-	-	-
1774		P	CAGE		-	-	-	-	-
1775				B8	16,256,867	15,878,833	378,035	25,572	403,606
1776									
1777	343	Prime Movers							
1778		P	S		-	-	-	-	-
1779		P	DGU		-	-	-	-	-
1780		P	SG		-	-	-	114,857,205	114,857,205
1781		P	CAGW		329,867,515	256,136,968	73,730,547	723,887	74,454,434
1782		P	CAGE		803,464,693	803,464,693	-	-	-
1783		P	SG		1,637,150,182	1,503,286,356	133,863,826	-	133,863,826
1784				B8	2,770,482,389	2,562,888,017	207,594,373	115,581,092	323,175,465
1785									
1786	344	Generators							
1787		P	S		-	-	-	-	-
1788		P	DGU		-	-	-	-	-
1789		P	SG		116,955	107,392	9,563	3,490,546	3,500,109
1790		P	CAGW		113,761,327	88,333,892	25,427,435	127,898	25,555,334
1791		P	CAGE		310,262,342	310,262,342	-	-	-
1792		P	SG		85,604,248	78,604,700	6,999,549	-	6,999,549
1793				B8	509,744,872	477,308,325	32,436,547	3,618,444	36,054,991
1794									
1795	345	Accessory Electric Plant							
1796		P	SG		-	-	-	6,017,644	6,017,644
1797		P	DGU		-	-	-	-	-
1798		P	CAGW		48,300,058	37,504,240	10,795,818	-	10,795,818
1799		P	CAGE		165,862,909	165,862,909	-	-	-
1800		P	SG		114,196,606	104,859,164	9,337,442	-	9,337,442
1801				B8	328,359,573	308,226,313	20,133,260	6,017,644	26,150,904
1802									
1803									
1804									
1805	346	Misc. Power Plant Equipment							
1806		P	SG		-	-	-	509,021	509,021
1807		P	SG		3,699,395	3,396,909	302,486	-	302,486
1808		P	CAGW		3,481,452	2,703,293	778,159	-	778,159
1809		P	CAGE		9,105,221	9,105,221	-	-	-
1810				B8	16,286,068	15,205,423	1,080,645	509,021	1,589,666
1811									
1812	347	Other Production ARO							
1813		P	S		-	-	-	-	-
1814					-	-	-	-	-
1815					-	-	-	-	-

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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			7,156,472	6,800,666	355,806	39,538	395,344
2035		G-DGFDGP			-	-	-	-	-
2036		G-DGLDGU			-	-	-	-	-
2037		CUST CN			4,224,124	3,933,895	290,229	(13,471)	276,758
2038		G-SG SG			1,008,322	925,875	82,447	4,038	86,485
2039		P SE			-	-	-	-	-
2040		PTD SO			55,059,963	51,222,434	3,837,528	530,540	4,368,068
2041		G-SG CAGW			246,799	191,636	55,163	97	55,260
2042		G-SG CAGE			2,544,469	2,544,469	-	-	-
2043		P JBG			261,059	202,708	58,351	1,225	59,576
2044		P JBE			-	-	-	-	-
2045		P CAEE			27,033	27,033	-	-	-
2046		G-SG CAGE			-	-	-	-	-
2047		G-SG CAGE			-	-	-	-	-
2048				B8	70,528,241	65,848,716	4,679,525	561,966	5,241,491
2049									
2050	392	Transportation Equipment							
2051		G-SITLS			92,647,711	87,074,368	5,573,344	277,825	5,851,168
2052		PTD SO			7,083,095	6,589,422	493,672	25,007	518,680
2053		G-SG SG			10,946,131	10,051,106	895,025	2,058	897,084
2054		CUST CN			-	-	-	-	-
2055		G-DGLDGU			-	-	-	-	-
2056		P SE			-	-	-	-	-
2057		G-DGFDGP			-	-	-	-	-
2058		G-SG CAGW			204,345	158,671	45,674	35	45,709
2059		G-SG CAGE			9,344,033	9,344,033	-	-	-
2060		P JBG			2,696,097	2,093,477	602,620	(531)	602,088
2061		P CAEW			-	-	-	-	-
2062		P CAEE			385,836	385,836	-	-	-
2063		G-SG CAGE			-	-	-	-	-
2064		G-SG CAGE			-	-	-	-	-
2065				B8	123,307,249	115,696,914	7,610,335	304,394	7,914,729
2066									
2067	393	Stores Equipment							
2068		G-SITLS			8,728,108	7,996,667	731,441	(441)	731,000
2069		G-DGFDGP			-	-	-	-	-
2070		G-DGLDGU			-	-	-	-	-
2071		PTD SO			248,243	230,941	17,302	24	17,326
2072		G-SG SG			1,160,144	1,065,283	94,861	15,510	110,370
2073		G-SG CAGW			280,177	217,553	62,624	-	62,624
2074		G-SG CAGE			3,468,704	3,468,704	-	-	-
2075		G-SG JBG			915,457	710,838	204,619	10,475	215,094
2076		G-SG CAGE			-	-	-	-	-
2077				B8	14,800,833	13,689,986	1,110,847	25,567	1,136,414
2078									
2079	394	Tools, Shop & Garage Equipment							
2080		G-SITLS			35,681,289	32,828,706	2,852,583	125,678	2,978,261
2081		G-DGFDGP			-	-	-	-	-
2082		G-SG SG			3,207,463	2,945,201	262,263	4,218	266,480
2083		PTD SO			2,047,311	1,904,619	142,692	232	142,924
2084		P SE			-	-	-	-	-
2085		G-DGLDGU			-	-	-	-	-
2086		G-SG CAGW			821,080	637,556	183,524	(7,173)	176,351
2087		G-SG CAGE			16,624,293	16,624,293	-	-	-
2088		P JBG			2,976,840	2,311,470	665,370	665	666,035
2089		P CAEW			-	-	-	-	-
2090		P CAEE			123,957	123,957	-	-	-
2091		G-SG CAGE			-	-	-	-	-
2092		G-SG CAGE			-	-	-	-	-
2093				B8	61,482,233	57,375,801	4,106,432	123,619	4,230,052
2094									
2095	395	Laboratory Equipment							
2096		G-SITLS			22,261,606	20,853,624	1,407,982	49,870	1,457,852
2097		G-DGFDGP			-	-	-	-	-
2098		G-DGLDGU			-	-	-	-	-
2099		PTD SO			4,893,839	4,552,752	341,087	(1,457)	339,630
2100		P SE			-	-	-	-	-
2101		G-SG SG			2,343,999	2,152,339	191,660	(279)	191,381
2102		G-SG CAGW			212,865	165,287	47,579	-	47,579
2103		G-SG CAGE			3,460,961	3,460,961	-	-	-
2104		P JBG			393,137	305,264	87,872	1,970	89,842
2105		P CAEW			-	-	-	-	-
2106		P CAEE			1,326,261	1,326,261	-	-	-
2107		G-SG CAGE			-	-	-	-	-
2108		G-SG CAGE			-	-	-	-	-
2109				B8	34,892,669	32,816,488	2,076,181	50,104	2,126,284

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FERC ACCT	BUS DESCRIP	WCA FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2110									
2111	396	Power Operated Equipment							
2112		G-SITLS			144,737,649	135,739,181	8,998,468	626,527	9,624,996
2113		G-DGF DGP			-	-	-	-	-
2114		G-SG SG			7,013,743	6,440,254	573,488	1,142	574,631
2115		PTD SO			6,210,152	5,777,322	432,831	145,030	577,860
2116		G-DGL DGU			-	-	-	-	-
2117		P SE			-	-	-	-	-
2118		G-SG CAGW			192,719	149,643	43,076	175	43,250
2119		G-SG CAGE			29,544,383	29,544,383	-	-	-
2120		P JBG			10,293,204	7,992,512	2,300,692	82,304	2,382,996
2121		P CAEW			-	-	-	-	-
2122		P CAEE			236,686	236,686	-	-	-
2123		G-SG CAGE			-	-	-	-	-
2124		G-SG CAGE			-	-	-	-	-
2125				B8	198,228,537	185,879,982	12,348,555	855,178	13,203,733
2126	397	Communication Equipment							
2127		G-SITLS			204,816,338	192,027,030	12,789,308	(79,628)	12,709,680
2128		COM_IDGP			-	-	-	-	-
2129		COM_IDGU			-	-	-	-	-
2130		PTD SO			96,744,240	90,001,432	6,742,808	1,344,416	8,087,224
2131		CUST CN			3,848,526	3,584,103	264,423	-	264,423
2132		G-SG SG			151,264,495	138,896,146	12,368,348	(79,808)	12,288,541
2133		COM_I SE			-	-	-	-	-
2134		G-SG CAGW			1,215,329	943,684	271,645	(1,704)	269,941
2135		COM_I CAGE			29,131,015	29,131,015	-	-	-
2136		COM_I JBG			4,249,198	3,299,436	949,762	268	950,031
2137		COM_I CAEW			-	-	-	-	-
2138		COM_I CAEE			361,224	361,224	-	-	-
2139		COM_I CAGE			-	-	-	-	-
2140		COM_I CAGE			-	-	-	-	-
2141				B8	491,630,364	458,244,069	33,386,295	1,183,545	34,569,839
2142									
2143	398	Misc. Equipment							
2144		G-SITLS			3,180,654	2,995,164	185,490	(2,761)	182,729
2145		G-DGF DGP			-	-	-	-	-
2146		G-DGL DGU			-	-	-	-	-
2147		CUST CN			82,497	76,829	5,668	-	5,668
2148		PTD SO			2,182,167	2,030,076	152,091	1,068	153,159
2149		P SE			-	-	-	-	-
2150		G-SG SG			733,357	673,393	59,964	604	60,568
2151		G-SG CAGW			24,068	18,689	5,380	-	5,380
2152		G-SG CAGE			1,801,186	1,801,186	-	-	-
2153		P JBG			213,040	165,422	47,618	6,824	54,441
2154		P CAEW			-	-	-	-	-
2155		P CAEE			3,966	3,966	-	-	-
2156		G-SG CAGE			-	-	-	-	-
2157				B8	8,220,935	7,764,725	456,210	5,734	461,945
2158									
2159	399	Coal Mine							
2160		P SE			-	-	-	-	-
2161		P CAEW			-	-	-	-	-
2162		P CAEE			1,837,534	1,837,534	-	-	-
2163	MP	P JBE			-	-	-	69,625,764	69,625,764
2164				B8	1,837,534	1,837,534	-	69,625,764	69,625,764
2165									
2166	399L	WIDCO Capital Lease							
2167		P SE			-	-	-	-	-
2168					-	-	-	-	-
2169					-	-	-	-	-
2170		Remove Capital Leases			-	-	-	-	-
2171					-	-	-	-	-
2172					-	-	-	-	-
2173	1011390	General Capital Leases							
2174		G-SITLS			6,138,447	6,138,447	-	-	-
2175		P CAGW			3,001,627	2,330,716	670,911	-	670,911
2176		P CAGE			7,790,581	7,790,581	-	-	-
2177		PTD SO			902,682	839,768	62,914	-	62,914
2178				B9	17,833,337	17,099,512	733,825	-	733,825
2179									
2180		Remove Capital Leases			(17,833,337)	(17,099,512)	(733,825)	-	(733,825)
2181				B9	-	-	-	-	-
2182									
2183	1011392	General Vehicles Capital Leases							
2184		LABOF SO			-	-	-	-	-
2185				B9	-	-	-	-	-

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FERC ACCT	BUS DESCRIP	WCA FUNC	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2186								
2187	Remove Capital Leases			-	-	-	-	-
2188			B9	-	-	-	-	-
2189								
2190	GP	Unclassified Gen Plant - Acct 300						
2191		G-SITL S		-	-	-	-	-
2192		PTD SO		51,619,869	48,022,106	3,597,763	86,989	3,684,752
2193		CUST CN		-	-	-	-	-
2194		G-SG SG		-	-	-	-	-
2195		G-SG CAGE		(211,595)	(211,595)	-	-	-
2196		G-DGL CAGW		-	-	-	-	-
2197				51,408,274	47,810,511	3,597,763	86,989	3,684,752
2198								
2199	399G	Unclassified Gen Plant - Acct 300						
2200		G-SITL S		-	-	-	-	-
2201		PTD SO		-	-	-	-	-
2202		G-SG SG		-	-	-	-	-
2203		G-DGF DGP		-	-	-	-	-
2204		G-DGL DGU		-	-	-	-	-
2205				-	-	-	-	-
2206								
2207	TOTAL GENERAL PLANT		B8	1,330,927,159	1,237,769,783	93,157,375	73,238,154	166,395,529
2208								
2209	Summary of General Plant by Factor							
2210		S		674,988,748	626,996,518	47,992,229	1,120,537	49,112,766
2211		JBG		21,998,032	17,081,128	4,916,904	103,198	5,020,102
2212		JBE		-	-	-	69,625,764	69,625,764
2213		SG		185,606,799	170,430,405	15,176,394	78,141	15,254,535
2214		SO		333,096,733	309,880,805	23,215,928	2,332,557	25,548,485
2215		SE		-	-	-	-	-
2216		CN		17,491,368	16,289,578	1,201,790	(13,471)	1,188,319
2217		DEU		-	-	-	-	-
2218		CAGW		6,209,655	4,821,700	1,387,955	(8,571)	1,379,384
2219		CAGE		103,987,510	103,987,510	-	-	-
2220		CAEW		-	-	-	-	-
2221		CAEE		5,381,651	5,381,651	-	-	-
2222		SSGCT		-	-	-	-	-
2223		SSGCH		-	-	-	-	-
2224		Less Capital Leases		(17,833,337)	(17,099,512)	(733,825)	-	(733,825)
2225	Total General Plant by Factor		B8	1,330,927,159	1,237,769,783	93,157,375	73,238,154	166,395,529
2226	301	Organization						
2227		I-SITU: S		-	-	-	-	-
2228		PTD SO		-	-	-	-	-
2229		I-SG CAGW		-	-	-	-	-
2230		I-SG CAGE		-	-	-	-	-
2231		I-SG SG		-	-	-	-	-
2232			B8	-	-	-	-	-
2233	302	Franchise & Consent						
2234		I-SITU: S		(28,407,780)	(28,407,780)	-	-	-
2235		I-SG SG		10,285,848	9,444,812	841,036	(97,303)	743,733
2236		I-SG SG-P		170,130,911	156,219,924	13,910,987	607,990	14,518,977
2237		I-SG SG-U		9,541,080	8,760,941	780,139	(39,650)	740,490
2238		I-SG CAGW		-	-	-	-	-
2239		I-SG CAGE		-	-	-	-	-
2240		I-DGP DGP		-	-	-	-	-
2241		I-DGU DGU		-	-	-	-	-
2242			B8	161,550,059	146,017,896	15,532,163	471,037	16,003,200
2243								
2244	303	Miscellaneous Intangible Plant						
2245		I-SITU: S		22,038,816	20,002,220	2,036,597	390	2,036,986
2246		I-SG SG		91,777,950	84,273,601	7,504,350	480,893	7,985,243
2247		PTD SO		398,178,646	370,426,688	27,751,959	4,314,394	32,066,353
2248		P SE		-	-	-	-	-
2249		CUST CN		185,368,744	172,632,502	12,736,242	686,112	13,422,354
2250		I-SG CAGW		29,153,145	22,636,961	6,516,184	27,273	6,543,456
2251		I-SG CAGE		68,556,125	68,556,125	-	-	-
2252		P JBG		2,068,595	1,606,232	462,363	126,457	588,820
2253		P CAEW		-	-	-	-	-
2254		P CAEE		4,935	4,935	-	-	-
2255		I-SG CAGE		-	-	-	-	-
2256		I-SG CAGE		-	-	-	-	-
2257			B8	797,146,956	740,139,262	57,007,694	5,635,518	62,643,212
2258	303	Less Non-Utility Plant						
2259		I-SITU: S		-	-	-	-	-
2260			B8	797,146,956	740,139,262	57,007,694	5,635,518	62,643,212

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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		(1,710,215)	(1,710,215)	-	-	-	
2340		P	SG		(462,899)	(425,049)	(37,850)	-	(37,850)	
2341		P	CAGW		-	-	-	-	-	
2342		P	CAGE		(132,597,713)	(132,597,713)	-	-	-	
2343		P	DGP		-	-	-	-	-	
2344		Total Accum Provision for Asset Acq. Adj.			B15	(134,770,828)	(134,732,978)	(37,850)	-	(37,850)
2345										
2346	128	Pensions								
2347		P	SO		-	-	-	-	-	
2348		Total Pensions				-	-	-	-	
2349										
2350	124	Weatherization								
2351		DMSC	S		725,445	722,133	3,312	-	3,312	
2352		DMSC	SO		(4,799)	(4,465)	(334)	-	(334)	
2353				B16	720,646	717,668	2,977	-	2,977	
2354										
2355	182W	Weatherization								
2356		DMSC	S		6,418,607	6,418,607	-	-	-	
2357		DMSC	SG		-	-	-	-	-	
2358		DMSC	CAGE		-	-	-	-	-	
2359		DMSC	SO		-	-	-	-	-	
2360				B16	6,418,607	6,418,607	-	-	-	
2361										
2362	186W	Weatherization								
2363		DMSC	S		-	-	-	-	-	
2364		DMSC	CN		-	-	-	-	-	
2365		DMSC	CNP		-	-	-	-	-	
2366		DMSC	SG		-	-	-	-	-	
2367		DMSC	SO		-	-	-	-	-	
2368				B16	-	-	-	-	-	
2369										
2370		Total Weatherization				7,139,252	7,136,275	2,977	-	2,977
2371										
2372	151	Fuel Stock								
2373		P	DEU		-	-	-	-	-	
2374		P	SE		-	-	-	-	-	
2375		P	CAEW		1,857,307	1,430,765	426,542	(426,542)	(0)	
2376		P	CAEE		169,901,589	169,901,589	-	-	-	
2377		P	JBE		29,443,188	22,681,379	6,761,808	(6,761,808)	(0)	
2378		P	CAEE		-	-	-	-	-	
2379		P	CAEE		-	-	-	-	-	
2380		Total Fuel Stock			B13	201,202,084	194,013,734	7,188,350	(7,188,350)	(0)
2381										
2382	152	Fuel Stock - Undistributed								
2383		P	SE		-	-	-	-	-	
2384		P	CAEW		-	-	-	-	-	
2385		P	CAEE		-	-	-	-	-	
2386										
2387										
2388	25316	DG&T Working Capital Deposit								
2389		P	SE		-	-	-	-	-	
2390		P	CAEW		-	-	-	-	-	
2391		P	CAEE		(1,917,417)	(1,917,417)	-	-	-	
2392				B13	(1,917,417)	(1,917,417)	-	-	-	
2393										
2394	25317	DG&T Working Capital Deposit								
2395		P	SE		-	-	-	-	-	
2396		P	CAEW		-	-	-	-	-	
2397		P	CAEE		(2,650,298)	(2,650,298)	-	-	-	
2398				B13	(2,650,298)	(2,650,298)	-	-	-	
2399										
2400	25319	Provo Working Capital Deposit								
2401		P	SE		-	-	-	-	-	
2402		P	CAEW		-	-	-	-	-	
2403		P	CAEE		-	-	-	-	-	
2404										
2405										
2406		Total Fuel Stock			B13	196,634,370	189,446,020	7,188,350	(7,188,350)	(0)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2704										
2705	TOTAL PRODUCTION PLANT DEPR					(4,033,055,873)	(3,794,471,496)	(238,584,377)	(36,167,642)	(274,752,019)
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708		S				13,353,210	13,353,210	-	-	-
2709		DGP				-	-	-	-	-
2710		DGU				-	-	-	-	-
2711		SG				227,711,491	209,092,349	18,619,142	4,230,266	22,849,408
2712		CAGW				(348,065,364)	(270,267,313)	(77,798,051)	14,857,249	(62,940,801)
2713		CAGE				(2,820,920,704)	(2,820,920,704)	-	-	-
2714		JBG				(628,169,977)	(487,764,166)	(140,405,811)	(54,416,116)	(194,821,927)
2715		SSGCT				-	-	-	-	-
2716	Total of Prod Plant Depreciation by Factor					(3,556,091,344)	(3,356,506,624)	(199,584,720)	(35,328,600)	(234,913,320)
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720		T	DGP			-	-	-	-	-
2721		T	DGU			-	-	-	-	-
2722		T	CAGW			(693,189)	(538,250)	(154,938)	(4,152)	(159,091)
2723		T	CAGE			-	-	-	-	-
2724		T	JBG			-	-	-	-	-
2725		T	SG			(1,909,903,349)	(1,753,737,487)	(156,165,862)	(2,543,196)	(158,709,058)
2726	TOTAL TRANS PLANT ACCUM DEPR				B17	(1,910,596,538)	(1,754,275,737)	(156,320,800)	(2,547,348)	(158,868,149)
2727	108360	Land and Land Rights								
2728		DPW	S			(10,587,259)	(10,388,541)	(198,717)	(2,707)	(201,424)
2729				B17		(10,587,259)	(10,388,541)	(198,717)	(2,707)	(201,424)
2730										
2731	108361	Structures and Improvements								
2732		DPW	S			(29,704,077)	(28,374,302)	(1,329,775)	(33,800)	(1,363,575)
2733				B17		(29,704,077)	(28,374,302)	(1,329,775)	(33,800)	(1,363,575)
2734										
2735	108362	Station Equipment								
2736		DPW	S			(305,135,349)	(280,861,823)	(24,273,526)	(383,785)	(24,657,311)
2737				B17		(305,135,349)	(280,861,823)	(24,273,526)	(383,785)	(24,657,311)
2738										
2739	108363	Storage Battery Equipment								
2740		DPW	S			-	-	-	-	-
2741				B17		-	-	-	-	-
2742										
2743	108364	Poles, Towers & Fixtures								
2744		DPW	S			(681,983,564)	(607,826,618)	(74,156,946)	(357,114)	(74,514,060)
2745				B17		(681,983,564)	(607,826,618)	(74,156,946)	(357,114)	(74,514,060)
2746										
2747	108365	Overhead Conductors								
2748		DPW	S			(345,944,860)	(310,254,343)	(35,690,517)	(589,192)	(36,279,710)
2749				B17		(345,944,860)	(310,254,343)	(35,690,517)	(589,192)	(36,279,710)
2750										
2751	108366	Underground Conduit								
2752		DPW	S			(177,046,604)	(165,249,412)	(11,797,192)	(235,100)	(12,032,292)
2753				B17		(177,046,604)	(165,249,412)	(11,797,192)	(235,100)	(12,032,292)
2754										
2755	108367	Underground Conductors								
2756		DPW	S			(415,797,745)	(401,339,236)	(14,458,509)	(299,337)	(14,757,847)
2757				B17		(415,797,745)	(401,339,236)	(14,458,509)	(299,337)	(14,757,847)
2758										
2759	108368	Line Transformers								
2760		DPW	S			(559,153,938)	(495,924,751)	(63,229,187)	(994,104)	(64,223,290)
2761				B17		(559,153,938)	(495,924,751)	(63,229,187)	(994,104)	(64,223,290)
2762										
2763	108369	Services								
2764		DPW	S			(344,532,343)	(313,645,611)	(30,886,732)	(627,717)	(31,514,450)
2765				B17		(344,532,343)	(313,645,611)	(30,886,732)	(627,717)	(31,514,450)
2766										
2767	108370	Meters								
2768		DPW	S			(80,830,118)	(74,982,958)	(5,847,161)	(134,775)	(5,981,936)
2769				B17		(80,830,118)	(74,982,958)	(5,847,161)	(134,775)	(5,981,936)
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774		DPW	S			(7,306,956)	(6,944,359)	(362,597)	(2,559)	(365,156)
2775				B17		(7,306,956)	(6,944,359)	(362,597)	(2,559)	(365,156)
2776										
2777	108372	Leased Property								
2778		DPW	S			-	-	-	-	-
2779				B17		-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2925	111390	Accum Amtr - Capital Lease								
2926		G-SITL S				-	-	-	-	-
2927		G-SITL SG				-	-	-	-	-
2928		P CAGE				-	-	-	-	-
2929		PTD CAGW				-	-	-	-	-
2930		PTD SO				-	-	-	-	-
2931						-	-	-	-	-
2932						-	-	-	-	-
2933		Remove Capital Lease Amtr				-	-	-	-	-
2934						-	-	-	-	-
2935		TOTAL ACCUM PROV FOR AMORTIZ			B18	(649,715,867)	(598,050,113)	(51,665,754)	(1,713,082)	(53,378,835)
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				16,506,693	18,279,400	(1,772,706)	(43,927)	(1,816,633)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(306,354,646)	(285,002,568)	(21,352,078)	(394,437)	(21,746,515)
2946		CN				(148,628,823)	(138,416,893)	(10,211,930)	(416,628)	(10,628,557)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,503,830)	(1,167,700)	(336,130)	(25,998)	(362,127)
2949		CAGW				(20,062,744)	(15,578,407)	(4,484,337)	(56,409)	(4,540,746)
2950		CAGE				(24,462,844)	(24,462,844)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				(269)	(269)	-	-	-
2953		SG				(50,250,748)	(46,141,926)	(4,108,821)	(175,532)	(4,284,353)
2954		Less Capital Lease				-	-	-	-	-
2955		Total Provision For Amortization by Factor			B18	(534,757,211)	(492,491,209)	(42,266,002)	(1,112,930)	(43,378,932)

Tab 3 - Revenue

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	18,917,935	2,710,406	9,570,570	6,636,959	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	491,648	-	-	-	491,648
6 Total Operating Revenues	19,409,582	2,710,406	9,570,570	6,636,959	491,648
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	4,076,012	569,185	2,009,820	1,393,761	103,246
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	4,076,012	569,185	2,009,820	1,393,761	103,246
29					
30 Operating Rev For Return:	15,333,570	2,141,220	7,560,750	5,243,197	388,402
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	3.233%	0.451%	1.594%	1.106%	0.082%
61 Estimated Price Change	(20,369,529)	(2,844,455)	(10,043,905)	(6,965,205)	(515,963)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	19,409,582	2,710,406	9,570,570	6,636,959	491,648
67 Other Deductions					
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	19,409,582	2,710,406	9,570,570	6,636,959	491,648
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	19,409,582	2,710,406	9,570,570	6,636,959	491,648
77					
78 Federal Income Taxes	4,076,012	569,185	2,009,820	1,393,761	103,246

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	12,280,976	2,710,406	9,570,570	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	(16,454)	-	-	-	(16,454)
6 Total Operating Revenues	<u>12,264,522</u>	<u>2,710,406</u>	<u>9,570,570</u>	<u>-</u>	<u>(16,454)</u>
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	2,575,550	569,185	2,009,820	-	(3,455)
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>2,575,550</u>	<u>569,185</u>	<u>2,009,820</u>	<u>-</u>	<u>(3,455)</u>
29					
30 Operating Rev For Return:	<u>9,688,973</u>	<u>2,141,220</u>	<u>7,560,750</u>	<u>-</u>	<u>(12,998)</u>
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56					
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58					
59					
60 Estimated ROE impact	2.043%	0.451%	1.594%	0.000%	-0.003%
61 Estimated Price Change	(12,871,093)	(2,844,455)	(10,043,905)	-	17,267
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	12,264,522	2,710,406	9,570,570	-	(16,454)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>12,264,522</u>	<u>2,710,406</u>	<u>9,570,570</u>	<u>-</u>	<u>(16,454)</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>12,264,522</u>	<u>2,710,406</u>	<u>9,570,570</u>	<u>-</u>	<u>(16,454)</u>
77					
78 Federal Income Taxes	<u>2,575,550</u>	<u>569,185</u>	<u>2,009,820</u>	<u>-</u>	<u>(3,455)</u>

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	6,636,959	-	-	6,636,959	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	508,101	-	-	-	508,101
6 Total Operating Revenues	<u>7,145,060</u>	-	-	<u>6,636,959</u>	<u>508,101</u>
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	1,500,463	-	-	1,393,761	106,701
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>1,500,463</u>	-	-	<u>1,393,761</u>	<u>106,701</u>
29					
30 Operating Rev For Return:	<u>5,644,598</u>	-	-	<u>5,243,197</u>	<u>401,400</u>
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56					
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58					
59					
60 Estimated ROE impact	1.029%	0.000%	0.000%	0.956%	0.073%
61 Estimated Price Change	(7,498,436)	-	-	(6,965,205)	(533,231)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	7,145,060	-	-	6,636,959	508,101
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>7,145,060</u>	<u>-</u>	<u>-</u>	<u>6,636,959</u>	<u>508,101</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>7,145,060</u>	<u>-</u>	<u>-</u>	<u>6,636,959</u>	<u>508,101</u>
77					
78 Federal Income Taxes	<u>1,500,463</u>	<u>-</u>	<u>-</u>	<u>1,393,761</u>	<u>106,701</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	3,093,500	WA	Situs	3,093,500	3.1.1
Commercial	442	RES	(57,839)	WA	Situs	(57,839)	3.1.1
Industrial ¹	442	RES	(325,256)	WA	Situs	(325,256)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>2,710,406</u>			<u>2,710,406</u>	

¹Includes Irrigation

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2020
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$137,905,939	\$7,006,016	\$144,911,955	\$605,230	\$3,093,500	\$3,698,731	\$148,610,686	\$0	\$0	\$148,610,686	\$117,858	\$117,858	\$148,728,544
Commercial	\$123,493,585	(\$3,310,294)	\$120,183,291	\$5,935,751	(\$57,839)	\$5,877,912	\$126,061,203	\$0	\$0	\$126,061,203	\$10,668	\$10,668	\$126,071,871
Industrial	\$54,146,102	(\$1,698,386)	\$52,447,716	\$920,036	\$0	\$920,036	\$53,367,752	\$0	\$0	\$53,367,752	\$56,564	\$56,564	\$53,424,316
Irrigation	\$14,929,832	\$163,138	\$15,092,970	\$2,069,750	(\$325,256)	\$1,744,494	\$16,837,464	\$0	\$0	\$16,837,464	\$16,893	\$16,893	\$16,854,357
Public St & Hwy	\$771,335	(\$14,156)	\$757,179	\$39,803	\$0	\$39,803	\$796,983	\$0	\$0	\$796,983	(\$305,412)	(\$305,412)	\$491,571
Total Washington	\$331,246,794	\$2,146,318	\$333,393,112	\$9,570,570	\$2,710,406	\$12,280,976	\$345,674,088	\$0	\$0	\$345,674,088	(\$103,428)	(\$103,428)	\$345,570,660
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 Ref Page 3.3

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits (Schedule 98), and DSM revenues.

² Adjustments back out Schedule 191 (System Benefits Charge), Revenue Accounting Adjustments, Alternate Revenue Program, Schedule 93 (Decoupling), and Schedule 197 (FTAA)

PacifiCorp
Results of Operations - December 2020
Summary of kWh Adjustments

KWhs

	A	B	C
	Total kWhs	Total Adjustments kWhs	Total Adjusted KWhs
Residential	1,578,454,378	34,724,894	1,613,179,272
Commercial	1,502,260,891	(979,447)	1,501,281,444
Industrial	800,831,283	-	800,831,283
Irrigation	179,184,895	(4,515,569)	174,669,326
Public St & Hwy	4,419,890	-	4,419,890
Total Washington	4,065,151,337	29,229,877	4,094,381,214
Source / Formula	305 Report	Table 2	A + B

PacifiCorp

Results of Operations - December 2020

Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			Adjusted Revenue
		Temperature		Normalized	Booked	Normalization ¹	Pro Forma Adjustment ²	
		Booked	Normalization					
Residential								
Schedule 15	1,000	912,398	-	912,398	137,591	6,949	(57,838)	86,702
Schedule 16	104,325	1,472,105,111	32,754,678	1,504,859,789	125,705,274	16,729,441	164,124	142,598,839
Schedule 17	5,080	75,289,941	1,934,321	77,224,262	6,429,857	874,522	8,417	7,312,796
Schedule 18	89	2,418,262	43,417	2,461,679	229,329	26,996	295	256,621
Schedule 24	3,482	20,398,026	(7,522)	20,390,504	2,281,874	191,039	2,740	2,475,653
Schedule 36	2	1,514,640	-	1,514,640	105,363	13,530	121	119,013
AGA	-	-	-	-	921	-	-	921
BPA Bal Acct	-	-	-	-	(487,265)	487,265	-	-
Rev Adj	-	-	-	-	(5,351,366)	5,351,366	-	-
Alt Rev Program	-	-	-	-	8,062,835	(8,062,835)	-	-
DSM	-	-	-	-	4,635,481	(4,635,481)	-	-
Blue Sky	-	-	-	-	278,045	(278,045)	-	-
Unbilled	-	5,816,000	-	5,816,000	(4,122,000)	-	-	(4,122,000)
Total	113,978	1,578,454,378	34,724,894	1,613,179,272	137,905,939	10,704,747	117,858	148,728,544
Commercial								
Schedule 15	1,226	1,899,611	-	1,899,611	281,903	4,295	(114,523)	171,675
Schedule 24	16,433	488,263,526	(185,289)	488,078,237	44,534,550	1,322,577	50,808	45,907,935
Schedule 36	954	814,207,388	(564,649)	813,642,739	61,398,129	3,371,868	65,654	64,835,651
Schedule 48T	39	193,557,420	(229,510)	193,327,910	14,510,036	(117,550)	15,037	14,407,523
Schedule 54	26	175,946	-	175,946	16,838	30	(6,308)	10,560
AGA	-	-	-	-	535,528	-	-	535,528
BPA Bal Acct	-	-	-	-	(19,583)	19,583	-	-
Rev Adj	-	-	-	-	(6,852,087)	6,852,087	-	-
Alt Rev Program	-	-	-	-	5,001,829	(5,001,829)	-	-
DSM	-	-	-	-	3,845,918	(3,845,918)	-	-
Blue Sky	2	-	-	-	37,524	(37,524)	-	-
Unbilled	-	4,157,000	-	4,157,000	203,000	-	-	203,000
Total	18,680	1,502,260,891	(979,447)	1,501,281,444	123,493,585	2,567,618	10,668	126,071,871
Industrial								
Schedule 15	51	117,537	-	117,537	16,002	239	(6,499)	9,742
Schedule 24	372	15,239,372	-	15,239,372	1,411,128	41,340	1,609	1,454,077
Schedule 36	100	89,462,874	-	89,462,874	7,218,840	349,351	7,671	7,575,862
Schedule 47T	1	1,326,000	-	1,326,000	262,980	(729)	7,260	269,510
Schedule 48T	30	700,979,500	-	700,979,500	44,912,355	(385,539)	46,522	44,573,338
AGA	-	-	-	-	58,786	-	-	58,786
BPA Bal Acct	-	-	-	-	(316)	316	-	-
Rev Adj	-	-	-	-	(58,509)	58,509	-	-
Alt Rev Program	-	-	-	-	(871,939)	871,939	-	-
DSM	-	-	-	-	1,713,755	(1,713,755)	-	-
Blue Sky	-	-	-	-	20	(20)	-	-
Unbilled	-	(6,294,000)	-	(6,294,000)	(517,000)	-	-	(517,000)
Total	553	800,831,283	-	800,831,283	54,146,102	(778,350)	56,564	53,424,316

PacifiCorp

Results of Operations - December 2020

Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			
		Booked	Temperature Normalization	Normalized	Booked	Normalization ¹	Pro Forma Adjustment ²	Adjusted Revenue
Irrigation								
Schedule 40	5,158	176,537,895	(4,515,569)	172,022,326	14,190,425	979,319	16,893	15,186,638
AGA	-	-	-	-	152,720	-	-	152,720
BPA Bal Acct	-	-	-	-	(6,732)	6,732	-	-
BPA Adj Fee	-	-	-	-	83,239	(83,239)	-	-
Rev Adj	-	-	-	-	(260,666)	260,666	-	-
Alt Rev Program	-	-	-	-	(1,223,594)	1,223,594	-	-
DSM	-	-	-	-	477,676	(477,676)	-	-
Blue Sky	-	-	-	-	1,765	(1,765)	-	-
Unbilled	-	2,647,000	-	2,647,000	1,515,000	-	-	1,515,000
Total	5,158	179,184,895	(4,515,569)	174,669,326	14,929,832	1,907,631	16,893	16,854,357
Public Street & Highway Lighting								
Schedule 51	221	2,389,812	-	2,389,812	720,293	884	(220,944)	500,233
Schedule 52	3	11,181	-	11,181	1,214	4	(393)	825
Schedule 53	229	2,651,986	-	2,651,986	190,346	981	(73,205)	118,123
Schedule 57	3	341,911	-	341,911	45,043	127	(10,870)	34,299
AGA	-	-	-	-	91	-	-	91
Rev Adj	-	-	-	-	(37,807)	37,807	-	-
DSM	-	-	-	-	14,156	(14,156)	-	-
Unbilled	-	(975,000)	-	(975,000)	(162,000)	-	-	(162,000)
Total	456	4,419,890	-	4,419,890	771,335	25,648	(305,412)	491,571
Total	138,826	4,065,151,337	29,229,877	4,094,381,214	331,246,794	14,427,294	(103,428)	345,570,660

¹ For Accounting Adjustments, Riders, and Temperature

² For GRC effective 1/1/2021

PacifiCorp
Results of Operations - December 2020
Summary of Revenue Adjustments

	305 Booked Revenues	Accounting Adjustments ¹	Normalization Riders ²			Temperature	Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Pro Forma Adjustment ³	Adjusted Revenue
			Schs. 93, 191, 197	Sch. 98						
Residential										
Schedule 15	137,591	-	338	6,612	-	6,949	144,540	(57,838)	86,702	
Schedule 16	125,705,274	-	3,105,216	10,707,289	2,916,937	16,729,441	142,434,715	164,124	142,598,839	
Schedule 17	6,429,857	-	153,300	548,116	173,106	874,522	7,304,380	8,417	7,312,796	
Schedule 18	229,329	-	5,215	17,605	4,176	26,996	256,325	295	256,621	
Schedule 24	2,281,874	-	47,058	144,699	(718)	191,039	2,472,913	2,740	2,475,653	
Schedule 36	105,363	-	5,571	7,959	-	13,530	118,892	121	119,013	
AGA	921	-	-	-	-	-	921	-	921	
BPA Bal Acct	(487,265)	-	-	487,265	-	487,265	-	-	-	
Rev Adj	(5,351,366)	5,351,366	-	-	-	5,351,366	-	-	-	
Alt Rev Program	8,062,835	(8,062,835)	-	-	-	(8,062,835)	-	-	-	
DSM	4,635,481	(4,635,481)	-	-	-	(4,635,481)	-	-	-	
Blue Sky	278,045	(278,045)	-	-	-	(278,045)	-	-	-	
Unbilled	(4,122,000)	-	-	-	-	-	(4,122,000)	-	(4,122,000)	
Total	137,905,939	(7,624,996)	3,316,698	11,919,545	3,093,500	10,704,747	148,610,686	117,858	148,728,544	
Commercial										
Schedule 15	281,903	-	703	3,592	-	4,295	286,198	(114,523)	171,675	
Schedule 24	44,534,550	-	1,132,318	205,207	(14,948)	1,322,577	45,857,127	50,808	45,907,935	
Schedule 36	61,398,129	-	3,058,898	344,767	(31,797)	3,371,868	64,769,998	65,654	64,835,651	
Schedule 48T	14,510,036	-	(106,457)	-	(11,094)	(117,550)	14,392,485	15,037	14,407,523	
Schedule 54	16,838	-	30	-	-	30	16,868	(6,308)	10,560	
AGA	535,528	-	-	-	-	-	535,528	-	535,528	
BPA Bal Acct	(19,583)	-	-	19,583	-	19,583	-	-	-	
Rev Adj	(6,852,087)	6,852,087	-	-	-	6,852,087	-	-	-	
Alt Rev Program	5,001,829	(5,001,829)	-	-	-	(5,001,829)	-	-	-	
DSM	3,845,918	(3,845,918)	-	-	-	(3,845,918)	-	-	-	
Blue Sky	37,524	(37,524)	-	-	-	(37,524)	-	-	-	
Unbilled	203,000	-	-	-	-	-	203,000	-	203,000	
Total	123,493,585	(2,033,184)	4,085,492	573,148	(57,839)	2,567,618	126,061,203	10,668	126,071,871	
Industrial										
Schedule 15	16,002	-	43	195	-	239	16,241	(6,499)	9,742	
Schedule 24	1,411,128	-	35,482	5,858	-	41,340	1,452,468	1,609	1,454,077	
Schedule 36	7,218,840	-	340,341	9,010	-	349,351	7,568,190	7,671	7,575,862	
Schedule 47T	262,980	-	(729)	-	-	(729)	262,250	7,260	269,510	
Schedule 48T	44,912,355	-	(385,539)	-	-	(385,539)	44,526,816	46,522	44,573,338	
AGA	58,786	-	-	-	-	-	58,786	-	58,786	
BPA Bal Acct	(316)	-	-	316	-	316	-	-	-	
Rev Adj	(58,509)	58,509	-	-	-	58,509	-	-	-	
Alt Rev Program	(871,939)	871,939	-	-	-	871,939	-	-	-	
DSM	1,713,755	(1,713,755)	-	-	-	(1,713,755)	-	-	-	
Blue Sky	20	(20)	-	-	-	(20)	-	-	-	
Unbilled	(517,000)	-	-	-	-	-	(517,000)	-	(517,000)	
Total	54,146,102	(783,328)	(10,401)	15,379	-	(778,350)	53,367,752	56,564	53,424,316	

PacifiCorp
Results of Operations - December 2020
Summary of Revenue Adjustments

	305 Booked Revenues	Accounting Adjustments ¹	Normalization			Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Pro Forma Adjustment ²	Adjusted Revenue
			Schs. 93, 191, 197	Sch. 98	Temperature				
Irrigation									
Schedule 40	14,190,425	-	585,490	719,085	(325,256)	979,319	15,169,744	16,893	15,186,638
AGA	152,720	-	-	-	-	-	152,720	-	152,720
BPA Bal Acct	(6,732)	-	-	6,732	-	6,732	-	-	-
BPA Adj Fee	83,239	-	-	(83,239)	-	(83,239)	-	-	-
Rev Adj	(260,666)	260,666	-	-	-	260,666	-	-	-
Alt Rev Program	(1,223,594)	1,223,594	-	-	-	1,223,594	-	-	-
DSM	477,676	(477,676)	-	-	-	(477,676)	-	-	-
Blue Sky	1,765	(1,765)	-	-	-	(1,765)	-	-	-
Unbilled	1,515,000	-	-	-	-	-	1,515,000	-	1,515,000
Total	14,929,832	1,004,819	585,490	642,578	(325,256)	1,907,631	16,837,464	16,893	16,854,357
Public Street & Highway Lighting									
Schedule 51	720,293	-	884	-	-	884	721,177	(220,944)	500,233
Schedule 52	1,214	-	4	-	-	4	1,218	(393)	825
Schedule 53	190,346	-	981	-	-	981	191,328	(73,205)	118,123
Schedule 57	45,043	-	127	-	-	127	45,170	(10,870)	34,299
AGA	91	-	-	-	-	-	91	-	91
Rev Adj	(37,807)	37,807	-	-	-	37,807	-	-	-
DSM	14,156	(14,156)	-	-	-	(14,156)	-	-	-
Unbilled	(162,000)	-	-	-	-	-	(162,000)	-	(162,000)
Total	771,335	23,652	1,996	-	-	25,648	796,983	(305,412)	491,571
Washington Total	331,246,794	(9,413,036)	7,979,275	13,150,649	2,710,406	14,427,294	345,674,088	(103,428)	345,570,660

¹ Accounting Adjustments:
Rev Adj (Revenue Accounting Adjustments & Revenue Adjustment - Deferred NPC)
Alt Revenue Program
DSM
Blue Sky

² Riders:
Schedule 93 - Decoupling Revenue Adjustment
Schedule 98 - Adjustment Associated with the Pacific Northwest Electric Power Planning and Conservation Act (BPA Columbia River Benefits Credit)
Schedule 191 - System Benefits Charge Adjustment
Schedule 197 - Federal Tax Act Adjustment

³ For GRC effective 1/1/2021

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	605,230	WA	Situs	605,230	3.1.1
Commercial	442	RES	5,935,751	WA	Situs	5,935,751	3.1.1
Industrial ¹	442	RES	2,989,786	WA	Situs	2,989,786	3.1.1
Public Street & Highway	444	RES	39,803	WA	Situs	39,803	3.1.1
			<u>9,570,570</u>			<u>9,570,570</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2020 are normalized by removing Schedule 191 (System Benefits Charge), Revenue Accounting Adjustment, Alternative Revenue Program, Schedule 93 (Decoupling) and Schedule 197 (FTAA).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	PRO	117,858	WA	Situs	117,858	3.1.1
Commercial	442	PRO	10,668	WA	Situs	10,668	3.1.1
Industrial ¹	442	PRO	73,457	WA	Situs	73,457	3.1.1
Public Street & Highway	444	PRO	(305,412)	WA	Situs	(305,412)	3.1.1
			<u>(103,428)</u>			<u>(103,428)</u>	
Residential	440	PRO	4,910,950	WA	Situs	4,910,950	4.1.1
Commercial	442	PRO	4,772,222	WA	Situs	4,772,222	4.1.1
Industrial ¹	442	PRO	2,904,447	WA	Situs	2,904,447	4.1.1
Public Street & Highway	444	PRO	23,962	WA	Situs	23,962	4.1.1
Reverse Depreciation Deferral			<u>12,611,581</u>			<u>12,611,581</u>	
Residential	440	PRO	3,352,080	WA	Situs	3,352,080	4.1.1
Commercial	442	PRO	3,064,842	WA	Situs	3,064,842	4.1.1
Industrial ¹	442	PRO	1,886,372	WA	Situs	1,886,372	4.1.1
Public Street & Highway	444	PRO	-	WA	Situs	-	4.1.1
Reverse TCJA Deferral			<u>8,303,294</u>			<u>8,303,294</u>	
Residential	440	PRO	(7,641,487)	WA	Situs	(7,641,487)	4.1.1
Commercial	442	PRO	(3,203,717)	WA	Situs	(3,203,717)	4.1.1
Industrial ¹	442	PRO	(3,329,284)	WA	Situs	(3,329,284)	4.1.1
Public Street & Highway	444	PRO	-	WA	Situs	-	4.1.1
Reverse Decoupling			<u>(14,174,488)</u>			<u>(14,174,488)</u>	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment annualizes the rate decrease authorized in Washington General Rate Case Filing Docket No. UE-191024 effective 1/1/2021. This pro forma adjustment also reverses revenue deferral items reflected in the historical reporting period that will no longer be applicable in the test period with new rates approved in WA GRC Filing Docket No. UE-191024.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	RES	(201,228)	SG	8.177%	(16,454)	3.4.1
Other Electric Revenues	456	PRO	<u>6,214,064</u>	SG	8.177%	<u>508,101</u>	3.4.1
			<u>6,012,836</u>			<u>491,648</u>	

Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2020			111,710,807				3.4.1
Total Adjustments			<u>6,012,836</u>				Above
Adjusted Wheeling Revenues 12 ME December 2021			<u>117,723,643</u>				3.4.1

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2020
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(9,012)
AIRPORT SOLAR LLC	(1,992,703)
AVANGRID RENEWABLES, LLC	(6,126,850)
BASIN ELECTRIC POWER COOPERATIVE	(590,653)
BLACK HILLS POWER & LIGHT COMPANY	(3,202,584)
BONNEVILLE POWER ADMINISTRATION	(17,009,211)
BONNEVILLE POWER ADMINISTRATION	(3,755,222)
BROOKFIELD ENERGY MARKETING L.P.	(1,182,343)
CALPINE ENERGY SOLUTIONS, LLC	(539,953)
CITY OF ROSEVILLE	(1,569,018)
CLATSKANIE PUD	(496,680)
COLORADO ELECTRIC UTILITY CO.	(16,801)
CONOCO INC	(9)
CONSTELLATION NEWENERGY, INC.	(40,356)
CONSTELLATION POWER SOURCE, INC.	(2,240,559)
CP ENERGY	(61)
CP ENERGY MARKETING	(10,763)
DESERET GENERATION & TRANS. CO-OP.	(6,097,071)
EAGLE ENERGY PARTNERS I LP	(64,480)
EDP RENEWABLES NORTH AMERICAN LLC	(170,960)
ENEL TRADING NORTH AMERICA	(45,668)
ENERGY KEEPERS, INC.	(196,733)
EUGENE WATER & ELECTRIC BOARD	2,820
EVERGREEN BIOWATER	(365,545)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(142,720)
GUZMAN ENERGY	(303,215)
IDAHO POWER CO. BALANCING OPS	(872,122)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(405,182)
LH GARRETT	(424,393)
MACQUARIE ENERGY LLC	(282,271)
MAG ENERGY SOLUTIONS INC.	(82,215)
MERCURIA ENERGY	(44,508)
MOON LAKE ELECTRIC ASSOCIATION	(28,463)
MORGAN STANLEY CAPITAL	(2,992,566)
NAVAJO TRIBAL UTILITY AUTHORITY	(87,152)
NEXTERA ENERGY RESOURCES, LLC	(3,808,101)
OBSIDIAN RENEWABLES, LLC	(489,036)
PACIFIC GAS & ELECTRIC COMPANY	(46,706)
PACIFICORP	948,561
PORTLAND GENERAL ELECTRIC COMPANY	(6,207)
POWEREX	(19,846,673)
RAINBOW ENERGY MARKETING CORPORATIO	(775,723)
SACRAMENTO MUNICIPAL UTILITY DIST	(633,817)
SALT RIVER PROJECT	(858,892)
SHELL ENERGY NA (CORAL POWER)	(5,239,715)
SIERRA PACIFIC POWER COMPANY	(36,159)
SO. CAL PUBLIC POWER AUTHORITY	(32,457)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,999,192)
STATE OF SOUTH DAKOTA	(133,436)
TENASKA POWER SERVICES COMPANY	(396,881)
THE ENERGY AUTHORITY	(43,884)
TRANSALTA ENERGY MARKETING CORP.	(1,085,909)
TRI-STATE GEN. & TRANS. ASSOCIATION	(660,093)
U.S. BUREAU OF RECLAMATION	(60,348)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(19,470,269)
UTAH MUNICIPAL POWER AGENCY	(3,043,825)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,221,514)
WESTERN AREA POWER ADMINISTRATION	(86,787)
COWLITZ USE OF FACILITIES	(185,391)
ACCRUALS	3,157,873

Total (111,710,807)
Ref 3.4

Type		
RES	Remove refunds and other out of period adjustments	225,601
RES	Falls Creek Hydro Annualization	(15,560)
RES	BPA WEID Network Annualization	(8,813)
PRO	New Powerex Contracts SA995 and 996	(6,620,352)
PRO	BPA Green Springs Conversion to Network Service	406,288

Test Period Incremental Adjustments (6,012,836)
Ref 3.4

Accum Test Period Totals (117,723,643)
Ref 3.4

Tab 4 - O&M

	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	(6,740,387)	(6,740,387)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(6,740,387)	(6,740,387)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	80,076	-	13,834	-	66,242	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(2,670,824)	-	4,745	-	22,721	-
12 Other Power Supply	207,892	-	8,036	-	38,476	118,538
13 Transmission	59,297	-	7,161	-	34,290	(78,096)
14 Distribution	(1,085,807)	-	23,166	-	110,924	(1,219,147)
15 Customer Accounting	(427,828)	(47)	7,159	-	34,280	-
16 Customer Service & Info	21,962	11,780	-	1,395	-	6,678
17 Sales	-	-	-	-	-	-
18 Administrative & General	(8,570,111)	87,692	-	9,240	-	44,245
19 Total O&M Expenses	(12,385,342)	99,425	64,101	10,635	306,933	50,923
20 Depreciation	(512,256)	(512,256)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,287,474	(1,362,427)	(13,461)	(2,233)	(64,456)	(10,694)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(32,899)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	159,942	159,942	-	-	-	-
28 Total Operating Expenses:	(11,483,082)	(1,615,317)	50,640	8,402	242,477	40,229
29						
30 Operating Rev For Return:	4,742,695	(5,125,070)	(50,640)	(8,402)	(242,477)	(40,229)
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	765,140	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	765,140	-	-	-	-	-
56						
57 Total Rate Base:	765,140	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.988%	-1.081%	-0.011%	-0.002%	-0.051%	-0.008%
61 Estimated Price Change	(6,226,125)	6,808,281	67,272	11,161	322,113	53,441
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	5,997,270	(6,487,497)	(64,101)	(10,635)	(306,933)	(50,923)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	253	253	-	-	-	-
70 Schedule "M" Additions	(122,206)	-	-	-	-	-
71 Schedule "M" Deductions	(256,016)	-	-	-	-	-
72 Income Before Tax	6,130,827	(6,487,750)	(64,101)	(10,635)	(306,933)	(50,923)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,130,827	(6,487,750)	(64,101)	(10,635)	(306,933)	(50,923)
77						
78 Federal Income Taxes	1,287,474	(1,362,427)	(13,461)	(2,233)	(64,456)	(10,694)

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service Expense
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	-	-	-	-	-	(2,698,290)	-
12 Other Power Supply	-	-	-	42,842	-	-	-
13 Transmission	-	-	-	-	-	95,941	-
14 Distribution	-	-	-	(750)	-	-	-
15 Customer Accounting	-	-	(469,220)	-	-	-	-
16 Customer Service & Info	2,108	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(182)	6,013	-	249,900	529,033	-	(193,716)
19 Total O&M Expenses	1,926	6,013	(469,220)	291,993	529,033	(2,602,349)	(193,716)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(404)	(1,263)	98,536	(61,318)	(82,997)	546,493	40,680
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(32,899)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,521	4,750	(370,684)	230,674	413,138	(2,055,855)	(153,036)
29							
30 Operating Rev For Return:	(1,521)	(4,750)	370,684	(230,674)	(413,138)	2,055,855	153,036
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	-	-	-	-	993,819	(228,678)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	993,819	(228,678)	-
56							
57 Total Rate Base:	-	-	-	-	993,819	(228,678)	-
58							
59							
60 Estimated ROE impact	0.000%	-0.001%	0.078%	-0.049%	-0.102%	0.437%	0.032%
61 Estimated Price Change	2,021	6,310	(492,426)	306,434	645,199	(2,753,230)	(203,297)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,926)	(6,013)	469,220	(291,993)	(529,033)	2,602,349	193,716
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(122,206)	-	-
71 Schedule "M" Deductions	-	-	-	-	(256,016)	-	-
72 Income Before Tax	(1,926)	(6,013)	469,220	(291,993)	(395,224)	2,602,349	193,716
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,926)	(6,013)	469,220	(291,993)	(395,224)	2,602,349	193,716
77							
78 Federal Income Taxes	(404)	(1,263)	98,536	(61,318)	(82,997)	546,493	40,680

	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	(6,740,387)	(6,740,387)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(6,740,387)	(6,740,387)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	13,834	-	13,834	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(2,693,545)	-	4,745	-	-	-
12 Other Power Supply	169,416	-	8,036	-	-	118,538
13 Transmission	25,007	-	7,161	-	-	(78,096)
14 Distribution	(1,196,730)	-	23,166	-	-	(1,219,147)
15 Customer Accounting	(461,516)	(47)	7,159	-	-	-
16 Customer Service & Info	15,283	11,780	-	1,395	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(8,552,784)	87,692	-	9,240	-	(9,434,479)
19 Total O&M Expenses	(12,681,034)	99,425	64,101	10,635	-	(10,613,184)
20 Depreciation	(512,256)	(512,256)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,349,569	(1,362,427)	(13,461)	(2,233)	-	2,228,769
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(32,899)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	159,942	159,942	-	-	-	-
28 Total Operating Expenses:	(11,716,678)	(1,615,317)	50,640	8,402	-	(8,384,415)
29						
30 Operating Rev For Return:	4,976,292	(5,125,070)	(50,640)	(8,402)	-	8,384,415
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	765,140	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	765,140	-	-	-	-	-
56						
57 Total Rate Base:	765,140	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.037%	-1.081%	-0.011%	-0.002%	0.000%	0.000%
61 Estimated Price Change	(6,536,441)	6,808,281	67,272	11,161	-	(11,138,084)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,292,962	(6,487,497)	(64,101)	(10,635)	-	10,613,184
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	253	253	-	-	-	-
70 Schedule "M" Additions	(122,206)	-	-	-	-	-
71 Schedule "M" Deductions	(256,016)	-	-	-	-	-
72 Income Before Tax	6,426,519	(6,487,750)	(64,101)	(10,635)	-	10,613,184
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,426,519	(6,487,750)	(64,101)	(10,635)	-	10,613,184
77						
78 Federal Income Taxes	1,349,569	(1,362,427)	(13,461)	(2,233)	-	2,228,769

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service Expense
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	-	-	-	-	-	(2,698,290)	-
12 Other Power Supply	-	-	-	42,842	-	-	-
13 Transmission	-	-	-	(750)	-	95,941	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	(468,628)	-	-	-	-
16 Customer Service & Info	2,108	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(182)	6,013	-	249,900	529,033	-	-
19 Total O&M Expenses	1,926	6,013	(468,628)	291,993	529,033	(2,602,349)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(404)	(1,263)	98,412	(61,318)	(82,997)	546,493	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(32,899)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,521	4,750	(370,216)	230,674	413,138	(2,055,855)	-
29							
30 Operating Rev For Return:	(1,521)	(4,750)	370,216	(230,674)	(413,138)	2,055,855	-
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	-	-	-	-	993,819	(228,678)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	993,819	(228,678)	-
56							
57 Total Rate Base:	-	-	-	-	993,819	(228,678)	-
58							
59							
60 Estimated ROE impact	0.000%	-0.001%	0.078%	-0.049%	-0.102%	0.437%	0.000%
61 Estimated Price Change	2,021	6,310	(491,805)	306,434	645,199	(2,753,230)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,926)	(6,013)	468,628	(291,993)	(529,033)	2,602,349	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(122,206)	-	-
71 Schedule "M" Deductions	-	-	-	-	(256,016)	-	-
72 Income Before Tax	(1,926)	(6,013)	468,628	(291,993)	(395,224)	2,602,349	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,926)	(6,013)	468,628	(291,993)	(395,224)	2,602,349	-
77							
78 Federal Income Taxes	(404)	(1,263)	98,412	(61,318)	(82,997)	546,493	-

	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	66,242	-	-	66,242	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	22,721	-	-	22,721	-	-
12 Other Power Supply	38,476	-	-	38,476	-	-
13 Transmission	34,290	-	-	34,290	-	-
14 Distribution	110,924	-	-	110,924	-	-
15 Customer Accounting	33,687	-	-	34,280	-	-
16 Customer Service & Info	6,678	-	-	-	6,678	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(17,327)	-	-	-	44,245	132,144
19 Total O&M Expenses	295,692	-	-	306,933	50,923	132,144
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(62,095)	-	-	(64,456)	(10,694)	(27,750)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	233,597	-	-	242,477	40,229	104,394
29						
30 Operating Rev For Return:	(233,597)	-	-	(242,477)	(40,229)	(104,394)
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	-0.043%	0.000%	0.000%	0.000%	-0.044%	-0.007%
61 Estimated Price Change	310,316	-	-	-	322,113	53,441
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(295,692)	-	-	(306,933)	(50,923)	(132,144)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(295,692)	-	-	(306,933)	(50,923)	(132,144)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(295,692)	-	-	(306,933)	(50,923)	(132,144)
77						
78 Federal Income Taxes	(62,095)	-	-	(64,456)	(10,694)	(27,750)

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service Expense
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	-	-	(592)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	(193,716)
19 Total O&M Expenses	-	-	(592)	-	-	-	(193,716)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	124	-	-	-	40,680
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(468)	-	-	-	(153,036)
29							
30 Operating Rev For Return:	-	-	468	-	-	-	153,036
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%	0.028%
61 Estimated Price Change	-	-	(622)	-	-	-	(203,297)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	592	-	-	-	193,716
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	592	-	-	-	193,716
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	592	-	-	-	193,716
77							
78 Federal Income Taxes	-	-	124	-	-	-	40,680

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(621,543)	WA	Situs	(621,543)	4.1.1
Commercial and Industrial	442	RES	(6,094,882)	WA	Situs	(6,094,882)	4.1.1
Street & Highway Lighting	444	RES	(23,962)	WA	Situs	(23,962)	4.1.1
			<u>(6,740,387)</u>			<u>(6,740,387)</u>	
Gain on Property Sales	421	RES	(632)	CAEE	0.000%	-	
Gain on Property Sales	421	RES	(1,140,720)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(29,015)	ID	Situs	-	
Gain on Property Sales	421	RES	(7,932)	OR	Situs	-	
Gain on Property Sales	421	RES	2,295,145	SO	6.970%	159,965	
Gain on Property Sales	421	RES	122,518	UT	Situs	-	
Loss on Property Sales	421	RES	(337)	SO	6.970%	(23)	
Loss on Property Sales	421	RES	337	UT	Situs	-	
Loss on Property Sales	421	RES	(1,279)	WY-ALL	Situs	-	
			<u>1,238,084</u>			<u>159,942</u>	4.1.2
Adjustment to Expense							
Steam Depreciation Expense	403SP	RES	(2,291,814)	CAGW	22.352%	(512,256)	
Office Supplies and Expense	921	RES	1,268,170	SO	6.970%	88,388	
Customer Records	903	RES	(687)	CN	6.871%	(47)	
Customer Records	903	RES	(17,097)	OR	Situs	-	
Informational Advertising	909	RES	30,297	CA	Situs	-	
Informational Advertising	909	RES	(108,752)	CN	6.871%	(7,472)	
Informational Advertising	909	RES	66,698	OR	Situs	-	
Informational Advertising	909	RES	17,486	UT	Situs	-	
Informational Advertising	909	RES	19,252	WA	Situs	19,252	
Outside Services	923	RES	(4,540)	SO	6.970%	(316)	
Regulatory Commission Expenses	928	RES	(2,373)	OR	Situs	-	
Regulatory Commission Expenses	928	RES	2,373	SO	6.970%	165	
Duplicate Charges	929	RES	(7,825)	SO	6.970%	(545)	
Erroneous Booking Reversal	431	RES	3,750	SNP	6.745%	253	
			<u>(1,025,061)</u>			<u>(412,579)</u>	4.1.2

Description of Adjustment

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

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

Revenues that need to be included in results:

	Depreciation Deferral	Washington Decoupling	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential	(4,910,950)	7,641,487	(3,352,080)	(621,543)	440	WA	Ref 4.1
Commercial & Industrial	(7,676,669)	6,533,001	(4,951,214)	(6,094,882)	442	WA	Ref 4.1
Street & Highway Lighting	(23,962)	-	-	(23,962)	444	WA	Ref 4.1
	(12,611,581)	14,174,488	(8,303,294)	(6,740,387)			

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

Description	FERC	Factor	Amount
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	OR	(7,932)
Gain on Property Sales	421	UT	122,518
Gain on Property Sales	421	SO	2,295,145
Gain on Property Sales	421	CAGE	(1,140,720)
Gain on Property Sales	421	ID	(29,015)
Gain on Property Sales	421	CAEE	(632)
Loss on Property Sales	421	WYP	(1,279)
Loss on Property Sales	421	SO	(337)
Loss on Property Sales	421	UT	337
			<u>1,238,084</u>
			<u>1,238,084</u>
			Ref 4.1
Depreciation Allocation Correction			
System allocated give-back	403SP	CAGW	(2,291,814)
			<u>(2,291,814)</u>
			<u>(2,291,814)</u>
Non Regulated Flights			
Office Supplies and Expenses	921	SO	(26,075)
			<u>(26,075)</u>
			<u>(26,075)</u>
FERC 928 - Regulatory Commission Expenses			
Remove transmission costs from Situs allocation	928	OR	(2,373)
Assign transmission costs to system allocation	928	SO	2,373
Erroneous Booking	431	SNP	3,750
			<u>3,750</u>
			<u>3,750</u>
Credit Facility Fee Adjustment			
Reallocate credit facility fees interest expense	921	SO	1,312,466
Informational & Instructional Advertising			
Blue Sky	909	CN	5,767
Blue Sky	909	OR	19,842
Blue Sky	903	CN	(687)
Blue Sky	903	OR	(17,097)
Blue Sky	929	SO	(7,825)
DSM	909	CN	(208)
Giving Campagin	909	CN	(420)
Remove system allocation	909	CN	(113,891)
Add situs allocation	909	UT	17,486
Add situs allocation	909	WA	19,252
Add situs allocation	909	CA	30,297
Add situs allocation	909	OR	46,856
Total			<u>(628)</u>
			<u>(628)</u>
FERC 921 - Office Supplies & Expenses			
Expense removal	921	SO	(18,221)
			<u>(18,221)</u>
			<u>(18,221)</u>
FERC 923 - Outside Services			
Intercompany SERP Costs	923	SO	(4,540)
			<u>(4,540)</u>
			<u>(4,540)</u>
Total Expense			<u><u>(1,025,061)</u></u>
			Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	132,690	CAGE	0.000%	-	
Steam Operations	500	RES	4	CAGW	22.352%	1	
Steam Operations	500	RES	17,205	JBG	22.352%	3,846	
Steam Operations	500	RES	6,133	SG	8.177%	501	
Fuel Related-Non NPC	501	RES	233	SE	7.713%	18	
Steam Maintenance	512	RES	77,947	CAGE	0.000%	-	
Steam Maintenance	512	RES	42,191	JBG	22.352%	9,430	
Steam Maintenance	512	RES	464	SG	8.177%	38	
Hydro Operations	535	RES	29,940	SG-P	8.177%	2,448	
Hydro Operations	535	RES	21,098	SG-U	8.177%	1,725	
Hydro Maintenance	545	RES	5,844	SG-P	8.177%	478	
Hydro Maintenance	545	RES	1,151	SG-U	8.177%	94	
Other Operations	548	RES	13,842	CAGE	0.000%	-	
Other Operations	548	RES	5,171	CAGW	22.352%	1,156	
Other Operations	548	RES	5,583	SG	8.177%	457	
Other Operations	549	RES	63	OR	Situs	-	
Other Maintenance	553	RES	4,861	CAGE	0.000%	-	
Other Maintenance	553	RES	1,764	CAGW	22.352%	394	
Other Maintenance	553	RES	996	SG	8.177%	81	
Other Power Supply Expense	557	RES	702	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	72,738	SG	8.177%	5,948	
Other Power Supply Expense	557	RES	102	ID	Situs	-	
Transmission Operations	560	RES	52,071	SG	8.177%	4,258	
Transmission Maintenance	571	RES	35,512	SG	8.177%	2,904	
Distribution Operations	580	RES	3,025	CA	Situs	-	
Distribution Operations	580	RES	3,375	ID	Situs	-	
Distribution Operations	580	RES	20,250	OR	Situs	-	
Distribution Operations	580	RES	26,309	UT	Situs	-	
Distribution Operations	580	RES	4,493	WA	Situs	4,493	
Distribution Operations	580	RES	5,520	WY-ALL	Situs	-	
Distribution Operations	580	RES	55,145	SNPD	6.443%	3,553	
Distribution Maintenance	593	RES	12,477	CA	Situs	-	
Distribution Maintenance	593	RES	13,707	ID	Situs	-	
Distribution Maintenance	593	RES	74,373	OR	Situs	-	
Distribution Maintenance	593	RES	89,466	UT	Situs	-	
Distribution Maintenance	593	RES	13,884	WA	Situs	13,884	
Distribution Maintenance	593	RES	22,610	WY-ALL	Situs	-	
Distribution Maintenance	593	RES	19,179	SNPD	6.443%	1,236	
Customer Accounts	903	RES	67,495	CN	6.871%	4,637	
Customer Accounts	903	RES	872	CA	Situs	-	
Customer Accounts	903	RES	4,278	ID	Situs	-	
Customer Accounts	903	RES	4,391	OR	Situs	-	
Customer Accounts	903	RES	13,097	UT	Situs	-	
Customer Accounts	903	RES	2,522	WA	Situs	2,522	
Customer Accounts	903	RES	3,113	WY-ALL	Situs	-	
			<u>987,890</u>			<u>64,101</u>	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Services	908	RES	8,834	CN	6.871%	607	
Customer Services	908	RES	1	CA	Situs	-	
Customer Services	908	RES	20	ID	Situs	-	
Customer Services	908	RES	5,323	OR	Situs	-	
Customer Services	908	RES	6,783	UT	Situs	-	
Customer Services	908	RES	788	WA	Situs	788	
Customer Services	908	RES	2,328	WY-ALL	Situs	-	
Customer Services	908	RES	65	OTHER	0.000%	-	
Administrative & General	920	RES	18	CA	Situs	-	
Administrative & General	920	RES	362	ID	Situs	-	
Administrative & General	920	RES	3,434	OR	Situs	-	
Administrative & General	920	RES	4,245	UT	Situs	-	
Administrative & General	920	RES	429	WA	Situs	429	
Administrative & General	920	RES	2,154	WY-ALL	Situs	-	
Administrative & General	920	RES	121,456	SO	6.970%	8,465	
Administrative & General	935	RES	7	CA	Situs	-	
Administrative & General	935	RES	19	OR	Situs	-	
Administrative & General	935	RES	1	WA	Situs	1	
Administrative & General	935	RES	4,956	SO	6.970%	345	
			<u>161,222</u>			<u>10,635</u>	
Adjustment Summary:							
			987,890			64,101	Page 4.2
			161,222			10,635	Page 4.2.1
Total Adjustment			<u>1,149,111</u>			<u>74,736</u>	
			<u>Ref 4.3.3</u>			<u>Ref 4.3.8</u>	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	635,352	CAGE	0.000%	-	
Steam Operations	500	PRO	19	CAGW	22.352%	4	
Steam Operations	500	PRO	82,381	JBG	22.352%	18,413	
Steam Operations	500	PRO	29,366	SG	8.177%	2,401	
Fuel Realted-Non NPC	501	PRO	1,116	SE	7.713%	86	
Steam Maintenance	512	PRO	373,229	CAGE	0.000%	-	
Steam Maintenance	512	PRO	202,023	JBG	22.352%	45,155	
Steam Maintenance	512	PRO	2,222	SG	8.177%	182	
Hydro Operations	535	PRO	143,360	SG-P	8.177%	11,722	
Hydro Operations	535	PRO	101,021	SG-U	8.177%	8,260	
Hydro Maintenance	545	PRO	27,984	SG-P	8.177%	2,288	
Hydro Maintenance	545	PRO	5,513	SG-U	8.177%	451	
Other Operations	548	PRO	66,281	CAGE	0.000%	-	
Other Operations	548	PRO	24,760	CAGW	22.352%	5,534	
Other Operations	548	PRO	26,735	SG	8.177%	2,186	
Other Operations	549	PRO	302	OR	Situs	-	
Other Maintenance	553	PRO	23,276	CAGE	0.000%	-	
Other Maintenance	553	PRO	8,445	CAGW	22.352%	1,888	
Other Maintenance	553	PRO	4,771	SG	8.177%	390	
Other Power Supply Expense	557	PRO	3,363	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	348,289	SG	8.177%	28,478	
Other Power Supply Expense	557	PRO	489	ID	Situs	-	
Transmission Operations	560	PRO	249,329	SG	8.177%	20,387	
Transmission Maintenance	571	PRO	170,041	SG	8.177%	13,904	
Distribution Operations	580	PRO	14,487	CA	Situs	-	
Distribution Operations	580	PRO	16,159	ID	Situs	-	
Distribution Operations	580	PRO	96,964	OR	Situs	-	
Distribution Operations	580	PRO	125,972	UT	Situs	-	
Distribution Operations	580	PRO	21,513	WA	Situs	21,513	
Distribution Operations	580	PRO	26,433	WY-ALL	Situs	-	
Distribution Operations	580	PRO	264,050	SNPD	6.443%	17,013	
Distribution Maintenance	593	PRO	59,741	CA	Situs	-	
Distribution Maintenance	593	PRO	65,632	ID	Situs	-	
Distribution Maintenance	593	PRO	356,116	OR	Situs	-	
Distribution Maintenance	593	PRO	428,387	UT	Situs	-	
Distribution Maintenance	593	PRO	66,480	WA	Situs	66,480	
Distribution Maintenance	593	PRO	108,264	WY-ALL	Situs	-	
Distribution Maintenance	593	PRO	91,834	SNPD	6.443%	5,917	
Customer Accounts	903	PRO	323,185	CN	6.871%	22,205	
Customer Accounts	903	PRO	4,175	CA	Situs	-	
Customer Accounts	903	PRO	20,486	ID	Situs	-	
Customer Accounts	903	PRO	21,027	OR	Situs	-	
Customer Accounts	903	PRO	62,714	UT	Situs	-	
Customer Accounts	903	PRO	12,075	WA	Situs	12,075	
Customer Accounts	903	PRO	14,907	WY-ALL	Situs	-	
			<u>4,730,267</u>			<u>306,933</u>	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2021 for labor charged to operation & maintenance accounts. See page 4.3.2 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>
Adjustment to Expense:							
Customer Services	908	PRO	42,297	CN	6.871%	2,906	
Customer Services	908	PRO	5	CA	Situs	-	
Customer Services	908	PRO	97	ID	Situs	-	
Customer Services	908	PRO	25,487	OR	Situs	-	
Customer Services	908	PRO	32,477	UT	Situs	-	
Customer Services	908	PRO	3,772	WA	Situs	3,772	
Customer Services	908	PRO	11,148	WY-ALL	Situs	-	
Customer Services	908	PRO	312	OTHER	0.000%	-	
Administrative & General	920	PRO	88	CA	Situs	-	
Administrative & General	920	PRO	1,735	ID	Situs	-	
Administrative & General	920	PRO	16,444	OR	Situs	-	
Administrative & General	920	PRO	20,324	UT	Situs	-	
Administrative & General	920	PRO	2,053	WA	Situs	2,053	
Administrative & General	920	PRO	10,313	WY-ALL	Situs	-	
Administrative & General	920	PRO	581,562	SO	6.970%	40,533	
Administrative & General	935	PRO	32	CA	Situs	-	
Administrative & General	935	PRO	90	OR	Situs	-	
Administrative & General	935	PRO	4	WA	Situs	4	
Administrative & General	935	PRO	23,731	SO	6.970%	1,654	
			<u>771,970</u>			<u>50,923</u>	
Adjustment Summary:							
			4,730,267			306,933	Page 4.3
			771,970			50,923	Page 4.3.1
Total Adjustment			<u>5,502,238</u>			<u>357,856</u>	
			Ref 4.3.3			Ref 4.3.8	

Description of Adjustment:

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

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

1. Actual December 2020 total labor related expenses are identified on page 4.3.3.
2. Actual December 2020 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated December 2021 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
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 2020
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2020	Restatement 12 Months Ended December 2020	Adjustment	Pro Forma 12 Months Ending December 2021	Adjustment	Ref.
5001XX	Regular Ordinary Time	441,331,508	442,716,769	1,385,260	449,349,382	6,632,614	
5002XX	Overtime	74,024,420	74,256,770	232,349	75,369,256	1,112,487	
5003XX	Premium Pay	11,394,702	11,430,468	35,766	11,601,715	171,247	
	Subtotal for Escalation	526,750,631	528,404,006	1,653,376	536,320,354	7,916,347	4.3.4
500410	Annual Incentive Plan	22,098,159	22,098,159	-	22,098,159	-	
580XX	Payroll Tax Expense	38,649,416	38,766,279	116,863	39,326,284	560,005	4.3.9
580700	Payroll Tax Expense-Unemployment	2,631,298	2,631,298	-	2,631,298	-	
	Total Payroll Taxes	41,280,714	41,397,577	116,863	41,957,582	560,005	
501115	SERP Plan	-	-	-	-	-	
50112X	Medical	54,497,013	54,497,013	-	54,497,013	-	
5011XX	Pension	7,579,550	7,579,550	-	7,579,550	-	
50115X	Post Retirement	1,005,721	1,005,721	-	1,005,721	-	
5012XX	401(k)	39,483,708	39,483,708	-	39,483,708	-	
xxxx	All Other Labor and Benefit Items	37,184,622	37,184,622	-	37,184,622	-	
	Other Labor	139,750,615	139,750,615	-	139,750,615	-	
	Total Labor	729,880,118	731,650,357	1,770,238	740,126,709	8,476,352	4.3.7
	Non-Utility and Capitalized Labor	256,094,494.53	256,715,622	621,127	259,689,736	2,974,115	4.3.7
	Total Utility Labor	473,785,624	474,934,735	1,149,111	480,436,973	5,502,238	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 2020
 Pro Forma Period:12 Months Ending December 2021

Labor (12 Months Ended December 2020)

Acct	Account Desc.	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
5001XX	Reg/Ordinary Time	38,315	34,890	36,903	37,970	35,539	36,722	38,876	35,124	36,232	36,915	35,229	38,617	441,332
5002XX	Overtime	6,367	3,893	4,869	4,242	4,235	6,616	6,242	6,429	15,102	5,147	4,945	5,939	74,024
5003XX	Premium Pay	718	548	752	713	706	1,071	1,197	1,093	1,763	936	981	919	11,395
Grand Total		45,400	39,331	42,523	42,925	40,480	44,409	46,314	42,646	53,096	42,998	41,154	45,474	526,751

Ref. 4.3.3
 Ref. 4.3.3
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 Ref. 4.3.3

Labor (12 Months Ended 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	17,747	15,306	16,921	17,166	15,994	15,999	17,919	15,412	16,226	17,279	15,197	17,435	198,600
3	IBEW 125	3,596	3,304	3,248	3,265	3,094	4,034	3,485	3,436	4,193	3,315	3,137	3,329	41,435
4	IBEW 659	4,813	3,193	3,228	3,625	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,010
5	UWUUA 197	202	127	140	145	167	174	180	225	249	196	240	188	2,234
8	UWUUA 127	4,282	3,839	4,036	3,940	3,851	4,349	4,303	4,458	4,780	4,209	4,116	4,730	50,893
9	IBEW 57 WY	61	58	58	71	61	105	64	91	100	69	70	57	864
11	IBEW 57 PD	8,854	8,330	8,828	8,960	8,512	9,948	10,258	9,589	12,748	8,667	9,155	9,730	113,579
12	IBEW 57 PS	3,654	3,231	3,949	3,508	3,259	3,528	3,776	3,416	3,542	3,495	3,461	3,878	42,698
13	PCCC Non-Exempt	535	481	485	479	452	497	495	474	531	477	491	572	5,969
15	IBEW 57 CT	341	300	362	487	326	345	352	334	352	324	336	365	4,224
16	Local 77	126	118	109	108	112	135	135	131	137	128	129	152	1,521
18	Non-Exempt	1,189	1,043	1,160	1,170	1,104	1,173	1,281	1,101	1,151	1,126	1,036	1,190	13,724
Grand Total		45,400	39,331	42,523	42,925	40,480	44,409	46,314	42,646	53,096	42,998	41,154	45,474	526,751

Restatement Increase

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	UWUUA 197						2.50%						
8	UWUUA 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%											

Annualized Labor December 2021

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	17,747	15,306	16,921	17,166	15,994	15,999	17,919	15,412	16,226	17,279	15,197	17,435	198,600
3	IBEW 125	3,686	3,304	3,248	3,265	3,094	4,034	3,485	3,436	4,193	3,315	3,137	3,329	41,525
4	IBEW 659	4,933	3,273	3,309	3,716	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,381
5	UWUUA 197	207	130	143	149	171	174	180	225	249	196	240	188	2,254
8	UWUUA 127	4,368	3,916	4,116	4,019	3,928	4,436	4,389	4,547	4,876	4,209	4,116	4,730	51,650
9	IBEW 57 WY	63	60	59	73	63	108	64	91	100	69	70	57	877
11	IBEW 57 PD	9,128	8,330	8,828	8,960	8,512	9,948	10,258	9,589	12,748	8,667	9,155	9,730	113,854
12	IBEW 57 PS	3,768	3,231	3,949	3,508	3,259	3,528	3,776	3,416	3,542	3,495	3,461	3,878	42,811
13	PCCC Non-Exempt	535	481	485	479	452	497	495	474	531	477	491	572	5,969
15	IBEW 57 CT	353	300	362	487	326	345	352	334	352	324	336	365	4,236
16	Local 77	130	118	109	108	112	135	135	131	137	128	129	152	1,524
18	Non-Exempt	1,189	1,043	1,160	1,170	1,104	1,173	1,281	1,101	1,151	1,126	1,036	1,190	13,724
Grand Total		46,106	39,493	42,689	43,100	40,563	44,499	46,400	42,735	53,192	42,998	41,154	45,474	528,404

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 2020
 Pro Forma Period:12 Months Ending December 2021

Pro Forma Increase to December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
2	Officer/Exempt	1.49%											
3	IBEW 125		2.50%										
4	IBEW 659					0.00%							
5	UWUA 197						2.50%						
8	UWUA 127										0.00%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.16%											
15	IBEW 57 CT		2.50%										
16	Local 77		0.00%										
18	Non-Exempt	1.48%											

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Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt	18,011	15,534	17,173	17,421	16,232	16,237	18,186	15,641	16,468	17,537	15,424	17,695	201,559
3	IBEW 125	3,686	3,386	3,329	3,347	3,171	4,135	3,572	3,521	4,297	3,398	3,215	3,413	42,471
4	IBEW 659	4,933	3,273	3,309	3,716	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,648	51,381
5	UWUA 197	207	130	143	149	171	179	184	231	255	201	246	193	2,290
8	UWUA 127	4,368	3,916	4,116	4,019	3,928	4,436	4,389	4,547	4,876	4,209	4,116	4,730	51,650
9	IBEW 57 WY	63	60	59	73	63	108	66	93	103	71	72	58	898
11	IBEW 57 PD	9,128	8,538	9,049	9,184	8,725	10,197	10,515	9,829	13,067	8,884	9,384	9,973	116,472
12	IBEW 57 PS	3,788	3,312	4,047	3,596	3,341	3,617	3,871	3,502	3,630	3,582	3,547	3,975	43,787
13	PCCC Non-Exempt	541	487	490	485	457	503	501	479	537	482	497	579	6,038
15	IBEW 57 CT	353	308	371	499	334	354	361	342	361	332	344	374	4,333
16	Local 77	130	118	109	108	112	135	135	131	137	128	129	152	1,524
18	Non-Exempt	1,206	1,059	1,177	1,188	1,120	1,190	1,300	1,117	1,168	1,142	1,052	1,207	13,927
Grand Total		46,394	40,121	43,374	43,784	41,202	45,212	47,145	43,414	53,986	43,679	41,812	46,197	536,320

Ref. 4.3.3

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

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

Labor Increases - January 2020 through December 2021

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

12 Months Ended 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%											

12 Months Ending December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
2	Officer/Exempt	1.49%											
3	IBEW 125		2.50%										
4	IBEW 659					0.00%							
5	UWUA 197						2.50%						
8	UWUA 127										0.00%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.16%											
15	IBEW 57 CT		2.50%										
16	Local 77		0.00%										
18	Non-Exempt	1.48%											

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

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

Indicator	Total Company Basis						
	Actual		Restating Adjustment	Restatement		Pro Forma	
	12 Months Ended December 2020	% Of Total		12 Months Ended December 2020	Pro Forma Adjustment	12 Months Ending December 2021	
500CAGE	54,708,770	7.50%	132,690	54,841,460	635,352	55,476,812	
500CAGW	1,624	0.00%	4	1,627	19	1,646	
500JBG	7,093,634	0.97%	17,205	7,110,838	82,381	7,193,219	
500SG	2,528,668	0.35%	6,133	2,534,801	29,366	2,564,167	
501SE	96,088	0.01%	233	96,321	1,116	97,437	
512CAGE	32,137,896	4.40%	77,947	32,215,843	373,229	32,589,071	
512JBG	17,395,768	2.38%	42,191	17,437,959	202,023	17,639,982	
512SG	191,345	0.03%	464	191,809	2,222	194,031	
535SG-P	12,344,384	1.69%	29,940	12,374,323	143,360	12,517,683	
535SG-U	8,698,709	1.19%	21,098	8,719,807	101,021	8,820,828	
545SG-P	2,409,600	0.33%	5,844	2,415,444	27,984	2,443,428	
545SG-U	474,747	0.07%	1,151	475,898	5,513	481,411	
548CAGE	5,707,291	0.78%	13,842	5,721,133	66,281	5,787,414	
548CAGW	2,131,993	0.29%	5,171	2,137,164	24,760	2,161,924	
548SG	2,302,098	0.32%	5,583	2,307,682	26,735	2,334,417	
549OR	26,000	0.00%	63	26,063	302	26,365	
553CAGE	2,004,265	0.27%	4,861	2,009,126	23,276	2,032,402	
553CAGW	727,179	0.10%	1,764	728,943	8,445	737,388	
553SG	410,808	0.06%	996	411,804	4,771	416,575	
557CAGE	289,556	0.04%	702	290,258	3,363	293,621	
557ID	42,075	0.01%	102	42,177	489	42,665	
557SG	29,990,433	4.11%	72,738	30,063,171	348,289	30,411,460	
560SG	21,469,198	2.94%	52,071	21,521,269	249,329	21,770,598	
571SG	14,641,839	2.01%	35,512	14,677,351	170,041	14,847,392	
580CA	1,247,424	0.17%	3,025	1,250,450	14,487	1,264,936	
580ID	1,391,414	0.19%	3,375	1,394,789	16,159	1,410,948	
580OR	8,349,318	1.14%	20,250	8,369,568	96,964	8,466,532	
580SNPD	22,736,807	3.12%	55,145	22,791,953	264,050	23,056,003	
580UT	10,847,189	1.49%	26,309	10,873,497	125,972	10,999,469	
580WA	1,852,433	0.25%	4,493	1,856,926	21,513	1,878,439	
580WYP	2,109,628	0.29%	5,117	2,114,744	24,500	2,139,244	
580WYU	166,464	0.02%	404	166,868	1,933	168,801	
593CA	5,144,198	0.70%	12,477	5,156,675	59,741	5,216,416	
593ID	5,651,437	0.77%	13,707	5,665,144	65,632	5,730,776	
593OR	30,664,338	4.20%	74,373	30,738,711	356,116	31,094,826	
593SNPD	7,907,637	1.08%	19,179	7,926,816	91,834	8,018,650	
593UT	36,887,477	5.05%	89,466	36,976,943	428,387	37,405,330	
593WA	5,724,478	0.78%	13,884	5,738,362	66,480	5,804,842	
593WYP	8,611,412	1.18%	20,886	8,632,298	100,007	8,732,305	
593WYU	710,922	0.10%	1,724	712,646	8,256	720,902	
903CA	359,497	0.05%	872	360,369	4,175	364,544	
903CN	27,828,760	3.81%	67,495	27,896,256	323,185	28,219,441	
903ID	1,763,984	0.24%	4,278	1,768,262	20,486	1,788,748	
903OR	1,810,626	0.25%	4,391	1,815,017	21,027	1,836,045	
903UT	5,400,170	0.74%	13,097	5,413,267	62,714	5,475,981	
903WA	1,039,715	0.14%	2,522	1,042,237	12,075	1,054,311	
903WYP	1,099,422	0.15%	2,667	1,102,088	12,768	1,114,856	
903WYU	184,229	0.03%	447	184,676	2,140	186,816	
908CA	447	0.00%	1	448	5	453	
908CN	3,642,121	0.50%	8,834	3,650,955	42,297	3,693,252	
908ID	8,315	0.00%	20	8,335	97	8,432	
908OR	2,194,588	0.30%	5,323	2,199,911	25,487	2,225,397	
908OTHER	26,860	0.00%	65	26,925	312	27,237	
908UT	2,796,565	0.38%	6,783	2,803,348	32,477	2,835,826	
908WA	324,823	0.04%	788	325,611	3,772	329,383	
908WYP	959,895	0.13%	2,328	962,223	11,148	973,371	
920CA	7,590	0.00%	18	7,609	88	7,697	
920ID	149,366	0.02%	362	149,728	1,735	151,463	
920OR	1,415,919	0.19%	3,434	1,419,353	16,444	1,435,797	
920SO	50,077,004	6.86%	121,456	50,198,460	581,562	50,780,022	
920UT	1,750,076	0.24%	4,245	1,754,320	20,324	1,774,644	
920WA	176,787	0.02%	429	177,215	2,053	179,268	
920WYP	888,072	0.12%	2,154	890,226	10,313	900,540	
935CA	2,759	0.00%	7	2,766	32	2,798	
935OR	7,708	0.00%	19	7,727	90	7,817	
935SO	2,043,422	0.28%	4,956	2,048,378	23,731	2,072,109	
935WA	361	0.00%	1	362	4	366	
Utility Labor	473,785,624	64.9128%	1,149,111	474,934,735	5,502,238	480,436,973	
Non-Utility/Capital	256,094,495	35.0872%	621,127	256,715,622	2,974,115	259,689,736	
Total	729,880,118	100.0000%	1,770,238	731,650,357	8,476,352	740,126,709	

Washington Allocated										
Indicator	WA %	Actual		Blai	Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma	
		12 Months Ended December 2020	% Of Total			12 Months Ended December 2020	Blai		12 Months Ending December 2021	
500CAGE	0.0000%	-	0.00%	-	-	-	-	-	-	-
500CAGW	22.3516%	363	0.00%	-	1	364	4	368	-	368
500JBG	22.3516%	1,585,538	3.34%	-	3,846	1,589,384	18,413	1,607,797	-	1,607,797
500SG	8.1766%	206,760	0.44%	-	501	207,261	2,401	209,663	-	209,663
501SE	7.7129%	7,411	0.02%	-	18	7,429	86	7,515	-	7,515
512CAGE	0.0000%	-	0.00%	-	-	-	-	-	-	-
512JBG	22.3516%	3,888,226	8.19%	-	9,430	3,897,657	45,155	3,942,812	-	3,942,812
512SG	8.1766%	15,646	0.03%	-	38	15,684	182	15,865	-	15,865
535SG-P	8.1766%	1,009,355	2.13%	-	2,448	1,011,803	11,722	1,023,525	-	1,023,525
535SG-U	8.1766%	711,262	1.50%	-	1,725	712,987	8,260	721,247	-	721,247
545SG-P	8.1766%	197,024	0.42%	-	478	197,502	2,288	199,790	-	199,790
545SG-U	8.1766%	38,818	0.08%	-	94	38,912	451	39,363	-	39,363
548CAGE	0.0000%	-	0.00%	-	-	-	-	-	-	-
548CAGW	22.3516%	476,534	1.00%	-	1,156	477,690	5,534	483,224	-	483,224
548SG	8.1766%	188,234	0.40%	-	457	188,691	2,186	190,877	-	190,877
549OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-	-	-	-
553CAGW	22.3516%	162,536	0.34%	-	394	162,930	1,888	164,818	-	164,818
553SG	8.1766%	33,590	0.07%	-	81	33,672	390	34,062	-	34,062
557CAGE	0.0000%	-	0.00%	-	-	-	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-	-	-	-
557SG	8.1766%	2,452,209	5.17%	-	5,948	2,458,156	28,478	2,486,635	-	2,486,635
560SG	8.1766%	1,755,458	3.70%	-	4,258	1,759,716	20,387	1,780,103	-	1,780,103
571SG	8.1766%	1,197,210	2.52%	-	2,904	1,200,114	13,904	1,214,017	-	1,214,017
580CA	0.0000%	-	0.00%	-	-	-	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
580SNPD	6.4432%	1,464,989	3.09%	-	3,553	1,468,542	17,013	1,485,556	-	1,485,556
580UT	0.0000%	-	0.00%	-	-	-	-	-	-	-
580WA	100.0000%	1,852,433	3.90%	-	4,493	1,856,926	21,513	1,878,439	-	1,878,439
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	6.4432%	509,509	1.07%	-	1,236	510,745	5,917	516,662	-	516,662
593UT	0.0000%	-	0.00%	-	-	-	-	-	-	-
593WA	100.0000%	5,724,478	12.06%	-	13,884	5,738,362	66,480	5,804,842	-	5,804,842
593WYP	0.0000%	-	0.00%	-	-	-	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-	-	-	-
903CN	6.8708%	1,912,047	4.03%	-	4,637	1,916,685	22,205	1,938,890	-	1,938,890
903ID	0.0000%	-	0.00%	-	-	-	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-	-	-	-
903WA	100.0000%	1,039,715	2.19%	-	2,522	1,042,237	12,075	1,054,311	-	1,054,311
903WYP	0.0000%	-	0.00%	-	-	-	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-	-	-	-
908CN	6.8708%	250,241	0.53%	-	607	250,848	2,906	253,754	-	253,754
908ID	0.0000%	-	0.00%	-	-	-	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-	-	-	-
908WA	100.0000%	324,823	0.68%	-	788	325,611	3,772	329,383	-	329,383
908WYP	0.0000%	-	0.00%	-	-	-	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
920SO	6.9697%	3,490,230	7.35%	-	8,465	3,498,695	40,533	3,539,228	-	3,539,228
920UT	0.0000%	-	0.00%	-	-	-	-	-	-	-
920WA	100.0000%	176,787	0.37%	-	429	177,215	2,053	179,268	-	179,268
920WYP	0.0000%	-	0.00%	-	-	-	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-	-	-	-
935SO	6.9697%	142,421	0.30%	-	345	142,766	1,654	144,420	-	144,420
935WA	100.0000%	361	0.00%	-	1	362	4	366	-	366
Utility Labor		30,814,210	64.9128%		74,736	30,888,946	357,856	31,246,802		
Non-Utility/Capital		16,655,950	35.0872%		40,397	16,696,347	193,431	16,889,778		
Total		47,470,159	100.0000%		115,133	47,585,293	551,288	48,136,580		

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

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2020 Restated Labor						
Annualized Wages Adjustment	a		1,653,376	1,653,376		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	<u>1,653,376</u>	<u>1,653,376</u>		
Percentage of eligible wages	d		90.62%	100.00%		
Total eligible wages	e	c * d	<u>1,498,209</u>	<u>1,653,376</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>92,889</u>	<u>23,974</u>		
Total FICA Tax on Restated Labor		g	92,889	23,974	116,863	4.3.3
FICA Calculated on December 2021 Pro Forma Labor						
Pro Forma Wages Adjustment	h		7,916,347	7,916,347		4.3.3
Pro Forma Incentive Adjustment	i		-	-		4.3.3
	j	h + i	<u>7,916,347</u>	<u>7,916,347</u>		
Percentage of eligible wages	k		90.71%	100.00%		
Total eligible wages	l	j * k	<u>7,180,940</u>	<u>7,916,347</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>445,218</u>	<u>114,787</u>		
Total FICA Tax on Pro Forma Labor		n	445,218	114,787	560,005	4.3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	(135,363,717)	SO	6.970%	(9,434,479)	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(349,397)	CAGW	22.352%	(78,096)	4.4.2
Property Insurance - WA Distribution	593	RES	(1,219,147)	WA	Situs	(1,219,147)	4.4.2
Property Insurance - Non-T&D	553	RES	530,334	CAGW	22.352%	118,538	4.4.2
Adjust Liability Insurance Premium	925	PRO	3,066,060	SO	6.970%	213,696	4.4.3
Adjust Property Insurance Premium	924	PRO	(1,170,086)	SO	6.970%	(81,552)	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 2020
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>
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
2020	2,665,877	-	-	2,665,877
	Six-year average			3,709,849
	Amount in base period			139,073,566
	Adjustment			<u>(135,363,717)</u>
				Ref 4.4

(1) Accrual amount reflects removal of accounting adjustments related to calendar year 2020 wildfire-related incidents. The Company may seek regulatory recovery of these expense in a future regulatory proceeding as better information becomes available and a more accurate determination of the magnitude of costs incurred can be made.

PacifiCorp
Results of Operations - December 2020
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&D</u>
<u>Six-year average</u>			
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
Jan 2020 - Dec 2020	2,220,848	1,488,568	331
Six-Year Average	1,001,701	1,139,171	530,665
<u>Actual 12 Months Ended December 2020</u>			
Jan 2020 - Dec 2020	2,220,848	1,488,568	331
Difference in six-year average and 12 ME Dec 2020	(1,219,147) Ref 4.4	(349,397) Ref 4.4	530,334 Ref 4.4

**PacifiCorp
Results of Operations - December 2020
Insurance Expense
Adjust Base Period Insurance Premium to Expected CY 2020/2021 Level**

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

	<u>Premium Renewal 2020/2021</u>	<u>Included in Results 12 Months Ended Dec-21</u>	<u>Adjustment</u>	
Liability Insurance Premium	10,486,564	7,420,504	3,066,060	Ref 4.4
Property Insurance Premium	3,880,724	5,050,809	(1,170,086)	Ref 4.4
	<u>14,367,287</u>			

Insurance Renewal 2020/2021

	<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	08/15/2020 - 08/15/2021	517,500,000	Third Party Liability Losses	10,000,000	5,411,027
California Wildfire Liability Insurance	08/15/2020 - 08/15/2021	95,000,000	Third Party Liability Losses	10,000,000	5,075,537
Property Insurance	08/15/2020 - 08/15/2021	400,000,000	Property/Boiler Machinery	10,000,000	3,880,724
					<u>14,367,287</u> Above

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(40,256)	CN	6.871%	(2,766)	4.5.1
Advertising Expense - Reallocation	930	RES	(14,941)	SO	6.970%	(1,041)	4.5.1
California Advertising Expense	909	RES	-	CA	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	(9,119)	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	7,771	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	-	WA	Situs	-	4.5.1
Wyoming Advertising Expense	909	RES	1,494	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	21,807	CAGW	22.352%	4,874	4.5.1
RMP Advertising Expense	909	RES	17,598	CAGE	0.000%	-	4.5.1
Idaho Advertising Expense	909	RES	705	ID	Situs	-	4.5.1
Wyoming Advertising Expense	930	RES	2,441	WY-ALL	Situs	-	4.5.1
System Advertising Expense	930	RES	12,500	CN	6.871%	859	4.5.1
Utah Advertising Expense	930	RES	-	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	-	WA	Situs	-	4.5.1
California Advertising Expense	930	RES	-	CA	Situs	-	4.5.1
RMP Advertising Expense	930	RES	-	CAGE	0.000%	-	4.5.1
			-			1,926	

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 2020, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

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

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	40,256
RES	9301000	530020	Advertising Services	SO	14,941
					55,197

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CAGE	17,598
RES	9090000	530022	Informational Advertising Services	CAGW	21,807
RES	9090000	530022	Informational Advertising Services	OR	(9,119)
RES	9090000	530022	Informational Advertising Services	UT	7,771
RES	9090000	530022	Informational Advertising Services	WY	1,494
RES	9090000	530022	Informational Advertising Services	ID	705
RES	9301000	530020	Advertising Services	CN	12,500
RES	9301000	530020	Advertising Services	WY	2,441
					55,197

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,722,149)	SO	6.970%	(120,029)	4.6.3
Memberships As Booked	930	RES	<u>(6,650)</u>	WA	Situs	<u>(6,650)</u>	4.6.3
Total			<u>(1,728,799)</u>			<u>(126,679)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,328,539	SO	6.970%	92,596	4.6.3
Memberships on State Specific Factor	930	RES	650	CA	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	202,787	OR	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	40,097	WA	Situs	40,097	4.6.3
Memberships on State Specific Factor	930	RES	103,080	UT	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	12,323	ID	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	41,324	WY-ALL	Situs	-	4.6.3
Total			<u>1,728,799</u>			<u>132,692</u>	
			<u>-</u>			<u>6,013</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 2020, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - December 2020
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	553110	Advance Casper	SO	WYP	\$ 3,000	\$ 3,000
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,290	\$ 2,290
930.2	545550	Albany Downtown Association & Park Wise	SO	OR	\$ 180	\$ 180
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600	\$ 600
930.2	545550	Association of Idaho Cities	SO	ID	\$ 3,000	\$ 3,000
930.2	545550	Association of Washington Business	SO	WA	\$ 4,150	\$ 4,150
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	545550	Basin Area Chamber of Commerce	SO	WYP	\$ 185	\$ 185
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 990	\$ 990
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,705	\$ 1,705
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 4,240	\$ 4,240
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600	\$ 600
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 720	\$ 720
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310	\$ 310
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 350	\$ 350
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	Cedar City Chamber of Commerce	SO	UT	\$ 800	\$ 800
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	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000	\$ 3,000
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500	\$ 500
930.2	545550	Common Ground Alliance	UT	SO	\$ 2,500	\$ -
930.2	545550	Coquille Chamber of Commerce	SO	OR	\$ 145	\$ 145
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500	\$ 3,500
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300	\$ 300
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	Douglas Rotary Club	SO	WYP	\$ 145	\$ 145
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600	\$ 600
930.2	545550	Downtown Corvallis Association	SO	OR	\$ 100	\$ 100
930.2	545550	Downtown Roseburg Association	SO	OR	\$ 600	\$ 600
930.2	545550	Draper Area Chamber of Commerce	SO	UT	\$ 495	\$ 495
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Eastern Idaho Water Rights Coalition	SO	ID	\$ 250	\$ 250
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	545550	Emery County Business Chamber	SO	UT	\$ 150	\$ 150
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 837	\$ 837
930.2	545550	Evanston Chamber of Commerce	SO	WYP	\$ 835	\$ 835
930.2	545550	Forth (Drive Oregon)	SO	OR	\$ 1,500	\$ 1,500
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 106	\$ 106
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 230	\$ 230
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 275	\$ 275
930.2	545550	Greater Albany Rotary Club	SO	OR	\$ 281	\$ 281
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,025	\$ 5,025
930.2	545550	Green River Chamber of Commerce	SO	WYP	\$ 1,100	\$ 1,100
930.2	545550	GridForward	SO	SO	\$ 5,000	\$ 5,000
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commerce	SO	UT	\$ 250	\$ 250
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	Klamath County Chamber of Commerce	SO	OR	\$ 799	\$ 799
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	Klamath Forest Protective Association	SO	SO	\$ 26	\$ 26
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 500	\$ 500
930.2	545550	Lander Chamber of Commerce	SO	WYP	\$ 1,518	\$ 1,518
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100	\$ 100
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	League of Oregon Cities	SO	OR	\$ 600	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 1,650	\$ 1,650
930.2	545550	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	Lions Club, Richmond	SO	UT	\$ 400	\$ 400
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	\$ 300	\$ 300
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	\$ 385	\$ 385

PacifiCorp
Washington Results of Operations - December 2020
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	\$ 52	\$ 52
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	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 Business & Industry Association	SO	OR	\$ 41,256	\$ 41,256
930.2	545550	Oregon Business Council	SO	OR	\$ 24,596	\$ 24,596
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 7,500	\$ 7,500
930.2	545550	Oregon Energy Fund	SO	OR	\$ 75	\$ 75
930.2	545550	Oregon Joint Use Association	SO	OR	\$ 2,875	\$ 2,875
930.2	545550	Oregon Sports Authority	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Oregon State University, Utility Pole Research Cooperative	SO	OR	\$ 15,000	\$ 15,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Park City Chamber Bureau	SO	UT	\$ 230	\$ 230
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pilot Rock Chamber of Commerce	OR	OR	\$ 50	\$ -
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 150	\$ 150
930.2	545550	Portland Business Alliance	SO	OR	\$ 28,848	\$ 28,848
930.2	545550	Portland Business Alliance: Partners in Diversity	SO	OR	\$ 4,000	\$ 4,000
930.2	545550	Princeville Chamber of Commerce	SO	OR	\$ 1,240	\$ 1,240
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	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 550	\$ 550
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	\$ 1,200	\$ 1,200
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,080	\$ 1,080
930.2	545550	Rotary Club of Albina	SO	OR	\$ 225	\$ 225
930.2	545550	Rotary Club of Casper	SO	WYP	\$ 266	\$ 266
930.2	545550	Rotary Club of Pendleton	SO	OR	\$ 145	\$ 145
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 209	\$ 209
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	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	545550	Southern Oregon Timber Industries Association	SO	OR	\$ 260	\$ 260
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	\$ 550	\$ 550
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,149	\$ 2,149
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	Takena Kiwanis	OR	OR	\$ 130	\$ -
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	Tillicum Foundation	OR	OR	\$ 150	\$ -
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255	\$ 255
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Umpqua Lions Club	SO	OR	\$ 75	\$ 75
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 7,075	\$ 7,075
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700	\$ 18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 11,000	\$ 11,000
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	\$ 150	\$ 150
930.2	545550	Walla Walla Area Utilities Coordinating Council	SO	WA	\$ 115	\$ 115
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	Wallowa County Chamber of Commerce	SO	OR	\$ 150	\$ 150
930.2	545550	Washakie Development Association	SO	WYP	\$ 500	\$ 500
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	Western Labor And Management Public Affairs Committee	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350	\$ 350
930.2	545550	Wyoming Association of Broadcasters	SO	WYP	\$ 250	\$ 250
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 9,250	\$ 9,250
930.2	545550	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	553110	Wyoming Economic Development Association	SO	WYP	\$ 4,500	\$ 4,500
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125

PacifiCorp
 Washington Results of Operations - December 2020
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Wyoming State Chamber of Commerce	SO	WYP	\$ 6,500	\$ 6,500
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500	\$ 7,500
930.2	553110	Yakima County Development Association	WA	WA	\$ 650	\$ 650
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	\$ 260	\$ 260
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,187	\$ 1,187
930.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 350	\$ 350
					<u>\$ 412,948</u>	<u>\$ 410,118</u>
Industry Association Dues						
930.2	545550	American Wind Energy Association	SO	SO	12,500	12,500
930.2	545550	American Wind Wildlife Institute	SO	SO	48,333	48,333
930.2	545550	Edison Electric Institute	SO	SO	977,030	977,030
930.2	545550	Energy Storage Association	SO	SO	6,750	6,750
930.2	545550	Intermountain Electrical Association	SO	SO	9,500	9,500
930.2	545550	National Electric Energy Testing, Research and Application Center	SO	SO	20,000	20,000
930.2	545550	North American Transmission Forum	SO	SO	94,596	94,596
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,200	1,200
930.2	545550	Northwest Public Power Association	SO	SO	645	645
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	78,604	78,604
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	The Association of Edison Illuminating Companies	SO	SO	8,157	8,157
930.2	545550	The National Hydropower Association, Inc.	SO	SO	10,000	10,000
930.2	545550	Western Energy Supply Transmission Associates	SO	SO	23,117	23,117
					<u>1,318,681</u>	<u>1,318,681</u>

SUMMARY			
Memberships as Booked			
Account	Factor	Amount	
930.2	SO	1,722,149	Ref. 4.6
930.2	WA	6,650	Ref. 4.6
		<u>1,728,799</u>	
Reallocated Memberships			
Account	Factor	Amount	
930.2	SO	1,328,539	Ref. 4.6
930.2	CA	650	Ref. 4.6
930.2	OR	202,787	Ref. 4.6
930.2	WA	40,097	Ref. 4.6
930.2	UT	103,080	Ref. 4.6
930.2	ID	12,323	Ref. 4.6
930.2	WYP	41,324	Ref. 4.6
		<u>1,728,799</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	(468,628)	WA	Situs	(468,628)	4.7.1
Uncollectible Expense	904	PRO	(592)	WA	Situs	(592)	4.7.1

Description of Adjustment

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

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

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-17	2,046,978	345,246,039
Dec-18	1,726,615	309,846,676
Dec-19	1,258,343	307,888,403
Dec-20	2,393,875	333,393,111

Line	Description	4 year Average	
1	Unadjusted Revenue	324,093,558	
2	Per Books Uncollectible Expense	1,856,453	
3	Uncollectible % (Line 2 / Line 1)	0.573%	
4	Normalized Revenue	345,674,088	
5	Normalizing Adjustments	9,570,570	
6	General Business Revenues before Adjustments	336,103,517	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	1,925,248	
8	Per Books Uncollectible Expense	2,393,875	
9	Restating Adjustment to Uncollectible Expense	(468,628)	Ref. 4.7
10	Pro Forma Revenue	336,000,089	
11	Pro Forma Adjustments	(103,428)	
12	Pro Forma Adjustment to Uncollectible Expense	(592)	Ref. 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	125,796	CAEE	0.000%	-	
	557	RES	(31,462)	CAGE	0.000%	-	
	557	RES	(2,378)	CAGW	22.352%	(532)	
	557	RES	8,758	OR	Situs	-	
	557	RES	(112,520)	SG	8.177%	(9,200)	
	557	RES	29,263	SO	6.970%	2,040	
	557	RES	(67,991)	UT	Situs	-	
	557	RES	50,535	WA	Situs	50,535	
	588	RES	(11,634)	SNPD	6.443%	(750)	
	588	RES	11,634	UT	Situs	-	
	923	RES	80,091	CAGE	0.000%	-	
	923	RES	1,718,325	CAGW	22.352%	384,072	
	923	RES	748	ID	Situs	-	
	923	RES	35,418	OR	Situs	-	
	923	RES	(1,781,422)	SO	6.970%	(124,160)	
	923	RES	(68,583)	UT	Situs	-	
	923	RES	15,424	WA	Situs	15,424	
	923	RES	-	WY-ALL	Situs	-	
	923	RES	-	WY-ALL	Situs	-	
	925	RES	204,782	OR	Situs	-	
	925	RES	(204,782)	SO	6.970%	(14,273)	
	928	RES	-	CA	Situs	-	
	928	RES	3,654	CAGE	0.000%	-	
	928	RES	-	ID	Situs	-	
	928	RES	1,072	OR	Situs	-	
	928	RES	(160,166)	SO	6.970%	(11,163)	
	928	RES	64,036	UT	Situs	-	
	928	RES	-	WA	Situs	-	
	928	RES	-	WY-ALL	Situs	-	
	928	RES	91,405	WY-ALL	Situs	-	
			<u>-</u>			<u>291,993</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 2015 Limited Rate Filing in Washington, Docket No. UE-152253 and most recent general rate case, Docket No. UE-191024.

PacifiCorp
Washington Results of Operations - December 2020
Legal Expenses

FERC	Factor	Total Company		WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate
557	CAEE	-	125,796	-
557	CAGE	33,427	(31,462)	-
557	CAGW	15,392	(2,378)	(532)
557	OR	-	8,758	-
557	SG	1,840,787	(112,520)	(9,200)
557	SO	-	29,263	2,040
557	UT	-	(67,991)	-
557	WA	-	50,535	50,535
582	IDU	3,390	-	-
588	SNPD	11,634	(11,634)	(750)
588	UT	-	11,634	-
593	UT	2,196	-	-
905	CN	27,255	-	-
905	UT	3,700	-	-
923	CA	84,287	-	-
923	CAGE	-	80,091	-
923	CAGW	-	1,718,325	384,072
923	IDU	-	748	-
923	OR	128,303	35,418	-
923	SO	1,935,180	(1,781,422)	(124,160)
923	UT	610,383	(68,583)	-
923	WA	6,902	15,424	15,424
923	WYP	3,519	-	-
923	WYU	167,013	-	-
925	OR	-	204,782	-
925	SO	243,920	(204,782)	(14,273)
928	CA	536,789	-	-
928	CAGE	-	3,654	-
928	IDU	8,570	-	-
928	OR	1,619,786	1,072	-
928	SO	2,739,195	(160,166)	(11,163)
928	UT	293,672	64,036	-
928	WA	151,052	-	-
928	WYP	143,241	-	-
928	WYU	-	91,405	-
Total		10,609,594	-	291,993
			Ref. 4.8	Ref. 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	7,590,448	SO	6.970%	529,033	4.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	(3,673,255)	SO	6.970%	(256,016)	4.9.2
Schedule M Adjustment	SCHMAT	RES	(122,206)	WA	Situs	(122,206)	4.9.2
Def Inc Tax Expense	41010	RES	(903,129)	SO	6.970%	(62,946)	4.9.2
Def Inc Tax Expense	41110	RES	30,047	WA	Situs	30,047	4.9.2
ADIT Balance	283	RES	22,060,045	SO	6.970%	1,537,525	4.9.2
ADIT Balance	283	RES	(543,706)	WA	Situs	(543,706)	4.9.2

Description of Adjustment

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

Non-PERCO

Total Environmental Expense	Internal Order	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	12 ME Dec-20
Detail By Project:														
Astoria / Unocal (Downtown) MGP	407503	2,102	2,722	7,830	7,990	4,103	32,199	71,210	14,405	303,332	29,037	13,529	(119,778)	368,683
Astoria Young's Bay MGP	405762	789	-	301	659	909	98	3,985	2,457	29,432	5,526	6,671	6,266	57,091
Big Fork Hydro	407504	-	7,361	2,595	14,410	5,713	804	20,903	9,002	22,588	235	12,342	2,680	98,632
Eugene MGP (50%)	407510	353	333	343	255	216	15,447	120	-	157	338	39	6,673	24,274
Everett MGP (2/3)	407511	20	-	1,523	20	-	13	13	-	-	14	-	335	1,938
Olympia MGP	407520	-	-	610	39	-	20	20	-	-	20	-	275	983
Portland Harbor Source Control	407521	38,830	14,619	82,394	93,361	99,557	10,571	92,820	87,573	179,494	325,966	52,801	150,733	1,228,721
Tacoma A Street MGP (25%)	407523	118	313	1,043	777	118	364	157	727	88	620	268	1,805	6,398
Colstrip Pond	408598	41,701	(1,933)	(8,582)	16,776	2,304	92,572	41,874	109,832	8,186	21,287	6,207	17,883	348,110
American Barrel	407502	480	7,743	8,847	808	-	3,219	5,638	1,903	14,100	-	5,187	4,095	52,019
Bridger Coal Fuel Oil Spill	407505	348	17,749	3,948	6,217	9,796	174	5,301	1,650	13,437	4,220	3,378	13,109	79,327
Bridger Plant-FGD Pond 1	408590	(4,150)	515	12,576	3,462	21,258	17,239	27,068	137	755	43,049	60,616	102,272	284,798
Bridger FGD Pond 1 Closure	407506	1,450	4,825	6,459	258	1,721	290	5,077	1,120	5,567	35,548	2,529	6,201	71,043
Bridger Plant-FGD Pond 2	408591	-	8,053	(5,369)	(644)	(2,040)	-	-	-	-	-	-	-	-
Bridger Oil Spill (New Releases)	407507	232	6,406	3,922	5,059	11,054	348	5,326	1,250	12,311	6,326	4,510	7,460	64,203
Carbon Ash Spill	408383	15,387	24,056	6,534	12,475	4,597	29,454	21,223	15,994	28,310	501	28,457	7,449	194,435
Dave Johnston Oil Spill	407509	(9,182)	618	(9,182)	-	-	7,794	-	-	-	-	12,374	6,386	8,809
Dave Johnston-Pond 4A&4B	408592	348	966	1,949	1,346	26,910	34,521	20,092	957	5,939	80,071	25,473	26,575	225,148
Hunter Fuel Oil	407512	1,006	1,140	-	-	-	-	295	-	(295)	-	-	-	2,146
Huntington Ground Water Action/Landfill	407513	8,205	74,242	18,031	15,255	35,099	26,175	28,027	28,199	4,855	29,640	8,195	37,176	313,099
Idaho Falls Pole Yard (100%)	407514	7,995	22,234	19,105	18,695	8,319	40,016	20,877	15,936	38,436	8,002	35,362	30,835	265,812
Jordan Plant (Substation)	407515	-	-	-	-	899	-	735	-	-	-	-	4,950	6,585
Naughton Plant-FGD Pond 1	408593	-	42,349	32	32	7,545	3,610	49	927	1,957	126,073	6,471	206	189,251
Naughton FGD Pond Closure	407518	-	174	(174)	-	-	-	-	-	-	-	-	-	-
Ogden	407519	31,149	19,884	12,990	16,654	28,419	14,453	8,870	9,568	25,681	11,823	14,498	40,807	234,796
Naughton Plant-FGD Pond 2	408594	982	152,137	(106,449)	191,311	21,419	14,087	25,396	206	3,399	40,685	85,635	50,256	479,066
Hunter Plant-Ash Landfill	408597	-	-	13,166	4,213	25,137	10,447	9,065	382	4,193	15,994	14,408	19,553	116,559
Silver Bell / Telluride	406192	9,933	8,962	14,479	56,763	26,658	102,622	51,502	48,468	196,542	104,298	183,344	228,008	1,031,579
Wyodak Fuel Oil	407540	-	70	3,758	70	-	-	-	70	-	4,749	-	5,485	14,201
Naughton South Ash Pond	408625	-	-	-	-	-	-	-	-	-	-	-	18,039	18,039
**spill cleanup -- Pacific Power	406240	162,702	54,754	115,088	59,562	85,935	159,833	121,087	276,579	(66,548)	26,352	32,008	(15,796)	1,011,556
**spill cleanup -- Rocky Mountain	406241	52,371	58,397	84,903	74,270	76,046	10,440	55,794	21,659	86,589	50,307	67,098	155,274	793,148
Total		363,169	528,690	292,671	600,093	501,690	626,811	642,525	649,000	918,507	970,680	681,400	815,213	7,590,448

Ref 4.9

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

PacifiCorp
Washington Results of Operations - December 2020
Environmental Remediation
Adjustment to Taxes

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	Unadjusted Dec-20	Book Amortization	Adjusted Amount	Incremental Adjustment	WCA Factor	
4099300	415300	Hazardous Waste Clean-up Costs	(3,673,255)		-	3,673,255	SO	Ref. 4.9
4098300	415301	Environmental Costs WA	122,206		-	(122,206)	WA	Ref. 4.9
4098300	605301	Environmental Regulated	2,167,641		-	(2,167,641)	NUTIL	
			<u>(5,963,102)</u>		<u>-</u>	<u>5,963,102</u>		
41010	415300	Hazardous Waste Clean-up Costs	903,129		-	(903,129)	SO	Ref. 4.9
41110	415301	Environmental Costs WA	(30,047)		-	30,047	WA	Ref. 4.9
41110	605301	Environmental Regulated	(532,949)		-	532,949	NUTIL	
			<u>340,133</u>		<u>-</u>	<u>(340,133)</u>		
AMA Balances:								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(22,060,045)		-	22,060,045	SO	Ref. 4.9
283	287591	DTL 415.301 Environmental Clean-up Accrual	543,706		-	(543,706)	WA	Ref. 4.9
190	287240	DTA 605.301 Environmental Regulated	14,225,681		-	(14,225,681)	NUTIL	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Environmental settlement expense	545	RES	(33,000,000)	SG	8.177%	(2,698,290)	4.10.1
Prior period refund	561	RES	1,173,361	SG	8.177%	95,941	4.10.1
Adjustment to Expense:							
Removal of settlement ADIT	190	RES	(2,796,726)	SG	8.177%	(228,678)	

Description of Adjustment

This adjustment removes the refund of prior period's expense from Peak Reliability, and an accrual of environmental settlement expense. Consistent with prior regulatory treatment of environmental expenses, amounts will be included as actual spend on environmental remediation projects occur.

PacifiCorp
Results of Operations - December 2020
Remove Non-Recurring Entries

FERC Account	Description	Amount	Alloc	REF
5450000	Reversal of Klamath Settlement Obligation Expense	33,000,000	SG	Ref. 4.10
5618000	Refund for the Peak Reliability Fund	(1,173,361)	SG	Ref. 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
SERP Non-Service Expense	926	PRO	(2,779,392)	SO	6.970%	(193,716)	4.11.1

Description of Adjustment

This adjustment removes the 2020 SERP non-service expense from results. This expense have historically been removed in the Company's Results of Operations report in the General Wage Increase Adjustments (GWI) adjustment no.'s 4.2 and 4.3. Since these expenses are not included in the Company's capitalization calculations they will be accounting for in this new adjustment going forward. The pension service cost expenses will continue to be included in the GWI adjustment.

PacifiCorp
 Results of Operations - December 2020
 Pension Non-Service Expense

<u>GL 554023</u>			
<u>SERP Non-</u>			
<u>Service Expense</u>			
<u>Actual</u>			
Calendar Year			
<u>Description</u>	<u>2020</u>	<u>FERC Acct</u>	<u>Factor</u>
January	231,616	926	SO
February	231,616	926	SO
March	231,616	926	SO
April	231,616	926	SO
May	231,616	926	SO
June	231,616	926	SO
July	231,616	926	SO
August	231,616	926	SO
September	231,616	926	SO
October	231,616	926	SO
November	231,616	926	SO
December	231,616	926	SO
Total Actual	<u><u>2,779,392</u></u>		

Ref 4.11

Tab 5 - Net Power Costs

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	(3,982,686)	-	(3,982,686)	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>(3,982,686)</u>	<u>-</u>	<u>(3,982,686)</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	(411,101)	-	125,237	(536,338)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	17,829,921	(5,622,242)	23,452,162	-
13 Transmission	(15,082,985)	(0)	(15,082,985)	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(5,477)	-	-	(5,477)
19 Total O&M Expenses	<u>2,330,357</u>	<u>(5,622,242)</u>	<u>8,494,414</u>	<u>(541,815)</u>
20 Depreciation	(372,195)	-	-	(372,195)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(38,467)	-	-	(38,467)
23 Income Taxes: Federal	(1,301,386)	1,180,671	(2,620,191)	138,135
24 State	-	-	-	-
25 Deferred Income Taxes	77,523	-	-	77,523
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>695,834</u>	<u>(4,441,571)</u>	<u>5,874,223</u>	<u>(736,818)</u>
29				
30 Operating Rev For Return:	<u>(4,678,519)</u>	<u>4,441,571</u>	<u>(9,856,909)</u>	<u>736,818</u>
31				
32 Rate Base:				
33 Electric Plant In Service	(29,145,844)	-	-	(29,145,844)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>(29,145,844)</u>	<u>-</u>	<u>-</u>	<u>(29,145,844)</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	22,360,647	-	-	22,360,647
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	1,734,996	-	-	1,734,996
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>24,095,644</u>	<u>-</u>	<u>-</u>	<u>24,095,644</u>
56				
57 Total Rate Base:	<u>(5,050,201)</u>	<u>-</u>	<u>-</u>	<u>(5,050,201)</u>
58				
59				
60 Estimated ROE impact	-0.915%	0.936%	-2.078%	0.233%
61 Estimated Price Change	5,725,327	(5,900,303)	13,094,184	(1,468,554)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(5,902,382)	5,622,242	(12,477,099)	952,476
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)
71 Schedule "M" Deductions	242,504	-	-	242,504
72 Income Before Tax	<u>(6,197,074)</u>	<u>5,622,242</u>	<u>(12,477,099)</u>	<u>657,784</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(6,197,074)</u>	<u>5,622,242</u>	<u>(12,477,099)</u>	<u>657,784</u>
77				
78 Federal Income Taxes	<u>(1,301,386)</u>	<u>1,180,671</u>	<u>(2,620,191)</u>	<u>138,135</u>

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	(536,338)	-	-	(536,338)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	(5,622,242)	(5,622,242)	-	-
13 Transmission	(0)	(0)	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(5,477)	-	-	(5,477)
19 Total O&M Expenses	(6,164,056)	(5,622,242)	-	(541,815)
20 Depreciation	(372,195)	-	-	(372,195)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(38,467)	-	-	(38,467)
23 Income Taxes: Federal	1,318,805	1,180,671	-	138,135
24 State	-	-	-	-
25 Deferred Income Taxes	77,523	-	-	77,523
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(5,178,389)	(4,441,571)	-	(736,818)
29				
30 Operating Rev For Return:	5,178,389	4,441,571	-	736,818
31				
32 Rate Base:				
33 Electric Plant In Service	(29,145,844)	-	-	(29,145,844)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	(29,145,844)	-	-	(29,145,844)
45				
46 Deductions:				
47 Accum Prov For Deprec	22,360,647	-	-	22,360,647
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	1,734,996	-	-	1,734,996
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	24,095,644	-	-	24,095,644
56				
57 Total Rate Base:	(5,050,201)	-	-	(5,050,201)
58				
59				
60 Estimated ROE impact	1.174%	0.936%	0.000%	0.233%
61 Estimated Price Change	(7,368,856)	(5,900,303)	-	(1,468,554)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	6,574,718	5,622,242	-	952,476
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)
71 Schedule "M" Deductions	242,504	-	-	242,504
72 Income Before Tax	6,280,025	5,622,242	-	657,784
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	6,280,025	5,622,242	-	657,784
77				
78 Federal Income Taxes	1,318,805	1,180,671	-	138,135

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	(3,982,686)	-	(3,982,686)	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>(3,982,686)</u>	<u>-</u>	<u>(3,982,686)</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	125,237	-	125,237	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	23,452,162	-	23,452,162	-
13 Transmission	(15,082,985)	-	(15,082,985)	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>8,494,414</u>	<u>-</u>	<u>8,494,414</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	(2,620,191)	-	(2,620,191)	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>5,874,223</u>	<u>-</u>	<u>5,874,223</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>(9,856,909)</u>	<u>-</u>	<u>(9,856,909)</u>	<u>-</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	-1.796%	0.000%	-1.796%	0.000%
61 Estimated Price Change	13,094,184	-	13,094,184	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(12,477,099)	-	(12,477,099)	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>(12,477,099)</u>	<u>-</u>	<u>(12,477,099)</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(12,477,099)</u>	<u>-</u>	<u>(12,477,099)</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>(2,620,191)</u>	<u>-</u>	<u>(2,620,191)</u>	<u>-</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
	Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.352%	- 5.1.1
	Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.352%	- 5.1.1
	Non-Firm Sales	447NPC	RES	-	CAEW	22.966%	- 5.1.1
	Total Sales for Resale			<u>-</u>		<u>-</u>	
Purchased Power (Account 555)							
	Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.352%	- 5.1.1
	Existing Firm Energy	555NPC	RES	-	CAEW	22.966%	- 5.1.1
	WA Qualifying Facilities	555NPC	RES	-	WA Situs		- 5.1.1
	Post-Merger Firm Energy	555NPC	RES	(25,153,684)	CAGW	22.352%	(5,622,242) 5.1.1
	Other Generation Expenses	555NPC	RES	-	CAGW	22.352%	- 5.1.1
	Total Purchased Power			<u>(25,153,684)</u>		<u>(5,622,242)</u>	
Wheeling (Account 565)							
	Existing Firm - Pacific	565NPC	RES	19,272,385	CAGW	22.352%	4,307,679 5.1.1
	Post Merger Firm	565NPC	RES	(19,272,385)	CAGW	22.352%	(4,307,679) 5.1.1
	Non Firm	565NPC	RES	-	CAEW	22.966%	- 5.1.1
	Total Wheeling Expense			<u>-</u>		<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
	Fuel Consumed - Coal	501NPC	RES	-	CAEW	23.028%	- 5.1.1
	Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	23.028%	- 5.1.1
	Total Fuel and Other Expense			<u>-</u>		<u>-</u>	
Total Net Power Cost Adjustment - Restating				<u>(25,153,684)</u>		<u>(5,622,242)</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 2020
Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(5) (3) * (4)		(7) (3) * (6)		(9) (7) - (5)		(10)	(11) (10) - (7)
	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	Washington Allocated	Washington Allocated
	UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended December 2020										
NORMALIZED NPC 12 Months Ended December 2020											
NORMALIZING ADJUSTMENT 12 Months Ended December 2020 WCA											
PRO FORMA NPC 12 Months Ended December 2021											
PRO FORMA ADJUSTMENT 12 Months Ended December 2021											
Sales for Resale (Account 447)											
Existing Firm Sales - Pacific	447NPC	CAGW	22.3516%	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.3516%	38,272,667	8,554,540	38,272,667	8,554,540	-	-	4,571,854	(3,982,686)
Non-Firm Sales	447NPC	CAEW	22.9656%	-	-	-	-	-	-	-	-
Total Sales for Resale				38,272,667	8,554,540	38,272,667	8,554,540	-	-	4,571,854	(3,982,686)
Purchased Power (Account 555)											
Existing Firm Demand - Pacific	555NPC	CAGW	22.3516%	(337,068)	(75,340)	(337,068)	(75,340)	-	-	645,078	720,418
Existing Firm Energy - Pacific	555NPC	CAEW	22.9656%	(723,221)	(166,092)	(723,221)	(166,092)	-	-	1,508,423	1,674,516
Existing Firm Energy - Utah	555NPC	CAEW	22.9656%	-	-	-	-	-	-	128,782	128,782
WA Qualifying Facilities	555NPC	WA	100.0000%	272,031	272,031	272,031	272,031	-	-	218,736	(53,294)
WA Qualifying Facilities	555NPC	CAGW	22.3516%	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	CAGW	22.3516%	130,620,780	29,195,787	105,467,097	23,573,545	(25,153,684)	(5,622,242)	44,817,268	21,243,723
Other Generation Expenses	555NPC	CAGW	22.3516%	-	-	-	-	-	-	328,326	328,326
Total Purchased Power				129,832,522	29,226,385	104,678,839	23,604,144	(25,153,684)	(5,622,242)	47,646,614	24,042,470
Wheeling (Account 565)											
Existing Firm - Pacific	565NPC	CAGW	22.3516%	-	-	19,272,385	4,307,679	19,272,385	4,307,679	10,956,162	6,648,483
Existing Firm - Utah	565NPC	CAGW	22.3516%	-	-	-	-	-	-	167,100	167,100
Post Merger Firm	565NPC	CAGW	22.3516%	117,257,990	26,208,994	97,985,605	21,901,315	(19,272,385)	(4,307,679)	-	(21,901,315)
Non Firm	565NPC	CAEW	22.9656%	-	-	-	-	-	-	2,747	2,747
Total Wheeling Expense				117,257,990	26,208,994	117,257,990	26,208,994	(0)	-	11,126,009	(15,082,985)
Fuel Expense (Accounts 501 and 547)											
Fuel Consumed - Coal	501NPC	CAEW	22.9656%	191,220,910	43,915,053	191,220,910	43,915,053	-	-	44,040,289	125,237
Fuel Consumed - Natural Gas	547NPC	CAEW	22.9656%	82,263,078	18,892,219	82,263,078	18,892,219	-	-	18,301,911	(590,308)
Total Fuel and Other Expense				273,483,988	62,807,272	273,483,988	62,807,272	-	-	62,342,201	(465,071)
Total Net Power Cost				482,301,833	109,688,112	457,148,149	104,065,870	(25,153,684)	(5,622,242)	116,542,970	12,477,099
				Ref. 5.1.3	Ref. 2.2 Line 66	Ref. 5.1.4		Ref. 5.1		Ref. 5.1.5	Ref. 5.2

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-20

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	38,272,667				38,272,667
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
	-----	-----	-----	-----	-----
TOTAL SPECIAL SALES	38,272,667	-	-	-	38,272,667
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	(1,265,185)	(379,556)	(885,630)		
Misc/Pacific	204,897	42,488	162,409		
Q.F. Contracts/PPL	272,031	-	-		272,031
Small Purchases west	-	-	-		
	-----	-----	-----	-----	-----
Pacific Sub Total	(788,258)	(337,068)	(723,221)	-	272,031
Gemstate	-		-		
GSLM	-		-		
QF Contracts/UPL	-		-		-
IPP Layoff	-		-		
Small Purchases east	-		-		
UP&L to PP&L	-		-		
	-----	-----	-----	-----	-----
Utah Sub Total	-	-	-	-	-
Combine Hills Wind	5,933,148				5,933,148
Short Term Firm Purchases	124,687,632				124,687,632
	-----	-----	-----	-----	-----
New Firm Sub Total	130,620,780	-	-	-	130,620,780
	-----	-----	-----	-----	-----
TOTAL PURCHASED POWER & NET INTERCHANGE	129,832,522	(337,068)	(723,221)	-	130,892,811
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	117,257,990				117,257,990
Non-Firm Wheeling	-			-	
	-----	-----	-----	-----	-----
TOTAL WHEELING & U. OF F. EXPENSE	117,257,990	-	-	-	117,257,990
COAL FUEL BURN EXPENSE					
Colstrip	6,232,435			6,232,435	
Jim Bridger	184,988,475			184,988,475	
	-----	-----	-----	-----	-----
TOTAL COAL FUEL BURN EXPENSE	191,220,910	-	-	191,220,910	-
GAS FUEL BURN EXPENSE					
Chehalis	58,016,102			58,016,102	
Hermiston	24,246,976			24,246,976	
	-----	-----	-----	-----	-----
TOTAL GAS FUEL BURN EXPENSE	82,263,078	-	-	82,263,078	-
OTHER GENERATION EXPENSE					
	-				
	-----	-----	-----	-----	-----
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
	=====	=====	=====	=====	=====
NET POWER COST	482,301,833	(337,068)	(723,221)	273,483,988	209,878,134
	=====	=====	=====	=====	=====

Ref 5.1.1

<i>Period Ending</i> Dec-20	Study Results				
	MERGED PEAK/ENERGY SPLIT (\$)				
	<u>Merged</u> <u>12ME Dec 20</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	38,272,667				38,272,667
TOTAL SPECIAL SALES	38,272,667	-	-	-	38,272,667
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(1,265,185)	(379,556)	(885,630)		
Misc/Pacific	204,897	42,488	162,409		
Q.F. Contracts/PPL	272,031	-	-		272,031
Pacific Sub Total	(788,258)	(337,068)	(723,221)	-	272,031
Combine Hills Wind p160595	5,933,148				5,933,148
Short Term Firm Purchases	99,533,948				99,533,948
New Firm Sub Total	105,467,097	-	-	-	105,467,097
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	104,678,839	(337,068)	(723,221)	-	105,739,127
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	19,272,385	19,272,385			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	97,985,605				97,985,605
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	117,257,990	19,272,385	-	-	97,985,605
THERMAL FUEL BURN EXPENSE					
Colstrip	6,232,435			6,232,435	
Chehalis	58,016,102			58,016,102	
Hermiston	24,246,976			24,246,976	
Jim Bridger	184,988,475			184,988,475	
TOTAL FUEL BURN EXPENSE	273,483,988	-	-	273,483,988	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	457,148,149	18,935,317	(723,221)	273,483,988	165,452,066

Ref. 5.1.1

<i>PacifiCorp</i>	Study Results				
	MERGED PEAK/ENERGY SPLIT				
<i>Period Ending</i>	(\$)				
<i>Dec-21</i>	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	4,571,854				4,571,854
TOTAL SPECIAL SALES	4,571,854	-	-	-	4,571,854
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	2,143,008	642,902	1,500,106		
Misc/Pacific	10,494	2,176	8,318		
Q.F. Contracts/PPL	218,736	-	-		218,736
Pacific Sub Total	2,372,238	645,078	1,508,423	-	218,736
Gemstate	127,748		127,748		
Small Purchases east	1,034		1,034		
Utah Sub Total	128,782	-	128,782	-	-
Cedar Springs Wind	915,720				915,720
Cedar Springs Wind III	695,816				695,816
Combine Hills Wind	419,384				419,384
Cove Mountain Solar	301,814				301,814
Cove Mountain Solar II	749,846				749,846
Graphite Solar	682				682
Hunter Solar	493,847				493,847
MagCorp Reserves	377,123				377,123
Milican Solar	175,043				175,043
Milford Solar	553,121				553,121
Nucor	556,916				556,916
Monsanto Reserves	1,562,220				1,562,220
Prineville Solar	140,249				140,249
Rock River Wind	308,000				308,000
Sigurd Solar	354,467				354,467
Three Buttes Wind	1,617,875				1,617,875
Top of the World Wind	3,176,265				3,176,265
Wolverine Creek Wind	801,753				801,753
Short Term Firm Purchases	31,617,128				31,617,128
New Firm Sub Total	44,817,268	-	-	-	44,817,268
Other Generation	328,326				328,326
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	47,646,614	645,078	1,637,205	-	45,364,330
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	10,956,162	10,956,162			
Utah Firm Wheeling and Use of Facilities	167,100	167,100			
Post Merger	-				-
Nonfirm Wheeling	2,747			2,747	
TOTAL WHEELING & U. OF F. EXPENSE	11,126,009	11,123,262	-	2,747	-
THERMAL FUEL BURN EXPENSE					
Colstrip	1,805,814			1,805,814	
Chehalis	12,855,688			12,855,688	
Hermiston	5,446,224			5,446,224	
Jim Bridger	42,234,476			42,234,476	
TOTAL FUEL BURN EXPENSE	62,342,201	-	-	62,342,201	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	116,542,970	11,768,340	1,637,205	62,344,948	40,792,476

Ref. 5.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	(3,982,686)	WA	Situs	(3,982,686)	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>(3,982,686)</u>			<u>(3,982,686)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	720,418	WA	Situs	720,418	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	1,674,516	WA	Situs	1,674,516	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	128,782	WA	Situs	128,782	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	(53,294)	WA	Situs	(53,294)	5.1.1
Post-Merger Firm Energy	555NPC	PRO	21,243,723	WA	Situs	21,243,723	5.1.1
Other Generation Expenses	555NPC	PRO	328,326	WA	Situs	328,326	5.1.1
Total Purchased Power			<u>24,042,470</u>			<u>24,042,470</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	6,648,483	WA	Situs	6,648,483	5.1.1
Existing Firm - Utah	565NPC	PRO	167,100	WA	Situs	167,100	5.1.1
Post Merger Firm	565NPC	PRO	(21,901,315)	WA	Situs	(21,901,315)	5.1.1
Non Firm	565NPC	PRO	2,747	WA	Situs	2,747	5.1.1
Total Wheeling Expense			<u>(15,082,985)</u>			<u>(15,082,985)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	125,237	WA	Situs	125,237	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	(590,308)	WA	Situs	(590,308)	5.1.1
Total Fuel and Other Expense			<u>(465,071)</u>			<u>(465,071)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>12,477,099</u>			<u>12,477,099</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the 12 months ending December 2021. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,228,611)	CAGW	22.352%	(274,614)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(436,575)	CAGW	22.352%	(97,581)	5.3.2
Taxes Other	408	RES	(551,909)	GPS	6.984%	(38,546)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,084,955	CAGW	22.352%	242,504	5.3.2
Deferred Income Tax Expense	41010	RES	289,429	CAGW	22.352%	64,692	5.3.2
Operations & Maintenance	500	RES	(7,800)	CAGW	22.352%	(1,743)	5.3.4
Operations & Maintenance	501	RES	(254,481)	CAGW	22.352%	(56,880)	5.3.4
Operations & Maintenance	501	RES	(40,031)	CAGW	22.352%	(8,947)	5.3.4
Operations & Maintenance	502	RES	(335,912)	CAGW	22.352%	(75,082)	5.3.4
Operations & Maintenance	505	RES	(7,726)	CAGW	22.352%	(1,727)	5.3.4
Operations & Maintenance	506	RES	(678,766)	CAGW	22.352%	(151,715)	5.3.4
Operations & Maintenance	507	RES	-	CAGW	22.352%	-	5.3.4
Operations & Maintenance	510	RES	(107,366)	CAGW	22.352%	(23,998)	5.3.4
Operations & Maintenance	511	RES	(126,260)	CAGW	22.352%	(28,221)	5.3.4
Operations & Maintenance	512	RES	(542,787)	CAGW	22.352%	(121,321)	5.3.4
Operations & Maintenance	513	RES	(217,035)	CAGW	22.352%	(48,511)	5.3.4
Operations & Maintenance	514	RES	(81,390)	CAGW	22.352%	(18,192)	5.3.4
Administrative & General	924	RES	(61,928)	SO	6.970%	(4,316)	5.3.4
Administrative & General	925	RES	(16,659)	SO	6.970%	(1,161)	5.3.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.352%	(24,649,975)	5.3.2
Post-merger Plant	312	RES	(20,114,340)	CAGW	22.352%	(4,495,869)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	95,504,783	CAGW	22.352%	21,346,812	5.3.2
Post-merger Depreciation Reserve	108SP	RES	4,535,857	CAGW	22.352%	1,013,835	5.3.2
Deferred Income Tax Balance	282	RES	7,728,786	CAGW	22.352%	1,727,504	5.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3
Deferred Income Tax Expense	41110	RES	12,831	WA	Situs	12,831	5.3.3
Accum Def Inc Tax Balance	283	RES	7,492	WA	Situs	7,492	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 2020
Removal of Colstrip Unit #3
Property Tax Calculation

	12/31/2020	Ref.
Total Colstrip Property Taxes	2,059,829	
Colstrip #3 as a percentage of Total Colstrip NBV	26.7939%	
Property Tax expense to remove	<u>551,909</u>	5.3

Gross Colstrip Book Value	245,177,484
Gross Colstrip Book Reserve	<u>(131,880,575)</u>
Total Colstrip NBV	<u>113,296,909</u>
Colstrip Unit 3 Book Value	130,397,340
Colstrip Unit 3 Book Reserve	<u>(100,040,640)</u>
Colstrip Unit 3 NBV	<u>30,356,700</u>
Colstrip Unit 3 NBV %	26.7939%

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

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,228,611)	5.3
Depreciation Expense - Post Merger	<u>(436,575)</u>	5.3
	(1,665,185)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>20,114,340</u>	5.3
	130,397,340	
Depreciation Reserve - Pre Merger	(95,504,783)	5.3
Depreciation Reserve - Post Merger	<u>(4,535,857)</u>	5.3
	(100,040,640)	
ADIT Balance	(7,728,786)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(580,230)	
Deferred Income Tax Expense	(289,429)	5.3

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

FERCAcct	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA
411.10	WA Disallowed Colstrip Unit3 Write-off	(12,831)	WA
283	WA Disallowed Colstrip Unit3 Write-off	(7,492)	WA

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

FERC Acct	Description	WCA Allocation Factor	A 12 ME Dec 2020	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 26.7939% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	29,110	29,110			7,800	7,800
5012000	FUEL HAND-COAL	CAGW	949,771	949,771			254,481	254,481
5014500	START UP FUEL-DIESEL	CAGW	149,402	149,402			40,031	40,031
5020000	STEAM EXPENSES	CAGW	1,253,688	1,253,688			335,912	335,912
5050000	ELECTRIC EXPENSES	CAGW	28,835	28,835			7,726	7,726
5060000	MISC STEAM PWR EXP	CAGW	2,533,286	2,533,286			678,766	678,766
5100000	MNT SUPERV & ENG	CAGW	400,710	400,710			107,366	107,366
5110000	MNT OF STRUCTURES	CAGW	471,225	471,225			126,260	126,260
5120000	MANT OF BOILR PLNT	CAGW	4,138,787	2,025,787		2,113,000	542,787	542,787
5130000	MAINT ELEC PLANT	CAGW	810,018	810,018			217,035	217,035
5140000	MAINT MISC STM PLN	CAGW	303,762	303,762			81,390	81,390
9243000	PROP INS - PREMIUMS	SO	231,129	231,129			61,928	61,928
9250000	INJURIES & DAMAGES	SO	62,173	62,173			16,659	16,659
			<u>11,361,895</u>	<u>9,248,895</u>	-	<u>2,113,000</u>	<u>2,478,140</u>	<u>2,478,140</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

26.7939% Ref 5.3.1

Tab 6 Depreciation & Amortization

	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	56,359	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	22,568	-	-	-	-	-
12 Other Power Supply	13,489	-	-	-	-	-
13 Transmission	11,527	-	-	-	-	-
14 Distribution	37,289	-	-	-	-	-
15 Customer Accounting	11,524	-	-	-	-	-
16 Customer Service & Info	2,261	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	15,954	-	-	-	-	-
19 Total O&M Expenses	170,973	-	-	-	-	-
20 Depreciation	71,748,291	6,402,262	-	-	-	-
21 Amortization	184,502	184,502	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(15,149,485)	(1,383,220)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	9,009	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	56,963,289	5,203,543	-	-	-	-
29						
30 Operating Rev For Return:	(56,963,289)	(5,203,543)	-	-	-	-
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	(71,675,201)	-	(2,524,689)	(2,525,778)	(2,003,456)	175,579
48 Accum Prov For Amort	(1,713,082)	-	(28,808)	-	-	(120,822)
49 Accum Def Income Tax	354,110	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(73,034,173)	-	(2,553,497)	(2,525,778)	(2,003,456)	54,757
56						
57 Total Rate Base:	(73,034,173)	-	(2,553,497)	(2,525,778)	(2,003,456)	54,757
58						
59						
60 Estimated ROE impact	-11.804%	-1.097%	0.039%	0.038%	0.030%	-0.001%
61 Estimated Price Change	68,589,071	6,912,528	(247,626)	(244,938)	(194,285)	5,310
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(72,103,766)	(6,586,764)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(36,642)	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(72,140,407)	(6,586,764)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(72,140,407)	(6,586,764)	-	-	-	-
77						
78 Federal Income Taxes	(15,149,485)	(1,383,220)	-	-	-	-

	6.4	6.5	6.5.1	6.5.2	6.5.3
	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	22,269	34,091	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	7,638	14,930	-
12 Other Power Supply	-	-	12,935	555	-
13 Transmission	-	-	11,527	-	-
14 Distribution	-	-	37,289	-	-
15 Customer Accounting	-	-	11,524	-	-
16 Customer Service & Info	-	-	977	1,284	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	15,954	-
19 Total O&M Expenses	-	-	104,159	66,814	-
20 Depreciation	-	65,346,029	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	(7,695)	(13,722,666)	(21,873)	(14,031)	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	9,009	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	1,315	51,623,363	82,286	52,783	-
29					
30 Operating Rev For Return:	(1,315)	(51,623,363)	(82,286)	(52,783)	-
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	36,642	-	-	-	(64,833,499)
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	354,110	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	390,752	-	-	-	(64,833,499)
56					
57 Total Rate Base:	390,752	-	-	-	(64,833,499)
58					
59					
60 Estimated ROE impact	-0.006%	-10.885%	-0.017%	-0.011%	1.046%
61 Estimated Price Change	39,640	68,577,870	109,311	70,118	(6,287,240)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(65,346,029)	(104,159)	(66,814)	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	(36,642)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	(36,642)	(65,346,029)	(104,159)	(66,814)	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	(36,642)	(65,346,029)	(104,159)	(66,814)	-
77					
78 Federal Income Taxes	(7,695)	(13,722,666)	(21,873)	(14,031)	-

	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	3,527,838	3,527,838	-	-	-	-	
21 Amortization	55,087	55,087	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(752,414)	(752,414)	-	-	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	2,830,510	2,830,510	-	-	-	-	
29							
30 Operating Rev For Return:	(2,830,510)	(2,830,510)	-	-	-	-	
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	(4,353,655)	-	(2,525,778)	(2,003,456)	175,579	-	
48 Accum Prov For Amort	(1,684,274)	-	-	-	(120,822)	(1,563,452)	
49 Accum Def Income Tax	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	(6,037,928)	-	(2,525,778)	(2,003,456)	54,757	(1,563,452)	
56							
57 Total Rate Base:	(6,037,928)	-	(2,525,778)	(2,003,456)	54,757	(1,563,452)	
58							
59							
60 Estimated ROE impact	-0.509%	-0.597%	0.000%	0.038%	0.030%	-0.001%	0.024%
61 Estimated Price Change	3,174,597	3,760,126	-	(244,938)	(194,285)	5,310	(151,616)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,582,924)	(3,582,924)	-	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(3,582,924)	(3,582,924)	-	-	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(3,582,924)	(3,582,924)	-	-	-	-	
77							
78 Federal Income Taxes	(752,414)	(752,414)	-	-	-	-	

	6.4	6.5	6.5.1	6.5.2	6.5.3
	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
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%
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	-	-	-	-	-

	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	56,359	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	22,568	-	-	-	-	-
12 Other Power Supply	13,489	-	-	-	-	-
13 Transmission	11,527	-	-	-	-	-
14 Distribution	37,289	-	-	-	-	-
15 Customer Accounting	11,524	-	-	-	-	-
16 Customer Service & Info	2,261	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	15,954	-	-	-	-	-
19 Total O&M Expenses	170,973	-	-	-	-	-
20 Depreciation	68,220,453	2,874,424	-	-	-	-
21 Amortization	129,415	129,415	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(14,397,071)	(630,806)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	9,009	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	54,132,779	2,373,033	-	-	-	-
29						
30 Operating Rev For Return:	(54,132,779)	(2,373,033)	-	-	-	-
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	(67,321,546)	-	(2,524,689)	-	-	-
48 Accum Prov For Amort	(28,808)	-	(28,808)	-	-	-
49 Accum Def Income Tax	354,110	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(66,996,245)	-	(2,553,497)	-	-	-
56						
57 Total Rate Base:	(66,996,245)	-	(2,553,497)	-	-	-
58						
59						
60 Estimated ROE impact	-9.494%	-0.432%	0.036%	0.000%	0.000%	0.000%
61 Estimated Price Change	65,414,474	3,152,401	(247,626)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(68,520,841)	(3,003,839)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(36,642)	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(68,557,483)	(3,003,839)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(68,557,483)	(3,003,839)	-	-	-	-
77						
78 Federal Income Taxes	(14,397,071)	(630,806)	-	-	-	-

	6.4	6.5	6.5.1	6.5.2	6.5.3
	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	22,269	34,091	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	7,638	14,930	-
12 Other Power Supply	-	-	12,935	555	-
13 Transmission	-	-	11,527	-	-
14 Distribution	-	-	37,289	-	-
15 Customer Accounting	-	-	11,524	-	-
16 Customer Service & Info	-	-	977	1,284	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	15,954	-
19 Total O&M Expenses	-	-	104,159	66,814	-
20 Depreciation	-	65,346,029	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	(7,695)	(13,722,666)	(21,873)	(14,031)	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	9,009	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	1,315	51,623,363	82,286	52,783	-
29					
30 Operating Rev For Return:	(1,315)	(51,623,363)	(82,286)	(52,783)	-
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	36,642	-	-	-	(64,833,499)
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	354,110	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	390,752	-	-	-	(64,833,499)
56					
57 Total Rate Base:	390,752	-	-	-	(64,833,499)
58					
59					
60 Estimated ROE impact	-0.006%	-9.408%	-0.015%	-0.010%	0.967%
61 Estimated Price Change	39,640	68,577,870	109,311	70,118	(6,287,240)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(65,346,029)	(104,159)	(66,814)	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	(36,642)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	(36,642)	(65,346,029)	(104,159)	(66,814)	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	(36,642)	(65,346,029)	(104,159)	(66,814)	-
77					
78 Federal Income Taxes	(7,695)	(13,722,666)	(21,873)	(14,031)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Hydro Production	403HP	RES	42,299	SG-U	8.177%	3,459	
Hydro Production	403HP	RES	108,044	SG-P	8.177%	8,834	
Other Production	403OP	RES	25,934,817	SG	8.177%	2,120,596	
Transmission	403TP	RES	13,811,674	SG	8.177%	1,129,330	
Distribution - Washington	403364	RES	235,034	WA	Situs	235,034	
General Plant	403GP	RES	407,472	SO	6.970%	28,400	
General Plant	403GP	RES	26,723	SG	8.177%	2,185	
Intangible Plant	404IP	RES	491,971	SO	6.970%	34,289	
Intangible Plant	404IP	RES	136,296	SG	8.177%	11,144	
Intangible Plant	404IP	RES	140,501	CN	6.871%	9,654	
			<u>41,334,831</u>			<u>320,705</u>	6.1.1
Steam Production	403SP	PRO	47,378	SG	8.177%	3,874	
Steam Production	403SP	PRO	729,273	JBG	22.352%	163,004	
Hydro Production	403HP	PRO	548,949	SG-P	8.177%	44,886	
Other Production	403OP	PRO	62,509	CAGW	22.352%	13,972	
Other Production	403OP	PRO	25,636,570	SG	8.177%	2,096,209	
Transmission	403TP	PRO	4,181,642	SG	8.177%	341,918	
Distribution - Washington	403364	PRO	121,808	WA	Situs	121,808	
General Plant	403GP	PRO	1,231,526	SO	6.970%	85,834	
General Plant	403GP	PRO	35,718	SG	8.177%	2,920	
Intangible Plant	404IP	PRO	1,739,070	SO	6.970%	121,208	
Intangible Plant	404IP	PRO	100,366	SG	8.177%	8,207	
			<u>34,434,808</u>			<u>3,003,839</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 2020
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	2013 Depreciation Rate	2018 Depreciation Rate	Jan20 to Dec20 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan 21 to Dec 21 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:											
Various	312	403SP	SG	2.115%	2.561%	-	6	-	2,239,963	12	47,378
Various	312	403SP	JBG	2.787%	20.197%	-	6	-	3,610,876	12	729,273
Total Steam Plant						-		-	5,850,839		776,652
Hydro Production Plant:											
Various	332	403HP	SG-U	4.177%	4.381%	2,025,109	6	42,299	-	12	-
Various	332	403HP	SG-P	2.530%	2.750%	8,542,143	6	108,044	21,700,440	12	548,949
Total Hydro Plant						10,567,252		150,343	21,700,440		548,949
Other Production Plant:											
Various	343	403OP	SG-W	3.314%	4.401%	1,173,846,992	Various	25,934,817	773,629,892	12	25,636,570
Various	343	403OP	CAGW	3.039%	3.682%	-	6	-	2,057,035	12	62,509
Total Other Plant						1,173,846,992		25,934,817	775,686,926		25,699,079
Transmission Plant:											
Various	355	403TP	CAGW	1.748%	1.715%	1,106,981,115	Various	13,811,674	239,255,814	12	4,181,642
Total Transmission Plant						1,106,981,115		13,811,674	239,255,814		4,181,642
Distribution Plant:											
Washington	364	403364	WA	2.766%	2.592%	16,992,712	6	235,034	4,403,296	12	121,808
Total Distribution Plant						16,992,712		235,034	4,403,296		121,808
General Plant:											
Washington	397	403GP	WA	2.503%	2.389%	-	6	-	-	12	-
General	397	403GP	SO	5.498%	5.791%	14,823,076	6	407,472	22,400,322	12	1,231,526
General	397	403GP	SG	3.836%	3.865%	1,393,187	6	26,723	931,056	12	35,718
General	397	403GP	CAGW	4.783%	4.783%	-	6	-	-	12	-
Total General Plant						16,216,263		434,195	23,331,378		1,267,244
Intangible Plant:											
General	303	404IP	SO	6.155%	6.155%	15,985,487	6	491,971	28,253,592	12	1,739,070
General	303	404IP	CN	6.148%	6.148%	4,570,585	6	140,501	-	12	-
General	303	404IP	SG	2.695%	2.695%	10,114,924	6	136,296	3,724,224	12	100,366
Total Intangible Plant						30,670,996		768,768	31,977,816		1,839,435
Total Depreciation and Amortization						2,355,275,330		41,334,831	1,102,206,510		34,434,808
						Ref. 8.4.1					
Remove JB U4 SCR Catalyst Replacement - only for deprecaition expense									(3,610,876)		
Total Depreciation and Amortization								41,334,831	1,098,595,634		34,434,808
									Ref. 8.4.1		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>
Adjustment to Reserve							
Steam Production	108SP	PRO	(35,855)	SG	8.177%	(2,932)	
Hydro Production	108HP	PRO	(180,687)	SG-P	8.177%	(14,774)	
Other Production	108OP	PRO	(27,793,272)	SG	8.177%	(2,272,555)	
Other Production	108OP	PRO	(53,647)	CAGW	22.352%	(11,991)	
Transmission	108TP	PRO	(1,709,511)	SG	8.177%	(139,781)	
Distribution - Washington	108364	PRO	(59,437)	WA	Situs	(59,437)	
General Plant	108GP	PRO	(331,393)	SO	6.970%	(23,097)	
General Plant	108GP	PRO	(1,499)	SG	8.177%	(123)	
Intangible Plant	111IP	PRO	(408,427)	SO	6.970%	(28,466)	
Intangible Plant	111IP	PRO	(4,182)	SG	8.177%	(342)	
			<u>(30,577,909)</u>			<u>(2,553,497)</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 2020
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 21 to Dec 21 Plant Additions Included in Adj	Months	Jan 21 to Dec 21 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	SG	2.561%	2,239,963	12	(35,855)
Total Steam Plant					2,239,963		(35,855)
Hydro Production Plant:							
Various	332	108HP	SG-U	4.381%	-	12	-
Various	332	108HP	SG-P	2.750%	21,700,440	12	(180,687)
Total Hydro Plant					21,700,440		(180,687)
Other Production Plant:							
Various	343	108OP	SG-W	4.401%	773,629,892	12	(27,793,272)
Various	343	108OP	CAGW	3.682%	2,057,035	12	(53,647)
Total Other Plant					775,686,926		(27,846,919)
Transmission Plant:							
Various	355	108TP	SG	1.715%	239,255,814	12	(1,709,511)
Total Transmission Plant					239,255,814		(1,709,511)
Distribution Plant:							
Washington	364	108364	WA	2.592%	4,403,296	12	(59,437)
Total Distribution Plant					4,403,296		(59,437)
General Plant:							
Washington	397	108GP	WA	2.389%	-	12	-
General	397	108GP	SO	5.791%	22,400,322	12	(331,393)
General	397	108GP	SG	3.865%	931,056	12	(1,499)
General	397	108GP	CAGW	4.783%	-	12	-
Total General Plant					23,331,378		(332,892)
Intangible Plant:							
General	303	111IP	SO	6.155%	28,253,592	12	(408,427)
General	303	111IP	CN	6.148%	-	12	-
General	303	111IP	SG	2.695%	3,724,224	12	(4,182)
Total Intangible Plant					31,977,816		(412,609)
Total Reserve Balance					1,098,595,634		(30,577,909)
					Ref. 8.4.1		Ref. 6.2

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	(21,170)	CA	Situs	-	6.3.4
	108360	RES	(10,733)	ID	Situs	-	6.3.4
	108360	RES	(58,984)	OR	Situs	-	6.3.4
	108360	RES	(52,651)	UT	Situs	-	6.3.4
	108360	RES	(2,707)	WA	Situs	(2,707)	6.3.4
	108360	RES	(30,296)	WY-ALL	Situs	-	6.3.4
	108360	RES	(32,562)	WY-ALL	Situs	-	6.3.4
	108361	RES	(40,954)	CA	Situs	-	6.3.4
	108361	RES	(16,503)	ID	Situs	-	6.3.4
	108361	RES	(208,753)	OR	Situs	-	6.3.4
	108361	RES	(203,939)	UT	Situs	-	6.3.4
	108361	RES	(33,800)	WA	Situs	(33,800)	6.3.4
	108361	RES	(92,817)	WY-ALL	Situs	-	6.3.4
	108361	RES	(24,970)	WY-ALL	Situs	-	6.3.4
	108362	RES	(542,068)	CA	Situs	-	6.3.4
	108362	RES	(210,960)	ID	Situs	-	6.3.4
	108362	RES	(1,686,412)	OR	Situs	-	6.3.4
	108362	RES	(1,489,309)	UT	Situs	-	6.3.4
	108362	RES	(383,785)	WA	Situs	(383,785)	6.3.4
	108362	RES	(872,801)	WY-ALL	Situs	-	6.3.4
	108362	RES	(97,539)	WY-ALL	Situs	-	6.3.4
	108364	RES	(632,578)	CA	Situs	-	6.3.4
	108364	RES	(503,345)	ID	Situs	-	6.3.4
	108364	RES	(5,050,100)	OR	Situs	-	6.3.4
	108364	RES	(930,637)	UT	Situs	-	6.3.4
	108364	RES	(1,281,194)	WA	Situs	(1,281,194)	6.3.4
	108364	RES	(1,611,778)	WY-ALL	Situs	-	6.3.4
	108364	RES	(340,457)	WY-ALL	Situs	-	6.3.4
	108365	RES	(759,739)	CA	Situs	-	6.3.4
	108365	RES	(214,470)	ID	Situs	-	6.3.4
	108365	RES	(2,616,005)	OR	Situs	-	6.3.4
	108365	RES	(670,863)	UT	Situs	-	6.3.4
	108365	RES	(589,192)	WA	Situs	(589,192)	6.3.4
	108365	RES	(804,584)	WY-ALL	Situs	-	6.3.4
	108365	RES	(109,792)	WY-ALL	Situs	-	6.3.4
	108366	RES	(218,570)	CA	Situs	-	6.3.4
	108366	RES	(79,453)	ID	Situs	-	6.3.4
	108366	RES	(1,067,541)	OR	Situs	-	6.3.4
	108366	RES	(941,538)	UT	Situs	-	6.3.4
	108366	RES	(235,100)	WA	Situs	(235,100)	6.3.4
	108366	RES	(304,056)	WY-ALL	Situs	-	6.3.4
	108366	RES	(67,087)	WY-ALL	Situs	-	6.3.4
	108367	RES	108,923	CA	Situs	-	6.3.4
	108367	RES	(216,707)	ID	Situs	-	6.3.4
	108367	RES	(2,097,487)	OR	Situs	-	6.3.4
			<u>(27,347,065)</u>			<u>(2,525,778)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2020 to End-of-Period balances as of December 31, 2020.

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108367	RES	(2,876,280)	UT	Situs	-	6.3.4
	108367	RES	(299,337)	WA	Situs	(299,337)	6.3.4
	108367	RES	(678,790)	WY-ALL	Situs	-	6.3.4
	108367	RES	(342,953)	WY-ALL	Situs	-	6.3.4
	108368	RES	78,220	CA	Situs	-	6.3.4
	108368	RES	(369,181)	ID	Situs	-	6.3.4
	108368	RES	(4,579,071)	OR	Situs	-	6.3.4
	108368	RES	(1,215,492)	UT	Situs	-	6.3.4
	108368	RES	(994,104)	WA	Situs	(994,104)	6.3.4
	108368	RES	(841,526)	WY-ALL	Situs	-	6.3.4
	108368	RES	(140,084)	WY-ALL	Situs	-	6.3.5
	108369	RES	(849,060)	CA	Situs	-	6.3.5
	108369	RES	(369,809)	ID	Situs	-	6.3.5
	108369	RES	(3,395,297)	OR	Situs	-	6.3.5
	108369	RES	(2,111,236)	UT	Situs	-	6.3.5
	108369	RES	(627,717)	WA	Situs	(627,717)	6.3.5
	108369	RES	(567,608)	WY-ALL	Situs	-	6.3.5
	108369	RES	(155,172)	WY-ALL	Situs	-	6.3.5
	108370	RES	123,297	CA	Situs	-	6.3.5
	108370	RES	(13,573)	ID	Situs	-	6.3.5
	108370	RES	(396,500)	OR	Situs	-	6.3.5
	108370	RES	(590,145)	UT	Situs	-	6.3.5
	108370	RES	(134,775)	WA	Situs	(134,775)	6.3.5
	108370	RES	(146,518)	WY-ALL	Situs	-	6.3.5
	108370	RES	(20,950)	WY-ALL	Situs	-	6.3.5
	108371	RES	(12,215)	CA	Situs	-	6.3.5
	108371	RES	(1,222)	ID	Situs	-	6.3.5
	108371	RES	(27,279)	OR	Situs	-	6.3.5
	108371	RES	(6,465)	UT	Situs	-	6.3.5
	108371	RES	(2,559)	WA	Situs	(2,559)	6.3.5
	108371	RES	(14,237)	WY-ALL	Situs	-	6.3.5
	108371	RES	(2,998)	WY-ALL	Situs	-	6.3.5
	108373	RES	40,612	CA	Situs	-	6.3.5
	108373	RES	(4,465)	ID	Situs	-	6.3.5
	108373	RES	(214,221)	OR	Situs	-	6.3.5
	108373	RES	(53,992)	UT	Situs	-	6.3.5
	108373	RES	23,412	WA	Situs	23,412	6.3.5
	108373	RES	(64,415)	WY-ALL	Situs	-	6.3.5
	108373	RES	(21,803)	WY-ALL	Situs	-	6.3.5
	108DP	RES	1,492,012	CA	Situs	-	6.3.5
	108DP	RES	(106,075)	ID	Situs	-	6.3.5
	108DP	RES	3,980,659	OR	Situs	-	6.3.5
	108DP	RES	(1,230,683)	UT	Situs	-	6.3.5
	108DP	RES	31,624	WA	Situs	31,624	6.3.5
	108DP	RES	(146,516)	WY-ALL	Situs	-	6.3.5
	108DP	RES	137,311	WY-ALL	Situs	-	6.3.5
			<u>(17,717,173)</u>			<u>(2,003,456)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2020 to End-of-Period balances as of December 31, 2020.

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108GP	RES	595,326	CA	Situs	-	6.3.5
	108GP	RES	48,894	CAEE	0.000%	-	6.3.5
	108GP	RES	2,806,171	CAGE	0.000%	-	6.3.5
	108GP	RES	(30,955)	CAGW	22.352%	(6,919)	6.3.5
	108GP	RES	115,356	CN	6.871%	7,926	6.3.5
	108GP	RES	(857,065)	ID	Situs	-	6.3.5
	108GP	RES	(62,826)	JBG	22.352%	(14,043)	6.3.5
	108GP	RES	(4,030,677)	OR	Situs	-	6.3.5
	108GP	RES	714,685	SG	8.177%	58,437	6.3.5
	108GP	RES	1,449,351	SO	6.970%	101,016	6.3.5
	108GP	RES	3,049,819	UT	Situs	-	6.3.5
	108GP	RES	(680,535)	WA	Situs	(680,535)	6.3.5
	108GP	RES	(408,709)	WY-ALL	Situs	-	6.3.5
	108GP	RES	(136,801)	WY-ALL	Situs	-	6.3.5
	108HP	RES	(6,400,224)	SG-P	8.177%	(523,323)	6.3.5
	108HP	RES	(1,739,099)	SG-U	8.177%	(142,200)	6.3.5
	108HP	RES	(701,488)	OTHER	0.000%	-	6.3.5
	108OP	RES	(1,329,565)	CAGE	0.000%	-	6.3.5
	108OP	RES	(6,964,501)	CAGW	22.352%	(1,556,675)	6.3.5
	108OP	RES	(114)	SG	8.177%	(9)	6.3.6
	108OP	RES	118,670,174	SG	8.177%	9,703,229	6.3.6
	108SP	RES	207,623,787	CAGE	0.000%	-	6.3.6
	108SP	RES	(1,454,561)	CAGW	22.352%	(325,117)	6.3.6
	108SP	RES	(746,177)	SG	8.177%	(61,012)	6.3.6
	108SP	RES	16,039	SG-P	8.177%	1,311	6.3.6
	108SP	RES	(16,871,550)	JBG	22.352%	(3,771,055)	6.3.6
	108SP	RES	(8,409,440)	UT	Situs	-	6.3.6
	108SP	RES	(223,253)	WY-ALL	Situs	-	6.3.6
	108TP	RES	(17,790)	CAGW	22.352%	(3,976)	6.3.6
	108TP	RES	(31,938,277)	SG	8.177%	(2,611,477)	6.3.6
	111GP	RES	(22)	CA	Situs	-	6.3.6
	111GP	RES	(144,176)	OR	Situs	-	6.3.6
	111GP	RES	(133,328)	SO	6.970%	(9,293)	6.3.6
	111GP	RES	(2,946)	UT	Situs	-	6.3.6
	111GP	RES	(42,377)	WA	Situs	(42,377)	6.3.6
	111GP	RES	(26,474)	WY-ALL	Situs	-	6.3.6
	111HP	RES	(155,848)	SG-P	8.177%	(12,743)	6.3.6
	111IP	RES	(883)	CA	Situs	-	6.3.6
	111IP	RES	(718)	CAEE	0.000%	-	6.3.6
	111IP	RES	(1,858,915)	CAGE	0.000%	-	6.3.6
	111IP	RES	(252,371)	CAGW	22.352%	(56,409)	6.3.6
			<u>249,467,938</u>			<u>54,757</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2020 to End-of-Period balances as of December 31, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(6,063,778)	CN	6.871%	(416,628)	6.3.6
	111IP	RES	(11,521)	ID	Situs	-	6.3.6
	111IP	RES	(116,314)	JBG	22.352%	(25,998)	6.3.6
	111IP	RES	(5,822)	OR	Situs	-	6.3.6
	111IP	RES	(2,142,570)	SG	8.177%	(175,190)	6.3.6
	111IP	RES	(7,515,812)	SG-P	8.177%	(614,541)	6.3.6
	111IP	RES	331,827	SG-U	8.177%	27,132	6.3.6
	111IP	RES	(5,117,534)	SO	6.970%	(356,678)	6.3.6
	111IP	RES	2,657,597	UT	Situs	-	6.3.6
	111IP	RES	(1,550)	WA	Situs	(1,550)	6.3.6
	111IP	RES	(55,336)	WY-ALL	Situs	-	6.3.6
			<u>(18,040,813)</u>			<u>(1,563,452)</u>	
Adjustment Summary:							
			(27,347,065)			(2,525,778)	Ref. 6.3
			(17,717,173)			(2,003,456)	Ref. 6.3.1
			249,467,938			54,757	Ref. 6.3.2
			<u>(18,040,813)</u>			<u>(1,563,452)</u>	Ref. 6.3.3
Total Adjustment			<u>186,362,887</u>			<u>(6,037,928)</u>	

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2020 to End-of-Period balances as of December 31, 2020.

PacifiCorp
Washington Results of Operations - December 2020
End-of-Period Plant Reserves

Indicator	Account	Factor	Dec-20 AMA	Dec-20 EOP	Adjustment	Reference
108360CA	108360	CA	(783,687)	(804,858)	(21,170)	Ref. 6.3
108360IDU	108360	IDU	(647,351)	(658,084)	(10,733)	Ref. 6.3
108360OR	108360	OR	(3,012,366)	(3,071,351)	(58,984)	Ref. 6.3
108360UT	108360	UT	(3,390,992)	(3,443,644)	(52,651)	Ref. 6.3
108360WA	108360	WA	(198,717)	(201,424)	(2,707)	Ref. 6.3
108360WYP	108360	WYP	(1,370,724)	(1,401,020)	(30,296)	Ref. 6.3
108360WYU	108360	WYU	(1,183,420)	(1,215,982)	(32,562)	Ref. 6.3
108361CA	108361	CA	(1,553,765)	(1,594,719)	(40,954)	Ref. 6.3
108361IDU	108361	IDU	(794,543)	(811,046)	(16,503)	Ref. 6.3
108361OR	108361	OR	(8,319,924)	(8,528,676)	(208,753)	Ref. 6.3
108361UT	108361	UT	(12,954,858)	(13,158,797)	(203,939)	Ref. 6.3
108361WA	108361	WA	(1,329,775)	(1,363,575)	(33,800)	Ref. 6.3
108361WYP	108361	WYP	(3,996,168)	(4,088,985)	(92,817)	Ref. 6.3
108361WYU	108361	WYU	(755,044)	(780,014)	(24,970)	Ref. 6.3
108362CA	108362	CA	(10,114,576)	(10,656,644)	(542,068)	Ref. 6.3
108362IDU	108362	IDU	(13,091,511)	(13,302,471)	(210,960)	Ref. 6.3
108362OR	108362	OR	(86,887,406)	(88,573,818)	(1,686,412)	Ref. 6.3
108362UT	108362	UT	(124,683,870)	(126,173,179)	(1,489,309)	Ref. 6.3
108362WA	108362	WA	(24,273,526)	(24,657,311)	(383,785)	Ref. 6.3
108362WYP	108362	WYP	(42,289,716)	(43,162,517)	(872,801)	Ref. 6.3
108362WYU	108362	WYU	(3,794,744)	(3,892,283)	(97,539)	Ref. 6.3
108364CA	108364	CA	(41,445,493)	(42,078,071)	(632,578)	Ref. 6.3
108364IDU	108364	IDU	(42,056,252)	(42,559,597)	(503,345)	Ref. 6.3
108364OR	108364	OR	(272,469,392)	(277,519,492)	(5,050,100)	Ref. 6.3
108364UT	108364	UT	(162,358,620)	(163,289,256)	(930,637)	Ref. 6.3
108364WA	108364	WA	(74,156,946)	(75,438,140)	(1,281,194)	Ref. 6.3
108364WYP	108364	WYP	(73,136,486)	(74,748,264)	(1,611,778)	Ref. 6.3
108364WYU	108364	WYU	(16,360,376)	(16,700,834)	(340,457)	Ref. 6.3
108365CA	108365	CA	(21,683,118)	(22,442,856)	(759,739)	Ref. 6.3
108365IDU	108365	IDU	(17,662,005)	(17,876,476)	(214,470)	Ref. 6.3
108365OR	108365	OR	(137,418,987)	(140,034,992)	(2,616,005)	Ref. 6.3
108365UT	108365	UT	(89,028,952)	(89,699,814)	(670,863)	Ref. 6.3
108365WA	108365	WA	(35,690,517)	(36,279,710)	(589,192)	Ref. 6.3
108365WYP	108365	WYP	(39,172,308)	(39,976,892)	(804,584)	Ref. 6.3
108365WYU	108365	WYU	(5,288,973)	(5,398,765)	(109,792)	Ref. 6.3
108366CA	108366	CA	(12,716,822)	(12,935,393)	(218,570)	Ref. 6.3
108366IDU	108366	IDU	(4,661,111)	(4,740,564)	(79,453)	Ref. 6.3
108366OR	108366	OR	(47,560,055)	(48,627,596)	(1,067,541)	Ref. 6.3
108366UT	108366	UT	(85,664,432)	(86,605,970)	(941,538)	Ref. 6.3
108366WA	108366	WA	(11,797,192)	(12,032,292)	(235,100)	Ref. 6.3
108366WYP	108366	WYP	(11,408,293)	(11,712,349)	(304,056)	Ref. 6.3
108366WYU	108366	WYU	(3,238,699)	(3,305,786)	(67,087)	Ref. 6.3
108367CA	108367	CA	(13,543,653)	(13,434,730)	108,923	Ref. 6.3
108367IDU	108367	IDU	(14,448,293)	(14,664,999)	(216,707)	Ref. 6.3
108367OR	108367	OR	(91,676,321)	(93,773,808)	(2,097,487)	Ref. 6.3
108367UT	108367	UT	(239,021,939)	(241,898,219)	(2,876,280)	Ref. 6.3.1
108367WA	108367	WA	(14,458,509)	(14,757,847)	(299,337)	Ref. 6.3.1
108367WYP	108367	WYP	(26,929,614)	(27,608,404)	(678,790)	Ref. 6.3.1
108367WYU	108367	WYU	(15,719,417)	(16,062,371)	(342,953)	Ref. 6.3.1
108368CA	108368	CA	(30,238,441)	(30,160,221)	78,220	Ref. 6.3.1
108368IDU	108368	IDU	(29,958,568)	(30,327,749)	(369,181)	Ref. 6.3.1
108368OR	108368	OR	(244,056,421)	(248,635,491)	(4,579,071)	Ref. 6.3.1
108368UT	108368	UT	(139,309,217)	(140,524,709)	(1,215,492)	Ref. 6.3.1
108368WA	108368	WA	(63,229,187)	(64,223,290)	(994,104)	Ref. 6.3.1
108368WYP	108368	WYP	(45,158,034)	(45,999,561)	(841,526)	Ref. 6.3.1

PacifiCorp
Washington Results of Operations - December 2020
End-of-Period Plant Reserves

Indicator	Account	Factor	Dec-20 AMA	Dec-20 EOP	Adjustment	Reference
108368WYU	108368	WYU	(7,204,069)	(7,344,153)	(140,084)	Ref. 6.3.1
108369CA	108369	CA	(12,288,561)	(13,137,620)	(849,060)	Ref. 6.3.1
108369IDU	108369	IDU	(19,198,700)	(19,568,509)	(369,809)	Ref. 6.3.1
108369OR	108369	OR	(137,119,774)	(140,515,071)	(3,395,297)	Ref. 6.3.1
108369UT	108369	UT	(117,131,748)	(119,242,984)	(2,111,236)	Ref. 6.3.1
108369WA	108369	WA	(30,886,732)	(31,514,450)	(627,717)	Ref. 6.3.1
108369WYP	108369	WYP	(22,416,646)	(22,984,255)	(567,608)	Ref. 6.3.1
108369WYU	108369	WYU	(5,490,181)	(5,645,353)	(155,172)	Ref. 6.3.1
108370CA	108370	CA	(128,352)	(5,055)	123,297	Ref. 6.3.1
108370IDU	108370	IDU	(10,567,836)	(10,581,409)	(13,573)	Ref. 6.3.1
108370OR	108370	OR	(9,658,997)	(10,055,497)	(396,500)	Ref. 6.3.1
108370UT	108370	UT	(47,514,612)	(48,104,757)	(590,145)	Ref. 6.3.1
108370WA	108370	WA	(5,847,161)	(5,981,936)	(134,775)	Ref. 6.3.1
108370WYP	108370	WYP	(5,792,382)	(5,938,900)	(146,518)	Ref. 6.3.1
108370WYU	108370	WYU	(1,320,779)	(1,341,728)	(20,950)	Ref. 6.3.1
108371CA	108371	CA	(249,053)	(261,267)	(12,215)	Ref. 6.3.1
108371IDU	108371	IDU	(142,289)	(143,511)	(1,222)	Ref. 6.3.1
108371OR	108371	OR	(2,133,833)	(2,161,113)	(27,279)	Ref. 6.3.1
108371UT	108371	UT	(3,360,270)	(3,366,735)	(6,465)	Ref. 6.3.1
108371WA	108371	WA	(362,597)	(365,156)	(2,559)	Ref. 6.3.1
108371WYP	108371	WYP	(905,135)	(919,372)	(14,237)	Ref. 6.3.1
108371WYU	108371	WYU	(153,778)	(156,776)	(2,998)	Ref. 6.3.1
108373CA	108373	CA	(442,288)	(401,675)	40,612	Ref. 6.3.1
108373IDU	108373	IDU	(471,640)	(476,106)	(4,465)	Ref. 6.3.1
108373OR	108373	OR	(11,520,562)	(11,734,783)	(214,221)	Ref. 6.3.1
108373UT	108373	UT	(12,435,154)	(12,489,147)	(53,992)	Ref. 6.3.1
108373WA	108373	WA	(1,747,476)	(1,724,064)	23,412	Ref. 6.3.1
108373WYP	108373	WYP	(3,675,459)	(3,739,875)	(64,415)	Ref. 6.3.1
108373WYU	108373	WYU	(1,179,291)	(1,201,093)	(21,803)	Ref. 6.3.1
108DPCA	108DP	CA	138,841	1,630,853	1,492,012	Ref. 6.3.1
108DPIDU	108DP	IDU	441,290	335,215	(106,075)	Ref. 6.3.1
108DPOR	108DP	OR	1,640,989	5,621,648	3,980,659	Ref. 6.3.1
108DPUT	108DP	UT	4,075,305	2,844,622	(1,230,683)	Ref. 6.3.1
108DPWA	108DP	WA	547,417	579,041	31,624	Ref. 6.3.1
108DPWYP	108DP	WYP	146,516	-	(146,516)	Ref. 6.3.1
108DPWYU	108DP	WYU	533,108	670,419	137,311	Ref. 6.3.1
108GPCA	108GP	CA	(7,435,725)	(6,840,399)	595,326	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,528,339)	(1,479,445)	48,894	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(41,373,280)	(38,567,109)	2,806,171	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(1,774,284)	(1,805,238)	(30,955)	Ref. 6.3.2
108GPCN	108GP	CN	(6,854,229)	(6,738,873)	115,356	Ref. 6.3.2
108GPIDU	108GP	IDU	(18,101,912)	(18,958,977)	(857,065)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,708,858)	(6,771,684)	(62,826)	Ref. 6.3.2
108GPOR	108GP	OR	(90,505,406)	(94,536,082)	(4,030,677)	Ref. 6.3.2
108GPSG	108GP	SG	(78,603,469)	(77,888,784)	714,685	Ref. 6.3.2
108GPSO	108GP	SO	(112,631,011)	(111,181,660)	1,449,351	Ref. 6.3.2
108GPUT	108GP	UT	(90,151,717)	(87,101,898)	3,049,819	Ref. 6.3.2
108GPWA	108GP	WA	(23,898,477)	(24,579,011)	(680,535)	Ref. 6.3.2
108GPWYP	108GP	WYP	(24,960,459)	(25,369,169)	(408,709)	Ref. 6.3.2
108GPWYU	108GP	WYU	(6,226,840)	(6,363,641)	(136,801)	Ref. 6.3.2
108HPSG-P	108HP	SG-P	(388,333,397)	(394,733,621)	(6,400,224)	Ref. 6.3.2
108HPSG-U	108HP	SG-U	(88,631,132)	(90,370,231)	(1,739,099)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	3,507,441	2,805,953	(701,488)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(266,049,444)	(267,379,009)	(1,329,565)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(217,639,350)	(224,603,850)	(6,964,501)	Ref. 6.3.2

Indicator	Account	Factor	Dec-20 AMA	Dec-20 EOP	Adjustment	Reference
108OPSG	108OP	SG	(147,476)	(147,590)	(114)	Ref. 6.3.2
108OPSG-W	108OP	SG-W	305,966,658	424,636,832	118,670,174	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,554,871,259)	(2,347,247,473)	207,623,787	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(130,426,014)	(131,880,575)	(1,454,561)	Ref. 6.3.2
108SPSG	108SP	SG	(78,091,652)	(78,837,828)	(746,177)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(16,039)	-	16,039	Ref. 6.3.2
108SPSG-U	108SP	SG-U	-	-	-	Ref. 6.3.2
108SPIDU	108SP	IDU	1,213,075	1,213,075	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(628,169,977)	(645,041,528)	(16,871,550)	Ref. 6.3.2
108SPUT	108SP	UT	8,409,440	-	(8,409,440)	Ref. 6.3.2
108SPWYP	108SP	WYP	223,253	-	(223,253)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	-	-	-	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(693,189)	(710,978)	(17,790)	Ref. 6.3.2
108TPJBG	108TP	JBG	-	-	-	Ref. 6.3.2
108TPSG	108TP	SG	(1,909,903,349)	(1,941,841,626)	(31,938,277)	Ref. 6.3.2
111GPCA	111GP	CA	(505,838)	(505,860)	(22)	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,447,489)	(4,591,665)	(144,176)	Ref. 6.3.2
111GPSO	111GP	SO	(3,708,276)	(3,841,604)	(133,328)	Ref. 6.3.2
111GPUT	111GP	UT	(30,181)	(33,127)	(2,946)	Ref. 6.3.2
111GPWA	111GP	WA	(1,765,138)	(1,807,515)	(42,377)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,401,419)	(4,427,893)	(26,474)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(2,827,539)	(2,983,387)	(155,848)	Ref. 6.3.2
111IPCA	111IP	CA	(4,437)	(5,320)	(883)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(269)	(987)	(718)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(24,462,844)	(26,321,760)	(1,858,915)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(20,062,744)	(20,315,116)	(252,371)	Ref. 6.3.2
111IPCN	111IP	CN	(148,628,823)	(154,692,601)	(6,063,778)	Ref. 6.3.3
111IPIDU	111IP	IDU	(953,897)	(965,418)	(11,521)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,503,830)	(1,620,144)	(116,314)	Ref. 6.3.3
111IPOR	111IP	OR	(117,503)	(123,325)	(5,822)	Ref. 6.3.3
111IPSG	111IP	SG	(50,250,748)	(52,393,318)	(2,142,570)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(105,680,295)	(113,196,107)	(7,515,812)	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,450,821)	(6,118,995)	331,827	Ref. 6.3.3
111IPSO	111IP	SO	(302,646,370)	(307,763,904)	(5,117,534)	Ref. 6.3.3
111IPUT	111IP	UT	29,338,243	31,995,840	2,657,597	Ref. 6.3.3
111IPWA	111IP	WA	(7,568)	(9,118)	(1,550)	Ref. 6.3.3
111IPWYP	111IP	WYP	(264,308)	(319,644)	(55,336)	Ref. 6.3.3
			<u>(10,086,093,499)</u>	<u>(9,899,730,612)</u>	<u>186,362,887</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	728,396	SG-P	8.177%	59,558	6.4.1
Depreciation Reserve	108HP	PRO	<u>(280,272)</u>	SG-U	8.177%	<u>(22,917)</u>	6.4.1
			<u>448,125</u>			<u>36,642</u>	6.4.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	PRO	(728,396)	SG	8.177%	(59,558)	6.4.2
Schedule M Adjustment	SCHMDT	PRO	-	SG	8.177%	-	6.4.2
Deferred Income Tax Exp	41110	PRO	179,088	SG	8.177%	14,643	6.4.2
ADIT YE Balance	282	PRO	2,023,022	SG	8.177%	165,415	6.4.2
Schedule M Adjustment	SCHMAT	PRO	280,272	SG	8.177%	22,917	6.4.2
Deferred Income Tax Exp	41110	PRO	(68,904)	SG	8.177%	(5,634)	6.4.2
ADIT YE Balance	282	PRO	2,307,732	SG	8.177%	188,695	6.4.2
Adjustment to December 2021 Year-End Balance for Projected Spend / Accrual Detail:							
December 2020 Year End Reserve Balance			(9,105,887)				6.4.1
December 2021 Year End Reserve Balance			<u>(8,657,762)</u>				6.4.1
Total Adjustment to Reserve			<u>448,125</u>				6.4.1

Description of Adjustment

Based on the Company's latest depreciation study in Docket UE-180778, the Company updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2021 year-end level. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

West Side			
	Spend	Accruals	Balance
December-19	269	(173,152)	(6,880,767)
January-20	-	(173,152)	(7,053,919)
February-20	-	(173,152)	(7,227,070)
March-20	-	(173,152)	(7,400,222)
April-20	-	(173,152)	(7,573,374)
May-20	-	(173,152)	(7,746,526)
June-20	-	(173,152)	(7,919,677)
July-20	2,044	(173,152)	(8,090,786)
August-20	-	(173,152)	(8,263,937)
September-20	-	(173,152)	(8,437,089)
October-20	-	(173,152)	(8,610,241)
November-20	-	(173,152)	(8,783,393)
December-20	-	(173,152)	(8,956,544)

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

Total Resources			
	Spend	Accruals	Balance
December-19	269	(147,551)	(7,337,313)
January-20	-	(147,551)	(7,484,865)
February-20	-	(147,551)	(7,632,416)
March-20	-	(147,551)	(7,779,967)
April-20	-	(147,551)	(7,927,519)
May-20	-	(147,551)	(8,075,070)
June-20	-	(147,551)	(8,222,622)
July-20	2,044	(147,551)	(8,368,130)
August-20	-	(147,551)	(8,515,681)
September-20	-	(147,551)	(8,663,232)
October-20	-	(147,551)	(8,810,784)
November-20	-	(147,551)	(8,958,335)
December-20	-	(147,551)	(9,105,887)

Ref 6.4

West Side			
	Spend	Accruals	Balance
January-21	-	60,700	(8,895,845)
February-21	-	60,700	(8,835,145)
March-21	-	60,700	(8,774,445)
April-21	-	60,700	(8,713,746)
May-21	-	60,700	(8,653,046)
June-21	-	60,700	(8,592,346)
July-21	-	60,700	(8,531,646)
August-21	-	60,700	(8,470,947)
September-21	-	60,700	(8,410,247)
October-21	-	60,700	(8,349,547)
November-21	-	60,700	(8,288,848)
December-21	-	60,700	(8,228,148)
12 ME Dec 2021	Adjustment to Reserve		728,396

Ref 6.4

East Side			
	Spend	Accruals	Balance
January-21	-	(23,356)	(172,698)
February-21	-	(23,356)	(196,054)
March-21	-	(23,356)	(219,410)
April-21	-	(23,356)	(242,766)
May-21	-	(23,356)	(266,122)
June-21	-	(23,356)	(289,478)
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
12 ME Dec 2021	Adjustment to Reserve		(280,272)

Ref 6.4

Total Resources			
	Spend	Accruals	Balance
January-21	-	37,344	(9,068,543)
February-21	-	37,344	(9,031,199)
March-21	-	37,344	(8,993,855)
April-21	-	37,344	(8,956,512)
May-21	-	37,344	(8,919,168)
June-21	-	37,344	(8,881,824)
July-21	-	37,344	(8,844,481)
August-21	-	37,344	(8,807,137)
September-21	-	37,344	(8,769,793)
October-21	-	37,344	(8,732,449)
November-21	-	37,344	(8,695,106)
December-21	-	37,344	(8,657,762)
12 ME Dec 2021	Adjustment to Reserve		448,125

Ref 6.4

PacifiCorp
 Results of Operations - December 2020
 Hydro Decommissioning
 Tax Summary

CAGW	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-20	-	173,152	173,152	(42,572)	2,202,110	
January-21	-	(60,700)	(60,700)	14,924	2,187,186	
February-21	-	(60,700)	(60,700)	14,924	2,172,262	
March-21	-	(60,700)	(60,700)	14,924	2,157,338	
April-21	-	(60,700)	(60,700)	14,924	2,142,414	
May-21	-	(60,700)	(60,700)	14,924	2,127,490	
June-21	-	(60,700)	(60,700)	14,924	2,112,566	
July-21	-	(60,700)	(60,700)	14,924	2,097,642	
August-21	-	(60,700)	(60,700)	14,924	2,082,718	
September-21	-	(60,700)	(60,700)	14,924	2,067,794	
October-21	-	(60,700)	(60,700)	14,924	2,052,870	
November-21	-	(60,700)	(60,700)	14,924	2,037,946	
December-21	-	(60,700)	(60,700)	14,924	2,023,022	
TOTAL	-	(728,396)	(728,396)	179,088		2,112,566
				YE Bal -	2,023,022	

CAGE	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-20	-	(25,600)	(25,600)	6,294	2,238,828	
January-21	-	23,356	23,356	(5,742)	2,244,570	
February-21	-	23,356	23,356	(5,742)	2,250,312	
March-21	-	23,356	23,356	(5,742)	2,256,054	
April-21	-	23,356	23,356	(5,742)	2,261,796	
May-21	-	23,356	23,356	(5,742)	2,267,538	
June-21	-	23,356	23,356	(5,742)	2,273,280	
July-21	-	23,356	23,356	(5,742)	2,279,022	
August-21	-	23,356	23,356	(5,742)	2,284,764	
September-21	-	23,356	23,356	(5,742)	2,290,506	
October-21	-	23,356	23,356	(5,742)	2,296,248	
November-21	-	23,356	23,356	(5,742)	2,301,990	
December-21	-	23,356	23,356	(5,742)	2,307,732	
TOTAL	-	280,272	280,272	(68,904)		2,273,280
				YE Bal -	2,307,732	

Summary of Current and Deferred Expense for 12 months ended December 2021			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	(728,396)	SCHMAT	Ref 6.4
Deferred Tax Expense	179,088	41110	Ref 6.4

Summary of Current and Deferred Expense for 12 months ended December 2021			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	280,272	SCHMAT	Ref 6.4
Deferred Tax Expense	(68,904)	41110	Ref 6.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	52,448,523	CAGE	0.000%	-	
Depreciation Expense	403SP	PRO	21,434,586	CAGW	22.352%	4,790,965	
Depreciation Expense	403SP	PRO	255,285,727	JBG	22.352%	57,060,351	
Depreciation Expense	403SP	PRO	746,543	SG	8.177%	61,042	
Depreciation Expense	403HP	PRO	2,011,991	SG-P	8.177%	164,513	
Depreciation Expense	403HP	PRO	377,578	SG-U	8.177%	30,873	
Depreciation Expense	403OP	PRO	8,564,196	CAGE	0.000%	-	
Depreciation Expense	403OP	PRO	3,662,608	CAGW	22.352%	818,650	
Depreciation Expense	403OP	PRO	-	SG	8.177%	-	
Depreciation Expense	403OP	PRO	37,628,236	SG	8.177%	3,076,724	
Depreciation Expense	403TP	PRO	788	CAGW	22.352%	176	
Depreciation Expense	403TP	PRO	(2,544,585)	SG	8.177%	(208,062)	
Depreciation Expense	403364	PRO	-	CA	Situs	-	
Depreciation Expense	403364	PRO	(391,499)	ID	Situs	-	
Depreciation Expense	403364	PRO	(6,063,992)	OR	Situs	-	
Depreciation Expense	403364	PRO	(1,501,320)	UT	Situs	-	
Depreciation Expense	403364	PRO	(983,517)	WA	Situs	(983,517)	
Depreciation Expense	403364	PRO	(1,688,451)	WY-ALL	Situs	-	
Depreciation Expense	403364	PRO	(407,464)	WY-ALL	Situs	-	
Depreciation Expense	403GP	PRO	10,127	CA	Situs	-	
Depreciation Expense	403GP	PRO	8,517	CAEE	0.000%	-	
Depreciation Expense	403GP	PRO	(120,350)	CAGE	0.000%	-	
Depreciation Expense	403GP	PRO	32	CAGW	22.352%	7	
Depreciation Expense	403GP	PRO	84,740	CN	6.871%	5,822	
Depreciation Expense	403GP	PRO	21,051	ID	Situs	-	
Depreciation Expense	403GP	PRO	-	JBG	22.352%	-	
Depreciation Expense	403GP	PRO	71,140	OR	Situs	-	
Depreciation Expense	403GP	PRO	54,372	SG	8.177%	4,446	
Depreciation Expense	403GP	PRO	900,941	SO	6.970%	62,793	
Depreciation Expense	403GP	PRO	487,211	UT	Situs	-	
Depreciation Expense	403GP	PRO	(51,286)	WA	Situs	(51,286)	
Depreciation Expense	403GP	PRO	34,467	WY-ALL	Situs	-	
Depreciation Expense	403GP	PRO	13,192	WY-ALL	Situs	-	
			<u>370,094,102</u>			<u>64,833,499</u>	6.5.4
Excess Reserve Giveback:							
Idaho Distribution	403364	PRO	2,508,698	ID	Situs	-	
Utah Distribution	403364	PRO	23,109,549	UT	Situs	-	
Wyoming Distribution	403364	PRO	2,077,204	WY-ALL	Situs	-	
Blundell Geothermal Plant	403SP	PRO	785,202	CAGE	0.000%	-	
Gadsby Steam Plant	403SP	PRO	2,341,500	CAGE	0.000%	-	
Hunter Steam Plant	403SP	PRO	5,927,184	CAGE	0.000%	-	
Colstrip Steam Plant	403SP	PRO	2,293,038	CAGW	22.352%	512,530	
			<u>39,042,375</u>			<u>512,530</u>	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Operations	500	PRO	213,587	CAGE	0.000%	-	
Steam Operations	500	PRO	6	CAGW	22.352%	1	
Steam Operations	500	PRO	27,694	JBG	22.352%	6,190	
Steam Operations	500	PRO	9,872	SG	8.177%	807	
Fuel Related-Non NPC	501	PRO	375	SE	7.713%	29	
Steam Maintenance	512	PRO	125,469	CAGE	0.000%	-	
Steam Maintenance	512	PRO	67,914	JBG	22.352%	15,180	
Steam Maintenance	512	PRO	747	SG	8.177%	61	
Hydro Operations	535	PRO	48,193	SG-P	8.177%	3,941	
Hydro Operations	535	PRO	33,960	SG-U	8.177%	2,777	
Hydro Maintenance	545	PRO	9,407	SG-P	8.177%	769	
Hydro Maintenance	545	PRO	1,853	SG-U	8.177%	152	
Other Operations	548	PRO	22,282	CAGE	0.000%	-	
Other Operations	548	PRO	8,323	CAGW	22.352%	1,860	
Other Operations	548	PRO	8,988	SG	8.177%	735	
Other Operations	549	PRO	102	OR	Situs	-	
Other Maintenance	553	PRO	7,825	CAGE	0.000%	-	
Other Maintenance	553	PRO	2,839	CAGW	22.352%	635	
Other Maintenance	553	PRO	1,604	SG	8.177%	131	
Other Power Supply Expense	557	PRO	1,130	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	117,085	SG	8.177%	9,574	
Other Power Supply Expense	557	PRO	164	ID	Situs	-	
Transmission Operations	560	PRO	83,817	SG	8.177%	6,853	
Transmission Maintenance	571	PRO	57,163	SG	8.177%	4,674	
Distribution Operations	580	PRO	4,870	CA	Situs	-	
Distribution Operations	580	PRO	5,432	ID	Situs	-	
Distribution Operations	580	PRO	32,596	OR	Situs	-	
Distribution Operations	580	PRO	42,348	UT	Situs	-	
Distribution Operations	580	PRO	7,232	WA	Situs	7,232	
Distribution Operations	580	PRO	8,886	WY-ALL	Situs	-	
Distribution Operations	580	PRO	88,766	SNPD	6.443%	5,719	
Distribution Maintenance	593	PRO	20,083	CA	Situs	-	
Distribution Maintenance	593	PRO	22,064	ID	Situs	-	
Distribution Maintenance	593	PRO	119,716	OR	Situs	-	
Distribution Maintenance	593	PRO	144,012	UT	Situs	-	
Distribution Maintenance	593	PRO	22,349	WA	Situs	22,349	
Distribution Maintenance	593	PRO	36,395	WY-ALL	Situs	-	
Distribution Maintenance	593	PRO	30,872	SNPD	6.443%	1,989	
Customer Accounts	903	PRO	108,646	CN	6.871%	7,465	
Customer Accounts	903	PRO	1,404	CA	Situs	-	
Customer Accounts	903	PRO	6,887	ID	Situs	-	
Customer Accounts	903	PRO	7,069	OR	Situs	-	
Customer Accounts	903	PRO	21,083	UT	Situs	-	
Customer Accounts	903	PRO	4,059	WA	Situs	4,059	
Customer Accounts	903	PRO	5,011	WY-ALL	Situs	-	
Customer Services	908	PRO	14,219	CN	6.871%	977	
			<u>1,604,400</u>			<u>104,159</u>	6.5.5

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Services	908	PRO	2	CA	Situs	-	
Customer Services	908	PRO	32	ID	Situs	-	
Customer Services	908	PRO	8,568	OR	Situs	-	
Customer Services	908	PRO	10,918	UT	Situs	-	
Customer Services	908	PRO	1,268	WA	Situs	1,268	
Customer Services	908	PRO	3,748	WY-ALL	Situs	-	
Customer Services	908	PRO	105	OTHER	0.000%	-	
Administrative & General	920	PRO	30	CA	Situs	-	
Administrative & General	920	PRO	583	ID	Situs	-	
Administrative & General	920	PRO	5,528	OR	Situs	-	
Administrative & General	920	PRO	6,832	UT	Situs	-	
Administrative & General	920	PRO	690	WA	Situs	690	
Administrative & General	920	PRO	3,467	WY-ALL	Situs	-	
Administrative & General	920	PRO	195,504	SO	6.970%	13,626	
Administrative & General	935	PRO	11	CA	Situs	-	
Administrative & General	935	PRO	30	OR	Situs	-	
Administrative & General	935	PRO	1	WA	Situs	1	
Administrative & General	935	PRO	7,978	SO	6.970%	556	
Steam Operations	500	PRO	122,541	JBG	22.352%	27,390	
Steam Operations	500	PRO	123,275	CAEE	0.000%	-	
Hydro Operations	535	PRO	50,322	SG-U	8.177%	4,115	
Steam Maintenance	512	PRO	32,461	SG-U	8.177%	2,654	
Administrative & General	920	PRO	15,501	SO	6.970%	1,080	
Other Operations	548	PRO	277,228	CAGE	0.000%	-	
Steam Operations	500	PRO	17,621	JBE	22.966%	4,047	
Hydro Operations	535	PRO	132,275	SG-P	8.177%	10,816	
Other Operations	548	PRO	2,482	CAGW	22.352%	555	
Customer Services	908	PRO	228	CN	6.871%	16	
			<u>1,019,229</u>			<u>66,814</u>	6.5.5
Total Vehicle Depreciation			<u>2,623,629</u>			<u>170,973</u>	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	PRO	(52,448,523)	CAGE	0.000%	-	
Depreciation Reserve	108SP	PRO	(21,434,586)	CAGW	22.352%	(4,790,965)	
Depreciation Reserve	108SP	PRO	(255,285,727)	JBG	22.352%	(57,060,351)	
Depreciation Reserve	108SP	PRO	(746,543)	SG	8.177%	(61,042)	
Depreciation Reserve	108HP	PRO	(2,011,991)	SG-P	8.177%	(164,513)	
Depreciation Reserve	108HP	PRO	(377,578)	SG-U	8.177%	(30,873)	
Depreciation Reserve	108OP	PRO	(8,564,196)	CAGE	0.000%	-	
Depreciation Reserve	108OP	PRO	(3,662,608)	CAGW	22.352%	(818,650)	
Depreciation Reserve	108OP	PRO	-	SG	8.177%	-	
Depreciation Reserve	108OP	PRO	(37,628,236)	SG	8.177%	(3,076,724)	
Depreciation Reserve	108TP	PRO	(788)	CAGW	22.352%	(176)	
Depreciation Reserve	108TP	PRO	2,544,585	SG	8.177%	208,062	
Depreciation Reserve	108364	PRO	-	CA	Situs	-	
Depreciation Reserve	108364	PRO	391,499	ID	Situs	-	
Depreciation Reserve	108364	PRO	6,063,992	OR	Situs	-	
Depreciation Reserve	108364	PRO	1,501,320	UT	Situs	-	
Depreciation Reserve	108364	PRO	983,517	WA	Situs	983,517	
Depreciation Reserve	108364	PRO	1,688,451	WY-ALL	Situs	-	
Depreciation Reserve	108364	PRO	407,464	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	(10,127)	CA	Situs	-	
Depreciation Reserve	108GP	PRO	(8,517)	CAEE	0.000%	-	
Depreciation Reserve	108GP	PRO	120,350	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(32)	CAGW	22.352%	(7)	
Depreciation Reserve	108GP	PRO	(84,740)	CN	6.871%	(5,822)	
Depreciation Reserve	108GP	PRO	(21,051)	ID	Situs	-	
Depreciation Reserve	108GP	PRO	-	JBG	22.352%	-	
Depreciation Reserve	108GP	PRO	(71,140)	OR	Situs	-	
Depreciation Reserve	108GP	PRO	(54,372)	SG	8.177%	(4,446)	
Depreciation Reserve	108GP	PRO	(900,941)	SO	6.970%	(62,793)	
Depreciation Reserve	108GP	PRO	(487,211)	UT	Situs	-	
Depreciation Reserve	108GP	PRO	51,286	WA	Situs	51,286	
Depreciation Reserve	108GP	PRO	(34,467)	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	(13,192)	WY-ALL	Situs	-	
			<u>(370,094,102)</u>			<u>(64,833,499)</u>	6.5.4

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2020
Depreciation Study Adjustment

Function	WIJAM Factor	December 2020	Depreciation	Major Plant Depreciation	Total	Stipulated Rate	Current Rate	Rate % Change	Depreciation	Adjusted	Accum. Depreciation
		Depreciation Expense	Allocation Correction		Normalized Depreciation Expense				Adjustment Jan21 to Dec21 ²	Depreciation Expense	
DSTP	CA	7,636,510			7,636,510	2.685%	2.685%	0.000%	-	7,636,510	-
DSTP	ID	7,681,754			7,681,754	2.564%	2.702%	-5.096%	(391,499)	7,290,255	195,749
DSTP	OR	57,020,127			57,020,127	2.266%	2.536%	-10.635%	(6,063,992)	50,956,135	3,031,996
DSTP	UT	59,706,549			59,706,549	2.541%	2.606%	-2.514%	(1,501,320)		
DSTP	WA	15,213,506		356,841	15,570,348	2.592%	2.766%	-6.317%	(983,517)	14,586,831	491,759
DSTP	WYP	17,696,110			17,696,110	2.685%	2.968%	-9.541%	(1,688,451)	16,007,659	844,226
DSTP	WYU	3,959,459			3,959,459	2.681%	2.988%	-10.291%	(407,464)	3,551,995	203,732
GNLP	CA	420,495			420,495	2.029%	1.981%	2.408%	10,127	430,622	(5,063)
GNLP	CAEE	105,038			105,038	3.631%	3.359%	8.109%	8,517	113,555	(4,259)
GNLP	CAGE	2,549,294			2,549,294	2.884%	3.027%	-4.721%	(120,350)	2,428,944	60,175
GNLP	CAGW	184,083			184,083	4.783%	4.783%	0.018%	32	184,116	(16)
GNLP	CN	957,388			957,388	5.953%	5.469%	8.851%	84,740	1,042,128	(42,370)
GNLP	ID	961,418			961,418	2.006%	1.963%	2.190%	21,051	982,469	(10,526)
GNLP	JBG	430,132			430,132	1.948%	1.948%	0.000%	-	430,132	-
GNLP	OR	5,433,672			5,433,672	2.591%	2.557%	1.309%	71,140	5,504,812	(35,570)
GNLP	SG	7,173,887		62,441	7,236,327	3.865%	3.836%	0.751%	54,372	7,290,699	(27,186)
GNLP	SO	15,283,377		1,638,998	16,922,376	5.791%	5.498%	5.324%	900,941	17,823,317	(450,471)
GNLP	UT	4,993,165			4,993,165	2.221%	2.024%	9.758%	487,211	5,480,376	(243,606)
GNLP	WA	1,125,057			1,125,057	2.389%	2.503%	-4.559%	(51,286)	1,073,771	25,643
GNLP	WYP	1,959,495			1,959,495	2.560%	2.515%	1.759%	34,467	1,993,962	(17,233)
GNLP	WYU	392,503			392,503	2.258%	2.185%	3.361%	13,192	405,695	(6,596)
HYDP	SG-P	22,465,560		656,992	23,122,553	2.750%	2.530%	8.701%	2,011,991	25,134,544	(1,005,995)
HYDP	SG-U	7,701,697		42,299	7,743,996	4.381%	4.177%	4.876%	377,578	8,121,574	(188,789)
OTHP	CAGE	46,177,303			46,177,303	3.513%	2.964%	18.546%	8,564,196	54,741,499	(4,282,098)
OTHP	CAGW	17,245,481		62,509	17,307,990	3.682%	3.039%	21.161%	3,662,608	20,970,598	(1,831,304)
OTHP	SG	22,008			22,008	0.195%	0.195%	0.000%	-	22,008	0
OTHP	SG-W	63,112,059		51,571,387	114,683,446	4.401%	3.314%	32.811%	37,628,236	152,311,682	(18,814,118)
STMP	CAGE	207,758,275			207,758,275	5.068%	4.046%	25.245%	52,448,523	260,206,798	(26,224,262)
STMP	CAGW	5,298,484	(2,291,814)		3,006,670	17.617%	2.167%	712.901%	21,434,586	24,441,256	(10,717,293)
STMP	JBG	40,142,467		729,273	40,871,740	20.197%	2.787%	624.602%	255,285,727	296,157,467	(127,642,864)
STMP	SG	3,493,509		47,378	3,540,887	2.561%	2.115%	21.083%	746,543	4,287,430	(373,271)
TRNP	CAGW	34,277			34,277	1.780%	1.740%	2.299%	788	35,065	(394)
TRNP	SG	116,100,581		17,993,316	134,093,898	1.715%	1.748%	-1.898%	(2,544,585)	131,549,312	1,272,293
		740,434,720	(2,291,814)	73,161,436	811,304,342				370,094,102	1,123,193,216	(185,797,711)
			Ref. 4.1	Ref. 6.1					Ref.6.5		Ref.6.5.3
		158,429	Klamath								
		740,593,149	Total								

- 1) Amounts do not include intangible plant
- 2) (Rate % Change x Total Normalized Depreciation Expense)

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

Factor	EPIS	Annual Depreciation Existing Rates	Annual Depreciation Stipulated Rates	Difference ¹		
CA	8,916,032	463,911	639,344	175,433		
IDU	22,239,188	976,242	1,433,702	457,460		
OR	69,741,305	4,230,675	4,034,134	(196,542)		
SG	17,999,017	907,064	986,404	79,340		
SO	15,732,900	797,083	1,144,903	347,820		
UT	97,568,506	5,054,250	6,664,948	1,610,698		
WA	15,476,164	850,709	698,147	(152,562)		
WYP	32,869,920	1,787,430	2,419,844	632,414		
WYU	6,221,077	337,603	445,721	108,118		
CAEE	564,046	27,008	36,685	9,677		
CAGE	39,102,675	1,877,755	2,288,857	411,102		
CAGW	398,001	11,659	13,400	1,741		
JBG	13,355,148	668,892	807,635	138,743		
Grand Total	340,183,979	17,990,283	21,613,724	3,623,441		
			WEBA Allocation	78.64%	2,849,507	
			Direct Allocation	21.36%	<u>773,934</u>	Ref 6.5.1-6.5.2
					3,623,441	
			WEBA Allocation	78.64%	2,849,507	
			Capital/Non Utility	35.09%	<u>999,812</u>	Ref 6.5.1-6.5.2
					1,849,695	

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

Tab 7 - Taxes

	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	WA Low Income Tax Credit 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	2,449,263	-	2,343,517	-	-	-	4,767
23 Income Taxes: Federal	350,863	(1,174,544)	(492,139)	(7,673,832)	-	(4,044,987)	(1,001)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(16,690,764)	-	-	-	-	4,735,832	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,890,638)	(1,174,544)	1,851,379	(7,673,832)	-	690,845	3,766
29							
30 Operating Rev For Return:	13,890,638	1,174,544	(1,851,379)	7,673,832	-	(690,845)	(3,766)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	18,530,170	-	-	-	(6,020,489)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	47,473,787	-	-	-	-	-	-
54							
55 Total Deductions:	66,003,957	-	-	-	(6,020,489)	-	-
56							
57 Total Rate Base:	66,003,957	-	-	-	(6,020,489)	-	-
58							
59							
60 Estimated ROE impact	1.812%	0.248%	-0.390%	1.618%	0.091%	-0.146%	-0.001%
61 Estimated Price Change	(12,051,953)	(1,560,296)	2,459,421	(10,194,125)	(583,838)	917,737	5,003
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,449,263)	-	(2,343,517)	-	-	-	(4,767)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	5,593,067	5,593,067	-	-	-	-	-
70 Schedule "M" Additions	46,255,161	-	-	-	-	(19,261,841)	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	38,212,831	(5,593,067)	(2,343,517)	-	-	(19,261,841)	(4,767)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	38,212,831	(5,593,067)	(2,343,517)	-	-	(19,261,841)	(4,767)
77							
78 Federal Income Tax - Calculated	8,024,694	(1,174,544)	(492,139)	-	-	(4,044,987)	(1,001)
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(7,673,832)	-	-	(7,673,832)	-	-	-
81 Federal Income Taxes	350,863	(1,174,544)	(492,139)	(7,673,832)	-	(4,044,987)	(1,001)

	7.6	7.7	7.8	7.9	7.9.1	7.9.2
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment	(cont. 2) Depreciation Study Tax Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
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	-	100,979	-	-	-	-
23 Income Taxes: Federal	-	(21,206)	-	13,722,666	35,904	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	992,587	-	(6,310,779)	(16,066,367)	(30,393)	(11,643)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	992,587	79,773	(6,310,779)	(2,343,701)	5,511	(11,643)
29						
30 Operating Rev For Return:	(992,587)	(79,773)	6,310,779	2,343,701	(5,511)	11,643
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	20,114,446	-	(11,672,191)	-	16,066,367	42,037
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	47,473,787	-	-	-
54						
55 Total Deductions:	20,114,446	-	35,801,596	-	16,066,367	42,037
56						
57 Total Rate Base:	20,114,446	-	35,801,596	-	16,066,367	42,037
58						
59						
60 Estimated ROE impact	-0.501%	-0.017%	0.764%	0.494%	-0.239%	0.002%
61 Estimated Price Change	3,269,181	105,973	(4,911,543)	(3,113,435)	1,565,359	(11,391)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	(100,979)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	65,346,029	170,973	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	(100,979)	-	65,346,029	170,973	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	(100,979)	-	65,346,029	170,973	-
77						
78 Federal Income Tax - Calculated	-	(21,206)	-	13,722,666	35,904	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	-	(21,206)	-	13,722,666	35,904	-

	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	WA Low Income Tax Credit 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	100,979	-	-	-	-	-	-
23 Income Taxes: Federal	(4,913,392)	(847,200)	-	-	-	(4,044,987)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,735,832	-	-	-	-	4,735,832	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(76,582)	(847,200)	-	-	-	690,845	-
29							
30 Operating Rev For Return:	76,582	847,200	-	-	-	(690,845)	-
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	(17,692,680)	-	-	-	(6,020,489)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	47,473,787	-	-	-	-	-	-
54							
55 Total Deductions:	29,781,108	-	-	-	(6,020,489)	-	-
56							
57 Total Rate Base:	29,781,108	-	-	-	(6,020,489)	-	-
58							
59							
60 Estimated ROE impact	-0.419%	0.179%	0.000%	0.000%	0.091%	-0.146%	0.000%
61 Estimated Price Change	2,786,295	(1,125,443)	-	-	(583,838)	917,737	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(100,979)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	4,034,285	4,034,285	-	-	-	-	-
70 Schedule "M" Additions	(19,261,841)	-	-	-	-	(19,261,841)	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(23,397,105)	(4,034,285)	-	-	-	(19,261,841)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(23,397,105)	(4,034,285)	-	-	-	(19,261,841)	-
77							
78 Federal Income Tax - Calculated	(4,913,392)	(847,200)	-	-	-	(4,044,987)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(4,913,392)	(847,200)	-	-	-	(4,044,987)	-

	7.6	7.7	7.8	7.9	7.9.1	7.9.2
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment	(cont. 2) Depreciation Study Tax Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
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	-	100,979	-	-	-	-
23 Income Taxes: Federal	-	(21,206)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	79,773	-	-	-	-
29						
30 Operating Rev For Return:	-	(79,773)	-	-	-	-
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	-	-	(11,672,191)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	47,473,787	-	-	-
54						
55 Total Deductions:	-	-	35,801,596	-	-	-
56						
57 Total Rate Base:	-	-	35,801,596	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	-0.017%	-0.519%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	105,973	3,471,866	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	(100,979)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	(100,979)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	(100,979)	-	-	-	-
77						
78 Federal Income Tax - Calculated	-	(21,206)	-	-	-	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	-	(21,206)	-	-	-	-

	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	WA Low Income Tax Credit 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	2,348,284	-	2,343,517	-	-	-	4,767
23 Income Taxes: Federal	5,264,255	(327,344)	(492,139)	(7,673,832)	-	-	(1,001)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(21,426,595)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,814,056)	(327,344)	1,851,379	(7,673,832)	-	-	3,766
29							
30 Operating Rev For Return:	13,814,056	327,344	(1,851,379)	7,673,832	-	-	(3,766)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	36,222,849	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	36,222,849	-	-	-	-	-	-
56							
57 Total Rate Base:	36,222,849	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.946%	0.060%	-0.337%	1.399%	0.000%	0.000%	-0.001%
61 Estimated Price Change	(14,838,248)	(434,853)	2,459,421	(10,194,125)	-	-	5,003
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,348,284)	-	(2,343,517)	-	-	-	(4,767)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,558,782	1,558,782	-	-	-	-	-
70 Schedule "M" Additions	65,517,002	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	61,609,936	(1,558,782)	(2,343,517)	-	-	-	(4,767)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	61,609,936	(1,558,782)	(2,343,517)	-	-	-	(4,767)
77							
78 Federal Income Tax - Calculated	12,938,087	(327,344)	(492,139)	-	-	-	(1,001)
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(7,673,832)	-	-	(7,673,832)	-	-	-
81 Federal Income Taxes	5,264,255	(327,344)	(492,139)	(7,673,832)	-	-	(1,001)

	7.6	7.7	7.8	7.9	7.9.1	7.9.2
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment	(cont. 2) Depreciation Study Tax Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
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	-	-	-	13,722,666	35,904	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	992,587	-	(6,310,779)	(16,066,367)	(30,393)	(11,643)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	992,587	-	(6,310,779)	(2,343,701)	5,511	(11,643)
29						
30 Operating Rev For Return:	(992,587)	-	6,310,779	2,343,701	(5,511)	11,643
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	20,114,446	-	-	-	16,066,367	42,037
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	20,114,446	-	-	-	16,066,367	42,037
56						
57 Total Rate Base:	20,114,446	-	-	-	16,066,367	42,037
58						
59						
60 Estimated ROE impact	-0.455%	0.000%	1.150%	0.427%	-0.223%	0.002%
61 Estimated Price Change	3,269,181	-	(8,383,409)	(3,113,435)	1,565,359	(11,391)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	65,346,029	170,973	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	65,346,029	170,973	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	65,346,029	170,973	-
77						
78 Federal Income Tax - Calculated	-	-	-	13,722,666	35,904	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	13,722,666	35,904	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	4,034,285	WA	Situs	4,034,285	Below
Other Interest Expense - Pro forma	427	PRO	<u>1,558,782</u>	WA	Situs	<u>1,558,782</u>	Below
			<u><u>5,593,067</u></u>			<u><u>5,593,067</u></u>	<u>2.20</u>
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						1,117,524,372	1.0
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>29,436,687</u>	1.0
Unadjusted Interest Expense						<u>25,402,402</u>	2.20
Restating Interest True-up Adjustment						<u><u>4,034,285</u></u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,176,701,429	2.2
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>30,995,469</u>	2.20
Restated Interest Expense						<u>29,436,687</u>	1.0
Total Pro forma Interest True-up Adjustment						<u><u>1,558,782</u></u>	1.0

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	33,624,242	GPS	6.970%	2,343,517	7.2.1

Description of Adjustment

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

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

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	159,319,758	
Total Accrued Property Tax - 12 Months End. December 2020			<u>159,319,758</u>	
Full Year 2021 Estimate			192,944,000	
Less: Property Tax Expense for 12 Months Ended 12/31/2020			(159,319,758)	
Incremental Adjustment to Property Taxes			<u><u>33,624,242</u></u>	Ref. 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(183,228,447)	SG	8.177%	(14,981,925)	7.3.1
Remove from Base Period							
FED Renewable Energy Tax Credit	40910	PRO	89,377,738	SG	8.177%	7,308,093	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 as approved in the Company's most recently approved General Rate Case (Docket No. UE-190124).

PacifiCorp
Results of Operations - December 2020
Renewable Energy Tax Credit

Pro Forma Period - December 2021					
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Glenrock KWh [a]	369,842,625	9/24/2019	339,145,687	0.025	8,478,642
Glenrock III KWh [a]	136,984,298	11/24/2019	113,696,967	0.025	2,842,424
Goodnoe KWh	284,830,794	12/20/2019	284,830,794	0.025	7,120,770
High Plains Wind	382,357,501	12/19/2019	382,357,501	0.025	9,558,938
Leaning Juniper 1 KWh	299,083,409	9/13/2019	299,083,409	0.025	7,477,085
Marengo KWh	491,346,849	1/27/2020	491,346,849	0.025	12,283,671
Marengo II KWh	228,611,766	2/25/2020	228,611,766	0.025	5,715,294
McFadden Ridge	116,580,226	11/17/2019	116,580,226	0.025	2,914,506
Rolling Hills KWh [a]	319,404,182	10/17/2019	244,663,603	0.025	6,116,590
Seven Mile KWh	417,604,925	9/9/2019	417,604,925	0.025	10,440,123
Seven Mile II KWh	87,471,533	9/9/2019	87,471,533	0.025	2,186,788
Dunlap I Wind KWh	476,748,526	9/7/2020	476,748,526	0.025	11,918,713
Foote Creek I Wind	163,857,592	3/24/2021	163,857,592	0.025	4,096,440
Pryor Mountain Wind	685,097,305	VARIOUS	685,097,305	0.025	17,127,433
Cedar Springs Wind II	749,501,070	12/4/2020	749,501,070	0.025	18,737,527
Ekola Flats Wind	819,429,716	VARIOUS	819,429,716	0.025	20,485,743
TB Flats Wind	807,155,862	VARIOUS	807,155,862	0.025	20,178,897
TB Flats Wind II	621,954,506	VARIOUS	621,954,506	0.025	15,548,863
Total KWh Production	7,457,862,683		7,329,137,837		183,228,447
Total Federal Production Tax Credit					183,228,447

December 2020 Results of Operations PTC (89,377,738)

Proforma Adjustment 93,850,709

Repowering In Service dates in **bold** reflect actual in-service dates.

[a] Total available Kwh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed Kwh represents 8.3% of the total. For Glenrock III, the disallowed Kwh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

[b] Pryor Mountain, Ekola Flats, and TB Flats were placed in service using circuits which results in multiple placed in service dates.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Remove AMA Balances:							
California	282	RES	63,628,086	CA	Situs	-	
Idaho	282	RES	166,498,227	ID	Situs	-	
Other	282	RES	49,045,741	OTHER	0.000%	-	
Oregon	282	RES	721,458,564	OR	Situs	-	
Utah	282	RES	1,270,070,437	UT	Situs	-	
Washington	282	RES	183,127,271	WA	Situs	183,127,271	
Wyoming	282	RES	418,206,625	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	-	SNP	6.745%	-	
PP&E Adjustment - CIAC	282	RES	(8,990)	CIAC	6.443%	(579)	
PP&E Adjustment - SG	282	RES	(8,442,409)	SG	8.177%	(690,305)	
PP&E Adjustment - JBG	282	RES	-	JBG	22.352%	-	
PP&E Adjustment - SNPD	282	RES	1,314,189	SNPD	6.443%	84,676	
PP&E Adjustment - SO	282	RES	(355,739)	SO	6.970%	(24,794)	
PP&E Adjustment - OTHER	282	RES	2	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	(286,821)	NUTIL	0.000%	-	
Add End of Period Balances:							
California	282	RES	(63,916,516)	CA	Situs	-	
Idaho	282	RES	(168,006,232)	ID	Situs	-	
Other	282	RES	(44,909,834)	OTHER	0.000%	-	
Oregon	282	RES	(709,031,754)	OR	Situs	-	
Utah	282	RES	(1,260,868,257)	UT	Situs	-	
Washington	282	RES	(189,073,789)	WA	Situs	(189,073,789)	
Wyoming	282	RES	(420,339,513)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	-	WA	Situs	-	
PP&E Adjustment - CIAC	282	RES	215,761	CIAC	6.443%	13,902	
PP&E Adjustment - SNP	282	RES	-	SNP	6.745%	-	
PP&E Adjustment - SG	282	RES	(1,528,799)	SG	8.177%	(125,004)	
PP&E Adjustment - SNPD	282	RES	(1,837,813)	SNPD	6.443%	(118,415)	
PP&E Adjustment - SO	282	RES	11,285,210	SO	6.970%	786,548	
PP&E Adjustment - NUTIL	282	RES	139,355	NUTIL	0.000%	-	
			<u>16,383,001</u>			<u>(6,020,489)</u>	7.4.2

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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Reallocate OR Buy Down	SCHMAT	RES	131,758,074	OR	Situs	-	
Reallocate UT Buy Down	SCHMAT	RES	225,430,833	UT	Situs	-	
Reallocate ID Buy Down	SCHMAT	RES	16,938,209	ID	Situs	-	
Reallocate Buy Downs	SCHMAT	RES	(374,127,116)	SCHMDEXP	5.367%	(20,080,697)	
Reallocate OR Buy Down	41110	RES	(32,394,831)	OR	Situs	-	
Reallocate UT Buy Down	41110	RES	(55,425,777)	UT	Situs	-	
Reallocate ID Buy Down	41110	RES	(4,164,530)	ID	Situs	-	
Reallocate Buy Downs	41110	RES	91,985,138	SCHMDEXP	5.367%	4,937,161	
DTL 415.730 Reg Asset-Cholla U4	283	RES	(4,357)	OTHER	0.000%	-	
DTL 415.730 Reg Asset-Cholla U4	283	RES	4,357	WY-ALL	Situs	-	
Reg Liab WA Low Energy Program	SCHMAT	RES	818,855	WA	Situs	818,855	
Reg Liab WA Low Energy Program	SCHMAT	RES	(818,855)	NUTIL	0.000%	-	
Reg Liab WA Low Energy Program	41110	RES	(201,329)	WA	Situs	(201,329)	
Reg Liab WA Low Energy Program	41110	RES	201,329	NUTIL	0.000%	-	
Reg Liab WA Low Energy Program	190	RES	378,208	OTHER	0.000%	-	
Reg Liab WA Low Energy Program	190	RES	(378,208)	NUTIL	0.000%	-	

Description of Adjustment

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System reflected at End of Period.

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(63,916,516)	(63,916,516)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(168,006,232)	(168,006,232)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(44,909,834)	(44,909,834)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(709,031,754)	(709,031,754)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,260,868,257)	(1,260,868,257)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(189,073,789)	(189,073,789)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(420,339,513)	(420,339,513)	WYP
Remove State Deferred Balance	**	0	0	0	WA
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	**	0	215,761	215,761	CIAC
PP&E Adjustment - YE - SG	**	0	(1,528,799)	(1,528,799)	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(1,837,813)	(1,837,813)	SNPD
PP&E Adjustment - YE - OTHER	**	0	0	0	OTHER
PP&E Adjustment - YE - NUTIL	**	0	139,355	139,355	NUTIL
PP&E Adjustment - YE - SO	**	0	11,285,210	11,285,210	SO
PP&E Adjustment - YE - DITBAL	**	0	0	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - AMA	**	(63,628,086)	63,628,086	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(166,498,227)	166,498,227	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(49,045,741)	49,045,741	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(721,458,564)	721,458,564	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,270,070,437)	1,270,070,437	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(183,127,271)	183,127,271	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(418,206,625)	418,206,625	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	0	0	0	SNP
PP&E Adjustment - AMA - CIAC	**	8,990	(8,990)	0	CIAC
PP&E Adjustment - AMA - SG	**	8,442,409	(8,442,409)	0	SG
PP&E Adjustment - AMA - JBG	**	0	0	0	JBG
PP&E Adjustment - AMA - SNPD	**	(1,314,189)	1,314,189	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(2)	2	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	286,821	(286,821)	0	NUTIL
PP&E Adjustment - AMA - SO	**	355,739	(355,739)	0	SO
		(2,864,255,183)	16,383,001	(2,847,872,182)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
		(2,864,255,183)	16,383,001	(2,847,872,182)	
			Ref. 7.4		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	4,767	WA	Situs	4,767	7.5.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2020
WA Low Income Tax Credit

Description of Tax Credit		Ref #
Credit Available for fiscal year ended June 2020	262,917	7.5.2
Credit Used during 2020 - March 2020 (262,917)	262,917	
FY June 2020 Credit Available for CY ended December 2020	<u> -</u>	
<u>Accrued to date before adjustment:</u>		
Amount of June 2020 included in results for CY ended December 2020	262,917	
Pro Forma level of FY June 2021 Credit to include in Results for 12ME December 2021	<u>258,150</u>	7.5.3
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u>4,767</u>	7.5



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

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

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

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

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

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

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

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

How to use this credit

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

If you have questions

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

Sincerely,

Angela Phillips
Excise Tax Examiner

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



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

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

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

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

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

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

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

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

How to use this credit

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

If you have questions

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

Sincerely,

Jun Ma
Excise Tax Examiner

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	PRO	992,587	WA	Situs	992,587	7.6.1
ADIT Balance	190	PRO	(4,876,043)	WA	Situs	(4,876,043)	7.6.2
ADIT Balance	282	PRO	24,898,937	WA	Situs	24,898,937	7.6.2
ADIT Balance	283	PRO	91,552	WA	Situs	91,552	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 2020
Remove Deferred State Tax Expense & Balance

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(6,804,310)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(138,825,498)
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		(992,587)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		992,587	20,022,894
		Ref. 7.6	from 7.6.2

PacifiCorp
 Development of Removal of State Deferrals
 Twelve Months Ended Balance - December 2020
 Washington Allocated

Description	SAP Account	FERC Account	Dec-20 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Insurance Reserve	287970	190	(451,788)			14.5876%	(65,905)	65,905	WA
Reg Liab - Prot PP&E EDIT - WA	287114	190	21,974,626			14.5876%	3,205,571	(3,205,571)	WA
Accrued Payroll Tax	287180	190	153,767			14.5876%	22,431	(22,431)	WA
WA Accelerated Depreciation	287206	190	10,706,303			14.5876%	1,561,793	(1,561,793)	WA
Contra Receivable from Joint Owners	287214	190	10,191			14.5876%	1,487	(1,487)	WA
Chehalis WA EFSEC CO2 Mitigation Obligation	287219	190	14,279			14.5876%	2,083	(2,083)	WA
PMI EITF04-06 Pre-Stripping Cost	287302	190	212,023			14.5876%	30,929	(30,929)	WA
Accrued Bonus	287323	190	16,170			14.5876%	2,359	(2,359)	WA
Deferred Compensation Plan Benefits - PPL	287324	190	118,617			14.5876%	17,303	(17,303)	WA
Accrued Severance	287326	190	13,247			14.5876%	1,932	(1,932)	WA
Pension/Retirement Accrual	287327	190	28,079			14.5876%	4,096	(4,096)	WA
Accrued Vacation	287332	190	516,007			14.5876%	75,273	(75,273)	WA
MCI FOG Wire Lease	287337	190	24,471			14.5876%	3,570	(3,570)	WA
Transmission Service Deposits	287338	190	29,341			14.5876%	4,280	(4,280)	WA
Bad Debt Allowances	287340	190	495,337			14.5876%	72,258	(72,258)	WA
Injuries and Damage reserve	287341	190	804,299			14.5876%	117,328	(117,328)	WA
Unearned Joint Use Pole Contact Revenue	287370	190	45,018			14.5876%	6,567	(6,567)	WA
DTA 930, 100 OR BETC	287371	190	99,719			14.5876%	14,547	(14,547)	WA
WA Flow-through - Non-Property - DTL	287374	190	337,639			14.5876%	49,253	(49,253)	WA
Accrued Retention Bonus	287414	190	468			14.5876%	68	(68)	WA
Inventory Reserve	287415	190	46,756			14.5876%	6,821	(6,821)	WA
PMI-Fuel Cost Adjustment	287482	190	89,121			14.5876%	13,001	(13,001)	WA
Reg Liability - Depreciation Decrease Deferral - WA	287487	190	(1,567)			14.5876%	(229)	229	WA
DTA BETC Generated Credits	287491	190	17,635			14.5876%	2,573	(2,573)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	540,454			14.5876%	78,839	(78,839)	WA
Coal Mine Development Expense - PMI	287706	190	(115,008)			14.5876%	(16,777)	16,777	WA
PMI Development Cost Amortization	287720	190	(97,254)			14.5876%	(14,187)	14,187	WA
Vacation Accrual - PMI	287722	190	43,114			14.5876%	6,289	(6,289)	WA
Sec. 263A Inventory Change - PMI	287723	190	(35,855)			14.5876%	(5,230)	5,230	WA
Book Depreciation - PMI	287726	190	(2,265,504)			14.5876%	(330,483)	330,483	WA
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(181,510)			14.5876%	(26,478)	26,478	WA
Sick Leave Accrual-PMI	287937	190	2,038			14.5876%	297	(297)	WA
Inventory Reserve - PMI	287938	190	235,704			14.5876%	34,384	(34,384)	WA
Total Account 190			33,425,937				4,876,043	(4,876,043)	Ref 7.6
PP&E Adjustment - CAGW	287605	282	1,505,218			14.5876%	219,575	(219,575)	WA
Colstrip #3 Removal	-----	282	1,727,505			14.5876%	252,002	(252,002)	WA
PP&E Adjustment - DITBAL	287605	282	(25,460)			14.5876%	(3,714)	3,714	WA
PP&E Adjustment - JBG	287605	282	15,749,907			14.5876%	2,297,533	(2,297,533)	WA
PP&E Adjustment - SG	287605	282	(866,840)			14.5876%	(126,451)	126,451	WA
PP&E Adjustment - CN	287605	282	5,884			14.5876%	858	(858)	WA
PP&E Adjustment - JBE	287605	282	995			14.5876%	145	(145)	WA
PP&E Adjustment - SE	287605	282	7			14.5876%	1	(1)	WA
PP&E Adjustment - CIAC	287605	282	13,902			14.5876%	2,028	(2,028)	WA
PP&E Adjustment - SNPD	287605	282	(116,520)			14.5876%	(16,997)	16,997	WA
PP&E Adjustment - SO	287605	282	666,354			14.5876%	97,205	(97,205)	WA
PP&E Adjustment - WA	287605	282	(189,272,320)			14.5876%	(27,610,289)	27,610,289	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287607	282	(938,199)			0.0000%	-	-	WA
Basis Intangible Difference	287704	282	(77,724)			14.5876%	(11,338)	11,338	WA
Amortization NOPAs 99-00 RAR	287766	282	3,465			14.5876%	505	(505)	WA
Total Account 282			(171,623,826)				(24,898,937)	24,898,937	Ref 7.6
Prepaid - FSA O&M - East	286918	283	(24,673)			14.5876%	(3,599)	3,599	WA
Prepaid - FSA O&M - West	286919	283	(14,351)			14.5876%	(2,093)	2,093	WA
Hermiston Swap	287661	283	(151,753)			14.5876%	(22,137)	22,137	WA
Other Prepaid	287669	283	(45,578)			14.5876%	(6,649)	6,649	WA
Post Merger Loss - Reacquired Debt	287675	283	(60,212)			14.5876%	(8,783)	8,783	WA
Property Taxes - Lien Date	287708	283	(287,182)			14.5876%	(41,893)	41,893	WA
Prepaid Aircraft Maintenance Costs	287907	283	(5,124)			14.5876%	(747)	747	WA
DTL - Prepaid Surety Bond Cost	287909	283	(699)			14.5876%	(102)	102	WA
PMI-Fuel Cost Adjustment	287936	283	(38,037)			14.5876%	(5,549)	5,549	WA
Total Account 283			(627,609)				(91,552)	91,552	Ref 7.6
			(138,825,498)			3.5866%	24.5866%	14.5876%	20,022,894 Ref 7.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	100,979	WA	Situs	100,979	Below

Calculation:

Normalized Temperature and Effective Price Change	\$2,606,978
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>100,979</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.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Regulatory Liabilities	254	RES	7,610,129	CA	Situs	-	
Other Regulatory Liabilities	254	RES	17,080,391	OR	Situs	-	
Other Regulatory Liabilities	254	RES	47,473,787	WA	Situs	47,473,787	
Other Regulatory Liabilities	254	RES	-	ID	Situs	-	
Other Regulatory Liabilities	254	RES	113,254,933	UT	Situs	-	
Other Regulatory Liabilities	254	RES	-	WY-ALL	Situs	-	
			<u>185,419,240</u>			<u>47,473,787</u>	7.8.1
Accum. Def. Income Tax Balance	190	RES	(1,871,072)	CA	Situs	-	
Accum. Def. Income Tax Balance	190	RES	(4,199,487)	OR	Situs	-	
Accum. Def. Income Tax Balance	190	RES	(11,672,191)	WA	Situs	(11,672,191)	
Accum. Def. Income Tax Balance	190	RES	-	ID	Situs	-	
Accum. Def. Income Tax Balance	190	RES	(27,845,537)	UT	Situs	-	
Accum. Def. Income Tax Balance	190	RES	-	WY-ALL	Situs	-	
			<u>(45,588,287)</u>			<u>(11,672,191)</u>	7.8.1
Adjustment to Tax:							
Accum. Def. Income Tax Balance	41110	PRO	(6,310,779)	WA	Situs	(6,310,779)	

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 2020
EDIT Balance Adjustment
Average of Monthly Averages Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
DTA - EDIT Balances	190CA	1,871,072	-	(1,871,072)	
DTA - EDIT Balances	190OR	4,199,487	-	(4,199,487)	
DTA - EDIT Balances	190WA	10,010,480	-	(10,010,480)	
DTA - Protected PP&E EDIT	190WA	23,636,337	21,974,626	(1,661,711)	
DTA - EDIT Balances	190ID	5,775,138	5,775,138	-	
DTA - EDIT Balances	190UT	27,845,537	-	(27,845,537)	
DTA - EDIT Balances	190WYP	13,062,075	13,062,075	-	
DTA - EDIT Balances	190WYU	9,119,127	9,119,127	-	
	Total	95,519,254	49,930,966	(45,588,287)	

Grand Total		95,519,254	49,930,966	(45,588,287)	Page 7.8
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EDIT Reg Liabilities	254CA	(7,610,129)	-	7,610,129
EDIT Reg Liabilities	254OR	(17,080,391)	-	17,080,391
EDIT Reg Liabilities	254WA	(40,715,185)	-	40,715,185
Protected PP&E EDIT Reg Liability	254WA	(96,135,037)	(89,376,435)	6,758,602
EDIT Reg Liabilities	254ID	(23,488,966)	(23,488,966)	-
EDIT Reg Liabilities	254UT	(113,254,933)	-	113,254,933
EDIT Reg Liabilities	254WYP	(53,126,806)	(53,126,806)	-
EDIT Reg Liabilities	254WYU	(37,089,824)	(37,089,824)	-
	Total	(388,501,272)	(203,082,032)	185,419,240

Grand Total		(388,501,272)	(203,082,032)	185,419,240	Page 7.8
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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	35,884,565	SG	8.177%	2,934,151	
Schedule M Additions	SCHMAT	PRO	377,578	SG-U	8.177%	30,873	
Schedule M Additions	SCHMAT	PRO	2,011,991	SG-P	8.177%	164,513	
Schedule M Additions	SCHMAT	PRO	60,892,369	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	PRO	25,098,014	CAGW	22.352%	5,609,799	
Schedule M Additions	SCHMAT	PRO	8,517	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	PRO	255,285,727	JBG	22.352%	57,060,351	
Schedule M Additions	SCHMAT	PRO	10,127	CA	Situs	-	
Schedule M Additions	SCHMAT	PRO	(370,447)	ID	Situs	-	
Schedule M Additions	SCHMAT	PRO	(5,992,852)	OR	Situs	-	
Schedule M Additions	SCHMAT	PRO	(1,014,109)	UT	Situs	-	
Schedule M Additions	SCHMAT	PRO	(1,034,803)	WA	Situs	(1,034,803)	
Schedule M Additions	SCHMAT	PRO	(1,653,984)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	(394,272)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	900,941	SO	6.970%	62,793	
Schedule M Additions	SCHMAT	PRO	84,740	CN	6.871%	5,822	
			<u>370,094,102</u>			<u>64,833,499</u>	
Schedule M Deductions	SCHMAT	PRO	2,508,698	ID	Situs	-	
Schedule M Deductions	SCHMAT	PRO	23,109,549	UT	Situs	-	
Schedule M Deductions	SCHMAT	PRO	2,077,204	WY-ALL	Situs	-	
Schedule M Deductions	SCHMAT	PRO	9,053,886	CAGE	0.000%	-	
Schedule M Deductions	SCHMAT	PRO	2,293,038	CAGW	22.352%	512,530	
			<u>39,042,375</u>			<u>512,530</u>	
Deferred Income Tax Expense	41110	PRO	(8,822,795)	SG	8.177%	(721,408)	
Deferred Income Tax Expense	41110	PRO	(92,833)	SG-U	8.177%	(7,591)	
Deferred Income Tax Expense	41110	PRO	(494,680)	SG-P	8.177%	(40,448)	
Deferred Income Tax Expense	41110	PRO	(17,197,406)	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(6,734,528)	CAGW	22.352%	(1,505,272)	
Deferred Income Tax Expense	41110	PRO	(2,094)	CAEE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(62,766,081)	JBG	22.352%	(14,029,200)	
Deferred Income Tax Expense	41110	PRO	(2,490)	CA	Situs	-	
Deferred Income Tax Expense	41110	PRO	(525,723)	ID	Situs	-	
Deferred Income Tax Expense	41110	PRO	1,473,439	OR	Situs	-	
Deferred Income Tax Expense	41110	PRO	(5,432,517)	UT	Situs	-	
Deferred Income Tax Expense	41110	PRO	254,423	WA	Situs	254,423	
Deferred Income Tax Expense	41110	PRO	(104,055)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	96,938	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	(221,511)	SO	6.970%	(15,439)	
Deferred Income Tax Expense	41110	PRO	(20,835)	CN	6.871%	(1,432)	
			<u>(100,592,748)</u>			<u>(16,066,367)</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.5 - 6.5.5 in this results of operations.

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Accum Deferred Income Tax Bal	282	PRO	8,822,795	SG	8.177%	721,408	
Accum Deferred Income Tax Bal	282	PRO	92,833	SG	8.177%	7,591	
Accum Deferred Income Tax Bal	282	PRO	494,680	SG	8.177%	40,448	
Accum Deferred Income Tax Bal	282	PRO	17,197,406	CAGE	0.000%	-	
Accum Deferred Income Tax Bal	282	PRO	6,734,528	CAGW	22.352%	1,505,272	
Accum Deferred Income Tax Bal	282	PRO	2,094	CAEE	0.000%	-	
Accum Deferred Income Tax Bal	282	PRO	62,766,081	JBG	22.352%	14,029,200	
Accum Deferred Income Tax Bal	282	PRO	2,490	CA	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	525,723	ID	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	(1,473,439)	OR	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	5,432,517	UT	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	(254,423)	WA	Situs	(254,423)	
Accum Deferred Income Tax Bal	282	PRO	104,055	WY-ALL	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	(96,938)	WY-ALL	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	221,511	SO	6.970%	15,439	
Accum Deferred Income Tax Bal	282	PRO	20,835	CN	6.871%	1,432	
			<u>100,592,748</u>			<u>16,066,367</u>	
Schedule M Adjustment	SCHMAT	PRO	587,748	SG	8.177%	48,058	
Schedule M Adjustment	SCHMAT	PRO	375	SE	7.713%	29	
Schedule M Adjustment	SCHMAT	PRO	218,983	SO	6.970%	15,263	
Schedule M Adjustment	SCHMAT	PRO	123,092	CN	6.871%	8,457	
Schedule M Adjustment	SCHMAT	PRO	647,521	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	13,650	CAGW	22.352%	3,051	
Schedule M Adjustment	SCHMAT	PRO	123,275	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	218,150	JBG	22.352%	48,760	
Schedule M Adjustment	SCHMAT	PRO	17,621	JBE	22.966%	4,047	
Schedule M Adjustment	SCHMAT	PRO	105	OTHER	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	26,399	CA	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	35,162	ID	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	173,608	OR	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	225,193	UT	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	35,600	WA	Situs	35,600	
Schedule M Adjustment	SCHMAT	PRO	53,363	WY-ALL	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	4,145	WY-ALL	Situs	-	
Schedule M Adjustment	SCHMAT	PRO	119,638	SNPD	6.443%	7,709	
			<u>2,623,629</u>			<u>170,973</u>	
Deferred Income Tax Expense	41110	PRO	(144,507)	SG	8.177%	(11,816)	
Deferred Income Tax Expense	41110	PRO	(92)	SE	7.713%	(7)	
Deferred Income Tax Expense	41110	PRO	(53,841)	SO	6.970%	(3,753)	
Deferred Income Tax Expense	41110	PRO	(30,264)	CN	6.871%	(2,079)	
Deferred Income Tax Expense	41110	PRO	(159,203)	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(3,356)	CAGW	22.352%	(750)	
Deferred Income Tax Expense	41110	PRO	(30,309)	CAEE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(53,636)	JBG	22.352%	(11,988)	
			<u>(475,208)</u>			<u>(30,393)</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.5 - 6.5.5 in this results of operations.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Deferred Income Tax Expense	41110	PRO	(4,332)	JBE	22.966%	(995)	
Deferred Income Tax Expense	41110	PRO	(26)	OTHER	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(6,491)	CA	Situs	-	
Deferred Income Tax Expense	41110	PRO	(8,645)	ID	Situs	-	
Deferred Income Tax Expense	41110	PRO	(42,684)	OR	Situs	-	
Deferred Income Tax Expense	41110	PRO	(55,367)	UT	Situs	-	
Deferred Income Tax Expense	41110	PRO	(8,753)	WA	Situs	(8,753)	
Deferred Income Tax Expense	41110	PRO	(13,120)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	(1,019)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	<u>(29,415)</u>	SNPD	6.443%	<u>(1,895)</u>	
			<u>(169,852)</u>			<u>(11,643)</u>	
Accum Def Income Tax Balance	282	PRO	144,507	SG	8.177%	11,816	
Accum Def Income Tax Balance	282	PRO	92	SE	7.713%	7	
Accum Def Income Tax Balance	282	PRO	53,841	SO	6.970%	3,753	
Accum Def Income Tax Balance	282	PRO	30,264	CN	6.871%	2,079	
Accum Def Income Tax Balance	282	PRO	159,203	CAGE	0.000%	-	
Accum Def Income Tax Balance	282	PRO	3,356	CAGW	22.352%	750	
Accum Def Income Tax Balance	282	PRO	30,309	CAEE	0.000%	-	
Accum Def Income Tax Balance	282	PRO	53,636	JBG	22.352%	11,988	
Accum Def Income Tax Balance	282	PRO	4,332	JBE	22.966%	995	
Accum Def Income Tax Balance	282	PRO	26	OTHER	0.000%	-	
Accum Def Income Tax Balance	282	PRO	6,491	CA	Situs	-	
Accum Def Income Tax Balance	282	PRO	8,645	ID	Situs	-	
Accum Def Income Tax Balance	282	PRO	42,684	OR	Situs	-	
Accum Def Income Tax Balance	282	PRO	55,367	UT	Situs	-	
Accum Def Income Tax Balance	282	PRO	8,753	WA	Situs	8,753	
Accum Def Income Tax Balance	282	PRO	13,120	WY-ALL	Situs	-	
Accum Def Income Tax Balance	282	PRO	1,019	WY-ALL	Situs	-	
Accum Def Income Tax Balance	282	PRO	<u>29,415</u>	SNPD	6.443%	<u>1,895</u>	
			<u>645,060</u>			<u>42,037</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.5 - 6.5.5 in this results of operations.

Tab 8 - Rate Base

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	(cont.) Pro Forma	Miscellaneous
Total Normalized	Rate Base	Amortization	Advances for	Plant Additions	Major Plant	Rate Base
			Construction		Additions	
1 Operating Revenues:						
2 General Business Revenues	17,418,111	-	17,418,111	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	47,809	-	47,809	-	-	-
6 Total Operating Revenues	17,465,921	-	17,465,921	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
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	573,051	-	573,051	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,810,360	-	3,547,503	-	(1,729,195)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	2,024,524	-	-	-	(1,594,045)	3,618,569
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	37,847	-	-	-	-	-
28 Total Operating Expenses:	4,425,539	-	4,120,554	-	(3,323,240)	3,618,569
29						
30 Operating Rev For Return:	13,040,382	-	13,345,367	-	3,323,240	(3,618,569)
31						
32 Rate Base:						
33 Electric Plant In Service	283,951,870	69,625,764	-	-	93,551,666	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,739,642)	114,217	(30,290)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,431,531)	-	-	-	-	(2,430,600)
39 Fuel Stock	(7,188,350)	-	-	-	-	(7,188,350)
40 Material & Supplies	(9,918,575)	-	-	-	-	(9,918,575)
41 Working Capital	20,704,650	-	-	-	-	(1,853,337)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	278,378,421	69,739,981	(30,290)	-	93,551,666	(21,390,862)
45						
46 Deductions:						
47 Accum Prov For Deprec	(54,906,110)	(61,321,401)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(709,882)	140,924	(591,639)	-	880,920	(2,848,805)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,242,394)	-	-	(2,242,394)	-	-
52 Customer Service Deposits	(2,455,459)	-	-	-	-	-
53 Miscellaneous Deductions	4,001,652	-	2,406,347	-	-	-
54						
55 Total Deductions:	(56,312,194)	(61,180,477)	1,814,708	(2,242,394)	880,920	(2,848,805)
56						
57 Total Rate Base:	222,066,227	8,559,504	1,784,418	(2,242,394)	94,432,586	(2,848,805)
58						
59						
60 Estimated ROE impact	-0.481%	-0.128%	2.782%	0.034%	-0.656%	-0.722%
61 Estimated Price Change	4,211,715	830,059	(17,555,302)	(217,457)	4,742,935	4,530,742
62						(2,074,383)
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	16,875,266	-	16,892,870	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	6,483,390	-	-	-	6,483,390	-
71 Schedule "M" Deductions	14,737,894	-	-	-	14,717,650	-
72 Income Before Tax	8,620,762	-	16,892,870	-	(8,234,260)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,620,762	-	16,892,870	-	(8,234,260)	-
77						
78 Federal Income Taxes	1,810,360	-	3,547,503	-	(1,729,195)	-

	8.5.1 (cont.) Miscellaneous Rate Base	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
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	-	-	(7,948)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	37,847	-	-	-	-
28 Total Operating Expenses:	-	(20,244)	29,899	-	-	-	-
29							
30 Operating Rev For Return:	-	20,244	(29,899)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(234,096)	-	-	(50,602,157)	6,114,938	78,970,827
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,823,569)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(931)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	22,557,986	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(6,824,500)	(234,096)	-	22,557,986	(50,602,157)	6,114,938	78,970,827
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	6,415,291	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,708,718	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(2,455,459)	-	-	-	-
53 Miscellaneous Deductions	1,595,305	-	-	-	-	-	-
54							
55 Total Deductions:	1,595,305	-	(2,455,459)	-	8,124,009	-	-
56							
57 Total Rate Base:	(5,229,196)	(234,096)	(2,455,459)	22,557,986	(42,478,148)	6,114,938	78,970,827
58							
59							
60 Estimated ROE impact	0.079%	0.008%	0.031%	-0.332%	0.669%	-0.091%	-1.098%
61 Estimated Price Change	(507,102)	(49,594)	(198,400)	2,187,565	(4,119,326)	592,997	7,658,209
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	20,244	(37,847)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	20,244	-	-	-	-	-
72 Income Before Tax	-	-	(37,847)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(37,847)	-	-	-	-
77							
78 Federal Income Taxes	-	-	(7,948)	-	-	-	-

	8.10.2 (cont. 2) End-of- Period Plant Balances	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
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	5,831,950	2,144,934	1,027,696	459,952	77,060,398
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:	5,831,950	2,144,934	1,027,696	459,952	77,060,398
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:	5,831,950	2,144,934	1,027,696	459,952	77,060,398
58					
59					
60 Estimated ROE impact	-0.087%	-0.032%	-0.015%	-0.007%	-1.074%
61 Estimated Price Change	565,554	208,005	99,661	44,604	7,472,945
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	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	(cont.) Pro Forma	Miscellaneous
	Rate Base	Amortization	Advances for	Plant Additions	Major Plant	Rate Base
	Total Normalized		Construction		Additions	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	744,466	-	-	752,414	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(880,920)	-	-	(880,920)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	37,847	-	-	-	-	-
28 Total Operating Expenses:	(118,850)	-	-	(128,505)	-	-
29						
30 Operating Rev For Return:	118,850	-	-	128,505	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	188,839,325	68,064,884	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,030,621)	792,948	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,431,531)	-	-	-	-	(2,430,600)
39 Fuel Stock	(7,188,350)	-	-	-	-	(7,188,350)
40 Material & Supplies	(9,918,575)	-	-	-	-	(9,918,575)
41 Working Capital	20,704,650	-	-	-	-	(1,853,337)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	183,974,897	68,857,833	-	-	-	(21,390,862)
45						
46 Deductions:						
47 Accum Prov For Deprec	(51,346,212)	(57,761,503)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,589,638	-	-	880,920	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,242,394)	-	(2,242,394)	-	-	-
52 Customer Service Deposits	(2,455,459)	-	-	-	-	-
53 Miscellaneous Deductions	1,595,305	-	-	-	-	-
54						
55 Total Deductions:	(51,859,122)	(57,761,503)	-	(2,242,394)	880,920	-
56						
57 Total Rate Base:	132,115,774	11,096,330	-	(2,242,394)	880,920	(21,390,862)
58						
59						
60 Estimated ROE impact	-1.727%	-0.165%	0.000%	0.034%	0.014%	0.000%
61 Estimated Price Change	12,654,066	1,076,069	-	(217,457)	(85,283)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(17,603)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,582,924	-	-	3,582,924	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-
72 Income Before Tax	3,545,077	-	-	3,582,924	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	3,545,077	-	-	3,582,924	-	-
77						
78 Federal Income Taxes	744,466	-	-	752,414	-	-

	8.5.1 (cont.) Miscellaneous Rate Base	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
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	-	-	(7,948)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	37,847	-	-	-	-
28 Total Operating Expenses:	-	(20,244)	29,899	-	-	-	-
29							
30 Operating Rev For Return:	-	20,244	(29,899)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(234,096)	-	-	(50,602,157)	6,114,938	78,970,827
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,823,569)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(931)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	22,557,986	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(6,824,500)	(234,096)	-	22,557,986	(50,602,157)	6,114,938	78,970,827
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	6,415,291	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,708,718	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(2,455,459)	-	-	-	-
53 Miscellaneous Deductions	1,595,305	-	-	-	-	-	-
54							
55 Total Deductions:	1,595,305	-	(2,455,459)	-	8,124,009	-	-
56							
57 Total Rate Base:	(5,229,196)	(234,096)	(2,455,459)	22,557,986	(42,478,148)	6,114,938	78,970,827
58							
59							
60 Estimated ROE impact	0.079%	0.008%	0.031%	-0.332%	0.669%	-0.091%	-1.098%
61 Estimated Price Change	(507,102)	(49,594)	(198,400)	2,187,565	(4,119,326)	592,997	7,658,209
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	20,244	(37,847)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	20,244	-	-	-	-	-
72 Income Before Tax	-	-	(37,847)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(37,847)	-	-	-	-
77							
78 Federal Income Taxes	-	-	(7,948)	-	-	-	-

	8.10.2 (cont. 2) End-of- Period Plant Balances	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
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	5,831,950	2,144,934	1,027,696	459,952	77,060,398
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:	5,831,950	2,144,934	1,027,696	459,952	77,060,398
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:	5,831,950	2,144,934	1,027,696	459,952	77,060,398
58					
59					
60 Estimated ROE impact	-0.087%	-0.032%	-0.015%	-0.007%	-1.074%
61 Estimated Price Change	565,554	208,005	99,661	44,604	7,472,945
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	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	(cont.) Pro Forma	Miscellaneous	
	Rate Base	Amortization	Advances for	Plant Additions	Major Plant	Rate Base	
	Total Normalized		Construction		Additions		
1 Operating Revenues:							
2 General Business Revenues	17,418,111	-	17,418,111	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	47,809	-	47,809	-	-	-	
6 Total Operating Revenues	17,465,921	-	17,465,921	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
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	573,051	-	573,051	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	1,065,894	-	3,547,503	-	(2,481,609)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	2,905,444	-	-	-	(713,126)	3,618,569	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	4,544,389	-	4,120,554	-	(3,194,734)	3,618,569	
29							
30 Operating Rev For Return:	12,921,532	-	13,345,367	-	3,194,734	(3,618,569)	
31							
32 Rate Base:							
33 Electric Plant In Service	95,112,546	1,560,880	-	-	93,551,666	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(709,021)	(678,731)	(30,290)	-	-	-	
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:	94,403,524	882,148	(30,290)	-	93,551,666	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	(3,559,899)	(3,559,899)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(3,299,520)	140,924	(591,639)	-	-	(2,848,805)	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	2,406,347	-	2,406,347	-	-	-	
54							
55 Total Deductions:	(4,453,071)	(3,418,975)	1,814,708	-	-	(2,848,805)	
56							
57 Total Rate Base:	89,950,453	(2,536,826)	1,784,418	-	93,551,666	(2,848,805)	
58							
59							
60 Estimated ROE impact	1.010%	0.036%	2.403%	0.000%	-0.675%	-0.621%	0.000%
61 Estimated Price Change	(8,442,351)	(246,009)	(17,555,302)	-	4,828,218	4,530,742	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	16,892,870	-	16,892,870	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	2,900,466	-	-	-	2,900,466	-	
71 Schedule "M" Deductions	14,717,650	-	-	-	14,717,650	-	
72 Income Before Tax	5,075,685	-	16,892,870	-	(11,817,185)	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	5,075,685	-	16,892,870	-	(11,817,185)	-	
77							
78 Federal Income Taxes	1,065,894	-	3,547,503	-	(2,481,609)	-	

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

	8.10.2 (cont. 2) End-of- Period Plant Balances	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
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%
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	-	-	-	-	-

PacifiCorp
Washington Results of Operations - December 2020
Jim Bridger Mine Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	295,825,723	JBE	22.966%	67,938,188	
Misc. Deferred Debits	186M	RES	3,174,230	JBE	22.966%	728,981	
Mining Plant Accumulated Deprec.	108MP	RES	(242,920,688)	JBE	22.966%	(55,788,223)	
December 2020 AMA Balance			<u>56,079,265</u>			<u>12,878,947</u>	8.1.1
<i>Adjustment to December 2020 YE Balance</i>							
Coal Mine	399	RES	551,679	JBE	22.966%	126,696	
Misc. Deferred Debits	186M	RES	278,533	JBE	22.966%	63,967	
Mining Plant Accumulated Deprec.	108MP	RES	(8,592,324)	JBE	22.966%	(1,973,280)	
			<u>(7,762,112)</u>			<u>(1,782,617)</u>	8.1.1
<i>Adjustment to December 2021 YE Balance</i>							
Coal Mine	399	PRO	6,796,595	JBE	22.966%	1,560,880	
Misc. Deferred Debits	186M	PRO	(2,955,424)	JBE	22.966%	(678,731)	
Mining Plant Accumulated Deprec.	108MP	PRO	(15,500,996)	JBE	22.966%	(3,559,899)	
			<u>(11,659,825)</u>			<u>(2,677,750)</u>	8.1.1
Adjustment to Tax:							
Accumulated Def Inc Tax YE Balance	190	PRO	613,631	JBE	22.966%	140,924	
December 2020 YE Balance							
Coal Mine			296,377,402				
Misc. Deferred Debits			3,452,763				
Mining Plant Accumulated Depreciation			(251,513,012)				
			<u>48,317,153</u>				8.1.1
December 2021 YE Balance							
Coal Mine			303,173,996				
Misc. Deferred Debits			497,340				
Mining Plant Accumulated Depreciation			(267,014,008)				
			<u>36,657,328</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 2020
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	FERC Account	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	443,316	443,352	443,118	443,119	443,119	443,268	443,915	444,291	444,462	444,522	444,453	444,566	443,739
Deferred Long Wall Costs	186M	5,705	4,878	5,076	5,431	5,002	4,671	4,801	3,967	4,072	4,512	4,549	4,733	5,179	4,761
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(350,778)	(353,217)	(355,559)	(357,678)	(359,993)	(362,203)	(364,463)	(366,892)	(369,293)	(371,032)	(373,040)	(375,179)	(377,270)	(364,381)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		98,216	94,978	92,870	90,872	88,128	85,587	83,607	80,990	79,069	77,942	76,031	74,007	72,476	84,119
PacifiCorp Share (66.67%)		65,477	63,318	61,913	60,581	58,752	57,058	55,738	53,993	52,713	51,961	50,688	49,338	48,317	56,079

Ref 8.1 Ref 8.1

Bridger Total		Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	FERC Account	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	AMA Balance
Structure, Equipment, Mine Dev.	399	444,566	444,566	445,005	445,458	445,458	445,468	446,183	446,183	446,394	452,465	452,632	452,808	454,761	447,690
Deferred Long Wall Costs	186M	5,179	4,667	4,284	3,695	2,878	2,102	4,388	4,454	3,684	2,944	2,356	1,495	746	3,326
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(377,270)	(379,126)	(380,920)	(382,783)	(384,818)	(386,892)	(388,601)	(390,208)	(392,287)	(394,340)	(396,310)	(398,464)	(400,521)	(388,637)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		72,476	70,107	68,369	66,371	63,519	60,679	61,971	60,430	57,792	61,069	58,678	55,839	54,986	62,379
PacifiCorp Share (66.67%)		48,317	46,738	45,579	44,247	42,346	40,453	41,314	40,287	38,528	40,712	39,119	37,226	36,657	41,586

Ref 8.1

December 2020 AMA Balance	56,079	Ref 8.1
December 2020 YE Balance	48,317	Ref 8.1
December 2021 YE Balance	36,657	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Colstrip 3 Deferred Carrying Costs	182M	PRO	(30,290)	WA	Situs	(30,290)	8.2.1
Accum. Accl. Depr. Reg. Liab.	254	PRO	2,406,347	WA	Situs	2,406,347	8.2.4
Adjustment to Revenue:							
Colstrip 3 Deferred Carrying Costs	456	PRO	47,809	WA	Situs	47,809	8.2.1
Accl. Depr. Reg. Liab. Amortization	440	PRO	6,782,613	WA	Situs	6,782,613	8.2.3
Accl. Depr. Reg. Liab. Amortization	442	PRO	10,602,404	WA	Situs	10,602,404	8.2.3
Accl. Depr. Reg. Liab. Amortization	444	PRO	33,094	WA	Situs	33,094	8.2.3
Adjustment to Expense:							
Repowering Deferrals Amortization	407	PRO	573,051	WA	Situs	573,051	8.2.6
Adjustment to Tax:							
Accum Def Income Tax Balance	190	PRO	(591,639)	WA	Situs	(591,639)	

Description of Adjustment

Included in the adjustment is the pro forma changes for the Company's regulatory asset approved in Cause No. U-86-02, Colstrip #3 Carrying Charges, which amortizes through January 2021. This adjustment reflects the anticipated end of amortization for this regulatory asset. Also included in this adjustment is the amortization of the accumulated balance of accelerated depreciation of coal-fire plants regulatory liability originally approved in the Company's 2015 Limited Issues Filing (UE-152253), with approval for amortization subsequently obtained through the settlement agreement adopted in the Company's most recent General Rate Case (UE-191024). In the most recent General Rate Case, the Company also received approval for being amortization of deferred revenue requirement on the repowered wind facilities located in PACW.

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

	<u>Amortization</u>	<u>Reg. Asset Balance</u>	
Base Period Amount (below)	52,188	30,473	Ref 8.2.2
Pro Forma Amount (below)	4,379	182	below
Adjustment:	<u>(47,809)</u>	<u>(30,290)</u>	
	Ref. 8.2	Ref. 8.2	

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance			56,567	
2020 January	56,567	(4,349)	52,218	
February	52,218	(4,349)	47,869	
March	47,869	(4,349)	43,520	
April	43,520	(4,349)	39,171	
May	39,171	(4,349)	34,822	
June	34,822	(4,349)	30,473	
July	30,473	(4,349)	26,124	
August	26,124	(4,349)	21,775	
September	21,775	(4,349)	17,426	
October	17,426	(4,349)	13,077	
November	13,077	(4,349)	8,728	
December	8,728	(4,349)	4,379	30,473
2021 January	4,379	(4,379)	-	
February	-		-	
March	-		-	
April	-		-	
May	-		-	
June	-		-	
July	-		-	
August	-		-	
September	-		-	
October	-		-	
November	-		-	
December	-		-	182
Pro Forma Amort =		(4,379)		

Washington Results of Operations - December 2020

Regulatory Asset Amortization

Colstrip #3 Deferred Carrying Charges

GL Account 187051 - Actuals for 12 Months Ended December 2020

Year	Month	Amort.	Accumulated Amount
2019	12	(4,349)	56,567
2020	1	(4,349)	52,218
2020	2	(4,349)	47,869
2020	3	(4,349)	43,520
2020	4	(4,349)	39,171
2020	5	(4,349)	34,822
2020	6	(4,349)	30,473
2020	7	(4,349)	26,124
2020	8	(4,349)	21,775
2020	9	(4,349)	17,426
2020	10	(4,349)	13,077
2020	11	(4,349)	8,728
2020	12	(4,349)	4,379

Average-of-monthly-average 30,473 Ref. Tab B-15 & 8.2.1

GL Account Balance

Account Number 187051

Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				56,566.74
1		4,349.00	4,349.00-	52,217.74
2		4,349.00	4,349.00-	47,868.74
3		4,349.00	4,349.00-	43,519.74
4		4,349.00	4,349.00-	39,170.74
5		4,349.00	4,349.00-	34,821.74
6		4,349.00	4,349.00-	30,472.74
7		4,349.00	4,349.00-	26,123.74
8		4,349.00	4,349.00-	21,774.74
9		4,349.00	4,349.00-	17,425.74
10		4,349.00	4,349.00-	13,076.74
11		4,349.00	4,349.00-	8,727.74
12		4,349.00	4,349.00-	4,378.74

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

<u>Revenue Class</u>	<u>FERC</u>	12 ME Dec-20 <u>Accrual (\$)</u>		12 ME Dec-20 <u>Accrual (%)</u>
Residential	440	4,910,950	Ref 4.1.1	38.94%
Commercial & Industrial	442	7,676,669	Ref 4.1.1	60.87%
Street & Highway Lighting	444	23,962	Ref 4.1.1	0.19%
		<u>12,611,581</u>		<u>100.00%</u>

<u>Revenue Class</u>	<u>FERC</u>	12 ME Dec-21 <u>Amortization</u>	
Residential	440	6,782,613	Ref 8.2
Commercial & Industrial	442	10,602,404	Ref 8.2
Street & Highway Lighting	444	33,094	Ref 8.2
		<u>17,418,111</u>	Ref 8.2.4

Washington Results of Operations - December 2020
Regulatory Asset & Liability Amortization
Accelerated Coal-Fired Plant Depreciation Amortization

	Reg. Liability		
	<u>Amortization</u>	<u>Balance</u>	
Base Period Amount (below)	-	(45,951,625)	<i>Ref 8.2.5</i>
Pro Forma Amount (below)	17,418,111	(43,545,278)	<i>below</i>
Adjustment:	<u>17,418,111</u>	<u>2,406,347</u>	
	<i>Ref. 8.2.3</i>	<i>Ref. 8.2</i>	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Adjustment</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance					(39,645,969)	
2020 January	(39,645,969)	(1,050,965)			(40,696,934)	
February	(40,696,934)	(1,050,965)			(41,747,899)	
March	(41,747,899)	(1,050,965)			(42,798,864)	
April	(42,798,864)	(1,050,965)			(43,849,829)	
May	(43,849,829)	(1,050,965)			(44,900,794)	
June	(44,900,794)	(1,050,965)			(45,951,759)	
July	(45,951,759)	(1,050,965)			(47,002,724)	
August	(47,002,724)	(1,050,965)			(48,053,689)	
September	(48,053,689)	(1,050,965)			(49,104,655)	
October	(49,104,655)	(1,050,965)			(50,155,620)	
November	(50,155,620)	(1,050,965)			(51,206,585)	
December	(51,206,585)	(1,050,965)	3,216		(52,254,334)	(45,951,625)
2021 January	(52,254,334)			1,451,509	(50,802,824)	<i>Ref 8.2.5</i>
February	(50,802,824)			1,451,509	(49,351,315)	
March	(49,351,315)			1,451,509	(47,899,806)	
April	(47,899,806)			1,451,509	(46,448,297)	
May	(46,448,297)			1,451,509	(44,996,787)	
June	(44,996,787)			1,451,509	(43,545,278)	
July	(43,545,278)			1,451,509	(42,093,769)	
August	(42,093,769)			1,451,509	(40,642,260)	
September	(40,642,260)			1,451,509	(39,190,750)	
October	(39,190,750)			1,451,509	(37,739,241)	
November	(37,739,241)			1,451,509	(36,287,732)	
December	(36,287,732)			1,451,509	(34,836,222)	(43,545,278)
Pro Forma Amort =				17,418,111		

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

Year	Month	Accrual	Adjustment	Accumulated Balance
2019	12	(1,050,965)		(39,645,969)
2020	1	(1,050,965)		(40,696,934)
2020	2	(1,050,965)		(41,747,899)
2020	3	(1,050,965)		(42,798,864)
2020	4	(1,050,965)		(43,849,829)
2020	5	(1,050,965)		(44,900,794)
2020	6	(1,050,965)		(45,951,759)
2020	7	(1,050,965)		(47,002,724)
2020	8	(1,050,965)		(48,053,689)
2020	9	(1,050,965)		(49,104,655)
2020	10	(1,050,965)		(50,155,620)
2020	11	(1,050,965)		(51,206,585)
2020	12	(1,050,965)	3,216	(52,254,334)
AMA Balance				(45,951,625) Ref. 8.2.4

GL Account Balance
Account Number 288411
Calendar Year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				39,645,969.00-
1		1,050,965.06	1,050,965.06-	40,696,934.06-
2		1,050,965.06	1,050,965.06-	41,747,899.12-
3		1,050,965.06	1,050,965.06-	42,798,864.18-
4		1,050,965.06	1,050,965.06-	43,849,829.24-
5		1,050,965.06	1,050,965.06-	44,900,794.30-
6		1,050,965.06	1,050,965.06-	45,951,759.36-
7		1,050,965.06	1,050,965.06-	47,002,724.42-
8		1,050,965.06	1,050,965.06-	48,053,689.48-
9		1,050,965.06	1,050,965.06-	49,104,654.54-
10		1,050,965.06	1,050,965.06-	50,155,619.60-
11		1,050,965.06	1,050,965.06-	51,206,584.66-
12	3,216.00	1,050,965.06	1,047,749.06-	52,254,333.72-

PacifiCorp
Washington Results of Operations - December 2020
Regulatory Asset & Liability Amortization
Repowering Project Deferrals

	<u>Amortization</u>	
Base Period Amount (below)	-	
Pro Forma Amount (below)	<u>573,051</u>	below
Adjustment:	<u>573,051</u>	
	Ref. 8.2	

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>
Opening Balance			1,719,153
2020 January	1,719,153		1,719,153
February	1,719,153		1,719,153
March	1,719,153		1,719,153
April	1,719,153		1,719,153
May	1,719,153		1,719,153
June	1,719,153		1,719,153
July	1,719,153		1,719,153
August	1,719,153		1,719,153
September	1,719,153		1,719,153
October	1,719,153		1,719,153
November	1,719,153		1,719,153
December	1,719,153		1,719,153
2021 January	1,719,153	(47,754)	1,671,399
February	1,671,399	(47,754)	1,623,644
March	1,623,644	(47,754)	1,575,890
April	1,575,890	(47,754)	1,528,136
May	1,528,136	(47,754)	1,480,382
June	1,480,382	(47,754)	1,432,627
July	1,432,627	(47,754)	1,384,873
August	1,384,873	(47,754)	1,337,119
September	1,337,119	(47,754)	1,289,365
October	1,289,365	(47,754)	1,241,610
November	1,241,610	(47,754)	1,193,856
December	1,193,856	(47,754)	1,146,102
Pro Forma Amort =		(573,051)	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(96,131)	CA	Situs	-	8.3.1
Customer Advances	252	RES	16,284,340	OR	Situs	-	8.3.1
Customer Advances	252	RES	(311,843)	WA	Situs	(311,843)	8.3.1
Customer Advances	252	RES	(413,763)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(12,190,231)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(1,192,980)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(23,612,903)	SG	8.177%	(1,930,741)	8.3.1
Customer Advances	252	RES	851	CAGW	22.352%	190	8.3.1
Customer Advances	252	RES	<u>21,532,660</u>	CAGE	0.000%	-	8.3.1
			-			<u>(2,242,394)</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 2020
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(96,131)	(96,131)	Page 8.3
252OR	(18,287,028)	(2,002,688)	16,284,340	Page 8.3
252WA	-	(311,843)	(311,843)	Page 8.3
252IDU	-	(413,763)	(413,763)	Page 8.3
252UT	(457,330)	(12,647,561)	(12,190,231)	Page 8.3
252WYP	-	(1,192,980)	(1,192,980)	Page 8.3
252SG	(19,119)	(23,632,022)	(23,612,903)	Page 8.3
252CAGW	(851)	-	851	Page 8.3
252CAGE	(21,532,660)	-	21,532,660	Page 8.3
Total	(40,296,987)	(40,296,987)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	2,239,963	SG	8.177%	183,154	8.4.2
Hydro Production	332	PRO	21,700,440	SG-P	8.177%	1,774,366	8.4.2
Other Production	343	PRO	2,057,035	CAGW	22.352%	459,779	8.4.2
Other Production	343	PRO	773,629,892	SG	8.177%	63,256,907	8.4.2
Transmission	355	PRO	239,255,814	SG	8.177%	19,563,079	8.4.2
Distribution - Washington	364	PRO	4,403,296	WA	Situs	4,403,296	8.4.2
General Plant	397	PRO	22,400,322	SO	6.970%	1,561,241	8.4.2
General Plant	397	PRO	931,056	SG	8.177%	76,129	8.4.2
Intangible Plant	303	PRO	28,253,592	SO	6.970%	1,969,198	8.4.2
Intangible Plant	303	PRO	3,724,224	SG	8.177%	304,516	8.4.2
			<u>1,098,595,634</u>			<u>93,551,666</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	40,059,853	SG	8.177%	3,275,549	
Schedule M Additions	SCHMAT	RES	235,034	WA	Situs	235,034	
Schedule M Additions	SCHMAT	RES	899,443	SO	6.970%	62,689	
Schedule M Additions	SCHMAT	RES	140,501	CN	6.871%	9,654	
			<u>41,334,831</u>			<u>3,582,924</u>	
Deferred Tax Expense	41110	RES	(9,849,356)	SG	8.177%	(805,346)	
Deferred Tax Expense	41110	RES	(57,787)	WA	Situs	(57,787)	
Deferred Tax Expense	41110	RES	(221,142)	SO	6.970%	(15,413)	
Deferred Tax Expense	41110	RES	(34,545)	CN	6.871%	(2,374)	
			<u>(10,162,830)</u>			<u>(880,920)</u>	
Accum Def Inc Tax Balance	282	RES	9,849,356	SG	8.177%	805,346	
Accum Def Inc Tax Balance	282	RES	57,787	WA	Situs	57,787	
Accum Def Inc Tax Balance	282	RES	221,142	SO	6.970%	15,413	
Accum Def Inc Tax Balance	282	RES	34,545	CN	6.871%	2,374	
			<u>10,162,830</u>			<u>880,920</u>	
Schedule M Additions	SCHMAT	PRO	31,279,896	SG	8.177%	2,557,644	
Schedule M Additions	SCHMAT	PRO	62,509	CAGW	22.352%	13,972	
Schedule M Additions	SCHMAT	PRO	121,808	WA	Situs	121,808	
Schedule M Additions	SCHMAT	PRO	2,970,595	SO	6.970%	207,042	
			<u>34,434,808</u>			<u>2,900,466</u>	
Schedule M Deductions	SCHMDT	PRO	167,533,901	SG	8.177%	13,698,639	
Schedule M Deductions	SCHMDT	PRO	77,139	CAGW	22.352%	17,242	
Schedule M Deductions	SCHMDT	PRO	165,124	WA	Situs	165,124	
Schedule M Deductions	SCHMDT	PRO	12,003,996	SO	6.970%	836,646	
			<u>179,780,160</u>			<u>14,717,650</u>	
Deferred Tax Expense	41110	PRO	(7,690,664)	SG	8.177%	(628,838)	
Deferred Tax Expense	41110	PRO	(15,369)	CAGW	22.352%	(3,435)	
Deferred Tax Expense	41110	PRO	(29,948)	WA	Situs	(29,948)	
Deferred Tax Expense	41110	PRO	(730,368)	SO	6.970%	(50,905)	
			<u>(8,466,349)</u>			<u>(713,126)</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 2021. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Deferred Tax Expense	41010	3	41,190,891	SG	8.177%	3,368,030	
Deferred Tax Expense	41010	3	18,966	CAGW	22.352%	4,239	
Deferred Tax Expense	41010	3	40,598	WA	Situs	40,598	
Deferred Tax Expense	41010	3	<u>2,951,374</u>	SO	6.970%	<u>205,703</u>	
			<u>44,201,829</u>			<u>3,618,569</u>	
Accum Def Inc Tax Balance	282	3	(32,807,554)	SG	8.177%	(2,682,555)	
Accum Def Inc Tax Balance	282	3	(3,597)	CAGW	22.352%	(804)	
Accum Def Inc Tax Balance	282	3	(10,648)	WA	Situs	(10,648)	
Accum Def Inc Tax Balance	282	3	<u>(2,221,012)</u>	SO	6.970%	<u>(154,798)</u>	
			<u>(35,042,811)</u>			<u>(2,848,805)</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 2021. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Summary

Description	Factor	Jan20 to Dec20 Plant Additions	Jan 21 to Dec 21 Plant Additions	Ref#
Steam Production Plant:				
Various	SG	-	2,239,963	
Total Steam Plant		-	2,239,963	8.4.3
Hydro Production Plant:				
Various	SG-U	2,025,109	-	
Various	SG-P	8,542,143	21,700,440	
Total Hydro Plant		10,567,252	21,700,440	8.4.3
Other Production Plant:				
Various	SG-W	1,173,846,992	773,629,892	
Various	CAGW	-	2,057,035	
Total Other Plant		1,173,846,992	775,686,926	8.4.3
Transmission Plant:				
Various	SG	1,106,981,115	239,255,814	
Total Transmission Plant		1,106,981,115	239,255,814	8.4.3
Distribution Plant:				
Washington	WA	16,992,712	4,403,296	
Total Distribution Plant		16,992,712	4,403,296	8.4.3
General Plant:				
Washington	WA	-	-	
General	SO	14,823,076	22,400,322	
General	SG	1,393,187	931,056	
General	CAGW	-	-	
Total General Plant		16,216,263	23,331,378	8.4.3
Intangible Plant:				
General	SO	15,985,487	28,253,592	
General	CN	4,570,585	-	
General	SG	10,114,924	3,724,224	
Total Intangible Plant		30,670,996	31,977,816	8.4.3
Total Electric Plant in Service		2,355,275,330	1,098,595,634	
			Ref 8.4	

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Detail - January 21 to December 21

Project Description	Account	Factor	In-Service Date	Jan 21 to Dec 21 Plant Additions
Steam Production				
Blundell U0 Plant and Steam Field Controls Update	312	SG	May-21	2,239,963
Steam Production Total				2,239,963
Other Production				
New Wind Generation	343	SG-W	Various	773,629,892
Hermiston U2 LP Evaporator and FW Heater Rep	343	CAGW	Apr-21	2,057,035
Other Production Total				775,686,926
Hydro Production				
Merwin Downstream In-Lieu	332	SG-P	Dec-21	14,144,756
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Mar-21	7,555,684
Hydro Total				21,700,440
General				
Monarch upgrade	397	SO	Sep-21	1,342,932
GTX Connect, Java, and UI only	397	SO	Nov-21	2,406,996
Nodal Pricing Model	397	SG	Dec-21	931,056
Vegetation Management (PVM/Mobile)	397	SO	Dec-21	438,600
IronNet	397	SO	Dec-21	548,250
Compass Replacement	397	SO	Dec-21	536,724
PAC FIPS 201 (Phys Security Rep)	397	SO	Dec-21	5,920,896
Lloyd Center Tower Open Office	397	SO	various	9,786,084
Mapping Sys Consolidation	397	SO	May-21	1,419,840
General Total				23,331,378
Transmission				
126th South Install New Substation - Trans	355	SG	Dec-21	1,568,575
American Fork Install Second Transformer - Trans	355	SG	May-21	84,124
90th South Install 30 MVA Transformer - Trans	355	SG	Dec-21	144,500
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-21	23,368,328
Populus - Terminal 345 kV line - condemnation settlements (GW)	355	SG	Nov-10	2,063,400
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	SG	various	2,052,676
C7 Data Centers, Load Increase	355	SG	Dec-21	10,519,016
Transmission SCADA/CB Additions 2021 (Linescope)	355	SG	May-Dec 2021	4,056,756
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Oct-22	1,259,032
Rexburg Sub - Inst 161kV Source from Rigby	355	SG	Dec-21	20,283,884
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Oct-21	3,414,311
Archie Creek Fire Damage Repair	355	SG	various	28,404,891
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	355	SG	May-21	2,008,097
BLM Sigurd - Nevada Tie Line UTU-14023	355	SG	Jul-21	3,299,328
Wildfire Mitigation - Trans	355	SG	various	27,260,954
Vantage - Pomona Heights - TPL002	355	SG	Aug-20	3,110,545
Outlook-Punkin Center 115 kV Line #2	355	SG	Apr-21	6,046,081
Slater Fire (Happy Camp) Fire Damage	355	SG	various	15,482,137
Spanish Fork 345-138 Transformer Upgrade TPL	355	SG	Jan-21	8,259,094
Lebanon Loop Reliability Upgrade Project (Weirich) Phase 1	355	SG	Nov & Dec 2021	4,186,888
Meridian Sub Replace 500kV Series Cap Controls	355	SG	Oct-21	1,991,923
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	May-22	10,061,147
Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Nov-22	23,016,961
Dixonville 500KV Replace Series Cap Controls	355	SG	Oct-21	1,952,388
Nickel Mtn Sub: Replace TRF3512(324647)	355	SG	Jun & Dec 2021	2,799,564
Aeolus-Bridger/Anticline 500 kV Line (GW)	355	SG	Nov-20	3,524,366
Jim Bridger 345-230 kV Transformer 2 Upgrade	355	SG	May-21	9,666,670
Wildfire Mitigation Plan - T	355	SG	various	19,370,177
Transmission Total				239,255,814
Distribution				
Wildfire Mitigation Plan - WA D	364	WA	Dec-20	4,403,296
Distribution Total				4,403,296
Intangible				
Monarch upgrade	303	SO	Sep-21	5,371,728
GTX Connect, Java, and UI only	303	SO	Nov-21	9,627,984
Nodal Pricing Model	303	SG	Dec-21	3,724,224
Vegetation Management (PVM/Mobile)	303	SO	Dec-21	1,754,400
IronNet	303	SO	Dec-21	2,193,000
Compass Replacement	303	SO	Dec-21	2,146,896
PAC FIPS 201 (Phys Security Repl)	303	SO	Dec-21	1,480,224
Mapping Sys Consolidation	303	SO	May-21	5,679,360
Intangible Total				31,977,816
				1,098,595,634
				Ref. 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(36,971,116)	SO	6.970%	(2,576,785)	
Accounts Payable	OWC232	RES	6,555,595	SO	6.970%	456,907	
Accounts Payable	OWC232	RES	3,259,794	SG	8.177%	266,542	
Accounts Payable	OWC232	RES	4,162,330	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,856,779	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(16,136,618)</u>			<u>(1,853,337)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(169,901,589)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,857,307)	CAEW	22.966%	(426,542)	
Fuel Stock	151	RES	(29,443,188)	JBE	22.966%	(6,761,808)	
			<u>(201,202,084)</u>			<u>(7,188,350)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(123,841,596)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,822,851)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,210,800)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,230,015)	JBG	22.352%	(274,928)	
Materials & Supplies	154	RES	(45,922,167)	OR	Situs	-	
Materials & Supplies	154	RES	(54,395,477)	UT	Situs	-	
Materials & Supplies	154	RES	(9,652,379)	CAGW	22.352%	(2,157,458)	
Materials & Supplies	154	RES	(2,317,047)	CA	Situs	-	
Materials & Supplies	154	RES	(7,619,778)	WA	Situs	(7,619,778)	
Materials & Supplies	154	RES	(6,269,792)	ID	Situs	-	
Materials & Supplies	154	RES	1,383,416	SNPD	6.443%	89,137	
Materials & Supplies	154	RES	1,237,826	SO	6.970%	86,273	
Materials & Supplies	154	RES	-	SNPPS	5.446%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(511,488)	SG	8.177%	(41,823)	
			<u>(261,172,147)</u>			<u>(9,918,575)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(5,467,105)	SO	6.970%	(381,042)	
Prepaid Taxes	165	RES	(6,113,069)	GPS	6.970%	(426,064)	
Prepaid Taxes	165	RES	(828,514)	SO	6.970%	(57,745)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(17,456,477)	SO	6.970%	(1,216,669)	
Prepayments - Other	165	RES	(4,244,233)	SG	8.177%	(347,036)	
Prepayments - Other	165	RES	(29,333)	GPS	6.970%	(2,044)	
Prepayments - Other	165	RES	(3,368,085)	UT	Situs	-	
Prepayments - Other	165	RES	(271,352)	ID	Situs	-	
Prepayments - Other	165	RES	(2,575,161)	OR	Situs	-	
Prepayments - Other	165	RES	(158,132)	WY-ALL	Situs	-	
			<u>(40,511,459)</u>			<u>(2,430,600)</u>	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(947,603)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(20,608)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.966%	(931)	
Prepayments - Other	165	RES	-	CAGW	22.352%	-	
			<u>(972,265)</u>			<u>(931)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(20,294,308)	SG	8.177%	(1,659,392)	
Miscellaneous Deferred Debits	186M	RES	(571,530)	SO	6.970%	(39,834)	
Miscellaneous Deferred Debits	186M	RES	(2,070,718)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(22,926,022)	CAGW	22.352%	(5,124,324)	
Miscellaneous Deferred Debits	186M	RES	(49,454,211)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(82)	JBE	22.966%	(19)	
			<u>(95,316,872)</u>			<u>(6,823,569)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	434,774	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.970%	-	
Miscellaneous Rate Base	182M	RES	(188,569,628)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,609,233)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	3,151,946	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	11,789,414	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.713%	-	
Miscellaneous Rate Base	182M	RES	(3,142,803)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	-	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,348,640)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	9,709,816	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,687,321)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	-	WY-ALL	Situs	-	
			<u>(182,271,675)</u>			<u>-</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	20,571,143	SO	6.970%	1,433,752	
Pension and Benefits Provisions	2283	RES	2,317,916	SO	6.970%	161,552	
			<u>22,889,060</u>			<u>1,595,305</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 2020.

PacifiCorp
Washington Results of Operations - December 2020
Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			December 2020 AMA Balance	Ref.
Current Assets:				
Other A/R	143	SO	36,971,116	
Accounts Payable	232	SO	(6,555,595)	
Accounts Payable	232	SG	(3,259,794)	
Accounts Payable	232	CAEE	(4,162,330)	
Other Deferred Credit	2533	CAGE	(6,856,779)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			16,136,618	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	169,901,589	
Fuel Stock	151	CAEW	1,857,307	
Fuel Stock	151	JBE	29,443,188	
			201,202,084	Ref. 8.5
Materials and Supplies	154	CAGE	123,841,596	
Materials and Supplies	154	WYP	10,822,851	
Materials and Supplies	154	WYU	1,210,800	
Materials and Supplies	154	JBG	1,230,015	
Materials and Supplies	154	OR	45,922,167	
Materials and Supplies	154	UT	54,395,477	
Materials and Supplies	154	CAGW	9,652,379	
Materials and Supplies	154	CA	2,317,047	
Materials and Supplies	154	WA	7,619,778	
Materials and Supplies	154	ID	6,269,792	
Materials and Supplies	154	SNPD	(1,383,416)	
Materials and Supplies	154	SO	(1,237,826)	
Materials and Supplies	154	SG	511,488	
			261,172,147	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	5,467,105	
Prepaid Taxes	165	GPS	6,113,069	
Prepaid Taxes	165	SO	828,514	
Prepayments - Other	165	SO	17,456,477	
Prepayments - Other	165	SG	4,244,233	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,368,085	
Prepayments - Other	165	ID	271,352	
Prepayments - Other	165	OR	2,575,161	
Prepayments - Other	165	WYP	158,132	
Prepayments - Other	165	CAGE	947,603	
Prepayments - Other	165	CAEE	20,608	
Prepayments - Other	165	CAEW	4,055	
Total Prepayments			41,483,724	Ref. 8.5.1

PacifiCorp
Washington Results of Operations - December 2020
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			December 2020 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	20,294,308	
Miscellaneous Deferred Debits	186M	SO	571,530	
Miscellaneous Deferred Debits	186M	CAEE	2,070,718	
Miscellaneous Deferred Debits	186M	CAGW	22,926,022	
Miscellaneous Deferred Debits	186M	CAGE	49,454,211	
Miscellaneous Deferred Debits	186M	JBE	82	
Total Miscellaneous Deferred Debits			95,316,872	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(434,774)	
Miscellaneous Rate Base	182M	CAEE	188,569,628	
Miscellaneous Rate Base	182M	CAGE	3,609,233	
Miscellaneous Rate Base	182M	ID	(3,151,946)	
Miscellaneous Rate Base	182M	OR	(11,789,414)	
Miscellaneous Rate Base	182M	UT	3,142,803	
Miscellaneous Rate Base	182M	WYP	10,348,640	
Miscellaneous Rate Base	182M	WYU	(9,709,816)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,687,321	
Total Miscellaneous Rate Base			182,271,675	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.6.1
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(234,096)	WA	Situs	(234,096)	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 2020
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-15		(1,499)	(324,068)	(333,063)	(1,499)		(17,991)
Jan-16		(1,499)	(322,568)	(331,564)	(1,499)		(17,991)
Feb-16		(1,499)	(321,069)	(330,064)	(1,499)		(17,991)
Mar-16		(1,499)	(319,570)	(328,565)	(1,499)		(17,991)
Apr-16		(1,499)	(318,071)	(327,066)	(1,499)		(17,991)
May-16		(1,499)	(316,571)	(325,567)	(1,499)		(17,991)
Jun-16		(1,499)	(315,072)	(324,068)	(1,499)		(17,991)
Jul-16	1.7100%	(1,687)	(313,385)	(322,560)	(1,687)		(18,178)
Aug-16		(1,687)	(311,698)	(321,038)	(1,687)		(18,366)
Sep-16		(1,687)	(310,011)	(319,499)	(1,687)		(18,554)
Oct-16		(1,687)	(308,324)	(317,945)	(1,687)		(18,742)
Nov-16		(1,687)	(306,637)	(316,376)	(1,687)		(18,929)
Dec-16		(1,687)	(304,950)	(314,791)	(1,687)		(19,117)
Jan-17		(1,687)	(303,263)	(313,190)	(1,687)		(19,305)
Feb-17		(1,687)	(301,576)	(311,573)	(1,687)		(19,493)
Mar-17		(1,687)	(299,889)	(309,941)	(1,687)		(19,681)
Apr-17		(1,687)	(298,202)	(308,293)	(1,687)		(19,868)
May-17		(1,687)	(296,515)	(306,629)	(1,687)		(20,056)
Jun-17		(1,687)	(294,828)	(304,950)	(1,687)		(20,244)
Jul-17		(1,687)	(293,141)	(303,263)	(1,687)		(20,244)
Aug-17		(1,687)	(291,454)	(301,576)	(1,687)		(20,244)
Sep-17		(1,687)	(289,767)	(299,889)	(1,687)		(20,244)
Oct-17		(1,687)	(288,080)	(298,202)	(1,687)		(20,244)
Nov-17		(1,687)	(286,393)	(296,515)	(1,687)		(20,244)
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)
Dec-19		(1,687)	(244,218)	(254,340)	(1,687)		(20,244)
Jan-20		(1,687)	(242,531)	(252,653)	(1,687)		(20,244)
Feb-20		(1,687)	(240,844)	(250,966)	(1,687)		(20,244)
Mar-20		(1,687)	(239,157)	(249,279)	(1,687)		(20,244)
Apr-20		(1,687)	(237,470)	(247,592)	(1,687)		(20,244)
May-20		(1,687)	(235,783)	(245,905)	(1,687)		(20,244)
Jun-20		(1,687)	(234,096)	(244,218)	(1,687)		(20,244)
Jul-20		(1,687)	(232,409)	(242,531)	(1,687)		(20,244)
Aug-20		(1,687)	(230,722)	(240,844)	(1,687)		(20,244)
Sep-20		(1,687)	(229,035)	(239,157)	(1,687)		(20,244)
Oct-20		(1,687)	(227,348)	(237,470)	(1,687)		(20,244)
Nov-20		(1,687)	(225,661)	(235,783)	(1,687)		(20,244)
Dec-20		(1,687)	(223,974)	(234,096)	(1,687)	8.6	(20,244)
Jan-21		(1,687)	(222,287)	(232,409)	(1,687)		(20,244)
Feb-21		(1,687)	(220,600)	(230,722)	(1,687)		(20,244)
Mar-21		(1,687)	(218,913)	(229,035)	(1,687)		(20,244)
Apr-21		(1,687)	(217,226)	(227,348)	(1,687)		(20,244)
May-21		(1,687)	(215,539)	(225,661)	(1,687)		(20,244)
Jun-21		(1,687)	(213,852)	(223,974)	(1,687)		(20,244)
Jul-21		(1,687)	(212,165)	(222,287)	(1,687)		(20,244)
Aug-21		(1,687)	(210,478)	(220,600)	(1,687)		(20,244)
Sep-21		(1,687)	(208,791)	(218,913)	(1,687)		(20,244)
Oct-21		(1,687)	(207,104)	(217,226)	(1,687)		(20,244)
Nov-21		(1,687)	(205,417)	(215,539)	(1,687)		(20,244)
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)		(20,244)
Jan-22		(1,687)	(202,043)	(212,165)	(1,687)		(20,244)
Feb-22		(1,687)	(200,356)	(210,478)	(1,687)		(20,244)

PacifiCorp
Results of Operations - December 2020
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.
Mar-22		(1,687)	(198,669)	(208,791)	(1,687)		(20,244)
Apr-22		(1,687)	(196,982)	(207,104)	(1,687)		(20,244)
May-22		(1,687)	(195,295)	(205,417)	(1,687)		(20,244)
Jun-22		(1,687)	(193,608)	(203,730)	(1,687)		(20,244)
Jul-22		(1,687)	(191,921)	(202,043)	(1,687)		(20,244)
Aug-22		(1,687)	(190,234)	(200,356)	(1,687)		(20,244)
Sep-22		(1,687)	(188,547)	(198,669)	(1,687)		(20,244)
Oct-22		(1,687)	(186,860)	(196,982)	(1,687)		(20,244)
Nov-22		(1,687)	(185,173)	(195,295)	(1,687)		(20,244)
Dec-22		(1,687)	(183,486)	(193,608)	(1,687)		(20,244)
Jan-23		(1,687)	(181,799)	(191,921)	(1,687)		(20,244)
Feb-23		(1,687)	(180,112)	(190,234)	(1,687)		(20,244)
Mar-23		(1,687)	(178,425)	(188,547)	(1,687)		(20,244)
Apr-23		(1,687)	(176,738)	(186,860)	(1,687)		(20,244)
May-23		(1,687)	(175,051)	(185,173)	(1,687)		(20,244)
Jun-23		(1,687)	(173,364)	(183,486)	(1,687)		(20,244)
Jul-23		(1,687)	(171,677)	(181,799)	(1,687)		(20,244)
Aug-23		(1,687)	(169,990)	(180,112)	(1,687)		(20,244)
Sep-23		(1,687)	(168,303)	(178,425)	(1,687)		(20,244)
Oct-23		(1,687)	(166,616)	(176,738)	(1,687)		(20,244)
Nov-23		(1,687)	(164,929)	(175,051)	(1,687)		(20,244)
Dec-23		(1,687)	(163,242)	(173,364)	(1,687)		(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)

PacifiCorp
Results of Operations - December 2020
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.
Mar-26		(1,687)	(117,693)	(127,815)	(1,687)		(20,244)
Apr-26		(1,687)	(116,006)	(126,128)	(1,687)		(20,244)
May-26		(1,687)	(114,319)	(124,441)	(1,687)		(20,244)
Jun-26		(1,687)	(112,632)	(122,754)	(1,687)		(20,244)
Jul-26		(1,687)	(110,945)	(121,067)	(1,687)		(20,244)
Aug-26		(1,687)	(109,258)	(119,380)	(1,687)		(20,244)
Sep-26		(1,687)	(107,571)	(117,693)	(1,687)		(20,244)
Oct-26		(1,687)	(105,884)	(116,006)	(1,687)		(20,244)
Nov-26		(1,687)	(104,197)	(114,319)	(1,687)		(20,244)
Dec-26		(1,687)	(102,510)	(112,632)	(1,687)		(20,244)
Jan-27		(1,687)	(100,823)	(110,945)	(1,687)		(20,244)
Feb-27		(1,687)	(99,136)	(109,258)	(1,687)		(20,244)
Mar-27		(1,687)	(97,449)	(107,571)	(1,687)		(20,244)
Apr-27		(1,687)	(95,762)	(105,884)	(1,687)		(20,244)
May-27		(1,687)	(94,075)	(104,197)	(1,687)		(20,244)
Jun-27		(1,687)	(92,388)	(102,510)	(1,687)		(20,244)
Jul-27		(1,687)	(90,701)	(100,823)	(1,687)		(20,244)
Aug-27		(1,687)	(89,014)	(99,136)	(1,687)		(20,244)
Sep-27		(1,687)	(87,327)	(97,449)	(1,687)		(20,244)
Oct-27		(1,687)	(85,640)	(95,762)	(1,687)		(20,244)
Nov-27		(1,687)	(83,953)	(94,075)	(1,687)		(20,244)
Dec-27		(1,687)	(82,266)	(92,388)	(1,687)		(20,244)
Jan-28		(1,687)	(80,579)	(90,701)	(1,687)		(20,244)
Feb-28		(1,687)	(78,892)	(89,014)	(1,687)		(20,244)
Mar-28		(1,687)	(77,205)	(87,327)	(1,687)		(20,244)
Apr-28		(1,687)	(75,518)	(85,640)	(1,687)		(20,244)
May-28		(1,687)	(73,831)	(83,953)	(1,687)		(20,244)
Jun-28		(1,687)	(72,144)	(82,266)	(1,687)		(20,244)
Jul-28		(1,687)	(70,457)	(80,579)	(1,687)		(20,244)
Aug-28		(1,687)	(68,770)	(78,892)	(1,687)		(20,244)
Sep-28		(1,687)	(67,083)	(77,205)	(1,687)		(20,244)
Oct-28		(1,687)	(65,396)	(75,518)	(1,687)		(20,244)
Nov-28		(1,687)	(63,709)	(73,831)	(1,687)		(20,244)
Dec-28		(1,687)	(62,022)	(72,144)	(1,687)		(20,244)
Jan-29		(1,687)	(60,335)	(70,457)	(1,687)		(20,244)
Feb-29		(1,687)	(58,648)	(68,770)	(1,687)		(20,244)
Mar-29		(1,687)	(56,961)	(67,083)	(1,687)		(20,244)
Apr-29		(1,687)	(55,274)	(65,396)	(1,687)		(20,244)
May-29		(1,687)	(53,587)	(63,709)	(1,687)		(20,244)
Jun-29		(1,687)	(51,900)	(62,022)	(1,687)		(20,244)
Jul-29		(1,687)	(50,213)	(60,335)	(1,687)		(20,244)
Aug-29		(1,687)	(48,526)	(58,648)	(1,687)		(20,244)
Sep-29		(1,687)	(46,839)	(56,961)	(1,687)		(20,244)
Oct-29		(1,687)	(45,152)	(55,274)	(1,687)		(20,244)
Nov-29		(1,687)	(43,465)	(53,587)	(1,687)		(20,244)
Dec-29		(1,687)	(41,778)	(51,900)	(1,687)		(20,244)
Jan-30		(1,687)	(40,091)	(50,213)	(1,687)		(20,244)

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

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Feb-30		(1,687)	(38,404)	(48,526)	(1,687)		(20,244)
Mar-30		(1,687)	(36,717)	(46,839)	(1,687)		(20,244)
Apr-30		(1,687)	(35,030)	(45,152)	(1,687)		(20,244)
May-30		(1,687)	(33,343)	(43,465)	(1,687)		(20,244)
Jun-30		(1,687)	(31,656)	(41,778)	(1,687)		(20,244)
Jul-30		(1,687)	(29,969)	(40,091)	(1,687)		(20,244)
Aug-30		(1,687)	(28,282)	(38,404)	(1,687)		(20,244)
Sep-30		(1,687)	(26,595)	(36,717)	(1,687)		(20,244)
Oct-30		(1,687)	(24,908)	(35,030)	(1,687)		(20,244)
Nov-30		(1,687)	(23,221)	(33,343)	(1,687)		(20,244)
Dec-30		(1,687)	(21,534)	(31,656)	(1,687)		(20,244)
Jan-31		(1,687)	(19,847)	(29,969)	(1,687)		(20,244)
Feb-31		(1,687)	(18,160)	(28,282)	(1,687)		(20,244)
Mar-31		(1,687)	(16,473)	(26,595)	(1,687)		(20,244)
Apr-31		(1,687)	(14,786)	(24,908)	(1,687)		(20,244)
May-31		(1,687)	(13,099)	(23,221)	(1,687)		(20,244)
Jun-31		(1,687)	(11,412)	(21,534)	(1,687)		(20,244)
Jul-31		(1,687)	(9,725)	(19,847)	(1,687)		(20,244)
Aug-31		(1,687)	(8,038)	(18,160)	(1,687)		(20,244)
Sep-31		(1,687)	(6,351)	(16,473)	(1,687)		(20,244)
Oct-31		(1,687)	(4,664)	(14,786)	(1,687)		(20,244)
Nov-31		(1,687)	(2,977)	(13,099)	(1,687)		(20,244)
Dec-31		(1,687)	(1,290)	(11,412)	(1,687)		(20,244)
Jan-32		(1,290)	(0)	(9,742)	(1,290)		(19,847)
Feb-32		-	(0)	(8,158)	-		(18,160)
Mar-32		-	(0)	(6,715)	-		(16,473)
Apr-32		-	(0)	(5,413)	-		(14,786)
May-32		-	(0)	(4,251)	-		(13,099)
Jun-32		-	(0)	(3,230)	-		(11,412)
Jul-32		-	(0)	(2,349)	-		(9,725)
Aug-32		-	(0)	(1,609)	-		(8,038)
Sep-32		-	(0)	(1,009)	-		(6,351)
Oct-32		-	(0)	(550)	-		(4,664)
Nov-32		-	(0)	(232)	-		(2,977)
Dec-32		-	(0)	(54)	-		(1,290)
Jan-33		-	(0)	(0)	-		-
Feb-33		-	(0)	(0)	-		-
Mar-33		-	(0)	(0)	-		-
Apr-33		-	(0)	(0)	-		-
May-33		-	(0)	(0)	-		-
Jun-33		-	(0)	(0)	-		-
Jul-33		-	(0)	(0)	-		-
Aug-33		-	(0)	(0)	-		-
Sep-33		-	(0)	(0)	-		-
Oct-33		-	(0)	(0)	-		-
Nov-33		-	(0)	(0)	-		-
Dec-33		-	(0)	(0)	-		-
Jan-34		-	(0)	(0)	-		-

NOTE:

Accelerating the Depreciation for Colstrip #4 will move the end of the depreciable life for Colstrip from 2046 to 2032 which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). This adjustment was approved in Final Order 12, Docket No. UE-152253. The change will begin July 1, 2016

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
WA Customer Service Deposit Interest	4311	RES	37,847	WA	Situs	37,847	8.7.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(2,455,459)	WA	Situs	(2,455,459)	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 2020
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-20	(7,673)	
Feb-20	5,188	
Mar-20	4,847	
Apr-20	4,661	
May-20	7,878	
Jun-20	2,024	
Jul-20	4,275	
Aug-20	4,135	
Sep-20	3,527	
Oct-20	2,856	
Nov-20	3,743	
Dec-20	2,386	
Interest Expense	<u>37,847</u>	Ref. 8.7

Customer Service Deposits - Balances

GL Accounts 230140

<u>Month</u>	<u>Balance</u>	
Dec-19	2,662,478	
Jan-20	2,625,023	
Feb-20	2,614,632	
Mar-20	2,613,359	
Apr-20	2,654,667	
May-20	2,611,875	
Jun-20	2,540,560	
Jul-20	2,505,053	
Aug-20	2,413,987	
Sep-20	2,356,129	
Oct-20	2,265,473	
Nov-20	2,062,634	
Dec-20	1,741,770	
AMA Balance	<u><u>2,455,459</u></u>	Ref. 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	22,557,986	WA	Situs	22,557,986	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 2020
Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,697,644,923	1,329,255,322	16,875,766,146	17,244,155,747	368,389,602	6.12%	22,557,986

Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(226,392,026)	JBG	22.352%	(50,602,157)	8.9.1
Steam Plant	108SP	RES	28,701,755	JBG	22.352%	6,415,291	8.9.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	7,644,737	JBG	22.352%	1,708,718	

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.

PacifiCorp
Results of Operations - December 2020
Removal of Bridger SCR

Depreciation Rates:

Steam JBG	2.788%
General JBG	2.052%

	<u>Capital Additions</u> <u>Steam</u>	<u>Balance</u> <u>Steam</u>	<u>Depreciation Reserve</u> <u>Steam</u>
Jan-20	(24,521)	226,599,947	(22,912,624)
Feb-20	13,392	226,613,339	(23,439,066)
Mar-20	-	226,613,339	(23,965,524)
Apr-20	-	226,613,339	(24,491,982)
May-20	(51,963)	226,561,376	(25,018,379)
Jun-20	-	226,561,376	(25,544,716)
Jul-20	-	226,561,376	(26,071,053)
Aug-20	-	226,561,376	(26,597,390)
Sep-20	-	226,561,376	(27,123,727)
Oct-20	(169,350)	226,392,026	(27,649,868)
Nov-20	-	226,392,026	(28,175,811)
Dec-20	-	226,392,026	(28,701,755)
	<u>226,392,026</u>	<u>226,392,026</u>	<u>(28,701,755)</u>
		Ref 8.9	Ref 8.9

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
302	RES	(484,914)	SG-U	8.177%	(39,650)	8.10.7
302	RES	7,435,696	SG-P	8.177%	607,990	8.10.7
302	RES	(1,190,017)	SG	8.177%	(97,303)	8.10.7
302	RES	(2,673,435)	UT	Situs	-	8.10.7
303	RES	4,171	CAEE	0.000%	-	8.10.7
303	RES	440,189	CAGE	0.000%	-	8.10.7
303	RES	122,016	CAGW	22.352%	27,273	8.10.7
303	RES	9,985,969	CN	6.871%	686,112	8.10.7
303	RES	565,764	JBG	22.352%	126,457	8.10.7
303	RES	476	OR	Situs	-	8.10.7
303	RES	2,157,080	SG	8.177%	176,377	8.10.7
303	RES	33,648,328	SO	6.970%	2,345,196	8.10.7
303	RES	(2,604)	UT	Situs	-	8.10.7
303	RES	390	WA	Situs	390	8.10.7
303	RES	615	WY-ALL	Situs	-	8.10.7
310	RES	(0)	CAGE	0.000%	-	8.10.7
311	RES	2,710,959	CAGE	0.000%	-	8.10.7
311	RES	138,216	CAGW	22.352%	30,893	8.10.7
311	RES	459,118	JBG	22.352%	102,620	8.10.7
312	RES	8,676,274	CAGE	0.000%	-	8.10.7
312	RES	2,105,953	JBG	22.352%	470,714	8.10.7
312	RES	142,182	SG	8.177%	11,626	8.10.7
314	RES	369,228	CAGE	0.000%	-	8.10.7
314	RES	177,718	CAGW	22.352%	39,723	8.10.7
314	RES	584,506	JBG	22.352%	130,646	8.10.7
314	RES	596,349	SG	8.177%	48,761	8.10.7
315	RES	535,062	CAGE	0.000%	-	8.10.7
315	RES	123,237	CAGW	22.352%	27,545	8.10.7
315	RES	285,170	JBG	22.352%	63,740	8.10.7
316	RES	201,064	CAGE	0.000%	-	8.10.7
316	RES	137,901	JBG	22.352%	30,823	8.10.7
330	RES	26,841	SG-U	8.177%	2,195	8.10.7
331	RES	4,043,357	SG-P	8.177%	330,611	8.10.7
331	RES	1,041,111	SG-U	8.177%	85,128	8.10.7
332	RES	7,604,280	SG-P	8.177%	621,774	8.10.7
332	RES	826,742	SG-U	8.177%	67,600	8.10.7
333	RES	1,405,414	SG-P	8.177%	114,916	8.10.7
333	RES	1,001,799	SG-U	8.177%	81,913	8.10.7
334	RES	255,230	SG-P	8.177%	20,869	8.10.7
		<u>83,457,438</u>			<u>6,114,938</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, 2020 to End-of-Period levels as of December 31, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	334	RES	180,054	SG-U	8.177%	14,722	8.10.7
	335	RES	(35)	SG-P	8.177%	(3)	8.10.7
	336	RES	380,028	SG-P	8.177%	31,073	8.10.7
	336	RES	89,321	SG-U	8.177%	7,303	8.10.7
	340	RES	132,340	SG	8.177%	10,821	8.10.8
	341	RES	523	CAGE	0.000%	-	8.10.8
	341	RES	36,229,986	SG	8.177%	2,962,394	8.10.8
	342	RES	114,407	CAGW	22.352%	25,572	8.10.8
	343	RES	(4,977,297)	CAGE	0.000%	-	8.10.8
	343	RES	1,181,608	CAGW	22.352%	264,108	8.10.8
	343	RES	631,069,945	SG	8.177%	51,600,298	8.10.8
	344	RES	(613,163)	CAGE	0.000%	-	8.10.8
	344	RES	572,212	CAGW	22.352%	127,898	8.10.8
	344	RES	42,689,260	SG	8.177%	3,490,546	8.10.8
	345	RES	73,595,590	SG	8.177%	6,017,644	8.10.8
	346	RES	6,225,312	SG	8.177%	509,021	8.10.8
	350	RES	20,883,011	SG	8.177%	1,707,528	8.10.8
	352	RES	15,865,094	SG	8.177%	1,297,231	8.10.8
	353	RES	68,656,342	SG	8.177%	5,613,780	8.10.8
	354	RES	6,545,763	SG	8.177%	535,223	8.10.8
	355	RES	22,348,745	SG	8.177%	1,827,376	8.10.8
	356	RES	35,580,475	SG	8.177%	2,909,286	8.10.8
	357	RES	5,044	SG	8.177%	412	8.10.8
	358	RES	35,090	SG	8.177%	2,869	8.10.8
	359	RES	43,503	SG	8.177%	3,557	8.10.8
	360	RES	2,342	CA	Situs	-	8.10.8
	360	RES	(11,897)	OR	Situs	-	8.10.8
	360	RES	2,742	UT	Situs	-	8.10.8
	360	RES	1,495	WA	Situs	1,495	8.10.8
	360	RES	1,492,437	WY-ALL	Situs	-	8.10.8
	361	RES	1,192	CA	Situs	-	8.10.8
	361	RES	925	ID	Situs	-	8.10.8
	361	RES	24,398	OR	Situs	-	8.10.8
	361	RES	227,728	UT	Situs	-	8.10.8
	361	RES	10,670	WA	Situs	10,670	8.10.8
	361	RES	(15,484)	WY-ALL	Situs	-	8.10.8
	362	RES	(26,174)	CA	Situs	-	8.10.8
	362	RES	49,425	ID	Situs	-	8.10.8
			<u>958,592,956</u>			<u>78,970,827</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, 2020 to End-of-Period levels as of December 31, 2020.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
362	RES	1,191,322	OR	Situs	-	8.10.8
362	RES	2,938,433	UT	Situs	-	8.10.8
362	RES	289,439	WA	Situs	289,439	8.10.8
362	RES	32,358	WY-ALL	Situs	-	8.10.8
362	RES	88,153	WY-ALL	Situs	-	8.10.8
364	RES	650,186	CA	Situs	-	8.10.8
364	RES	2,246,893	ID	Situs	-	8.10.8
364	RES	19,235,769	OR	Situs	-	8.10.8
364	RES	9,745,225	UT	Situs	-	8.10.9
364	RES	1,984,487	WA	Situs	1,984,487	8.10.9
364	RES	2,643,593	WY-ALL	Situs	-	8.10.9
364	RES	288,704	WY-ALL	Situs	-	8.10.9
365	RES	310,231	CA	Situs	-	8.10.9
365	RES	576,419	ID	Situs	-	8.10.9
365	RES	7,887,520	OR	Situs	-	8.10.9
365	RES	5,188,591	UT	Situs	-	8.10.9
365	RES	1,013,368	WA	Situs	1,013,368	8.10.9
365	RES	1,100,270	WY-ALL	Situs	-	8.10.9
365	RES	111,353	WY-ALL	Situs	-	8.10.9
366	RES	34,803	CA	Situs	-	8.10.9
366	RES	409,919	ID	Situs	-	8.10.9
366	RES	2,292,060	OR	Situs	-	8.10.9
366	RES	4,906,086	UT	Situs	-	8.10.9
366	RES	287,487	WA	Situs	287,487	8.10.9
366	RES	477,401	WY-ALL	Situs	-	8.10.9
366	RES	16,348	WY-ALL	Situs	-	8.10.9
367	RES	111,526	CA	Situs	-	8.10.9
367	RES	924,245	ID	Situs	-	8.10.9
367	RES	4,659,601	OR	Situs	-	8.10.9
367	RES	13,343,929	UT	Situs	-	8.10.9
367	RES	458,546	WA	Situs	458,546	8.10.9
367	RES	541,509	WY-ALL	Situs	-	8.10.9
367	RES	68,459	WY-ALL	Situs	-	8.10.9
368	RES	344,868	CA	Situs	-	8.10.9
368	RES	951,773	ID	Situs	-	8.10.9
368	RES	11,530,266	OR	Situs	-	8.10.9
368	RES	11,424,654	UT	Situs	-	8.10.9
368	RES	1,798,622	WA	Situs	1,798,622	8.10.9
368	RES	1,060,448	WY-ALL	Situs	-	8.10.9
368	RES	159,795	WY-ALL	Situs	-	8.10.9
369	RES	339,980	CA	Situs	-	8.10.9
369	RES	1,155,596	ID	Situs	-	8.10.9
369	RES	7,232,428	OR	Situs	-	8.10.9
		<u>122,052,664</u>			<u>5,831,950</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, 2020 to End-of-Period levels as of December 31, 2020.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
369	RES	11,328,724	UT	Situs	-	8.10.9
369	RES	1,630,958	WA	Situs	1,630,958	8.10.9
369	RES	1,035,542	WY-ALL	Situs	-	8.10.9
369	RES	399,178	WY-ALL	Situs	-	8.10.9
370	RES	79,310	CA	Situs	-	8.10.9
370	RES	410,727	ID	Situs	-	8.10.9
370	RES	531,199	OR	Situs	-	8.10.9
370	RES	1,452,552	UT	Situs	-	8.10.9
370	RES	159,266	WA	Situs	159,266	8.10.9
370	RES	175,714	WY-ALL	Situs	-	8.10.9
370	RES	35,734	WY-ALL	Situs	-	8.10.9
371	RES	1,732	CA	Situs	-	8.10.9
371	RES	99	ID	Situs	-	8.10.9
371	RES	8,482	OR	Situs	-	8.10.9
371	RES	(13,329)	UT	Situs	-	8.10.9
371	RES	3	WA	Situs	3	8.10.9
371	RES	3,418	WY-ALL	Situs	-	8.10.9
371	RES	(29)	WY-ALL	Situs	-	8.10.9
373	RES	3,521	CA	Situs	-	8.10.9
373	RES	19,065	ID	Situs	-	8.10.9
373	RES	209,416	OR	Situs	-	8.10.9
373	RES	128,950	UT	Situs	-	8.10.10
373	RES	(48,437)	WA	Situs	(48,437)	8.10.10
373	RES	7,325	WY-ALL	Situs	-	8.10.10
373	RES	3,548	WY-ALL	Situs	-	8.10.10
389	RES	1,051	OR	Situs	-	8.10.10
389	RES	67,525	SO	6.970%	4,706	8.10.10
390	RES	35,209	CA	Situs	-	8.10.10
390	RES	(196,199)	CAEE	0.000%	-	8.10.10
390	RES	8,639	CAGE	0.000%	-	8.10.10
390	RES	4,854	ID	Situs	-	8.10.10
390	RES	30,643	OR	Situs	-	8.10.10
390	RES	1,597,940	SG	8.177%	130,658	8.10.10
390	RES	2,812,184	SO	6.970%	196,001	8.10.10
390	RES	374,140	UT	Situs	-	8.10.10
390	RES	83,928	WA	Situs	83,928	8.10.10
390	RES	89,502	WY-ALL	Situs	-	8.10.10
390	RES	1,374	WY-ALL	Situs	-	8.10.10
391	RES	(3,543)	CA	Situs	-	8.10.10
391	RES	5,762	CAEE	0.000%	-	8.10.10
391	RES	28,193	CAGE	0.000%	-	8.10.10
391	RES	433	CAGW	22.352%	97	8.10.10
391	RES	(196,066)	CN	6.871%	(13,471)	8.10.10
391	RES	62,135	ID	Situs	-	8.10.10
391	RES	5,480	JBG	22.352%	1,225	8.10.10
		<u>22,375,850</u>			<u>2,144,934</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, 2020 to End-of-Period levels as of December 31, 2020.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
391	RES	60,937	OR	Situs	-	8.10.10
391	RES	7,612,065	SO	6.970%	530,540	8.10.10
391	RES	49,387	SG	8.177%	4,038	8.10.10
391	RES	156,879	UT	Situs	-	8.10.10
391	RES	39,538	WA	Situs	39,538	8.10.10
391	RES	(41,004)	WY-ALL	Situs	-	8.10.10
391	RES	28,052	WY-ALL	Situs	-	8.10.10
392	RES	171,532	CA	Situs	-	8.10.10
392	RES	(58,476)	CAEE	0.000%	-	8.10.10
392	RES	(239,008)	CAGE	0.000%	-	8.10.10
392	RES	155	CAGW	22.352%	35	8.10.10
392	RES	1,402,889	ID	Situs	-	8.10.10
392	RES	(2,378)	JBG	22.352%	(531)	8.10.10
392	RES	610,435	OR	Situs	-	8.10.10
392	RES	358,800	SO	6.970%	25,007	8.10.10
392	RES	25,171	SG	8.177%	2,058	8.10.10
392	RES	2,940,257	UT	Situs	-	8.10.10
392	RES	277,825	WA	Situs	277,825	8.10.10
392	RES	1,196,286	WY-ALL	Situs	-	8.10.10
392	RES	249,853	WY-ALL	Situs	-	8.10.10
393	RES	(105)	CA	Situs	-	8.10.10
393	RES	3,045	CAGE	0.000%	-	8.10.11
393	RES	72,780	ID	Situs	-	8.10.11
393	RES	46,863	JBG	22.352%	10,475	8.10.11
393	RES	206,407	OR	Situs	-	8.10.11
393	RES	342	SO	6.970%	24	8.10.11
393	RES	189,682	SG	8.177%	15,510	8.10.11
393	RES	325,476	UT	Situs	-	8.10.11
393	RES	(441)	WA	Situs	(441)	8.10.11
393	RES	70,393	WY-ALL	Situs	-	8.10.11
394	RES	56,848	CA	Situs	-	8.10.11
394	RES	1,734	CAEE	0.000%	-	8.10.11
394	RES	126,722	CAGE	0.000%	-	8.10.11
394	RES	(32,093)	CAGW	22.352%	(7,173)	8.10.11
394	RES	49,303	ID	Situs	-	8.10.11
394	RES	2,974	JBG	22.352%	665	8.10.11
394	RES	278,795	OR	Situs	-	8.10.11
394	RES	3,335	SO	6.970%	232	8.10.11
394	RES	51,582	SG	8.177%	4,218	8.10.11
394	RES	761,749	UT	Situs	-	8.10.11
394	RES	125,678	WA	Situs	125,678	8.10.11
394	RES	336,751	WY-ALL	Situs	-	8.10.11
394	RES	(294)	WY-ALL	Situs	-	8.10.11
395	RES	62,622	CA	Situs	-	8.10.11
		<u>17,579,341</u>			<u>1,027,696</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, 2020 to End-of-Period levels as of December 31, 2020.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
395	RES	9,178	CAEE	0.000%	-	8.10.11
395	RES	18,162	CAGE	0.000%	-	8.10.11
395	RES	60,738	ID	Situs	-	8.10.11
395	RES	8,813	JBG	22.352%	1,970	8.10.11
395	RES	732,654	OR	Situs	-	8.10.11
395	RES	(20,905)	SO	6.970%	(1,457)	8.10.11
395	RES	(3,412)	SG	8.177%	(279)	8.10.11
395	RES	139,890	UT	Situs	-	8.10.11
395	RES	49,870	WA	Situs	49,870	8.10.11
395	RES	172,203	WY-ALL	Situs	-	8.10.11
395	RES	(2,105)	WY-ALL	Situs	-	8.10.11
396	RES	(615,689)	CA	Situs	-	8.10.11
396	RES	453,266	CAGE	0.000%	-	8.10.11
396	RES	782	CAGW	22.352%	175	8.10.11
396	RES	775,442	ID	Situs	-	8.10.11
396	RES	368,224	JBG	22.352%	82,304	8.10.11
396	RES	3,191,542	OR	Situs	-	8.10.11
396	RES	2,080,853	SO	6.970%	145,030	8.10.11
396	RES	13,972	SG	8.177%	1,142	8.10.11
396	RES	2,738,446	UT	Situs	-	8.10.11
396	RES	626,527	WA	Situs	626,527	8.10.11
396	RES	1,791,290	WY-ALL	Situs	-	8.10.11
396	RES	290,196	WY-ALL	Situs	-	8.10.11
397	RES	(297,403)	CA	Situs	-	8.10.11
397	RES	552	CAEE	0.000%	-	8.10.11
397	RES	(672,461)	CAGE	0.000%	-	8.10.11
397	RES	(7,624)	CAGW	22.352%	(1,704)	8.10.11
397	RES	94,171	ID	Situs	-	8.10.11
397	RES	1,200	JBG	22.352%	268	8.10.12
397	RES	791,716	OR	Situs	-	8.10.12
397	RES	(1,907,103)	SG	8.177%	(155,937)	8.10.12
397	RES	(3,110,955)	SO	6.970%	(216,825)	8.10.12
397	RES	(5,560,576)	UT	Situs	-	8.10.12
397	RES	(79,628)	WA	Situs	(79,628)	8.10.12
397	RES	(36,445)	WY-ALL	Situs	-	8.10.12
397	RES	1,493	WY-ALL	Situs	-	8.10.12
398	RES	195	CA	Situs	-	8.10.12
398	RES	6,848	CAGE	0.000%	-	8.10.12
398	RES	(5,746)	ID	Situs	-	8.10.12
398	RES	30,528	JBG	22.352%	6,824	8.10.12
398	RES	3,543	OR	Situs	-	8.10.12
398	RES	15,318	SO	6.970%	1,068	8.10.12
398	RES	7,387	SG	8.177%	604	8.10.12
398	RES	(4,342)	UT	Situs	-	8.10.12
		<u>2,150,607</u>			<u>459,952</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, 2020 to End-of-Period levels as of December 31, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	398	RES	(2,761)	WA	Situs	(2,761)	8.10.12
	398	RES	11,278	WY-ALL	Situs	-	8.10.12
	399	RES	(14,633)	CAEE	0.000%	-	8.10.12
	DP	RES	8,412,951	CA	Situs	-	8.10.12
	DP	RES	5,827,108	ID	Situs	-	8.10.12
	DP	RES	23,009,539	OR	Situs	-	8.10.12
	DP	RES	19,751,949	UT	Situs	-	8.10.12
	DP	RES	13,029,168	WA	Situs	13,029,168	8.10.12
	DP	RES	4,241,040	WY-ALL	Situs	-	8.10.12
	GP	RES	(4,866,688)	CAGE	0.000%	-	8.10.12
	GP	RES	1,248,099	SO	6.970%	86,989	8.10.12
	SP	RES	(528,020,801)	CAGE	0.000%	-	8.10.12
	SP	RES	2,827,254	SG	8.177%	231,174	8.10.12
	TP	RES	11,722	CAGE	0.000%	-	8.10.12
	TP	RES	779,242,467	SG	8.177%	63,715,827	8.10.12
			<u>324,707,693</u>			<u>77,060,398</u>	
Adjustment Summary:							
			83,457,438			6,114,938	8.10
			958,592,956			78,970,827	8.10.1
			122,052,664			5,831,950	8.10.2
			22,375,850			2,144,934	8.10.3
			17,579,341			1,027,696	8.10.4
			2,150,607			459,952	8.10.5
			<u>324,707,693</u>			<u>77,060,398</u>	8.10.6
Total Adjustment			<u>1,530,916,549</u>			<u>171,610,694</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, 2020 to End-of-Period levels as of December 31, 2020.

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

Indicator	Account	Factor	Dec-20 AMA	Dec-20 EOP	Adjustment	Reference
302SG-U	302	SG-U	9,541,080	9,056,166	(484,914)	Ref. 8.10
302SG-P	302	SG-P	170,130,911	177,566,606	7,435,696	Ref. 8.10
302SG	302	SG	10,285,848	9,095,832	(1,190,017)	Ref. 8.10
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302UT	302	UT	(29,407,780)	(32,081,215)	(2,673,435)	Ref. 8.10
303CA	303	CA	481,167	481,167	-	Ref. 8.10
303CAEE	303	CAEE	4,935	9,106	4,171	Ref. 8.10
303CAGE	303	CAGE	68,556,125	68,996,313	440,189	Ref. 8.10
303CAGW	303	CAGW	29,153,145	29,275,161	122,016	Ref. 8.10
303CN	303	CN	185,368,744	195,354,713	9,985,969	Ref. 8.10
303IDU	303	IDU	3,371,145	3,371,145	-	Ref. 8.10
303JBG	303	JBG	2,068,595	2,634,359	565,764	Ref. 8.10
303OR	303	OR	4,615,526	4,616,002	476	Ref. 8.10
303SG	303	SG	91,777,950	93,935,030	2,157,080	Ref. 8.10
303SO	303	SO	398,178,646	431,826,975	33,648,328	Ref. 8.10
303UT	303	UT	5,887,920	5,885,317	(2,604)	Ref. 8.10
303WA	303	WA	2,036,597	2,036,986	390	Ref. 8.10
303WYP	303	WYP	5,646,461	5,647,076	615	Ref. 8.10
310CAGE	310	CAGE	48,810,707	48,810,707	(0)	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
310SG	310	SG	41,195,596	41,195,596	-	Ref. 8.10
311CAGE	311	CAGE	826,777,212	829,488,171	2,710,959	Ref. 8.10
311CAGW	311	CAGW	68,101,620	68,239,836	138,216	Ref. 8.10
311JBG	311	JBG	150,120,638	150,579,757	459,118	Ref. 8.10
311SG	311	SG	8,435,435	8,435,435	-	Ref. 8.10
312CAGE	312	CAGE	3,455,524,204	3,464,200,478	8,676,274	Ref. 8.10
312CAGW	312	CAGW	122,499,043	122,499,043	-	Ref. 8.10
312JBG	312	JBG	1,007,270,856	1,009,376,809	2,105,953	Ref. 8.10
312SG	312	SG	58,858,906	59,001,088	142,182	Ref. 8.10
314CAGE	314	CAGE	725,747,536	726,116,764	369,228	Ref. 8.10
314CAGW	314	CAGW	39,229,539	39,407,256	177,718	Ref. 8.10
314JBG	314	JBG	206,881,148	207,465,654	584,506	Ref. 8.10
314SG	314	SG	34,764,485	35,360,833	596,349	Ref. 8.10
315CAGE	315	CAGE	411,355,852	411,890,915	535,062	Ref. 8.10
315CAGW	315	CAGW	9,413,354	9,536,591	123,237	Ref. 8.10
315JBG	315	JBG	61,650,280	61,935,450	285,170	Ref. 8.10
315SG	315	SG	8,620,816	8,620,816	-	Ref. 8.10
316CAGE	316	CAGE	26,838,158	27,039,223	201,064	Ref. 8.10
316CAGW	316	CAGW	434,734	434,734	-	Ref. 8.10
316JBG	316	JBG	5,635,082	5,772,984	137,901	Ref. 8.10
316SG	316	SG	1,385,927	1,385,927	-	Ref. 8.10
330SG-P	330	SG-P	29,772,921	29,772,921	-	Ref. 8.10
330SG-U	330	SG-U	6,558,235	6,585,077	26,841	Ref. 8.10
331SG-P	331	SG-P	263,338,309	267,381,666	4,043,357	Ref. 8.10
331SG-U	331	SG-U	18,097,409	19,138,520	1,041,111	Ref. 8.10
332SG-P	332	SG-P	424,714,469	432,318,749	7,604,280	Ref. 8.10
332SG-U	332	SG-U	97,684,173	98,510,915	826,742	Ref. 8.10
333SG-P	333	SG-P	94,301,207	95,706,621	1,405,414	Ref. 8.10
333SG-U	333	SG-U	49,336,969	50,338,768	1,001,799	Ref. 8.10
334SG-P	334	SG-P	71,280,600	71,535,829	255,230	Ref. 8.10
334SG-U	334	SG-U	14,353,422	14,533,477	180,054	Ref. 8.10.1
335SG-P	335	SG-P	2,391,669	2,391,634	(35)	Ref. 8.10.1
335SG-U	335	SG-U	172,801	172,801	-	Ref. 8.10.1
336SG-P	336	SG-P	22,837,655	23,217,683	380,028	Ref. 8.10.1
336SG-U	336	SG-U	2,820,873	2,910,194	89,321	Ref. 8.10.1

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

Indicator	Account	Factor	Dec-20 AMA	Dec-20 EOP	Adjustment	Reference
340CAGE	340	CAGE	34,730,178	34,730,178	-	Ref. 8.10.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.10.1
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1
340SG-W	340	SG-W	11,641,697	11,774,037	132,340	Ref. 8.10.1
341CAGE	341	CAGE	137,204,860	137,205,383	523	Ref. 8.10.1
341CAGW	341	CAGW	37,327,563	37,327,563	-	Ref. 8.10.1
341SG-W	341	SG-W	56,821,848	93,051,835	36,229,986	Ref. 8.10.1
342CAGE	342	CAGE	14,565,556	14,565,556	-	Ref. 8.10.1
342CAGW	342	CAGW	1,691,311	1,805,718	114,407	Ref. 8.10.1
343CAGE	343	CAGE	803,464,693	798,487,395	(4,977,297)	Ref. 8.10.1
343CAGW	343	CAGW	329,867,515	331,049,123	1,181,608	Ref. 8.10.1
343SG-W	343	SG-W	1,637,150,182	2,268,220,127	631,069,945	Ref. 8.10.1
344CAGE	344	CAGE	310,262,342	309,649,179	(613,163)	Ref. 8.10.1
344CAGW	344	CAGW	113,761,327	114,333,539	572,212	Ref. 8.10.1
344SG-W	344	SG-W	85,604,248	128,293,508	42,689,260	Ref. 8.10.1
344SG	344	SG	116,955	116,955	-	Ref. 8.10.1
345CAGE	345	CAGE	165,862,909	165,862,909	-	Ref. 8.10.1
345CAGW	345	CAGW	48,300,058	48,300,058	-	Ref. 8.10.1
345SG-W	345	SG-W	114,196,606	187,792,196	73,595,590	Ref. 8.10.1
346CAGE	346	CAGE	9,105,221	9,105,221	-	Ref. 8.10.1
346CAGW	346	CAGW	3,481,452	3,481,452	-	Ref. 8.10.1
346SG-W	346	SG-W	3,699,395	9,924,707	6,225,312	Ref. 8.10.1
350SG	350	SG	284,282,922	305,165,933	20,883,011	Ref. 8.10.1
352SG	352	SG	290,365,285	306,230,379	15,865,094	Ref. 8.10.1
353CAGW	353	CAGW	1,969,943	1,969,943	-	Ref. 8.10.1
353SG	353	SG	2,229,750,617	2,298,406,958	68,656,342	Ref. 8.10.1
354SG	354	SG	1,310,554,339	1,317,100,102	6,545,763	Ref. 8.10.1
355SG	355	SG	1,016,027,451	1,038,376,195	22,348,745	Ref. 8.10.1
356SG	356	SG	1,302,523,003	1,338,103,478	35,580,475	Ref. 8.10.1
357SG	357	SG	3,852,194	3,857,237	5,044	Ref. 8.10.1
358SG	358	SG	9,045,528	9,080,617	35,090	Ref. 8.10.1
359SG	359	SG	12,102,510	12,146,013	43,503	Ref. 8.10.1
360CA	360	CA	1,821,863	1,824,206	2,342	Ref. 8.10.1
360IDU	360	IDU	1,835,903	1,835,903	-	Ref. 8.10.1
360OR	360	OR	14,185,847	14,173,950	(11,897)	Ref. 8.10.1
360UT	360	UT	37,193,323	37,196,065	2,742	Ref. 8.10.1
360WA	360	WA	1,869,170	1,870,665	1,495	Ref. 8.10.1
360WYP	360	WYP	2,907,153	4,399,590	1,492,437	Ref. 8.10.1
360WYU	360	WYU	4,065,498	4,065,498	-	Ref. 8.10.1
361CA	361	CA	5,251,064	5,252,257	1,192	Ref. 8.10.1
361IDU	361	IDU	3,367,612	3,368,537	925	Ref. 8.10.1
361OR	361	OR	32,648,331	32,672,729	24,398	Ref. 8.10.1
361UT	361	UT	59,912,358	60,140,086	227,728	Ref. 8.10.1
361WA	361	WA	6,375,727	6,386,397	10,670	Ref. 8.10.1
361WYP	361	WYP	12,286,225	12,270,741	(15,484)	Ref. 8.10.1
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.1
362CA	362	CA	30,692,392	30,666,218	(26,174)	Ref. 8.10.1
362IDU	362	IDU	38,206,980	38,256,405	49,425	Ref. 8.10.1
362OR	362	OR	259,553,625	260,744,947	1,191,322	Ref. 8.10.2
362UT	362	UT	487,718,607	490,657,040	2,938,433	Ref. 8.10.2
362WA	362	WA	76,735,263	77,024,702	289,439	Ref. 8.10.2
362WYP	362	WYP	120,661,103	120,693,461	32,358	Ref. 8.10.2
362WYU	362	WYU	18,640,808	18,728,961	88,153	Ref. 8.10.2
364CA	364	CA	73,596,786	74,246,971	650,186	Ref. 8.10.2
364IDU	364	IDU	96,492,944	98,739,838	2,246,893	Ref. 8.10.2
364OR	364	OR	411,688,505	430,924,274	19,235,769	Ref. 8.10.2

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364UT	364	UT	412,749,270	422,494,495	9,745,225	Ref. 8.10.2
364WA	364	WA	114,346,252	116,330,739	1,984,487	Ref. 8.10.2
364WYP	364	WYP	143,678,475	146,322,069	2,643,593	Ref. 8.10.2
364WYU	364	WYU	29,018,553	29,307,256	288,704	Ref. 8.10.2
365CA	365	CA	36,591,355	36,901,586	310,231	Ref. 8.10.2
365IDU	365	IDU	41,209,002	41,785,421	576,419	Ref. 8.10.2
365OR	365	OR	284,715,837	292,603,357	7,887,520	Ref. 8.10.2
365UT	365	UT	254,349,892	259,538,483	5,188,591	Ref. 8.10.2
365WA	365	WA	77,147,005	78,160,373	1,013,368	Ref. 8.10.2
365WYP	365	WYP	109,095,015	110,195,285	1,100,270	Ref. 8.10.2
365WYU	365	WYU	14,353,224	14,464,577	111,353	Ref. 8.10.2
366CA	366	CA	18,584,656	18,619,459	34,803	Ref. 8.10.2
366IDU	366	IDU	11,262,211	11,672,129	409,919	Ref. 8.10.2
366OR	366	OR	101,909,805	104,201,865	2,292,060	Ref. 8.10.2
366UT	366	UT	222,968,060	227,874,146	4,906,086	Ref. 8.10.2
366WA	366	WA	19,520,948	19,808,435	287,487	Ref. 8.10.2
366WYP	366	WYP	26,700,328	27,177,729	477,401	Ref. 8.10.2
366WYU	366	WYU	5,136,030	5,152,378	16,348	Ref. 8.10.2
367CA	367	CA	20,923,384	21,034,910	111,526	Ref. 8.10.2
367IDU	367	IDU	30,334,094	31,258,339	924,245	Ref. 8.10.2
367OR	367	OR	198,808,053	203,467,654	4,659,601	Ref. 8.10.2
367UT	367	UT	600,759,834	614,103,764	13,343,929	Ref. 8.10.2
367WA	367	WA	31,048,195	31,506,741	458,546	Ref. 8.10.2
367WYP	367	WYP	48,458,193	48,999,703	541,509	Ref. 8.10.2
367WYU	367	WYU	18,725,273	18,793,732	68,459	Ref. 8.10.2
368CA	368	CA	55,917,974	56,262,842	344,868	Ref. 8.10.2
368IDU	368	IDU	85,944,037	86,895,810	951,773	Ref. 8.10.2
368OR	368	OR	475,707,571	487,237,838	11,530,266	Ref. 8.10.2
368UT	368	UT	581,180,914	592,605,568	11,424,654	Ref. 8.10.2
368WA	368	WA	119,273,666	121,072,288	1,798,622	Ref. 8.10.2
368WYP	368	WYP	113,333,275	114,393,724	1,060,448	Ref. 8.10.2
368WYU	368	WYU	15,870,726	16,030,520	159,795	Ref. 8.10.2
369CA	369	CA	27,983,415	28,323,395	339,980	Ref. 8.10.2
369IDU	369	IDU	45,832,450	46,988,045	1,155,596	Ref. 8.10.2
369OR	369	OR	311,486,442	318,718,870	7,232,428	Ref. 8.10.2
369UT	369	UT	357,438,762	368,767,486	11,328,724	Ref. 8.10.3
369WA	369	WA	69,717,285	71,348,242	1,630,958	Ref. 8.10.3
369WYP	369	WYP	54,513,152	55,548,694	1,035,542	Ref. 8.10.3
369WYU	369	WYU	16,556,378	16,955,556	399,178	Ref. 8.10.3
370CA	370	CA	8,423,070	8,502,380	79,310	Ref. 8.10.3
370IDU	370	IDU	17,144,003	17,554,730	410,727	Ref. 8.10.3
370OR	370	OR	96,320,941	96,852,140	531,199	Ref. 8.10.3
370UT	370	UT	95,822,528	97,275,080	1,452,552	Ref. 8.10.3
370WA	370	WA	13,914,123	14,073,390	159,266	Ref. 8.10.3
370WYP	370	WYP	14,116,046	14,291,760	175,714	Ref. 8.10.3
370WYU	370	WYU	2,585,640	2,621,374	35,734	Ref. 8.10.3
371CA	371	CA	279,276	281,007	1,732	Ref. 8.10.3
371IDU	371	IDU	170,435	170,534	99	Ref. 8.10.3
371OR	371	OR	2,654,421	2,662,903	8,482	Ref. 8.10.3
371UT	371	UT	4,211,666	4,198,337	(13,329)	Ref. 8.10.3
371WA	371	WA	512,668	512,671	3	Ref. 8.10.3
371WYP	371	WYP	822,488	825,907	3,418	Ref. 8.10.3
371WYU	371	WYU	155,020	154,991	(29)	Ref. 8.10.3
373CA	373	CA	784,922	788,443	3,521	Ref. 8.10.3
373IDU	373	IDU	794,855	813,920	19,065	Ref. 8.10.3
373OR	373	OR	24,385,354	24,594,769	209,416	Ref. 8.10.3

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373UT	373	UT	21,699,890	21,828,841	128,950	Ref. 8.10.3
373WA	373	WA	3,984,328	3,935,891	(48,437)	Ref. 8.10.3
373WYP	373	WYP	8,570,038	8,577,363	7,325	Ref. 8.10.3
373WYU	373	WYU	2,276,498	2,280,046	3,548	Ref. 8.10.3
389CA	389	CA	996,659	996,659	-	Ref. 8.10.3
389CAGE	389	CAGE	332	332	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	6,115,355	6,116,407	1,051	Ref. 8.10.3
389SG	389	SG	1,228	1,228	-	Ref. 8.10.3
389SO	389	SO	7,544,085	7,611,610	67,525	Ref. 8.10.3
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,807,993	1,807,993	-	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,137,024	4,172,233	35,209	Ref. 8.10.3
390CAEE	390	CAEE	1,079,156	882,957	(196,199)	Ref. 8.10.3
390CAGE	390	CAGE	489,147	497,786	8,639	Ref. 8.10.3
390CAGW	390	CAGW	10,644	10,644	-	Ref. 8.10.3
390CN	390	CN	8,207,715	8,207,715	-	Ref. 8.10.3
390IDU	390	IDU	11,725,805	11,730,659	4,854	Ref. 8.10.3
390OR	390	OR	40,030,233	40,060,876	30,643	Ref. 8.10.3
390SG	390	SG	7,927,918	9,525,858	1,597,940	Ref. 8.10.3
390SO	390	SO	98,561,086	101,373,270	2,812,184	Ref. 8.10.3
390UT	390	UT	45,668,631	46,042,770	374,140	Ref. 8.10.3
390WA	390	WA	13,998,981	14,082,909	83,928	Ref. 8.10.3
390WYP	390	WYP	15,216,253	15,305,755	89,502	Ref. 8.10.3
390WYU	390	WYU	3,893,015	3,894,389	1,374	Ref. 8.10.3
391CA	391	CA	149,496	145,953	(3,543)	Ref. 8.10.3
391CAEE	391	CAEE	27,033	32,795	5,762	Ref. 8.10.3
391CAGE	391	CAGE	2,544,469	2,572,661	28,193	Ref. 8.10.3
391CAGW	391	CAGW	246,799	247,233	433	Ref. 8.10.3
391CN	391	CN	4,224,124	4,028,058	(196,066)	Ref. 8.10.3
391IDU	391	IDU	459,057	521,193	62,135	Ref. 8.10.3
391JBG	391	JBG	261,059	266,538	5,480	Ref. 8.10.3
391OR	391	OR	2,384,696	2,445,632	60,937	Ref. 8.10.4
391SO	391	SO	55,059,963	62,672,027	7,612,065	Ref. 8.10.4
391SG	391	SG	1,008,322	1,057,708	49,387	Ref. 8.10.4
391UT	391	UT	1,395,412	1,552,291	156,879	Ref. 8.10.4
391WA	391	WA	355,806	395,344	39,538	Ref. 8.10.4
391WYP	391	WYP	2,321,719	2,280,714	(41,004)	Ref. 8.10.4
391WYU	391	WYU	90,286	118,339	28,052	Ref. 8.10.4
392CA	392	CA	2,381,301	2,552,833	171,532	Ref. 8.10.4
392CAEE	392	CAEE	385,836	327,360	(58,476)	Ref. 8.10.4
392CAGE	392	CAGE	9,344,033	9,105,026	(239,008)	Ref. 8.10.4
392CAGW	392	CAGW	204,345	204,500	155	Ref. 8.10.4
392IDU	392	IDU	7,031,942	8,434,831	1,402,889	Ref. 8.10.4
392JBG	392	JBG	2,696,097	2,693,719	(2,378)	Ref. 8.10.4
392OR	392	OR	24,564,104	25,174,539	610,435	Ref. 8.10.4
392SO	392	SO	7,083,095	7,441,894	358,800	Ref. 8.10.4
392SG	392	SG	10,946,131	10,971,302	25,171	Ref. 8.10.4
392UT	392	UT	39,920,097	42,860,355	2,940,257	Ref. 8.10.4
392WA	392	WA	5,573,344	5,851,168	277,825	Ref. 8.10.4
392WYP	392	WYP	11,122,952	12,319,238	1,196,286	Ref. 8.10.4
392WYU	392	WYU	2,053,972	2,303,825	249,853	Ref. 8.10.4
393CA	393	CA	177,626	177,520	(105)	Ref. 8.10.4

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393CAGE	393	CAGE	3,468,704	3,471,749	3,045	Ref. 8.10.4
393CAGW	393	CAGW	280,177	280,177	-	Ref. 8.10.4
393IDU	393	IDU	526,569	599,349	72,780	Ref. 8.10.4
393JBG	393	JBG	915,457	962,320	46,863	Ref. 8.10.4
393OR	393	OR	2,676,587	2,882,994	206,407	Ref. 8.10.4
393SO	393	SO	248,243	248,585	342	Ref. 8.10.4
393SG	393	SG	1,160,144	1,349,825	189,682	Ref. 8.10.4
393UT	393	UT	3,420,619	3,746,095	325,476	Ref. 8.10.4
393WA	393	WA	731,441	731,000	(441)	Ref. 8.10.4
393WYP	393	WYP	1,193,928	1,264,321	70,393	Ref. 8.10.4
393WYU	393	WYU	1,338	1,338	-	Ref. 8.10.4
394CA	394	CA	814,001	870,849	56,848	Ref. 8.10.4
394CAEE	394	CAEE	123,957	125,691	1,734	Ref. 8.10.4
394CAGE	394	CAGE	16,624,293	16,751,015	126,722	Ref. 8.10.4
394CAGW	394	CAGW	821,080	788,987	(32,093)	Ref. 8.10.4
394IDU	394	IDU	2,159,239	2,208,542	49,303	Ref. 8.10.4
394JBG	394	JBG	2,976,840	2,979,814	2,974	Ref. 8.10.4
394OR	394	OR	10,828,020	11,106,815	278,795	Ref. 8.10.4
394SO	394	SO	2,047,311	2,050,646	3,335	Ref. 8.10.4
394SG	394	SG	3,207,463	3,259,045	51,582	Ref. 8.10.4
394UT	394	UT	14,916,348	15,678,097	761,749	Ref. 8.10.4
394WA	394	WA	2,852,583	2,978,261	125,678	Ref. 8.10.4
394WYP	394	WYP	3,715,655	4,052,405	336,751	Ref. 8.10.4
394WYU	394	WYU	395,444	395,150	(294)	Ref. 8.10.4
395CA	395	CA	342,757	405,380	62,622	Ref. 8.10.4
395CAEE	395	CAEE	1,326,261	1,335,438	9,178	Ref. 8.10.5
395CAGE	395	CAGE	3,460,961	3,479,123	18,162	Ref. 8.10.5
395CAGW	395	CAGW	212,865	212,865	-	Ref. 8.10.5
395IDU	395	IDU	1,283,976	1,344,714	60,738	Ref. 8.10.5
395JBG	395	JBG	393,137	401,950	8,813	Ref. 8.10.5
395OR	395	OR	8,781,418	9,514,072	732,654	Ref. 8.10.5
395SO	395	SO	4,893,839	4,872,934	(20,905)	Ref. 8.10.5
395SG	395	SG	2,343,999	2,340,587	(3,412)	Ref. 8.10.5
395UT	395	UT	7,756,750	7,896,640	139,890	Ref. 8.10.5
395WA	395	WA	1,407,982	1,457,852	49,870	Ref. 8.10.5
395WYP	395	WYP	2,583,502	2,755,705	172,203	Ref. 8.10.5
395WYU	395	WYU	105,221	103,116	(2,105)	Ref. 8.10.5
396CA	396	CA	6,978,888	6,363,199	(615,689)	Ref. 8.10.5
396CAEE	396	CAEE	236,686	236,686	-	Ref. 8.10.5
396CAGE	396	CAGE	29,544,383	29,997,650	453,266	Ref. 8.10.5
396CAGW	396	CAGW	192,719	193,501	782	Ref. 8.10.5
396IDU	396	IDU	13,028,916	13,804,357	775,442	Ref. 8.10.5
396JBG	396	JBG	10,293,204	10,661,428	368,224	Ref. 8.10.5
396OR	396	OR	41,375,224	44,566,766	3,191,542	Ref. 8.10.5
396SO	396	SO	6,210,152	8,291,005	2,080,853	Ref. 8.10.5
396SG	396	SG	7,013,743	7,027,715	13,972	Ref. 8.10.5
396UT	396	UT	51,969,705	54,708,151	2,738,446	Ref. 8.10.5
396WA	396	WA	8,998,468	9,624,996	626,527	Ref. 8.10.5
396WYP	396	WYP	18,759,392	20,550,682	1,791,290	Ref. 8.10.5
396WYU	396	WYU	3,627,057	3,917,252	290,196	Ref. 8.10.5
397CA	397	CA	6,580,831	6,283,428	(297,403)	Ref. 8.10.5
397CAEE	397	CAEE	361,224	361,776	552	Ref. 8.10.5
397CAGE	397	CAGE	29,131,015	28,458,554	(672,461)	Ref. 8.10.5
397CAGW	397	CAGW	1,215,329	1,207,704	(7,624)	Ref. 8.10.5
397CN	397	CN	3,848,526	3,848,526	-	Ref. 8.10.5
397IDU	397	IDU	11,775,639	11,869,810	94,171	Ref. 8.10.5

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397JBG	397	JBG	4,249,198	4,250,399	1,200	Ref. 8.10.5
397OR	397	OR	78,414,901	79,206,616	791,716	Ref. 8.10.5
397SG	397	SG	151,264,495	149,357,392	(1,907,103)	Ref. 8.10.5
397SO	397	SO	96,744,240	93,633,285	(3,110,955)	Ref. 8.10.5
397UT	397	UT	65,317,410	59,756,834	(5,560,576)	Ref. 8.10.5
397WA	397	WA	12,789,308	12,709,680	(79,628)	Ref. 8.10.5
397WYP	397	WYP	23,898,132	23,861,688	(36,445)	Ref. 8.10.5
397WYU	397	WYU	6,040,116	6,041,610	1,493	Ref. 8.10.5
398CA	398	CA	51,757	51,952	195	Ref. 8.10.5
398CAEE	398	CAEE	3,966	3,966	-	Ref. 8.10.5
398CAGE	398	CAGE	1,801,186	1,808,034	6,848	Ref. 8.10.5
398CAGW	398	CAGW	24,068	24,068	-	Ref. 8.10.5
398CN	398	CN	82,497	82,497	-	Ref. 8.10.5
398IDU	398	IDU	82,940	77,194	(5,746)	Ref. 8.10.5
398JBG	398	JBG	213,040	243,568	30,528	Ref. 8.10.5
398OR	398	OR	1,222,565	1,226,108	3,543	Ref. 8.10.5
398SO	398	SO	2,182,167	2,197,485	15,318	Ref. 8.10.5
398SG	398	SG	733,357	740,744	7,387	Ref. 8.10.5
398UT	398	UT	1,386,899	1,382,557	(4,342)	Ref. 8.10.5
398WA	398	WA	185,490	182,729	(2,761)	Ref. 8.10.6
398WYP	398	WYP	233,772	245,051	11,278	Ref. 8.10.6
398WYU	398	WYU	17,232	17,232	-	Ref. 8.10.6
399CAEE	399	CAEE	1,837,534	1,822,901	(14,633)	Ref. 8.10.6
DPCA	DP	CA	1,533,381	9,946,332	8,412,951	Ref. 8.10.6
DPIDU	DP	IDU	4,724,457	10,551,565	5,827,108	Ref. 8.10.6
DPOR	DP	OR	34,902,215	57,911,754	23,009,539	Ref. 8.10.6
DPUT	DP	UT	39,986,232	59,738,182	19,751,949	Ref. 8.10.6
DPWA	DP	WA	15,733,040	28,762,208	13,029,168	Ref. 8.10.6
DPWYU	DP	WYU	10,139,882	14,380,923	4,241,040	Ref. 8.10.6
GPCAGE	GP	CAGE	(211,595)	(5,078,283)	(4,866,688)	Ref. 8.10.6
GPSO	GP	SO	51,619,869	52,867,968	1,248,099	Ref. 8.10.6
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	Ref. 8.10.6
SPCAGE	SP	CAGE	(40,687,732)	(568,708,533)	(528,020,801)	Ref. 8.10.6
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.6
SPSG	SP	SG	54,643,582	57,470,836	2,827,254	Ref. 8.10.6
TPCAGE	TP	CAGE	(11,722)	-	11,722	Ref. 8.10.6
TPSG	TP	SG	218,033,326	997,275,793	779,242,467	Ref. 8.10.6
			<u>28,758,043,193</u>	<u>30,288,959,742</u>	<u>1,530,916,549</u>	

Tab 9 - Blank

Tab 10 - Factors

PacifiCorp
Washington Results of Operations - December 2020
Historical Factors

PacifiCorp

Washington Results of Operations - December 2020

DESCRIPTION	Washington Inter-Jurisdictional Allocation Methodology											Ref #	
	FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER		NON-UTILITY
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	1.5168%	26.6901%	8.1766%	43.9298%	5.8332%	1.8735%	11.9425%	13.8160%	0.0373%	0.0000%	0.0000%	10.7
System Generation (Pacific Costs on SG)	SG-P	1.5168%	26.6901%	8.1766%	43.9298%	5.8332%	1.8735%	11.9425%	13.8160%	0.0373%	0.0000%	0.0000%	10.7
System Generation (Utah Costs on SG)	SG-U	1.5168%	26.6901%	8.1766%	43.9298%	5.8332%	1.8735%	11.9425%	13.8160%	0.0373%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5357%	27.4499%	8.3312%	43.7553%	5.5571%	1.7831%	11.5499%	13.3330%	0.0378%	0.0000%	0.0000%	10.7
System Energy	SE	1.4606%	24.4109%	7.7129%	44.4534%	6.6616%	2.1445%	13.1204%	15.2849%	0.0357%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.3491%	72.6853%	22.9656%	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%	66.9322%	10.0301%	3.2289%	19.7550%	22.9839%	0.0538%	0.0000%	0.0000%	10.9
System Overhead	SO	2.0311%	24.7681%	6.9697%	46.4442%	6.0991%	1.9882%	11.6717%	13.6600%	0.0279%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	2.0311%	24.7681%	6.9697%	46.4442%	6.0991%	1.9882%	11.6717%	13.6600%	0.0279%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.7972%	23.8289%	6.7450%	47.8123%	6.0992%	1.9669%	11.7020%	13.6689%	0.0290%	0.0195%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.0859%	26.9367%	6.4432%	48.1583%	5.0347%	1.8241%	8.5170%	10.3411%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.1947%	73.4537%	22.3516%	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%	69.7049%	9.3415%	2.8287%	18.0674%	20.8961%	0.0576%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.1947%	73.4537%	22.3516%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.3491%	72.6853%	22.9656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	1.5269%	26.7378%	8.1362%	44.3317%	5.9411%	1.7990%	11.4907%	13.2897%	0.0366%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	1.5831%	26.4580%	8.3597%	42.5683%	6.3791%	2.0536%	12.5640%	14.6176%	0.0342%	0.0000%	0.0000%	10.12
Customer - System	CN	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	0.8081%	6.5193%	7.3274%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.0859%	26.9367%	6.4432%	48.1583%	5.0347%	1.8241%	8.5170%	10.3411%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	4.2679%	37.0689%	13.2825%	34.1858%	2.2249%	0.0100%	8.9600%	8.9700%	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	1.5176%	26.7027%	8.1805%	43.9180%	5.8316%	1.8730%	11.9393%	13.8123%	0.0373%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.2182%	73.3370%	22.4448%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.2223%	73.3164%	22.4613%	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	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	2.5451%	12.1856%	14.7307%	0.2366%	0.0000%	1.4182%	10.15
Tax Depreciation	TAXDEPR	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	2.1021%	11.5395%	13.6416%	0.0285%	0.0000%	0.2552%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	1.5559%	18.5826%	5.3673%	37.6174%	5.0212%	1.7354%	10.1829%	11.9183%	0.0253%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2020

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-20	141.8	2,622.6	780.2	-	1,048.0	3,404.8	444.7	189.5	3.0	8,634.49
Feb-20	131.0	2,470.2	721.5	-	1,037.2	3,147.7	424.5	182.7	2.8	8,117.57
Mar-20	127.0	2,141.1	602.5	-	1,078.1	3,083.1	408.3	182.7	2.6	7,625.38
Apr-20	122.7	1,976.2	516.5	-	852.5	2,802.9	336.9	151.5	2.4	6,761.58
May-20	112.1	1,888.6	655.5	-	823.1	3,646.4	551.9	136.7	2.8	7,817.14
Jun-20	151.0	2,229.4	710.8	-	894.7	4,098.2	599.5	134.6	3.6	8,821.77
Jul-20	130.0	2,581.6	836.5	-	924.3	5,007.2	613.6	133.8	4.1	10,230.94
Aug-20	118.8	2,309.7	802.1	-	1,051.1	4,749.5	465.4	132.4	4.4	9,633.36
Sep-20	132.0	2,291.8	736.3	-	964.0	4,132.4	442.0	126.1	3.8	8,828.51
Oct-20	125.5	2,223.6	565.3	-	932.7	3,138.5	463.0	136.1	2.7	7,587.41
Nov-20	112.8	2,434.6	743.4	-	1,015.8	3,234.4	375.0	138.7	2.7	8,057.49
Dec-20	138.5	2,413.2	700.9	-	984.1	3,521.7	459.1	146.9	3.3	8,367.75
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,543.1	27,582.6	8,371.5	-	11,605.7	43,966.8	5,583.9	1,791.7	38.0	100,483.37
System Capacity Factor	1.5357%	27.4499%	8.3312%	0.0000%	11.5499%	43.7553%	5.5571%	1.7831%	0.0378%	100.0000%

PacifiCorp

Washington Results of Operations - December 2020

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-20	77,686	1,383,513	443,826	-	735,940	2,219,952	319,808	136,867	1,983	5,319,575
Feb-20	64,911	1,200,534	374,458	-	675,644	1,979,784	295,826	123,037	1,700	4,715,894
Mar-20	67,144	1,196,007	353,697	-	692,499	1,993,700	242,631	124,656	1,623	4,671,958
Apr-20	69,361	1,068,872	319,067	-	567,170	1,829,856	235,726	104,250	1,435	4,195,736
May-20	67,919	1,026,304	318,713	-	537,370	1,921,473	349,293	101,700	1,456	4,324,228
Jun-20	70,350	1,058,730	336,794	-	554,865	2,219,270	407,737	93,151	1,622	4,742,518
Jul-20	81,530	1,235,231	399,317	-	635,738	2,667,172	493,024	90,467	2,001	5,604,481
Aug-20	77,939	1,228,190	394,311	-	641,539	2,619,704	356,504	91,604	2,176	5,411,967
Sep-20	65,369	1,048,823	349,263	-	591,031	2,118,911	299,994	87,090	1,604	4,562,084
Oct-20	60,107	1,103,286	353,152	-	637,076	2,011,310	291,542	95,845	1,492	4,553,810
Nov-20	66,520	1,227,187	389,960	-	664,512	2,040,690	270,529	95,381	1,646	4,756,426
Dec-20	81,479	1,434,349	457,550	-	704,791	2,257,133	315,481	104,389	2,052	5,357,224
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	850,314	14,211,027	4,490,110	-	7,638,176	25,878,954	3,878,094	1,248,437	20,790	58,215,901
System Energy Factor	1.4606%	24.4109%	7.7129%	0.0000%	13.1204%	44.4534%	6.6616%	2.1445%	0.0357%	100.0000%
System Generation (75% SC, 25% SE)	1.5169%	26.6901%	8.1766%	0.0000%	11.9425%	43.9298%	5.8332%	1.8735%	0.0373%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.3491%	72.6853%	22.9656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	19.7550%	66.9322%	10.0301%	3.2289%	0.0538%	100.0000%

PacifiCorp

Washington Results of Operations - December 2020

COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,571	27,949	8,398	37,917	11,599	46,800	6,038	1,786	39	66,262
Total Coin. Peak	1,571	27,949	8,398	37,917	11,599	46,800	6,038	1,786	39	66,262
West. Contrl CP Factor	4.1432%	73.7099%	22.1469%	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%	17.5049%	70.6291%	9.1119%	2.6953%	0.0589%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.1947%	73.4537%	22.3516%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	18.0674%	69.7049%	9.3415%	2.8287%	0.0576%	100.0000%

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

METERED LOADS (CP)													
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,352	657	137	3	4,349	8,750	
Jun-20	23	18	152	2,345	746	895	4,464	715	135	4	4,460	9,451	
Jul-20	22	17	130	2,552	848	935	5,252	625	134	4	5,248	10,476	
Aug-20	5	17	120	2,416	830	1,058	5,356	526	133	4	5,352	10,439	
Sep-20	4	16	133	2,483	776	965	4,578	556	126	4	4,574	9,618	
Oct-20	31	8	114	2,245	660	977	3,181	458	141	3	3,179	7,776	
Nov-20	26	18	125	2,344	672	993	3,239	377	136	3	3,236	7,885	
Dec-20	17	18	132	2,303	694	964	3,551	486	145	3	3,547	8,274	
			1,540	27,787	8,562	11,647	46,309	6,050	1,794	38	46,271	103,689	

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

Non-FERC													
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	-	-	
Feb-20	19	8	-	-	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	(207)	-	-	-	(207)	(207)	
Jun-20	23	18	-	-	-	-	(294)	(119)	-	-	(294)	(414)	
Jul-20	22	17	-	-	-	-	(350)	(64)	-	-	(350)	(414)	
Aug-20	5	17	-	-	-	-	(264)	-	-	-	(264)	(264)	
Sep-20	4	16	-	-	-	-	(280)	-	-	-	(280)	(280)	
Oct-20	31	8	-	-	-	-	-	-	-	-	-	-	
Nov-20	26	18	-	-	-	-	-	-	-	-	-	-	
Dec-20	17	18	-	-	-	-	(81)	-	-	-	(81)	(81)	
			-	-	-	-	(1,477)	(183)	-	-	(1,477)	(1,660)	

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COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

Non-FERC													
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,144	657	137	3	4,142	8,542	
Jun-20	23	18	152	2,345	746	895	4,170	596	135	4	4,166	9,038	
Jul-20	22	17	130	2,552	848	935	4,902	561	134	4	4,898	10,062	
Aug-20	5	17	120	2,416	830	1,058	5,092	526	133	4	5,088	10,175	
Sep-20	4	16	133	2,483	776	965	4,298	556	126	4	4,294	9,338	
Oct-20	31	8	114	2,245	660	977	3,181	458	141	3	3,179	7,776	
Nov-20	26	18	125	2,344	672	993	3,239	377	136	3	3,236	7,885	
Dec-20	17	18	132	2,303	694	964	3,469	486	145	3	3,466	8,193	
			1,540	27,787	8,562	11,647	44,832	5,866	1,794	38	44,794	102,029	

+ plus

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

Non-FERC													
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	-	-	
Feb-20	19	8	-	-	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	-	-	-	-	-	-	
Jun-20	23	18	-	-	-	-	-	-	-	-	-	-	
Jul-20	22	17	-	-	-	-	-	-	-	-	-	-	
Aug-20	5	17	-	-	-	-	-	-	-	-	-	-	
Sep-20	4	16	-	-	-	-	-	-	-	-	-	-	
Oct-20	31	8	-	-	-	-	42	48	-	-	42	89	
Nov-20	26	18	-	-	-	-	-	-	-	-	-	-	
Dec-20	17	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	42	48	-	-	42	89	

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

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			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,144	657	137	3	4,142	8,542	
Jun-20	23	18	152	2,345	746	895	4,170	596	135	4	4,166	9,038	
Jul-20	22	17	130	2,552	848	935	4,902	561	134	4	4,898	10,062	
Aug-20	5	17	120	2,416	830	1,058	5,092	526	133	4	5,088	10,175	
Sep-20	4	16	133	2,483	776	965	4,298	556	126	4	4,294	9,338	
Oct-20	31	8	114	2,245	660	977	3,223	506	141	3	3,220	7,865	
Nov-20	26	18	125	2,344	672	993	3,239	377	136	3	3,236	7,885	
Dec-20	17	18	132	2,303	694	964	3,469	486	145	3	3,466	8,193	
			1,540	27,787	8,562	11,647	44,873	5,914	1,794	38	44,835	102,119	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	6	153	(12)	37	135	(15)	4	-	135	308	
Feb-20	19	8	(2)	28	(1)	(7)	10	(19)	(1)	-	10	7	
Mar-20	2	8	(3)	(46)	10	6	(3)	2	1	-	(3)	(33)	
Apr-20	2	9	(1)	(38)	(47)	(40)	(29)	(3)	(4)	-	(29)	(162)	
May-20	29	17	(1)	(97)	(9)	(18)	(495)	(105)	(1)	-	(495)	(725)	
Jun-20	23	18	(1)	(116)	(35)	(0)	(68)	4	0	-	(68)	(216)	
Jul-20	22	17	(0)	30	(12)	(11)	109	52	(0)	-	109	169	
Aug-20	5	17	(1)	(107)	(28)	(6)	(339)	(61)	(0)	-	(339)	(542)	
Sep-20	4	16	(1)	(191)	(40)	(1)	(162)	(114)	(0)	-	(162)	(510)	
Oct-20	31	8	11	(22)	(94)	(44)	(82)	(43)	(5)	-	(82)	(278)	
Nov-20	26	18	(2)	91	72	23	(2)	(2)	2	-	(2)	173	
Dec-20	17	18	7	110	7	20	56	(27)	2	-	56	175	
			3	(205)	(191)	(42)	(869)	(330)	(2)	-	(869)	(1,635)	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	142	2,623	780	1,048	3,408	445	190	3	3,405	8,634	
Feb-20	19	8	131	2,470	721	1,037	3,151	425	183	3	3,148	8,118	
Mar-20	2	8	127	2,141	602	1,078	3,086	408	183	3	3,083	7,625	
Apr-20	2	9	123	1,976	517	853	2,805	337	152	2	2,803	6,762	
May-20	29	17	112	1,889	656	823	3,649	552	137	3	3,646	7,817	
Jun-20	23	18	151	2,229	711	895	4,102	600	135	4	4,098	8,822	
Jul-20	22	17	130	2,582	837	924	5,011	614	134	4	5,007	10,231	
Aug-20	5	17	119	2,310	802	1,051	4,754	465	132	4	4,749	9,633	
Sep-20	4	16	132	2,292	736	964	4,136	442	126	4	4,132	8,829	
Oct-20	31	8	125	2,224	565	933	3,141	463	136	3	3,138	7,587	
Nov-20	26	18	113	2,435	743	1,016	3,237	375	139	3	3,234	8,057	
Dec-20	17	18	139	2,413	701	984	3,525	459	147	3	3,522	8,368	
			1,543	27,583	8,372	11,606	44,005	5,584	1,792	38	43,967	100,483	

SC Factor	1.5357%	27.4499%	8.3312%	11.5499%		5.5571%	1.7831%	0.0378%	43.7553%	100.0000%
SG Factor	1.5169%	26.6901%	8.1766%	11.9425%		5.8332%	1.8735%	0.0373%	43.9298%	100.0000%

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

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2020	1	74,054	1,305,841	419,646	730,931	2,185,544	314,197	136,328	1,983	2,183,561	5,166,540
2020	2	66,027	1,206,352	363,408	682,800	1,987,393	297,016	123,807	1,700	1,985,694	4,726,803
2020	3	68,505	1,226,332	358,414	693,398	1,982,821	241,624	124,755	1,623	1,981,198	4,695,850
2020	4	67,135	1,038,282	314,837	572,140	1,833,870	235,623	104,774	1,435	1,832,435	4,166,661
2020	5	67,730	1,030,579	316,303	538,800	1,985,304	355,265	101,687	1,456	1,983,848	4,395,668
2020	6	70,433	1,060,507	338,368	556,950	2,204,919	406,911	93,202	1,622	2,203,297	4,731,290
2020	7	81,527	1,236,484	397,187	635,789	2,682,153	471,407	90,471	2,001	2,680,152	5,595,019
2020	8	78,248	1,250,796	402,274	652,454	2,823,083	379,071	91,974	2,176	2,820,907	5,677,898
2020	9	65,699	1,082,001	355,715	593,286	2,175,083	305,047	87,305	1,604	2,173,479	4,664,135
2020	10	59,248	1,108,917	361,076	642,244	2,034,690	288,912	96,404	1,492	2,033,197	4,591,490
2020	11	68,312	1,241,119	388,246	661,617	2,042,676	270,773	95,065	1,646	2,041,031	4,767,808
2020	12	78,329	1,383,508	442,308	700,989	2,277,249	315,284	103,980	2,052	2,275,197	5,301,647
		845,246	14,170,716	4,457,782	7,661,397	26,214,787	3,881,129	1,249,752	20,790	26,193,997	58,480,808

- (less)

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2020	1	-	-	-	-	(9,406)	-	-	-	(9,406)	(9,406)
2020	2	-	-	-	-	-	-	-	-	-	-
2020	3	-	-	-	-	-	-	-	-	-	-
2020	4	-	-	-	-	-	-	-	-	-	-
2020	5	-	-	-	-	-	-	-	-	-	-
2020	6	-	-	-	-	(3,236)	-	-	-	(3,236)	(3,236)
2020	7	-	-	-	-	(2,868)	-	-	-	(2,868)	(2,868)
2020	8	-	-	-	-	(3,672)	-	-	-	(3,672)	(3,672)
2020	9	-	-	-	-	(3,186)	-	-	-	(3,186)	(3,186)
2020	10	-	-	-	-	-	-	-	-	-	-
2020	11	-	-	-	-	-	-	-	-	-	-
2020	12	-	-	-	-	(6,554)	-	-	-	(6,554)	(6,554)
		-	-	-	-	(28,921)	-	-	-	(28,921)	(28,921)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2020	1	74,054	1,305,841	419,646	730,931	2,176,139	314,197	136,328	1,983	2,174,156	5,157,135
2020	2	66,027	1,206,352	363,408	682,800	1,987,393	297,016	123,807	1,700	1,985,694	4,726,803
2020	3	68,505	1,226,332	358,414	693,398	1,982,821	241,624	124,755	1,623	1,981,198	4,695,850
2020	4	67,135	1,038,282	314,837	572,140	1,833,870	235,623	104,774	1,435	1,832,435	4,166,661
2020	5	67,730	1,030,579	316,303	538,800	1,985,304	355,265	101,687	1,456	1,983,848	4,395,668
2020	6	70,433	1,060,507	338,368	556,950	2,201,684	406,911	93,202	1,622	2,200,061	4,728,054
2020	7	81,527	1,236,484	397,187	635,789	2,679,286	471,407	90,471	2,001	2,677,285	5,592,151
2020	8	78,248	1,250,796	402,274	652,454	2,819,411	379,071	91,974	2,176	2,817,235	5,674,226
2020	9	65,699	1,082,001	355,715	593,286	2,171,897	305,047	87,305	1,604	2,170,293	4,660,949
2020	10	59,248	1,108,917	361,076	642,244	2,034,690	288,912	96,404	1,492	2,033,197	4,591,490
2020	11	68,312	1,241,119	388,246	661,617	2,042,676	270,773	95,065	1,646	2,041,031	4,767,808
2020	12	78,329	1,383,508	442,308	700,989	2,270,696	315,284	103,980	2,052	2,268,644	5,295,093
		845,246	14,170,716	4,457,782	7,661,397	26,185,866	3,881,129	1,249,752	20,790	26,165,076	58,451,888

+ plus

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2020	1	-	-	-	-	178	109	-	-	178	287
2020	2	-	-	-	-	66	43	-	-	66	108
2020	3	-	-	-	-	115	62	-	-	115	177
2020	4	-	-	-	-	11	19	-	-	11	30
2020	5	-	-	-	-	54	61	-	-	54	114
2020	6	-	-	-	-	27	60	-	-	27	86
2020	7	-	-	-	-	165	194	-	-	165	359
2020	8	-	-	-	-	177	189	-	-	177	366
2020	9	-	-	-	-	63	75	-	-	63	138
2020	10	-	-	-	-	363	761	-	-	363	1,124
2020	11	-	-	-	-	103	82	-	-	103	185
2020	12	-	-	-	-	101	104	-	-	101	205
		-	-	-	-	1,422	1,759	-	-	1,422	3,181

PacifiCorp
Washington Results of Operations - December 2020
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
2020	1	74,054	1,305,841	419,646	730,931	2,176,317	314,306	136,328	1,983	2,174,334	5,157,422
2020	2	66,027	1,206,352	363,408	682,800	1,987,459	297,059	123,807	1,700	1,985,759	4,726,911
2020	3	68,505	1,226,332	358,414	693,398	1,982,936	241,686	124,755	1,623	1,981,313	4,696,026
2020	4	67,135	1,038,282	314,837	572,140	1,833,881	235,642	104,774	1,435	1,832,446	4,166,691
2020	5	67,730	1,030,579	316,303	538,800	1,985,358	355,326	101,687	1,456	1,983,902	4,395,783
2020	6	70,433	1,060,507	338,368	556,950	2,201,710	406,971	93,202	1,622	2,200,088	4,728,140
2020	7	81,527	1,236,484	397,187	635,789	2,679,451	471,601	90,471	2,001	2,677,450	5,592,510
2020	8	78,248	1,250,796	402,274	652,454	2,819,588	379,260	91,974	2,176	2,817,412	5,674,592
2020	9	65,699	1,082,001	355,715	593,286	2,171,960	305,122	87,305	1,604	2,170,356	4,661,087
2020	10	59,248	1,108,917	361,076	642,244	2,035,053	289,673	96,404	1,492	2,033,561	4,592,615
2020	11	68,312	1,241,119	388,246	661,617	2,042,779	270,854	95,065	1,646	2,041,133	4,767,992
2020	12	78,329	1,383,508	442,308	700,989	2,270,797	315,388	103,980	2,052	2,268,744	5,295,298
		845,246	14,170,716	4,457,782	7,661,397	26,187,288	3,882,888	1,249,752	20,790	26,166,498	58,455,068

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2020	1	3,632	77,672	24,181	5,009	45,618	5,501	539		45,618	162,153
2020	2	(1,116)	(5,818)	11,050	(7,156)	(5,976)	(1,233)	(770)		(5,976)	(11,017)
2020	3	(1,361)	(30,325)	(4,716)	(899)	12,387	946	(99)		12,387	(24,068)
2020	4	2,226	30,590	4,230	(4,970)	(2,590)	83	(524)		(2,590)	29,045
2020	5	189	(4,275)	2,411	(1,430)	(62,429)	(6,033)	12		(62,429)	(71,555)
2020	6	(83)	(1,777)	(1,574)	(2,085)	19,182	766	(51)		19,182	14,378
2020	7	3	(1,252)	2,130	(51)	(10,278)	21,423	(4)		(10,278)	11,971
2020	8	(309)	(22,606)	(7,962)	(10,915)	(197,708)	(22,756)	(370)		(197,708)	(262,625)
2020	9	(329)	(33,178)	(6,452)	(2,255)	(51,445)	(5,129)	(215)		(51,445)	(99,003)
2020	10	859	(5,631)	(7,924)	(5,168)	(22,251)	1,869	(559)		(22,251)	(38,804)
2020	11	(1,792)	(13,931)	1,714	2,895	(443)	(325)	316		(443)	(11,566)
2020	12	3,150	50,841	15,242	3,802	(11,612)	92	409		(11,612)	61,926
		5,068	40,311	32,328	(23,220)	(287,544)	(4,795)	(1,314)	-	(287,544)	(239,167)

= 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
2020	1	77,686	1,383,513	443,826	735,940	2,221,935	319,808	136,867	1,983	2,219,952	5,319,575
2020	2	64,911	1,200,534	374,458	675,644	1,981,484	295,826	123,037	1,700	1,979,784	4,715,894
2020	3	67,144	1,196,007	353,697	692,499	1,995,323	242,631	124,656	1,623	1,993,700	4,671,958
2020	4	69,361	1,068,872	319,067	567,170	1,831,291	235,726	104,250	1,435	1,829,856	4,195,736
2020	5	67,919	1,026,304	318,713	537,370	1,922,929	349,293	101,700	1,456	1,921,473	4,324,228
2020	6	70,350	1,058,730	336,794	554,865	2,220,892	407,737	93,151	1,622	2,219,270	4,742,518
2020	7	81,530	1,235,231	399,317	635,738	2,669,173	493,024	90,467	2,001	2,667,172	5,604,481
2020	8	77,939	1,228,190	394,311	641,539	2,621,880	356,504	91,604	2,176	2,619,704	5,411,967
2020	9	65,369	1,048,823	349,263	591,031	2,120,515	299,994	87,090	1,604	2,118,911	4,562,084
2020	10	60,107	1,103,286	353,152	637,076	2,012,802	291,542	95,845	1,492	2,011,310	4,553,810
2020	11	66,520	1,227,187	389,960	664,512	2,042,336	270,529	95,381	1,646	2,040,690	4,756,426
2020	12	81,479	1,434,349	457,550	704,791	2,259,185	315,481	104,389	2,052	2,257,133	5,357,224
		850,314	14,211,027	4,490,110	7,638,176	25,899,744	3,878,094	1,248,437	20,790	25,878,954	58,215,901

SE Factor	1.4606%	24.4109%	7.7129%	13.1204%		6.6616%	2.1445%	0.0357%	44.4534%	100.0000%
CAEW Factor	4.3491%	72.6853%	22.9656%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	19.7550%		10.0301%	3.2289%	0.0538%	66.9322%	100.0000%

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

			= equals									
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-20	15	8	135	2,470	792	1,048	3,407	467	189	3	3,404	8,510
Feb-20	19	8	133	2,442	723	1,041	3,387	486	185	3	3,383	8,396
Mar-20	10	8	125	2,250	645	1,018	3,214	401	180	3	3,211	7,833
Apr-20	2	8	120	2,005	584	891	2,914	337	151	2	2,911	7,003
May-20	29	17	113	1,985	665	836	4,108	607	138	3	4,105	8,452
Jun-20	23	18	152	2,345	746	911	4,633	739	130	4	4,629	9,656
Jul-20	30	18	136	2,562	846	935	5,252	625	134	4	5,248	10,490
Aug-20	18	18	133	2,461	827	1,050	5,368	603	131	4	5,364	10,573
Sep-20	3	18	134	2,515	767	955	4,727	558	133	4	4,724	9,789
Oct-20	26	9	114	2,245	660	886	3,504	431	125	3	3,501	7,965
Nov-20	9	8	132	2,351	699	1,027	3,410	450	139	3	3,407	8,207
Dec-20	29	9	140	2,468	651	1,031	3,670	477	151	3	3,666	8,588
			1,566	28,100	8,605	11,629	47,593	6,182	1,787	39	47,554	105,462
			+ plus									
			Adjustment for Coincident System Peaks Temperature Adjustment									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-20	15	8	6	153	(12)	10	103	6	1	-	103	267
Feb-20	19	8	(2)	28	(1)	(18)	(39)	2	(2)	-	(39)	(32)
Mar-20	10	8	(0)	(37)	(14)	6	(4)	2	1	-	(4)	(47)
Apr-20	2	8	(1)	(38)	(49)	(7)	4	8	(1)	-	4	(84)
May-20	29	17	(1)	(97)	(9)	(1)	(281)	(27)	(0)	-	(281)	(416)
Jun-20	23	18	(1)	(116)	(35)	(7)	(12)	(23)	(0)	-	(12)	(193)
Jul-20	30	18	(0)	30	(12)	(11)	109	52	(0)	-	109	169
Aug-20	18	18	(1)	(68)	(22)	(6)	(339)	(70)	(0)	-	(339)	(507)
Sep-20	3	18	(1)	(194)	(39)	1	(208)	(102)	0	-	(208)	(544)
Oct-20	26	9	11	(22)	(94)	1	(20)	23	0	-	(20)	(101)
Nov-20	9	8	(13)	91	75	(3)	(52)	(21)	(0)	-	(52)	77
Dec-20	29	9	7	118	6	6	(14)	6	1	-	(14)	129
			5	(151)	(208)	(30)	(753)	(144)	(1)	-	(753)	(1,282)
			= equals									
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-20	15	8	142	2,623	780	1,059	3,510	473	190	3	3,507	8,777
Feb-20	19	8	131	2,470	721	1,023	3,347	488	184	3	3,344	8,364
Mar-20	10	8	124	2,213	631	1,024	3,210	403	181	3	3,208	7,786
Apr-20	2	8	120	1,967	535	884	2,917	345	151	2	2,915	6,919
May-20	29	17	112	1,889	656	835	3,827	579	138	3	3,824	8,036
Jun-20	23	18	151	2,229	711	904	4,621	716	130	4	4,618	9,463
Jul-20	30	18	135	2,592	835	924	5,361	677	134	4	5,357	10,659
Aug-20	18	18	132	2,394	805	1,043	5,029	534	131	4	5,025	10,067
Sep-20	3	18	132	2,321	728	957	4,519	455	133	4	4,516	9,246
Oct-20	26	9	125	2,224	565	886	3,484	455	125	3	3,481	7,864
Nov-20	9	8	119	2,442	773	1,024	3,358	429	138	3	3,355	8,283
Dec-20	29	9	147	2,586	658	1,037	3,655	483	151	3	3,652	8,717
			1,571	27,949	8,398	11,599	46,839	6,038	1,786	39	46,800	104,179
CACW			4.1432%	73.7099%	22.1469%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE			0.0000%	0.0000%	0.0000%	17.5049%		9.1119%	2.6953%	0.0589%	70.6291%	100.0000%
CAGW			4.1947%	73.4537%	22.3516%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE			0.0000%	0.0000%	0.0000%	18.0674%		9.3415%	2.8287%	0.0576%	69.7049%	100.0000%

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	26,750,337,793	543,314,329	6,625,538,605	1,864,425,114	3,122,226,778	12,423,977,445	1,631,519,942	531,859,902	7,475,678		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.0311%	24.7681%	6.9697%	11.6717%	46.4442%	6.0991%	1.9882%	0.0279%		
GROSS PLANT :											
PRODUCTION PLANT	11,259,947,740	124,951,683	2,190,800,959	667,789,796	1,504,830,775	5,760,295,380	770,820,566	235,678,475	4,780,108		0
Washington Expedited Rate Filing - June 2015	6,678,495,396	101,360,632	1,783,423,351	546,356,515	797,343,951	2,932,983,198	389,454,965	125,082,290	2,490,493		0
DISTRIBUTION PLANT	7,432,315,171	282,383,537	2,248,966,947	550,177,670	655,141,492	3,175,991,337	377,318,982	142,335,205	0		0
GENERAL PLANT	1,330,927,159	33,643,773	372,166,242	93,157,375	161,375,935	550,723,370	89,620,925	30,019,179	220,359		0
INTANGIBLE PLANT	779,025,024	15,808,983	211,080,223	57,848,730	88,781,743	343,199,835	48,850,395	13,266,287	188,828		0
TOTAL GROSS PLANT	27,480,710,490	558,148,607	6,806,437,723	1,915,330,087	3,207,473,896	12,763,193,120	1,676,065,832	546,381,436	7,679,788		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0311%	24.7681%	6.9697%	11.6717%	46.4442%	6.0991%	1.9882%	0.0279%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(3,556,091,344)	(37,496,055)	(656,304,725)	(199,584,720)	(482,249,317)	(1,857,876,125)	(249,019,830)	(75,528,537)	(1,539,477)	3,507,441	
TRANSMISSION PLANT	(1,910,596,538)	(29,000,861)	(510,264,832)	(156,320,800)	(228,090,384)	(839,017,277)	(111,408,566)	(35,781,381)	(712,437)	0	
DISTRIBUTION PLANT	(2,981,971,217)	(145,048,966)	(1,050,193,049)	(263,430,919)	(276,104,451)	(1,032,779,359)	(153,258,809)	(61,155,664)	0	0	
GENERAL PLANT	(525,946,116)	(12,014,732)	(153,110,807)	(42,566,317)	(60,551,756)	(211,904,120)	(34,424,301)	(11,287,604)	(86,480)	0	
INTANGIBLE PLANT	(519,565,099)	(11,332,322)	(150,569,699)	(40,242,407)	(55,698,939)	(221,840,736)	(30,911,722)	(8,851,865)	(117,410)	0	
	(9,494,170,314)	(234,892,935)	(2,520,443,113)	(702,145,162)	(1,102,694,846)	(4,163,417,617)	(579,023,228)	(192,605,050)	(2,455,804)	3,507,441	
NET PLANT	17,986,540,176	323,255,672	4,285,994,610	1,213,184,925	2,104,779,049	8,599,775,504	1,097,042,604	353,776,386	5,223,984	3,507,441	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.7972%	23.8289%	6.7450%	11.7020%	47.8123%	6.0992%	1.9669%	0.0290%	0.0195%	
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC											
S	3,736,669,647	282,383,537	2,248,966,947	550,177,670	655,141,492	0	0	0	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,734,777,385)	(145,048,966)	(1,050,193,049)	(263,430,919)	(276,104,451)	0	0	0	0		
	2,001,892,262	137,334,571	1,198,773,898	286,746,751	379,037,041	0	0	0	0		
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	6.8602%	59.8820%	14.3238%	18.9339%	0.0000%	0.0000%	0.0000%	0.0000%		
DISTRIBUTION PLANT - UTAH											
S	3,695,645,524	0	0	0	0	3,175,991,337	377,318,982	142,335,205	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,247,193,832)	0	0	0	0	(1,032,779,359)	(153,258,809)	(61,155,664)	0		
	2,448,451,692	0	0	0	0	2,143,211,978	224,060,173	81,179,541	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.5334%	9.1511%	3.3155%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,450,343,954	137,334,571	1,198,773,898	286,746,751	379,037,041	2,143,211,978	224,060,173	81,179,541	0		
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.0859%	26.9367%	6.4432%	8.5170%	48.1583%	5.0347%	1.8241%	0.0000%		

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Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.1947%	73.4537%	22.3516%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.3491%	72.6853%	22.9656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	1,969,943	82,633	1,446,997	440,313	0	0	0	0	0	0	0
CAGE	(11,722)	0	0	0	(2,118)	(8,171)	(1,095)	(332)	(7)		
SG	6,676,537,174	101,277,999	1,781,976,355	545,916,202	797,346,068	2,932,991,369	389,456,060	125,082,622	2,490,500		
	6,678,495,396	101,360,632	1,783,423,351	546,356,515	797,343,951	2,932,983,198	389,454,965	125,082,290	2,490,493		
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0	0	0
JBG	0	0	0	0	0	0	0	0	0	0	0
CAGW	(693,189)	(29,077)	(509,173)	(154,938)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(1,909,903,349)	(28,971,783)	(509,755,659)	(156,165,862)	(228,090,384)	(839,017,277)	(111,408,566)	(35,781,381)	(712,437)		
	(1,910,596,538)	(29,000,861)	(510,264,832)	(156,320,800)	(228,090,384)	(839,017,277)	(111,408,566)	(35,781,381)	(712,437)		
TOTAL NET TRANSMISSION PLANT	4,767,898,859	72,359,772	1,273,158,520	390,035,715	569,253,567	2,093,965,921	278,046,399	89,300,910	1,778,056		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5176%	26.7027%	8.1805%	11.9393%	43.9180%	5.8316%	1.8730%	0.0373%		
WRG	100.0000%	1.5269%	26.7378%	8.1362%	11.4907%	44.3317%	5.9411%	1.7990%	0.0366%		
WRE	100.0000%	1.5831%	26.4580%	8.3597%	12.5640%	42.5683%	6.3791%	2.0536%	0.0342%		
Total Electric Billings	2,020,571	47,773	628,609	138,829	131,726	971,892	85,413	16,329	0		
CN											
Customer System factor - CN		2.3643%	31.1105%	6.8708%	6.5193%	48.0999%	4.2272%	0.8081%	0.0000%		

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	26.9	26.9367%
Washington - Other	6.4	6.4432%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0347%
Montana	-	0.0000%
Wyoming PPL	8.5	8.5170%
Wyoming UPL	1.8	1.8241%
California	3.1	3.0859%
Utah	48.2	48.1583%
Total	100	100.0000%

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Account 904 Balance		18,138,836	774,152	6,723,861	2,409,289	1,625,237	6,200,906	403,578	1,813	0		
BADDEBT		100.0000%	4.2679%	37.0689%	13.2825%	8.9600%	34.1858%	2.2249%	0.0100%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	717,053	12,556,328	3,820,821	0	0	0	0	0	0
	(108)	CAGW	(8,434,030)	(353,783)	(6,195,109)	(1,885,138)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	146,211	2,560,313	779,089	0	0	0	0	0	0
	(108)	CAGW	(240,609)	(10,093)	(176,736)	(53,780)	0	0	0	0	0	0
	(107)	CAGW	1,778,549	74,605	1,306,410	397,534	0	0	0	0	0	0
	(120)	CAEW	1,975,759	85,928	1,436,086	453,745	0	0	0	0	0	0
	(228)	CAGW	7,220,849	302,894	5,303,983	1,613,973	0	0	0	0	0	0
	(228)	CAGW	1,472,376	61,762	1,081,515	329,099	0	0	0	0	0	0
	(228)	SNNP	3,531,000	148,115	2,593,651	789,234	0	0	0	0	0	0
	(228)	CAEW	1,743,025	75,806	1,266,923	400,296	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,248,498	21,733,363	6,644,873	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,727	82,768	25,186	0	0	0	0	0	0
	(228)	CAEW	941,950	40,966	684,659	216,325	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,693	767,427	241,510	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,294,191	22,500,789	6,886,384	0	0	0	0	0	0
TROJP			100.0000%	4.2182%	73.3370%	22.4448%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	302,894	5,303,983	1,613,973	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	61,762	1,081,515	329,099	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	75,806	1,266,923	400,296	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	148,115	2,593,651	789,234	0	0	0	0	0	0
Total Acct 228.42			13,967,250	588,577	10,246,071	3,132,602	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,727	82,768	25,186	0	0	0	0	0	0
Storage Facility		CAEW	941,950	40,966	684,659	216,325	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,693	767,427	241,510	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	634,270	11,013,498	3,374,112	0	0	0	0	0	0
TROJD			100.0000%	4.2223%	73.3164%	22.4613%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0
Mining	S		721	12	187	57	101	297	41	24	2	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	0	0	0	0	0	0
Total PPL			(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0

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Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP) 100.0000% 1.9142% 27.3980% 3.2100% 12.1179% 41.7699% 4.9355% 2.6509% 0.3225% 0.0000% 5.6810%

DITBAL:

Pre-Merger - PPL												
Prod / Hydro	S	10,083,490	727,390	7,675,247	2,873,797	2,686,113	(3,488,376)	(146,950)	(240,566)	(3,165)	0	0
Transmission	S	9,546,703	362,563	5,146,533	1,419,232	2,087,447	511,449	14,607	4,780	92	0	0
Distribution	S	2,823,945	955,753	1,730,473	1,519,974	423,358	(1,734,997)	(5,162)	(65,454)	0	0	0
General	S	(647,093)	(2,417)	(258,661)	(9,085)	(101,449)	(255,139)	(6,884)	(13,270)	(187)	0	0
Mining	S	5,219	79	1,309	400	714	2,221	330	159	9	0	0
Malin	S	(1,763,805)	0	0	0	0	0	0	0	0	0	(1,763,805)
Non Utility	NUTIL	300,307	0	0	0	0	0	0	0	0	0	300,307
Total PPL		20,348,767	2,043,369	14,294,901	5,804,318	5,096,182	(4,964,843)	(144,060)	(314,351)	(3,251)	0	(1,463,497)
Pre-Merger - UPL												
Prod / Hydro	S	21,122,979	(5,942)	(1,997,387)	(30,833)	(925,742)	19,383,082	3,410,178	1,111,241	178,383	0	0
Transmission	S	20,702,562	(1,297)	(91,236)	(5,871)	(41,599)	17,837,388	2,194,565	712,561	98,051	0	0
Distribution	S	18,586,104	241,767	1,695,116	462,330	547,693	13,076,099	1,867,549	695,552	0	0	0
General	S	(1,231,053)	(15,323)	(327,868)	(55,250)	(136,712)	(521,661)	(123,192)	(49,727)	(1,320)	0	0
Mining	S	(7,467)	(94)	(1,814)	(566)	(1,001)	(3,335)	(538)	(129)	10	0	0
Total UPL		59,173,125	219,110	(723,188)	369,809	(557,361)	49,771,572	7,348,562	2,469,497	275,124	0	0

PacifiCorp
Washington Results of Operations - December 2020

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY	
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	367,793,639	6,618,886	105,661,789	29,786,952	46,388,113	149,879,330	19,965,407	8,304,818	1,188,344	0	0
Cholla Unit 4	S	(1,888,916)	(27,629)	(507,568)	0	(231,641)	(821,539)	(113,785)	(38,986)	(502)	0	(147,265)
Gadsby Unit 4, 5 & 6	S	4,704,160	73,244	1,208,499	0	583,300	2,042,409	270,140	122,317	12,880	0	391,370
Hydro-PP&L	S	21,586,724	420,236	6,402,615	1,819,079	2,719,974	8,562,660	1,138,770	454,440	68,952	0	0
Hydro-UPL	S	6,683,970	134,964	1,994,474	581,568	821,359	2,644,034	347,464	140,708	19,399	0	0
Transmission	S	32,473,262	544,987	9,146,628	2,605,153	4,296,684	13,044,517	1,891,626	843,268	100,399	0	0
Distribution	S	660,995,740	23,349,388	187,399,985	42,820,133	53,716,798	310,158,163	32,452,717	11,093,924	0	0	4,631
General/ Intangibles	S	17,153,131	422,118	5,783,835	1,229,189	2,196,329	6,164,272	954,157	354,281	48,950	0	0
Mining	S	1,966	29	493	151	265	841	126	60	1	0	0
WCA - CAEE 2007+	S	(3,000)	(17)	(704)	0	(390)	(1,157)	(187)	(84)	(1)	0	(459)
WCA - CAGE 2007+	S	1,267,105,494	20,187,942	332,677,822	0	161,150,309	536,319,644	71,361,124	34,390,346	3,696,625	0	107,321,681
WCA - CAGW 2007+	S	320,143,705	5,212,985	86,674,284	70,164,018	41,276,453	138,121,420	18,543,929	8,543,589	884,284	0	(49,277,257)
WCA_CAGW 2007+ -Marengo	S	(61,149,711)	0	0	0	0	(61,149,711)	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	123,293,002	2,707,742	33,941,159	8,325,950	14,378,782	52,533,819	6,958,549	3,012,986	168,495	0	1,265,520
WCA - JBG 2007+	S	110,917,222	1,757,976	29,420,736	24,304,846	14,109,747	47,919,544	6,398,485	3,021,547	235,490	0	(16,251,148)
OREGON EXTRA BOOK DEPR	S	(82,178,299)	493,214	(100,853,911)	2,242,395	3,289,166	10,501,728	1,519,284	543,205	86,619	0	0
Non Utility	NUTIL	(1,198,690)	0	0	0	0	0	0	0	0	0	(1,198,690)

Total Post Merger 2,786,433,398 61,896,066 698,950,135 183,879,433 344,695,248 1,215,919,975 161,687,805 70,786,419 6,509,935 0 42,108,383

Total Deferred Taxes 2,865,955,290 64,158,544 712,521,848 190,053,560 349,234,069 1,260,726,704 168,892,307 72,941,565 6,781,808 0 40,644,886

Percentage of Total (DITBAL) 100.0000% 2.2386% 24.8616% 6.6314% 12.1856% 43.9898% 5.8931% 2.5451% 0.2366% 0.0000% 1.4182%

TAXDEPR

Total Schedule M Differences (PowerTax) 1,006,447,297 18,510,409 270,094,448 73,606,522 116,138,976 446,099,625 57,986,168 21,156,484 286,432 - 2,568,234

Total 1,006,447,297 18,510,409 270,094,448 73,606,522 116,138,976 446,099,625 57,986,168 21,156,484 286,432 0 2,568,234

TAXDEPR Factor 100.0000% 1.8392% 26.8364% 7.3135% 11.5395% 44.3242% 5.7615% 2.1021% 0.0285% 0.0000% 0.2552%

SCHMD

Depreciation Expense :

Steam	Acct 403.1	440,823,289	1,959,111	34,310,492	10,442,414	37,953,732	146,352,307	19,611,484	5,942,253	120,940	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	30,325,686	460,018	8,093,964	2,479,621	3,621,648	13,322,022	1,768,959	568,141	11,312	0	0
Other	Acct 403.4	126,556,852	1,681,094	29,518,012	9,016,878	15,882,830	59,922,512	7,996,383	2,489,000	50,142	0	0
Transmission	Acct 403.5	116,134,858	1,762,595	31,012,572	9,500,784	13,865,323	51,002,787	6,772,384	2,175,104	43,308	0	0
Distribution	Acct 403.6	168,914,015	7,636,510	57,020,127	15,213,506	17,696,110	59,706,549	7,681,754	3,959,459	0	0	0
General	Acct 403.7&8	41,969,004	888,132	11,882,799	2,979,916	5,143,828	17,550,670	2,601,176	914,013	8,472	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0

Total Depreciation Expense : 924,723,704 14,387,461 171,837,967 49,633,120 94,163,470 347,856,847 46,432,140 16,047,970 234,174 0 0

SCHMDEXP 100.0000% 1.5559% 18.5826% 5.3673% 10.1829% 37.6174% 5.0212% 1.7354% 0.0253% 0.0000% 0.0000%

B-Tabs



Electric Operations Revenue
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0		0	0	0	0	0	0	0	0
4118000 Total			0	0	0	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000		300	0	300	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000		-2,295	-47	-568	-160	-314	-1,066	-140	-1
4211000	GAIN DISPOS PROP	554000		-123	0	0	0	0	-123	0	0
4211000 Total			-2,117	-47	-268	-160	-314	-1,188	-140	-1	0
4212000	LOSS DISPOS PROP	554100		0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100		3	0	0	3	0	0	0	0
4212000	LOSS DISPOS PROP	554100		1	0	0	0	1	0	0	0
4212000 Total			5	0	0	3	1	0	0	0	0
4401000	RESIDENTIAL SALES	301100		-42,340	-42,340	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100		-81,730	0	0	0	0	-81,730	0	0
4401000	RESIDENTIAL SALES	301100		-638,859	0	-638,859	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100		-825,265	0	0	0	-825,265	0	0	0
4401000	RESIDENTIAL SALES	301100		-146,322	0	-146,322	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100		-97,640	0	0	-97,640	0	0	0	0
4401000	RESIDENTIAL SALES	301100		-12,659	0	0	-12,659	0	0	0	0
4401000	RESIDENTIAL SALES	301106		-8,063	0	-8,063	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107		199	199	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107		254	0	0	0	0	254	0	0
4401000	RESIDENTIAL SALES	301107		3,420	0	3,420	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107		-57,268	0	0	0	-57,268	0	0	0
4401000	RESIDENTIAL SALES	301107		5,413	0	0	5,413	0	0	0	0
4401000	RESIDENTIAL SALES	301107		-347	0	0	0	-347	0	0	0
4401000	RESIDENTIAL SALES	301108		-3,707	0	0	0	-3,707	0	0	0
4401000	RESIDENTIAL SALES	301108		-62	0	0	-62	0	0	0	0
4401000	RESIDENTIAL SALES	301108		67	0	0	0	67	0	0	0
4401000	RESIDENTIAL SALES	301109		956	956	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109		362	0	0	0	0	362	0	0
4401000	RESIDENTIAL SALES	301109		848	0	848	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109		1,454	0	0	0	1,454	0	0	0
4401000	RESIDENTIAL SALES	301109		4,133	0	0	4,133	0	0	0	0
4401000	RESIDENTIAL SALES	301109		4,084	0	0	0	4,084	0	0	0
4401000	RESIDENTIAL SALES	301109		-1,735	0	0	0	-1,735	0	0	0
4401000	RESIDENTIAL SALES	301110		-941	-941	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110		-119	0	0	0	0	-119	0	0
4401000	RESIDENTIAL SALES	301110		-17,959	0	-17,959	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110		-423	0	0	0	-423	0	0	0
4401000	RESIDENTIAL SALES	301110		-307	0	0	0	-307	0	0	0
4401000	RESIDENTIAL SALES	301111		-2,252	0	0	0	0	0	0	-2,252
4401000	RESIDENTIAL SALES	301119		-2	-2	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119		18	0	0	0	0	18	0	0
4401000	RESIDENTIAL SALES	301119		13	0	13	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119		-9	0	0	0	-9	0	0	0
4401000	RESIDENTIAL SALES	301119		-11	0	0	-11	0	0	0	0
4401000	RESIDENTIAL SALES	301119		-6	0	0	0	-6	0	0	0
4401000	RESIDENTIAL SALES	301165		-3,693	0	0	0	0	0	0	-3,693
4401000	RESIDENTIAL SALES	301168		-229	0	0	0	0	0	0	-229
4401000	RESIDENTIAL SALES	301170		-35,804	0	0	0	0	0	0	-35,804
4401000	RESIDENTIAL SALES	301171		-19	0	0	0	0	0	0	-19
4401000	RESIDENTIAL SALES	301180		-5,105	0	0	0	0	0	0	-5,105



Electric Operations Revenue
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	-37	0	0	0	0	0	0	0	-37
4401000 Total					-1,961,692	-42,129	-652,536	-144,912	-108,543	-885,218	-81,215	0	-47,138
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-30,817	-30,817	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-44,426	0	0	0	0	0	-44,426	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-466,471	0	-466,471	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-716,335	0	0	0	0	-716,335	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-121,831	0	0	-121,831	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-102,122	0	0	0	-102,122	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,595	0	0	0	-10,595	0	0	0	0
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	-5,002	0	0	-5,002	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	88	88	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	149	0	0	0	0	0	149	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	990	0	990	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	-62,009	0	0	0	0	-62,009	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	6,912	0	0	6,912	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-283	0	0	0	-283	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-4,775	0	0	0	0	-4,775	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-60	0	0	-60	0	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	92	0	0	0	92	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-217	-217	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	941	0	0	0	0	0	941	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	-9,409	0	-9,409	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	2,246	0	0	0	0	2,246	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-203	0	0	-203	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,523	0	0	0	1,523	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-179	0	0	0	-179	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	-616	-616	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	-83	0	0	0	0	0	-83	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	-17,029	0	-17,029	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	-540	0	0	0	0	-540	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	-418	0	0	0	-418	0	0	0	0
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	-1,621	0	0	0	0	0	0	0	-1,621
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-4,010	0	0	0	0	0	0	0	-4,010
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	-169	0	0	0	0	0	0	0	-169
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-24,458	0	0	0	0	0	0	0	-24,458
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-1,467	0	0	0	0	0	0	0	-1,467
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-57	0	0	0	0	0	0	0	-57
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,798	0	0	0	0	0	0	0	-1,798
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	-45	0	0	0	0	0	0	0	-45
4421000 Total					-1,614,105	-31,561	-491,919	-120,183	-111,983	-781,413	-43,419	0	-33,626
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-5,696	-5,696	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-12,780	0	0	0	0	0	-12,780	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-112,627	0	-112,627	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-329,309	0	0	0	0	-329,309	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-53,895	0	0	-53,895	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-305,087	0	0	0	-305,087	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-73,892	0	0	0	-73,892	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-85,438	0	0	0	0	0	-85,438	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-121,603	0	0	0	0	-121,603	0	0	0
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	872	0	0	872	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	-1	-1	0	0	0	0	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	53	0	0	0	53	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,195	0	1,195	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	-63,157	0	0	0	-63,157	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	89	0	89	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	3,121	0	0	3,121	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-4,215	0	0	0	-4,215	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-30	0	-30	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	461	0	0	461	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	-21	-21	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-6,291	0	0	0	-6,291	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	-363	0	-363	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	-3,400	0	0	0	-3,400	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	517	0	517	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-4,498	0	0	-4,498	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,190	0	0	1,190	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	-146	-146	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	-268	0	0	0	-268	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	-5,109	0	-5,109	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	-477	0	0	0	-477	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	-2,106	0	0	-2,106	0	0	0		
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	-391	0	0	0	0	0	-391		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,370	0	0	0	0	0	-2,370		
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	-47	0	0	0	0	0	-47		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-9,599	0	0	0	0	0	-9,599		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-335	0	0	0	0	0	-335		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,636	0	0	0	0	0	-1,636		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-731	0	0	0	0	0	-731		
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	-16	0	0	0	0	0	-16		
4422000 Total					-1,198,037	-5,864	-116,904	-52,448	-380,810	-522,161	-104,725	0	-15,125
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,530	-13,530	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-59,678	0	0	0	-59,678	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-27,015	0	-27,015	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-20,445	0	0	0	-20,445	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-15,062	0	-15,062	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-2,061	0	0	-2,061	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-620	0	0	-620	0	0	0		
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	-109	0	0	0	0	0	-109		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	-211	-211	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	-100	0	0	0	-100	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	-896	0	-896	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	-12	0	0	0	-12	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	-8	0	0	-8	0	0	0		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	1,224	0	1,224	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	60	60	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	183	0	0	0	183	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	136	0	136	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	-4,586	0	0	0	-4,586	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	267	0	267	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-4	0	0	-4	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-141	0	0	0	-141	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0		



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	2	0	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	3	3	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-1,694	0	0	0	-1,694	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	1,309	0	1,309	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	36	0	0	0	0	36	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-1,515	0	0	-1,515	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	71	0	0	0	71	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	2	0	0	0	2	0	0		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-138	0	0	0	0	0	-138		
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	-8	0	0	0	0	0	-8		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,193	0	0	0	0	0	-3,193		
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-3	0	0	0	0	0	-3		
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	-4	0	0	0	0	0	-4		
4423000 Total					-147,749	-13,678	-26,466	-15,093	-2,618	-25,148	-61,289	0	-3,456
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-355	-355	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-531	0	0	0	0	-531	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,143	0	-6,143	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,775	0	0	0	-7,775	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-957	0	0	-957	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,495	0	0	0	-1,495	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-334	0	0	0	-334	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	2	2	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	3	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	19	0	19	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	-470	0	0	0	0	-470	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	38	0	0	38	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-6	0	0	0	-6	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-36	0	0	0	0	-36	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	0	1	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	-3	-3	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	6	0	0	0	0	6	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	367	0	367	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	108	0	0	0	0	108	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	162	0	0	162	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	159	0	0	0	159	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-30	0	0	0	-30	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	-4	-4	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	-129	0	-129	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	-4	0	0	0	0	-4	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	-4	0	0	0	-4	0	0		
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	-22	0	0	0	0	0	-22		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-28	0	0	0	0	0	-28		
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	-1	0	0	0	0	0	-1		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-287	0	0	0	0	0	-287		
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0		
4441000 Total					-17,750	-360	-5,886	-757	-1,709	-8,177	-523	0	-338
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-12,787	0	0	0	0	0	-12,787		
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	53	0	0	0	0	53	0		
4471000 Total					-12,734	0	0	0	0	53	0	-12,787	0
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	2,663	39	650	205	406	1,184	177	1	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4475000 Total			2,663	39	650	205	406	1,184	177	1	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-135	0	0	0	0	-135	0
4479000 Total			-135	0	0	0	0	0	0	-135	0
4491800	PRV RTE RFDS-RESLE	301975	Wholesales Sales - Subject to Refund	SG	3,240	49	865	265	448	1,423	189
4491800 Total			3,240	49	865	265	448	1,423	189	1	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-43	-43	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-288	0	0	0	0	-288	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-744	0	-744	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-3,198	0	0	0	-3,198	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-148	0	0	-148	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-580	0	0	0	-580	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-67	0	0	0	-67	0	0
4501000 Total			-5,068	-43	-744	-148	-647	-3,198	-288	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-11	-11	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-35	0	0	0	0	-35	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-175	0	-175	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-880	0	0	0	-880	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-29	0	0	-29	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-136	0	0	0	-136	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-21	0	0	0	-21	0	0
4502000 Total			-1,286	-11	-175	-29	-156	-880	-35	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-4	-4	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-125	0	0	0	0	-125	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-49	0	-49	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-319	0	0	0	-319	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-5	0	0	-5	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-60	0	0	0	-60	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-335	0	0	0	-335	0	0
4503000 Total			-897	-4	-49	-5	-395	-319	-125	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-2	0	0	0	0	-2	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-1	0	-1	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-91	0	0	0	-91	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-2	0	0	0	-2	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0
4504000 Total			-97	0	-1	0	-2	-91	-2	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-450	-450	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	-949	0	-949	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,740	0	0	0	-2,740	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-31	0	0	-31	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-71	0	0	0	-71	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-4	0	0	0	-4	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-8	-8	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-33	0	0	0	0	-33	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-242	0	-242	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-484	0	0	0	-484	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-53	0	0	-53	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-75	0	0	0	-75	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-8	0	0	0	-8	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000 Total			-5,190	-459	-1,190	-84	-159	-3,224	-73	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	CA	1	1	0	0	0	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	IDU	4	0	0	0	4	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	OR	32	0	32	0	0	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	UT	53	0	0	0	53	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WA	6	0	0	6	0	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WYP	5	0	0	5	0	0	0
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WYU	1	0	0	0	1	0	0
4511500 Total			102	1	32	6	6	53	4	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-4	0	-4	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-1	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-1	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	0	0	0	0	0	0
4512000 Total			-6	0	-4	0	-1	-1	0	0	0
4513000	OTHER	301828	OTHER	CA	-27	-27	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-19	0	0	0	0	-19	0
4513000	OTHER	301828	OTHER	OR	-452	0	-452	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-42	-1	-10	-3	-6	-20	-3
4513000	OTHER	301828	OTHER	UT	-525	0	0	0	0	-525	0
4513000	OTHER	301828	OTHER	WA	1	0	0	1	0	0	0
4513000	OTHER	301828	OTHER	WYP	-62	0	0	0	-62	0	0
4513000	OTHER	301828	OTHER	WYU	-10	0	0	0	-10	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	-6	-6	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	-7	0	0	0	0	-7	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-10	0	-10	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-669	0	0	0	0	-669	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-31	0	0	-31	0	0	0
4513000 Total			-1,858	-34	-472	-32	-78	-1,214	-29	0	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	0	0	0	0	0	0	0
4514100 Total			0	0	0	0	0	0	0	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-7	0	-2	-1	-1	-3	0
4530000 Total			-7	0	-2	-1	-1	-3	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-3	-3	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	-270	0	0	0	-56	-188	-25
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	JBG	-4	0	-3	-1	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-859	0	-859	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	-569	-9	-152	-47	-79	-250	-33
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-2,730	-55	-676	-190	-373	-1,268	-167
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-1,325	0	0	0	0	-1,325	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	-497	-497	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-166	0	0	0	0	-166	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,811	0	-2,811	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,959	0	0	0	0	-1,959	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-694	0	0	-694	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-325	0	0	0	-325	0	0



Electric Operations Revenue
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-6	0	-6	0	0	0	0		
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	0	0	0	0	0	0	0		
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-9	-9	0	0	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-189	0	-189	0	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-248	0	0	0	-248	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-31	0	0	-31	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-6	0	0	0	-6	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	62	0	62	0	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-1	0	0	0	-1	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	8	0	0	8	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-2	0	0	-2	0	0	0		
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-6	0	0	0	-1	-4	-1		
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-252	0	0	0	-53	-176	-24		
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-155	-2	-41	-13	-21	-68	-9		
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-1	0	0	0	0	0	0		
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-13	0	0	0	-3	-9	-1		
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-3	0	-1	0	0	-1	0		
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	0	0	0	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-34	-34	0	0	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-10	0	0	0	0	-10	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-621	0	-621	0	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-44	0	0	0	-44	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-137	0	0	-137	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-6	0	0	0	-6	0	0		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-714	-15	-177	-50	-98	-332	-44		
4541000	RENTS - COMMON	301886	Rent Revenue - Subleases - Operating	SG	-262	-4	-70	-21	-36	-115	-15		
4541000 Total					-14,938	-628	-5,545	-1,187	-1,093	-5,988	-496	-2	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,353	-51	-895	-274	-463	-1,473	-196	-1	0
4543000 Total					-3,353	-51	-895	-274	-463	-1,473	-196	-1	0
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	-3	0	0	0	-1	-2	0	0	0
4545000 Total					-3	0	0	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-2,016	-31	-538	-165	-279	-886	-118	-1	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-1,043	-16	-278	-85	-144	-458	-61	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-416	-6	-111	-34	-57	-183	-24	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-2,632	-40	-702	-215	-364	-1,156	-154	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-2,822	-43	-753	-231	-390	-1,240	-165	-1	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	-1,836	-28	-490	-150	-254	-806	-107	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-4,573	-69	-1,221	-374	-632	-2,009	-267	-2	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-36	-1	-10	-3	-5	-16	-2	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-748	-11	-200	-61	-103	-329	-44	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-754	-11	-201	-62	-104	-331	-44	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	-493	-7	-132	-40	-68	-217	-29	0	0
4561100 Total					-17,370	-263	-4,636	-1,420	-2,400	-7,630	-1,013	-6	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-1,961	-30	-523	-160	-271	-861	-114	-1	0
4561910 Total					-1,961	-30	-523	-160	-271	-861	-114	-1	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-15,462	-235	-4,127	-1,264	-2,136	-6,792	-902	-6	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-6,994	-106	-1,867	-572	-966	-3,073	-408	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-24,697	-375	-6,592	-2,019	-3,412	-10,849	-1,441	-9	0
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	-35,792	-543	-9,553	-2,927	-4,945	-15,723	-2,088	-13	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4561920 Total			-82,945	-1,258	-22,138	-6,782	-11,460	-36,438	-4,838	-31	0		
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-18,173	-265	-4,436	-1,402	-2,774	-8,079	-1,211	-6	0
4561930 Total			-18,173	-265	-4,436	-1,402	-2,774	-8,079	-1,211	-6	0		
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	8,738	133	2,332	714	1,207	3,839	510	3	0
4561990 Total			8,738	133	2,332	714	1,207	3,839	510	3	0		
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-10	0	-3	-1	-1	-4	-1	0	0
4562100 Total			-10	0	-3	-1	-1	-4	-1	0	0		
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-90	0	0	0	-19	-63	-8	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-16	0	0	0	0	-16	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	0	0	0	0	0	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	SG	-1,138	-17	-304	-93	-157	-500	-66	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	15	0	4	1	2	7	1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-543	0	0	0	-113	-378	-51	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-6,309	-265	-4,634	-1,410	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-7	0	0	0	-1	-5	-1	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	-22	-1	-16	-5	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-421	-6	-112	-34	-58	-185	-25	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-44	-1	-12	-4	-6	-19	-3	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGE	-12	0	0	0	-3	-8	-1	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGW	-69	-3	-51	-16	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-135	0	0	0	-135	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-916	-14	-244	-75	-127	-402	-53	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	93	1	25	8	13	41	5	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-605	0	0	0	-126	-422	-56	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-11,178	-469	-8,211	-2,498	0	0	0	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-106	0	0	0	-22	-74	-10	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-334	-14	-245	-75	0	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-144	-2	-38	-12	-20	-63	-8	0	0
4562300 Total			-21,928	-790	-13,839	-4,160	-773	-2,088	-276	-2	0		
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-7	-1	0	0
4562310 Total			-15	0	-4	-1	-2	-7	-1	0	0		
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	-1	0	0	0	0	-1	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGW	-2	0	-2	-1	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-3,145	0	0	0	0	-3,145	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-75	0	0	0	-75	0	0	0	0
4562400 Total			-3,223	0	-2	-1	-75	-3,146	0	0	0		
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	2,166	0	0	0	0	2,166	0	0	0
4562500 Total			2,166	0	0	0	0	2,166	0	0	0		
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	1,373	0	0	0	0	0	0	0	1,373
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	576	0	0	0	0	0	0	0	576
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-5,503	0	0	0	0	0	0	0	-5,503
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	-97	0	0	0	0	0	0	0	-97
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-11	0	0	0	0	0	0	0	-11
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	-58	0	0	0	0	0	0	0	-58
4562700 Total			-3,720	0	0	0	0	0	0	0	0	-3,720	
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-13,082	0	0	0	0	0	0	0	-13,082
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	13,082	0	0	0	0	0	0	0	13,082
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-12,639	0	0	0	0	0	0	0	-12,639
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-126	0	0	0	0	0	0	0	-126



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562800 Total					-12,765	0	0	0	0	0	0	0	-12,765
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	10,543	0	10,543	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-34,331	0	-34,331	0	0	0	0	0	0
4563500 Total					-23,788	0	-23,788	0	0	0	0	0	0
Grand Total					-5,156,007	-97,254	-1,368,546	-348,048	-624,659	-2,289,235	-299,130	-12,966	-116,167



Operations & Maintenance Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (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	3,241	0	0	0	677	2,259	303	2	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	29	1	21	7	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	12,704	533	9,332	2,840	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	0
5000000 Total					15,987	534	9,357	2,847	679	2,265	304	2	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	43	0	0	0	9	30	4	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	65	3	48	15	0	0	0	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	34	1	9	3	5	15	2	0	0
5001000 Total					142	3	57	17	14	45	6	0	0
501NPC		NPCX	Net Power Cost Expense	CAEW	191,221	8,316	138,989	43,915	0	0	0	0	0
501NPC Total					191,221	8,316	138,989	43,915	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	78	0	0	0	18	52	8	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	2,826	123	2,054	649	0	0	0	0	0
5010000 Total					2,904	123	2,054	649	18	52	8	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	3,566	0	0	0	820	2,387	358	2	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	IDU	1,286	0	0	0	0	0	1,286	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	4,921	0	4,921	0	0	0	0	0	0
5011500 Total					9,774	0	4,921	0	820	2,387	1,643	2	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	9,267	0	0	0	2,130	6,203	929	5	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	950	40	698	212	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-975	-42	-709	-224	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-191	-3	-47	-15	-29	-85	-13	0	0
5012000 Total					9,050	-5	-58	-26	2,101	6,118	917	5	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	220	0	0	0	51	147	22	0	0
5013000 Total					220	0	0	0	51	147	22	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	0	0	0	0	0	0	0	0	0
5014000 Total					0	0	0	0	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	3,346	0	0	0	769	2,240	336	2	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	149	6	110	33	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	617	27	449	142	0	0	0	0	0
5014500 Total					4,113	33	558	175	769	2,240	336	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	12	0	0	0	3	8	1	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	56	2	41	13	0	0	0	0	0
5015000 Total					68	2	41	13	3	8	1	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	0
5015100 Total					0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	26,062	0	0	0	5,446	18,166	2,435	15	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	1,254	53	921	280	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	17,190	721	12,626	3,842	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	-112	-2	-30	-9	-15	-49	-7	0	0
5020000 Total					44,393	772	13,517	4,113	5,430	18,117	2,428	15	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	5,244	0	0	0	1,096	3,655	490	3	0
5022000 Total					5,244	0	0	0	1,096	3,655	490	3	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	624	0	0	0	130	435	58	0	0
5023000 Total					624	0	0	0	130	435	58	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	7,806	0	0	0	1,631	5,441	729	4	0



Operations & Maintenance Expense
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5024000 Total			7,806	0	0	0	1,631	5,441	729	4	0
5029000	STM EXP - OTHER	STEX	17,108	0	0	0	3,575	11,925	1,598	10	0
5029000	STM EXP - OTHER	STEX	1,066	45	783	238	0	0	0	0	0
5029000 Total			18,174	45	783	238	3,575	11,925	1,598	10	0
5050000	ELECTRIC EXPENSES	STEX	1,437	0	0	0	300	1,002	134	1	0
5050000	ELECTRIC EXPENSES	STEX	29	1	21	6	0	0	0	0	0
5050000 Total			1,466	1	21	6	300	1,002	134	1	0
5051000	ELEC EXP GENERAL	STEX	21	0	0	0	4	15	2	0	0
5051000	ELEC EXP GENERAL	STEX	50	2	37	11	0	0	0	0	0
5051000 Total			71	2	37	11	4	15	2	0	0
5060000	MISC STEAM PWR EXP	STEX	75,177	0	0	0	15,709	52,402	7,023	43	0
5060000	MISC STEAM PWR EXP	STEX	2,533	106	1,861	566	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	-718	-30	-527	-160	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	-363	-6	-97	-30	-50	-160	-21	0	0
5060000 Total			76,629	71	1,237	376	15,659	52,242	7,001	43	0
5061000	MISC STM EXP - CON	STEX	692	0	0	0	145	482	65	0	0
5061000	MISC STM EXP - CON	STEX	1,063	45	781	238	0	0	0	0	0
5061000 Total			1,755	45	781	238	145	482	65	0	0
5061100	MISC STM EXP PLCLU	STEX	36	0	0	0	7	25	3	0	0
5061100	MISC STM EXP PLCLU	STEX	1,957	82	1,438	437	0	0	0	0	0
5061100 Total			1,993	82	1,438	437	7	25	3	0	0
5061300	MISC STM EXP COMPT	STEX	469	0	0	0	98	327	44	0	0
5061300	MISC STM EXP COMPT	STEX	3	0	2	1	0	0	0	0	0
5061300 Total			472	0	2	1	98	327	44	0	0
5061400	MISC STM EXP OFFIC	STEX	1,164	0	0	0	243	812	109	1	0
5061400	MISC STM EXP OFFIC	STEX	813	34	597	182	0	0	0	0	0
5061400 Total			1,977	34	597	182	243	812	109	1	0
5061500	MISC STM EXP COMM	STEX	138	0	0	0	29	96	13	0	0
5061500 Total			138	0	0	0	29	96	13	0	0
5061600	MISC STM EXP FIRE	STEX	-1	0	0	0	0	-1	0	0	0
5061600 Total			-1	0	0	0	0	-1	0	0	0
5062000	MISC STM - ENVRMNT	STEX	2,673	0	0	0	559	1,863	250	2	0
5062000	MISC STM - ENVRMNT	STEX	30	1	22	7	0	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	2	0	0	0	0	1	0	0	0
5062000 Total			2,705	1	23	7	559	1,864	250	2	0
5063000	MISC STEAM JVA CR	STEX	-10,863	0	0	0	-2,270	-7,572	-1,015	-6	0
5063000	MISC STEAM JVA CR	STEX	-22,037	-924	-16,187	-4,926	0	0	0	0	0
5063000 Total			-32,900	-924	-16,187	-4,926	-2,270	-7,572	-1,015	-6	0
5064000	MISC STM EXP RCRT	STEX	25	0	7	2	4	11	1	0	0
5064000 Total			25	0	7	2	4	11	1	0	0
5065000	MISC STM EXP - SEC	STEX	244	0	0	0	51	170	23	0	0
5065000	MISC STM EXP - SEC	STEX	107	4	79	24	0	0	0	0	0
5065000 Total			351	4	79	24	51	170	23	0	0
5066000	MISC STM EXP -SFTY	STEX	1,023	0	0	0	214	713	96	1	0
5066000	MISC STM EXP -SFTY	STEX	63	3	46	14	0	0	0	0	0
5066000 Total			1,086	3	46	14	214	713	96	1	0



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5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	899	0	0	0	188	627	84	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	2,419	101	1,777	541	0	0	0	0	0
5067000 Total					3,318	101	1,777	541	188	627	84	1	0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	200	0	0	0	42	139	19	0	0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	JBG	2	0	1	0	0	0	0	0	0
5069000 Total					202	0	1	0	42	139	19	0	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	1,932	0	0	0	404	1,347	181	1	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	332	5	89	27	46	146	19	0	0
5069900 Total					2,264	5	89	27	450	1,493	200	1	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	122	0	0	0	25	85	11	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	335	14	246	75	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	14	0	4	1	2	6	1	0	0
5070000 Total					471	14	250	76	27	91	12	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	3,369	0	0	0	704	2,348	315	2	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	401	17	294	90	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	578	24	424	129	0	0	0	0	0
5100000 Total					4,348	41	719	219	704	2,348	315	2	0
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	CAGE	3,859	0	0	0	806	2,690	360	2	0
5101000 Total					3,859	0	0	0	806	2,690	360	2	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	5,371	0	0	0	1,122	3,744	502	3	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	471	20	346	105	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	563	24	414	126	0	0	0	0	0
5110000 Total					6,405	43	760	231	1,122	3,744	502	3	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	7,718	0	0	0	1,613	5,380	721	4	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	-47	-2	-35	-11	0	0	0	0	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	193	3	52	16	27	85	11	0	0
5111000 Total					7,864	1	17	5	1,639	5,464	732	5	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	559	0	0	0	117	390	52	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	447	19	328	100	0	0	0	0	0
5111100 Total					1,006	19	328	100	117	390	52	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	474	0	0	0	99	331	44	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	232	10	171	52	0	0	0	0	0
5111200 Total					707	10	171	52	99	331	44	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	2,775	0	0	0	580	1,934	259	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	7,985	335	5,865	1,785	0	0	0	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	123	2	33	10	17	54	7	0	0
5112000 Total					10,883	337	5,898	1,795	597	1,988	266	2	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	31	0	0	0	6	21	3	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	3	0	2	1	0	0	0	0	0
5114000 Total					34	0	2	1	6	21	3	0	0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	64	0	0	0	13	45	6	0	0
5116000 Total					64	0	0	0	13	45	6	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	736	0	0	0	154	513	69	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	490	21	360	109	0	0	0	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	38	1	10	3	5	17	2	0	0
5117000 Total					1,264	21	370	113	159	530	71	0	0



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5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	391	0	0	0	82	273	37	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	343	14	252	77	0	0	0	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	13	0	3	1	2	6	1	0	0
5118000 Total					747	15	255	78	84	278	37	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,304	0	0	0	272	909	122	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	435	18	320	97	0	0	0	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	0
5119000 Total					1,746	18	322	98	273	912	122	1	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	654	0	0	0	137	456	61	0	0
5119900 Total					654	0	0	0	137	456	61	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	9,098	0	0	0	1,901	6,342	850	5	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	4,139	174	3,040	925	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	975	41	716	218	0	0	0	0	0
5120000 Total					14,211	214	3,756	1,143	1,901	6,342	850	5	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	4,219	0	0	0	882	2,941	394	2	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	1,410	59	1,036	315	0	0	0	0	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
5121000 Total					5,629	59	1,036	315	882	2,941	394	2	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	146	0	0	0	30	102	14	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	41	2	30	9	0	0	0	0	0
5121100 Total					187	2	30	9	30	102	14	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,407	0	0	0	503	1,677	225	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,829	77	1,344	409	0	0	0	0	0
5121200 Total					4,236	77	1,344	409	503	1,677	225	1	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	324	0	0	0	68	226	30	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	56	2	41	13	0	0	0	0	0
5121400 Total					380	2	41	13	68	226	30	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	77	0	0	0	16	54	7	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	54	2	40	12	0	0	0	0	0
5121500 Total					131	2	40	12	16	54	7	0	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,494	0	0	0	521	1,738	233	1	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	619	26	455	138	0	0	0	0	0
5121600 Total					3,113	26	455	138	521	1,738	233	1	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	351	0	0	0	73	245	33	0	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	166	7	122	37	0	0	0	0	0
5121700 Total					517	7	122	37	73	245	33	0	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,507	0	0	0	524	1,748	234	1	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	557	23	409	125	0	0	0	0	0
5121800 Total					3,065	23	409	125	524	1,748	234	1	0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	76	0	0	0	16	53	7	0	0
5121900 Total					76	0	0	0	16	53	7	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	1,012	0	0	0	212	706	95	1	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	66	3	48	15	0	0	0	0	0
5122000 Total					1,078	3	48	15	212	706	95	1	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	845	0	0	0	177	589	79	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	0	0	0	0	0	0	0	0	0



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5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	13	0	3	1	2	6	1	0
5122100 Total					859	0	4	1	178	595	80	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	5,528	0	0	0	1,155	3,853	516	3
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,822	76	1,338	407	0	0	0	0
5122200 Total					7,350	76	1,338	407	1,155	3,853	516	3
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	571	0	0	0	119	398	53	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,497	63	1,099	335	0	0	0	0
5122300 Total					2,068	63	1,099	335	119	398	53	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	334	0	0	0	70	233	31	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	54	2	40	12	0	0	0	0
5122400 Total					388	2	40	12	70	233	31	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	70	0	0	0	15	49	7	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	63	3	46	14	0	0	0	0
5122500 Total					133	3	46	14	15	49	7	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	325	0	0	0	68	227	30	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	42	2	31	9	0	0	0	0
5122600 Total					367	2	31	9	68	227	30	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,346	0	0	0	281	938	126	1
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	900	38	661	201	0	0	0	0
5122800 Total					2,246	38	661	201	281	938	126	1
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,097	0	0	0	856	2,856	383	2
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,526	106	1,856	565	0	0	0	0
5122900 Total					6,624	106	1,856	565	856	2,856	383	2
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,425	0	0	0	298	993	133	1
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,174	49	862	262	0	0	0	0
5123000 Total					2,598	49	862	262	298	993	133	1
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	235	0	0	0	49	164	22	0
5123100 Total					235	0	0	0	49	164	22	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	90	0	0	0	19	63	8	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	922	39	677	206	0	0	0	0
5123200 Total					1,012	39	677	206	19	63	8	0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	2,098	32	560	172	290	922	122	1
5123300 Total					2,098	32	560	172	290	922	122	1
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	4,138	0	0	0	865	2,884	387	2
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	635	27	466	142	0	0	0	0
5123400 Total					4,772	27	466	142	865	2,884	387	2
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	842	0	0	0	176	587	79	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	336	14	247	75	0	0	0	0
5124000 Total					1,178	14	247	75	176	587	79	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,685	0	0	0	352	1,175	157	1
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	567	24	416	127	0	0	0	0
5125000 Total					2,252	24	416	127	352	1,175	157	1
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	834	0	0	0	174	581	78	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	42	2	31	9	0	0	0	0
5126000 Total					877	2	31	9	174	581	78	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	115	0	0	0	24	80	11	0



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5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	49	2	36	11	0	0	0	0
5127000 Total					164	2	36	11	24	80	11	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	1,395	0	0	0	291	972	130	1
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	785	33	576	175	0	0	0	0
5128000 Total					2,180	33	576	175	291	972	130	1
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	341	0	0	0	71	238	32	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0
5129000 Total					349	0	2	1	72	242	32	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	333	0	0	0	70	232	31	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	9	0	6	2	0	0	0	0
5129900 Total					342	0	6	2	70	232	31	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	2,277	0	0	0	476	1,587	213	1
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	810	34	595	181	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	524	22	385	117	0	0	0	0
5130000 Total					3,610	56	980	298	476	1,587	213	1
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	12,454	0	0	0	2,602	8,681	1,163	7
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	2,688	113	1,974	601	0	0	0	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	42	1	11	3	6	18	2	0
5131000 Total					15,184	113	1,986	604	2,608	8,699	1,166	7
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	314	0	0	0	66	219	29	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	62	3	45	14	0	0	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0
5131100 Total					377	3	46	14	66	219	29	0
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	11	0	0	0	2	8	1	0
5131300 Total					11	0	0	0	2	8	1	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	1,530	0	0	0	320	1,066	143	1
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	622	26	457	139	0	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0
5131400 Total					2,156	26	458	139	320	1,068	143	1
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,539	0	0	0	322	1,073	144	1
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	79	3	58	18	0	0	0	0
5132000 Total					1,618	3	58	18	322	1,073	144	1
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	125	0	0	0	26	87	12	0
5133000 Total					125	0	0	0	26	87	12	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	115	0	0	0	24	80	11	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	11	0	8	3	0	0	0	0
5134000 Total					127	0	8	3	24	80	11	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	633	0	0	0	132	442	59	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	-6	0	-4	-1	0	0	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	16	0	4	1	2	7	1	0
5135000 Total					644	0	0	0	135	449	60	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,090	0	0	0	228	760	102	1
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	314	13	231	70	0	0	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	10	0	3	1	1	4	1	0
5137000 Total					1,415	13	234	71	229	765	102	1
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	866	0	0	0	181	604	81	0



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5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	350	15	257	78	0	0	0	0
5138000 Total					1,216	15	257	78	181	604	81	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	69	0	0	0	14	48	6	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	111	5	81	25	0	0	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0
5139000 Total					184	5	82	25	15	50	7	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	10	0	0	0	2	7	1	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0
5139900 Total					12	0	1	0	2	8	1	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	2,541	0	0	0	531	1,771	237	1
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	304	13	223	68	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	-426	-18	-313	-95	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0
5140000 Total					2,425	-5	-88	-27	532	1,774	238	1
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	1,805	0	0	0	377	1,258	169	1
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	125	5	92	28	0	0	0	0
5141000 Total					1,930	5	92	28	377	1,258	169	1
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	23	0	0	0	5	16	2	0
5142000 Total					23	0	0	0	5	16	2	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	129	0	0	0	27	90	12	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	70	3	52	16	0	0	0	0
5144000 Total					199	3	52	16	27	90	12	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	179	0	0	0	37	125	17	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	35	1	26	8	0	0	0	0
5145000 Total					214	1	26	8	37	125	17	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	169	0	0	0	35	118	16	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	28	1	21	6	0	0	0	0
5146000 Total					197	1	21	6	35	118	16	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	928	0	0	0	194	647	87	1
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	443	19	326	99	0	0	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	23	0	6	2	3	10	1	0
5147000 Total					1,394	19	332	101	197	657	88	1
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,572	0	0	0	328	1,096	147	1
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	262	11	192	58	0	0	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0
5148000 Total					1,843	11	195	59	330	1,100	147	1
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	38	0	0	0	8	27	4	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-18	-1	-13	-4	0	0	0	0
5149000 Total					20	-1	-13	-4	8	27	4	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,575	130	2,289	701	1,185	3,767	500	3
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,154	17	308	94	159	507	67	0
5350000 Total					9,729	148	2,597	795	1,344	4,274	567	4
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	156	2	42	13	21	68	9	0
5360000 Total					156	2	42	13	21	68	9	0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,974	45	794	243	411	1,306	173	1
5370000 Total					2,974	45	794	243	411	1,306	173	1



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5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	634	10	169	52	88	278	37	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	109	2	29	9	15	48	6	0	0
5371000 Total					743	11	198	61	103	326	43	0	0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	129	2	35	11	18	57	8	0	0
5372000 Total					129	2	35	11	18	57	8	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	178	3	47	15	25	78	10	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	30	0	8	2	4	13	2	0	0
5374000 Total					208	3	55	17	29	91	12	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	469	7	125	38	65	206	27	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	283	4	75	23	39	124	16	0	0
5379000 Total					752	11	201	61	104	330	44	0	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	13,085	198	3,492	1,070	1,808	5,748	763	5	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,425	97	1,715	525	888	2,823	375	2	0
5390000 Total					19,511	296	5,207	1,595	2,696	8,571	1,138	7	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,677	25	447	137	232	736	98	1	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	105	2	28	9	15	46	6	0	0
5400000 Total					1,782	27	476	146	246	783	104	1	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
5410000 Total					0	0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	668	10	178	55	92	294	39	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	28	0	7	2	4	12	2	0	0
5420000 Total					696	11	186	57	96	306	41	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	996	15	266	81	138	437	58	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	421	6	112	34	58	185	25	0	0
5430000 Total					1,417	21	378	116	196	623	83	1	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	84	1	23	7	12	37	5	0	0
5440000 Total					84	1	23	7	12	37	5	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	818	12	218	67	113	360	48	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	107	2	29	9	15	47	6	0	0
5441000 Total					925	14	247	76	128	406	54	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	630	10	168	52	87	277	37	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	41	1	11	3	6	18	2	0	0
5442000 Total					671	10	179	55	93	295	39	0	0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	17	0	4	1	2	7	1	0	0
5450000 Total					17	0	4	1	2	7	1	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	943	14	252	77	130	414	55	0	0
5451000 Total					943	14	252	77	130	414	55	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	1,106	17	295	90	153	486	65	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	386	6	103	32	53	170	23	0	0
5455000 Total					1,492	23	398	122	206	656	87	1	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	33,000	501	8,808	2,698	4,559	14,497	1,925	12	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,289	20	344	105	178	566	75	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	339	5	91	28	47	149	20	0	0
5459000 Total					34,628	525	9,242	2,831	4,784	15,212	2,020	13	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	167	0	0	0	35	116	16	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	184	8	135	41	0	0	0	0	0



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5460000 Total				351	8	135	41	35	116	16	0	0
547NPC	NPCX	Net Power Cost Expense	CAEW	82,263	3,578	59,793	18,892	0	0	0	0	0
547NPC Total				82,263	3,578	59,793	18,892	0	0	0	0	0
5480000	GENERATION EXP	Other Production O&M Expense	CAGE	8,593	0	0	0	1,796	5,990	803	5	0
5480000	GENERATION EXP	Other Production O&M Expense	CAGW	10,823	454	7,950	2,419	0	0	0	0	0
5480000	GENERATION EXP	Other Production O&M Expense	SG	178	3	48	15	25	78	10	0	0
5480000 Total				19,594	457	7,997	2,434	1,820	6,068	813	5	0
5490000	MIS OTH PWR GEN EX	Other Production O&M Expense	CAGE	1,782	0	0	0	372	1,242	166	1	0
5490000	MIS OTH PWR GEN EX	Other Production O&M Expense	CAGW	1,158	49	850	259	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	Other Production O&M Expense	OR	71	0	71	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	Other Production O&M Expense	SG	5,616	85	1,499	459	776	2,467	328	2	0
5490000 Total				8,626	134	2,420	718	1,148	3,709	494	3	0
5500000	RENTS (OTHER GEN)	Other Production O&M Expense	OR	380	0	380	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	Other Production O&M Expense	SG	4,723	72	1,260	386	652	2,075	275	2	0
5500000 Total				5,102	72	1,640	386	652	2,075	275	2	0
5520000	MAINT OF STRUCTURE	Other Production O&M Expense	CAGE	4,300	0	0	0	899	2,998	402	2	0
5520000	MAINT OF STRUCTURE	Other Production O&M Expense	CAGW	62	3	45	14	0	0	0	0	0
5520000 Total				4,362	3	45	14	899	2,998	402	2	0
5530000	MNT GEN & ELEC PLT	Other Production O&M Expense	CAGE	6,389	0	0	0	1,335	4,453	597	4	0
5530000	MNT GEN & ELEC PLT	Other Production O&M Expense	CAGW	1,508	63	1,108	337	0	0	0	0	0
5530000	MNT GEN & ELEC PLT	Other Production O&M Expense	SG	8,133	123	2,171	665	1,124	3,573	474	3	0
5530000 Total				16,030	187	3,279	1,002	2,459	8,026	1,071	7	0
5540000	MNT MSC OTH PWR GN	Other Production O&M Expense	CAGE	120	0	0	0	25	84	11	0	0
5540000	MNT MSC OTH PWR GN	Other Production O&M Expense	SG	821	12	219	67	113	361	48	0	0
5540000 Total				941	12	219	67	139	445	59	0	0
5546000	MISC PLANT EQUIP	Other Production O&M Expense	CAGE	36	0	0	0	8	25	3	0	0
5546000 Total				36	0	0	0	8	25	3	0	0
555NPC		Net Power Cost Expense	CAGW	130,284	5,465	95,698	29,120	0	0	0	0	0
555NPC		Net Power Cost Expense	CAEW	-723	-31	-526	-166	0	0	0	0	0
555NPC		Net Power Cost Expense	WA	272	0	0	272	0	0	0	0	0
555NPC Total				129,833	5,434	95,173	29,226	0	0	0	0	0
5552400	RENEW ENRGY CR PURCH	Net Power Cost Expense	OTHER	19	0	0	0	0	0	0	0	19
5552400 Total				19	0	0	0	0	0	0	0	19
5555700	NPC Deferral Mchsm	Net Power Cost Expense	OTHER	37,402	0	0	0	0	0	0	0	37,402
5555700	NPC Deferral Mchsm	Net Power Cost Expense	WA	15,195	0	0	15,195	0	0	0	0	0
5555700 Total				52,596	0	0	15,195	0	0	0	0	37,402
5560000	SYS CTRL & LD DISP	Power Supply Expense	SG	678	10	181	55	94	298	40	0	0
5560000 Total				678	10	181	55	94	298	40	0	0
5570000	OTHER EXPENSES	Power Supply Expense	CAGE	5,639	0	0	0	1,178	3,931	527	3	0
5570000	OTHER EXPENSES	Power Supply Expense	CAGW	152	6	111	34	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	JBE	9	0	6	2	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	JBG	1,800	76	1,322	402	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	SG	26,742	406	7,137	2,187	3,695	11,748	1,560	10	0
5570000 Total				34,342	488	8,578	2,625	4,873	15,679	2,087	13	0
5573000	OTHER EXPENSES-DSM I	Power Supply Expense	CAGE	14	0	0	0	3	10	1	0	0
5573000 Total				14	0	0	0	3	10	1	0	0



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5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,696	0	0	0	0	3,696	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	3,001	0	3,001	0	0	0	0	0
5579000 Total					6,698	0	3,001	0	0	3,696	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	0	0	0	35	0	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	0	0	54	0	0	0	0
5579100 Total					89	0	0	54	35	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	8,359	127	2,231	683	1,155	3,672	488	3
5600000 Total					8,359	127	2,231	683	1,155	3,672	488	3
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,720	117	2,060	631	1,067	3,391	450	3
5612000 Total					7,720	117	2,060	631	1,067	3,391	450	3
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	463	7	124	38	64	203	27	0
5614000 Total					463	7	124	38	64	203	27	0
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	735	11	196	60	102	323	43	0
5614010 Total					735	11	196	60	102	323	43	0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,376	36	634	194	328	1,044	139	1
5615000 Total					2,376	36	634	194	328	1,044	139	1
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	140	2	37	11	19	61	8	0
5616000 Total					140	2	37	11	19	61	8	0
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	830	13	221	68	115	365	48	0
5617000 Total					830	13	221	68	115	365	48	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	4,780	73	1,276	391	660	2,100	279	2
5618000 Total					4,780	73	1,276	391	660	2,100	279	2
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,413	52	911	279	471	1,499	199	1
5620000 Total					3,413	52	911	279	471	1,499	199	1
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,039	16	277	85	143	456	61	0
5630000 Total					1,039	16	277	85	143	456	61	0
565NPC		NPCX	Net Power Cost Expense	CAGW	117,258	4,919	86,130	26,209	0	0	0	0
565NPC Total					117,258	4,919	86,130	26,209	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,042	46	812	249	420	1,336	177	1
5660000 Total					3,042	46	812	249	420	1,336	177	1
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	0	0	0	0	0	0	0	0
5660010 Total					0	0	0	0	0	0	0	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,217	34	592	181	306	974	129	1
5670000 Total					2,217	34	592	181	306	974	129	1
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	940	14	251	77	130	413	55	0
5680000 Total					940	14	251	77	130	413	55	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	90	1	24	7	12	40	5	0
5690000 Total					90	1	24	7	12	40	5	0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	839	13	224	69	116	368	49	0
5692000 Total					839	13	224	69	116	368	49	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,701	71	1,255	384	649	2,065	274	2
5693000 Total					4,701	71	1,255	384	649	2,065	274	2
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,206	170	2,991	916	1,548	4,923	654	4
5700000 Total					11,206	170	2,991	916	1,548	4,923	654	4
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,393	249	4,375	1,340	2,265	7,201	956	6
5710000 Total					16,393	249	4,375	1,340	2,265	7,201	956	6



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5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	230	3	61	19	32	101	13	0	0
5720000 Total					230	3	61	19	32	101	13	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	193	3	51	16	27	85	11	0	0
5730000 Total					193	3	51	16	27	85	11	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	616	616	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	127	0	0	0	0	0	127	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	457	0	457	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,591	234	2,045	489	785	3,656	382	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	153	0	0	0	0	153	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	272	0	0	272	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	93	0	0	0	93	0	0	0	0
5800000 Total					9,310	850	2,502	761	878	3,809	509	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,578	388	3,388	810	1,301	6,057	633	0	0
5810000 Total					12,578	388	3,388	810	1,301	6,057	633	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	60	60	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	354	0	0	0	0	0	354	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,310	0	1,310	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	17	1	4	1	2	8	1	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,956	0	0	0	0	1,956	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	254	0	0	254	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	817	0	0	0	817	0	0	0	0
5820000 Total					4,767	61	1,315	255	818	1,963	355	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	350	350	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	353	0	0	0	0	0	353	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,556	0	1,556	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,436	0	0	0	0	6,436	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	318	0	0	318	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	337	0	0	0	337	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	72	0	0	0	72	0	0	0	0
5830000 Total					9,424	350	1,556	318	410	6,436	353	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0	0
5840000 Total					0	0	0	0	0	0	0	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	276	9	74	18	29	133	14	0	0
5850000 Total					276	9	74	18	29	133	14	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	114	114	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	171	0	0	0	0	0	171	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,276	0	1,276	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	13	0	3	1	1	6	1	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	570	0	0	0	0	570	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	305	0	0	305	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	298	0	0	0	298	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	89	0	0	0	89	0	0	0	0
5860000 Total					2,835	115	1,279	305	388	576	172	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	599	599	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	876	0	0	0	0	0	876	0	0



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5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,703	0	6,703	0	0	0	0	
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	5,972	0	0	0	5,972	0	0	
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,280	0	0	1,280	0	0	0	
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,254	0	0	0	1,254	0	0	
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	98	0	0	0	98	0	0	
5870000 Total					16,782	599	6,703	1,280	1,352	5,972	876	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	-69	-69	0	0	0	0	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	15	0	0	0	0	15	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	-56	0	-56	0	0	0	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	276	9	74	18	29	133	14	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	397	0	0	0	0	397	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	11	0	0	11	0	0	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	29	0	0	0	29	0	0	
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-93	0	0	0	-93	0	0	
5880000 Total					510	-60	18	29	-35	530	29	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	101	101	0	0	0	0	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	43	0	0	0	0	43	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,825	0	1,825	0	0	0	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	26	1	7	2	3	13	1	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	726	0	0	0	0	726	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	171	0	0	171	0	0	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	315	0	0	0	315	0	0	
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	128	0	0	0	128	0	0	
5890000 Total					3,335	102	1,832	173	446	738	44	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	108	108	0	0	0	0	0	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	213	0	0	0	0	213	0	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,005	0	1,005	0	0	0	0	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,484	77	669	160	257	1,196	125	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,116	0	0	0	0	1,116	0	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	196	0	0	196	0	0	0	
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	439	0	0	0	439	0	0	
5900000 Total					5,562	184	1,674	356	696	2,312	338	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	141	141	0	0	0	0	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	123	0	0	0	0	123	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	434	0	434	0	0	0	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	58	2	16	4	6	28	3	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	682	0	0	0	0	682	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	112	0	0	112	0	0	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	137	0	0	0	137	0	0	
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	119	0	0	0	119	0	0	
5910000 Total					1,807	143	449	116	262	710	126	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	401	401	0	0	0	0	0	
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	688	0	0	0	0	688	0	
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,045	0	3,045	0	0	0	0	
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,713	53	461	110	177	825	86	
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,297	0	0	0	0	2,297	0	



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5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	671	0	0	671	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,100	0	0	0	1,100	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	-60	0	0	0	-60	0	0	0
5920000 Total					9,854	454	3,506	781	1,217	3,122	774	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	5,982	5,982	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,666	0	0	0	0	0	3,666	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	47,537	0	47,537	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,507	77	675	162	259	1,207	126	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,304	0	0	0	0	28,304	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	6,476	0	0	6,476	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	4,669	0	0	0	4,669	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	736	0	0	0	736	0	0	0
5930000 Total					99,877	6,059	48,212	6,637	5,664	29,512	3,792	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	50	50	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	133	0	0	0	0	0	133	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-577	0	-577	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	-137	0	0	0	0	-137	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-364	0	0	-364	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	8	0	0	0	8	0	0	0
5931000 Total					-887	50	-577	-364	8	-137	133	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	582	582	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	865	0	0	0	0	0	865	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,915	0	6,915	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	2	2	11	1	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	15,789	0	0	0	0	15,789	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,266	0	0	1,266	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,112	0	0	0	2,112	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	252	0	0	0	252	0	0	0
5940000 Total					27,804	583	6,922	1,267	2,366	15,801	866	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,003	31	270	65	104	483	50	0
5950000 Total					1,003	31	270	65	104	483	50	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	62	62	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	77	0	0	0	0	0	77	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	831	0	831	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	582	0	0	0	0	582	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	58	0	0	58	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	434	0	0	0	434	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	56	0	0	0	56	0	0	0
5960000 Total					2,100	62	831	58	490	582	77	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	19	19	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	237	0	237	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-3	0	-1	0	0	-2	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	314	0	0	0	0	314	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	40	0	0	40	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	26	0	0	0	26	0	0	0



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5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	22	0	0	22	0	0	0	0
5970000 Total					697	19	236	39	48	313	41	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	104	104	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	82	0	0	0	0	82	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	524	0	524	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	3,352	103	903	216	347	1,614	169	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	637	0	0	0	637	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	302	0	0	302	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	254	0	0	0	254	0	0	0
5980000 Total					5,254	207	1,427	518	600	2,252	250	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,273	54	707	156	167	1,093	96	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	0	0	0	1	0	0	0
9010000 Total					2,274	54	707	156	167	1,093	96	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	404	404	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	425	10	132	29	31	204	18	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,044	0	0	0	0	2,044	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,114	0	2,114	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	5,582	0	0	0	5,582	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,058	0	0	1,058	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,135	0	0	0	1,135	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	190	0	0	0	190	0	0	0
9020000 Total					12,951	414	2,246	1,087	1,356	5,786	2,061	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,392	33	433	96	102	670	59	0
9030000 Total					1,392	33	433	96	102	670	59	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,655	63	826	182	195	1,277	112	0
9031000 Total					2,655	63	826	182	195	1,277	112	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,663	205	2,695	595	635	4,167	366	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	-4	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WA	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
9032000 Total					8,659	205	2,696	595	635	4,163	366	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	29	29	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	12,986	307	4,040	892	952	6,246	549	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	229	0	0	0	0	229	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	706	0	706	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,543	0	0	0	1,543	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	284	0	0	284	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	316	0	0	0	316	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	49	0	0	0	49	0	0	0
9033000 Total					16,140	336	4,746	1,176	1,316	7,790	778	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	18	18	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	17	0	0	0	0	17	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	72	0	72	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	49	0	0	0	49	0	0	0



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9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	18	0	0	18	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	15	0	0	0	15	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	8	0	0	0	8	0	0	0
9035000 Total					196	18	72	18	23	49	17	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	13,916	329	4,329	956	1,020	6,693	588	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	17	0	17	0	0	0	0	0
9036000 Total					13,933	329	4,346	956	1,020	6,693	588	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	756	756	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	224	5	70	15	16	108	9	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	394	0	0	0	0	0	394	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	6,634	0	6,634	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	6,075	0	0	0	0	6,075	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	2,389	0	0	2,389	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,603	0	0	0	1,603	0	0	0
9040000 Total					18,076	762	6,704	2,404	1,619	6,183	404	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	13	13	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	20	0	20	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	18	0	0	0	0	18	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	5	0	0	5	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	8	0	0	0	8	0	0	0
9042000 Total					63	13	20	5	8	18	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	27	1	8	2	2	13	1	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	4	0	0	0	0	4	0	0
9050000 Total					31	1	8	2	2	17	1	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	1	0	0	0	0	0	0	0
9070000 Total					1	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	3	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	0	1	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	3	0	0	0	0	3	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	6	0	0	6	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0	0
9080000 Total					16	0	3	6	1	6	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	909	21	283	62	67	437	38	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	560	0	560	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	214	0	0	0	0	0	0	214
9081000 Total					1,683	21	843	62	67	437	38	214
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	75	75	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,003	24	312	69	74	483	42	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	10	0	0	0	0	0	10	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	74	0	0	0	0	0	0	74
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	17	0	0	17	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	0	0	0	0	0	0	0	0
9084000 Total					1,180	99	312	86	74	483	53	74
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	76,857	0	0	0	0	0	0	76,857
9085100 Total					76,857	0	0	0	0	0	0	76,857



Operations & Maintenance Expense
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9086000	CUST SERV	CSEX	Customer Service Expense	CN	194	5	60	13	14	93	8	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	0	0	0	0	19	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,194	0	2,194	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,802	0	0	0	0	2,802	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	313	0	0	313	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	942	0	0	0	942	0	0	0
9086000 Total					6,464	5	2,255	327	956	2,895	27	0
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	4	0	0	0	0	0	0	4
9089300 Total					4	0	0	0	0	0	0	4
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	7,695	0	0	0	0	0	0	7,695
9089500 Total					7,695	0	0	0	0	0	0	7,695
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	10,238	0	0	0	0	0	0	10,238
9089600 Total					10,238	0	0	0	0	0	0	10,238
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	157	0	0	0	0	157	0	0
9089700 Total					157	0	0	0	0	157	0	0
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	454	0	0	0	0	0	0	454
9089800 Total					454	0	0	0	0	0	0	454
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	169	169	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,689	64	837	185	197	1,294	114	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	120	0	0	0	0	120	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	1,010	0	1,010	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	779	0	0	0	0	779	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	186	0	0	186	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	500	0	0	0	500	0	0	0
9090000 Total					5,453	233	1,847	371	697	2,072	234	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	2	0	1	0	0	1	0	0
9100000 Total					2	0	1	0	0	1	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	539	0	539	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	77,330	1,571	19,153	5,390	10,563	35,915	4,716	22
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	912	0	0	0	0	912	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	303	0	0	0	303	0	0	0
9200000 Total					79,083	1,571	19,692	5,390	10,866	36,827	4,716	22
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	95	2	29	7	7	46	4	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	421	0	0	0	0	421	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	1,818	0	1,818	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,930	181	2,212	622	1,220	4,147	545	2
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	75	0	0	0	0	75	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	0	0	8	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	22	0	0	0	22	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	5	0	0	0	5	0	0	0
9210000 Total					11,377	186	4,060	637	1,254	4,268	970	2
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-37,851	-769	-9,375	-2,638	-5,170	-17,580	-2,309	-11
9220000 Total					-37,851	-769	-9,375	-2,638	-5,170	-17,580	-2,309	-11
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	80	80	0	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
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	152	0	152	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,492	254	3,094	871	1,706	5,802	762	3	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	615	0	0	0	0	615	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	4	0	0	0	4	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	167	0	0	0	167	0	0	0	0
9230000 Total					13,519	334	3,246	878	1,877	6,417	764	3	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	101	0	101	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,320	149	1,813	510	1,000	3,400	446	2	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	0	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	0
9239990 Total					7,423	149	1,914	510	1,002	3,400	446	2	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,823	1,823	0	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	0	350	0	0	0	0
9241000 Total					11,508	1,823	7,069	0	350	2,152	114	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	781	781	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-419	0	-419	0	0	0	0	0	0
9242000 Total					362	781	-419	0	0	0	0	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,494	91	1,113	313	614	2,087	274	1	0
9243000 Total					4,494	91	1,113	313	614	2,087	274	1	0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	149,446	3,035	37,015	10,416	20,414	69,409	9,115	42	0
9250000 Total					149,446	3,035	37,015	10,416	20,414	69,409	9,115	42	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	2,104	0	2,104	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-2,104	-43	-521	-147	-287	-977	-128	-1	0
9251000 Total					0	-43	1,583	-147	-287	-977	-128	-1	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-4,795	-97	-1,188	-334	-655	-2,227	-292	-1	0
9261200 Total					-4,795	-97	-1,188	-334	-655	-2,227	-292	-1	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-471	-471	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	73	0	0	73	0	0	0	0	0
9261500 Total					-398	-471	0	73	0	0	0	0	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-4,372	-89	-1,083	-305	-597	-2,031	-267	-1	0
9262200 Total					-4,372	-89	-1,083	-305	-597	-2,031	-267	-1	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	-229	0	-229	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	5,401	0	0	0	0	5,401	0	0	0
9262500 Total					5,173	0	-229	0	0	5,401	0	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,779	56	688	194	380	1,291	170	1	0
9263200 Total					2,779	56	688	194	380	1,291	170	1	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	7,580	154	1,877	528	1,035	3,520	462	2	0
9269100 Total					7,580	154	1,877	528	1,035	3,520	462	2	0
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,006	20	249	70	137	467	61	0	0
9269200 Total					1,006	20	249	70	137	467	61	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	58,895	1,196	14,587	4,105	8,045	27,353	3,592	16	0



Operations & Maintenance Expense
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9269400 Total			58,895	1,196	14,587	4,105	8,045	27,353	3,592	16	0	
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	39,477	802	9,778	2,751	5,392	18,335	2,408	11
9269500 Total			39,477	802	9,778	2,751	5,392	18,335	2,408	11	0	
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	7,078	144	1,753	493	967	3,287	432	2
9269600 Total			7,078	144	1,753	493	967	3,287	432	2	0	
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,770	117	1,429	402	788	2,680	352	2
9269700 Total			5,770	117	1,429	402	788	2,680	352	2	0	
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	606	606	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	193	0	0	0	0	193	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	2,774	0	2,774	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,963	60	734	207	405	1,376	181	1
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	1,026	0	0	0	0	1,026	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	344	0	0	344	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	750	0	0	0	750	0	0	0
9280000 Total			8,656	666	3,508	551	1,154	2,402	374	1	0	
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	73	73	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	724	0	0	0	0	724	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,387	0	3,387	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,215	0	0	0	0	6,215	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	629	0	0	629	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,898	0	0	0	1,898	0	0	0
9282000 Total			12,925	73	3,387	629	1,898	6,215	724	0	0	
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,407	67	1,176	360	609	1,936	257	2
9283000 Total			4,407	67	1,176	360	609	1,936	257	2	0	
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-2,620	-53	-649	-183	-358	-1,217	-160	-1
9290000 Total			-2,620	-53	-649	-183	-358	-1,217	-160	-1	0	
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-7,580	-154	-1,877	-528	-1,035	-3,520	-462	-2
9299100 Total			-7,580	-154	-1,877	-528	-1,035	-3,520	-462	-2	0	
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-1,006	-20	-249	-70	-137	-467	-61	0
9299200 Total			-1,006	-20	-249	-70	-137	-467	-61	0	0	
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-58,895	-1,196	-14,587	-4,105	-8,045	-27,353	-3,592	-16
9299400 Total			-58,895	-1,196	-14,587	-4,105	-8,045	-27,353	-3,592	-16	0	
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-39,477	-802	-9,778	-2,751	-5,392	-18,335	-2,408	-11
9299500 Total			-39,477	-802	-9,778	-2,751	-5,392	-18,335	-2,408	-11	0	
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-7,078	-144	-1,753	-493	-967	-3,287	-432	-2
9299600 Total			-7,078	-144	-1,753	-493	-967	-3,287	-432	-2	0	
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-5,770	-117	-1,429	-402	-788	-2,680	-352	-2
9299700 Total			-5,770	-117	-1,429	-402	-788	-2,680	-352	-2	0	
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	15	0	4	1	2	7	1	0
9301000 Total			15	0	4	1	2	7	1	0	0	
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	0	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,233	45	553	156	305	1,037	136	1
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	3	0	0	0	0	3	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0
9302000 Total			2,243	45	553	162	305	1,040	136	1	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	60	60	0	0	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	465	0	465	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,368	48	587	165	323	1,100	144	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	379	0	0	0	0	379	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	30	0	0	30	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	146	0	0	0	146	0	0	0	0
9310000 Total					3,449	108	1,051	195	470	1,479	145	1	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	102	102	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	45	1	14	3	3	22	2	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	6	0	0	0	0	0	6	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	130	0	130	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	24,705	502	6,119	1,722	3,375	11,474	1,507	7	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	39	0	0	0	0	39	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	37	0	0	37	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	12	0	0	0	12	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	0	0	0	4	0	0	0	0
9350000 Total					25,080	605	6,263	1,762	3,394	11,534	1,515	7	0
Grand Total					1,833,718	49,347	686,990	206,297	149,176	534,956	73,690	304	132,957



Depreciation Expense (Actuals)
Sum of Range: 01/2020 - 12/2020
Allocation Method - Factor WIJAM
(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	49	-	-	-	10	34	5	0	-
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS JBG	4	0	3	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS SG	857	13	229	70	118	376	50	0	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS CAGE	26,612	-	-	-	5,561	18,550	2,486	15	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS CAGW	1,280	54	940	286	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS JBG	2,807	118	2,062	627	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS SG	212	3	57	17	29	93	12	0	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT CAGE	132,994	-	-	-	27,791	92,704	12,424	77	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT CAGW	2,744	115	2,016	613	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT JBG	28,805	1,208	21,158	6,438	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT SG	1,755	27	469	144	243	771	102	1	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS CAGE	25,748	-	-	-	5,380	17,948	2,405	15	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS CAGW	1,029	43	755	230	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS JBG	6,951	292	5,106	1,554	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS SG	1,147	17	306	94	159	504	67	0	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT CAGE	13,386	-	-	-	2,797	9,330	1,250	8	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT CAGW	172	7	127	39	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT JBG	1,189	50	873	266	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT SG	233	4	62	19	32	102	14	0	-
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM CAGE	0	-	-	-	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM JBG	1	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT CAGE	1,208	-	-	-	252	842	113	1	-
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT CAGW	13	1	9	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT JBG	176	7	129	39	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT SG	52	1	14	4	7	23	3	0	-
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS SG-P	65	1	17	5	9	28	4	0	-
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS SG-U	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS SG-P	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS SG-U	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE SG-P	4	0	1	0	0	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE SG-U	261	4	70	21	36	115	15	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION SG-P	178	3	48	15	25	78	10	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION SG-U	306	5	82	25	42	134	18	0	-
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE SG-P	9,817	149	2,620	803	1,356	4,312	573	4	-
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE SG-U	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION SG-P	904	14	241	74	125	397	53	0	-
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION SG-U	98	1	26	8	14	43	6	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS" SG-P	897	1	24	7	12	39	5	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS" SG-U	979	15	261	80	135	429	57	0	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" SG-P	11,705	178	3,124	957	1,617	5,142	683	4	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" SG-U	3,230	49	862	264	446	1,419	188	1	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF SG-P	7,891	120	2,106	645	1,090	3,466	460	3	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF SG-U	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION" SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION" SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS" SG-P	(4,757)	(72)	(1,270)	(389)	(657)	(2,090)	(277)	(2)	-
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS" SG-U	2,221	34	593	182	307	976	130	1	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT SG-P	(4,753)	(72)	(1,269)	(389)	(657)	(2,088)	(277)	(2)	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT SG-U	672	10	179	55	93	295	39	0	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM SG-P	(1,123)	(17)	(300)	(92)	(155)	(494)	(66)	(0)	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM SG-U	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION SG-P	(6)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES" SG-P	323	5	86	26	45	142	19	0	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES" SG-U	103	2	27	8	14	45	6	0	-
4030000	DEPN EXPENSE-ELECT 3402000	LAND RIGHTS SG	181	3	48	15	25	80	11	0	-
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS CAGE	3,749	-	-	-	783	2,613	350	2	-



Depreciation Expense (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,021	43	750	228	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	1,973	30	527	161	273	867	115	1
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	-	-	-	94	312	42	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	49	2	36	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGE	25,256	-	-	-	5,278	17,605	2,359	15
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGW	10,463	439	7,685	2,339	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	54,273	823	14,486	4,438	7,498	23,842	3,166	20
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGE	9,465	-	-	-	1,978	6,598	884	5
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGW	3,429	144	2,519	766	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	2,845	43	759	233	393	1,250	166	1
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,563	-	-	-	954	3,181	426	3
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,318	55	968	295	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	3,716	56	992	304	513	1,632	217	1
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	246	-	-	-	51	171	23	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	93	4	68	21	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	121	2	32	10	17	53	7	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,832	43	756	232	391	1,244	165	1
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	4,123	63	1,101	337	570	1,811	241	2
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	35,520	539	9,480	2,904	4,907	15,604	2,072	13
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	34	1	25	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,878	44	768	235	398	1,264	168	1
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	398	6	106	33	55	175	23	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	20,076	305	5,358	1,642	2,774	8,819	1,171	7
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	22,171	336	5,918	1,813	3,063	9,740	1,293	8
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	24,500	372	6,539	2,003	3,385	10,763	1,429	9
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	62	1	16	5	9	27	4	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	151	2	40	12	21	66	9	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	160	2	43	13	22	70	9	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	13	13	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	27	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	62	-	62	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	185	-	-	-	-	185	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	44	-	-	-	44	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	80	-	-	-	80	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	99	99	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	56	-	-	-	-	-	56	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	584	-	584	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	995	-	-	-	-	995	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	105	-	-	105	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	224	-	-	-	224	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	89	-	-	-	89	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	738	738	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	749	-	-	-	-	-	749	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,955	-	4,955	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	11,244	-	-	-	-	11,244	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,614	-	-	1,614	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,362	-	-	-	2,362	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	367	-	-	-	367	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	11	11	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	80	-	80	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	167	-	-	-	-	167	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	-	-	28	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	-	-	-	39	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	2,586	2,586	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,467	-	-	-	-	-	3,467	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	13,563	-	13,563	-	-	-	-	-



Depreciation Expense (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	14,828	-	-	-	14,828	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	4,167	-	4,167	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,752	-	-	5,752	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,158	-	-	1,158	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	924	924	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,027	-	-	-	-	1,027	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,501	-	7,501	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,072	-	-	-	7,072	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,939	-	1,939	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,678	-	-	2,678	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	352	-	-	352	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	464	464	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	263	-	-	-	-	263	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	2,010	-	2,010	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	UT	5,559	-	-	-	5,559	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WA	555	-	-	555	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYP	887	-	-	887	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYU	171	-	-	171	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	524	524	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	695	-	-	-	-	695	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,205	-	4,205	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,975	-	-	-	14,975	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	796	-	796	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,624	-	-	1,624	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	627	-	-	627	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	1,282	1,282	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	2,003	-	-	-	-	2,003	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	11,622	-	11,622	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	13,552	-	-	-	13,552	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	3,152	-	-	3,152	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	3,618	-	-	3,618	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	506	-	-	506	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	243	243	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	210	-	-	-	-	210	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	2,330	-	2,330	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	2,178	-	-	-	2,178	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	568	-	568	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	382	-	-	382	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	82	-	-	82	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	CA	378	378	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	IDU	831	-	-	-	-	831	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	OR	4,900	-	4,900	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	UT	5,938	-	-	-	5,938	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WA	1,176	-	1,176	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYP	984	-	-	984	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYU	344	-	-	344	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	CA	299	299	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	IDU	679	-	-	-	-	679	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	OR	3,471	-	3,471	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	UT	3,739	-	-	-	3,739	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WA	548	-	548	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYP	570	-	-	570	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYU	105	-	-	105	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	OR	127	-	127	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	268	-	-	-	268	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	-	-	-	9	-	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	38	-	-	-	-	-	38	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	710	-	710	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	1,040	-	-	-	-	1,040	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	106	-	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	248	-	-	-	248	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS SO	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CA	62	62	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAEE	17	-	-	-	4	11	2	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAGE	8	-	-	-	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAGW	0	0	0	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CN	126	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS IDU	188	-	-	-	-	-	188	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS OR	642	-	642	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SG	136	2	36	11	19	60	8	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SO	1,622	33	402	113	222	753	99	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS UT	700	-	-	-	-	700	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WA	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYP	189	-	-	-	189	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYU	94	-	-	-	94	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CAEE	0	-	-	-	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CAGE	58	-	-	-	12	41	5	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CAGW	2	0	2	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CN	43	1	13	3	3	21	2	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE IDU	5	-	-	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE JBG	7	0	5	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE OR	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SG	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SO	533	11	132	37	73	247	32	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE UT	40	-	-	-	-	40	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYP	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	8	8	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAEE	4	-	-	-	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGE	266	-	-	-	56	185	25	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGW	38	2	28	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	619	15	193	43	45	298	26	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	72	-	-	-	-	-	72	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS JBG	24	1	18	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	174	-	174	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	151	2	40	12	21	66	9	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	8,476	172	2,099	591	1,158	3,937	517	2	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	124	-	-	-	-	124	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	58	-	-	58	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	349	-	-	-	349	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGE	6	-	-	-	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGW	1	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SO	14	0	4	1	2	7	1	0	-



Depreciation Expense (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYP	0	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CA	7	7	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CAGE	137	-	-	-	29	96	13	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CAGW	11	0	8	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	IDU	21	-	-	-	-	21	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	JBG	37	2	27	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	OR	106	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SG	46	1	12	4	6	20	3	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	134	-	-	-	134	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WA	28	-	-	28	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYP	48	-	-	-	48	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	32	32	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	4	-	-	-	1	3	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	685	-	-	-	143	478	64	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	30	1	22	7	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	89	-	-	-	-	-	89	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	121	5	89	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	447	-	447	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	128	2	34	10	18	56	7	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	84	2	21	6	11	39	5	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	617	-	-	-	-	617	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	-	-	112	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	152	-	-	-	152	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	16	-	-	-	16	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CA	17	17	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CAEE	60	-	-	-	14	40	6	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CAGE	173	-	-	-	36	121	16	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CAGW	11	0	8	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	IDU	64	-	-	-	-	-	64	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	JBG	20	1	14	4	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	439	-	439	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	117	2	31	10	16	51	7	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	244	5	61	17	33	113	15	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	387	-	-	-	-	387	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	70	-	-	70	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	129	-	-	-	129	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	259	259	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CAEE	12	-	-	-	3	8	1	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CAGE	1,179	-	-	-	246	822	110	1
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CAGW	85	4	63	19	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	165	4	51	11	12	80	7	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	491	-	-	-	-	-	491	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	JBG	157	7	115	35	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	3,269	-	3,269	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	6,411	97	1,711	524	886	2,816	374	2
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	4,146	84	1,027	289	566	1,925	253	1
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	2,749	-	-	-	-	2,749	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	508	-	-	508	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	996	-	-	-	996	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	254	-	-	-	254	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	27	27	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CAEE	7	-	-	-	2	5	1	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CAGE	168	-	-	-	35	117	16	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CAGW	4	0	3	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	220	-	220	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	137	2	37	11	19	60	8	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	45	1	11	3	6	21	3	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	171	-	-	-	-	171	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	44	-	-	44	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	56	-	-	-	56	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	-	-	-	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CAGE	90	-	-	-	19	63	8	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CAGW	1	0	1	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	JBG	11	0	8	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	61	-	61	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	37	1	10	3	5	16	2	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	109	2	27	8	15	51	7	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	69	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	11	-	-	-	11	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-
4030000 Total				749,728	14,237	168,887	48,571	109,262	360,929	47,616	227
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	7,761	-	-	-	1,622	5,410	725	4
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	61	3	45	14	-	-	-	-
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	210	9	154	47	-	-	-	-
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(762)	(12)	(203)	(62)	(105)	(335)	(44)	(0)
4032000	DEPR - STEAM 565247	Depr - Prod Steam UT STEP	OTHER	184,131	-	-	-	-	-	-	184,131
4032000 Total				191,400	(0)	(5)	(2)	1,517	5,075	681	4
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,271	34	606	186	314	998	132	1
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(217)	(3)	(58)	(18)	(30)	(95)	(13)	(0)
4033000 Total				2,054	31	548	168	284	902	120	1
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	128	-	-	-	27	89	12	0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	47	2	35	11	-	-	-	-
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	22	0	6	2	3	10	1	0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	3	0	1	0	0	1	0	0
4034000 Total				200	2	41	13	30	100	13	0
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	3,229	49	862	264	446	1,418	188	1
4035000 Total				3,229	49	862	264	446	1,418	188	1
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	34	34	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,383)	-	-	-	-	-	(2,383)	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	898	-	898	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,033)	-	-	-	-	(22,033)	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	435	-	-	435	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,766)	-	-	-	(1,766)	-	-	-
4036000 Total				(24,814)	34	898	435	(1,766)	(22,033)	(2,383)	-
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	2,322	-	-	-	485	1,619	217	1
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	826	35	606	185	-	-	-	-
4037000 Total				3,148	35	606	185	485	1,619	217	1
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	(221)	-	-	-	(46)	(154)	(21)	(0)
4039999 Total				(221)	-	-	-	(46)	(154)	(21)	(0)
Grand Total				924,724	14,387	171,838	49,633	110,211	347,857	46,432	234



Amortization Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0	0	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	581	9	155	48	80	255	34	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,650	40	707	217	366	1,164	155	1	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	313	5	84	26	43	137	18	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	22	1	16	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	954	14	255	78	132	419	56	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	34	0	0	0	0	34	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	0	0	0	59	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	25	1	6	2	3	12	2	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	5,951	141	1,851	409	436	2,862	252	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,597	53	643	181	355	1,206	158	1	0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	441	9	109	31	60	205	27	0	0
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	4	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	115	35	60	190	25	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	102	2	25	7	14	47	6	0	0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,855	38	460	129	253	862	113	1	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	26	0	0	0	5	18	2	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	334	5	89	27	46	147	19	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	4	55	15	30	102	13	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,553	0	0	0	534	1,780	239	1	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	370	16	272	83	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	9	0	7	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	200	3	53	16	28	88	12	0	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	801	19	249	55	59	385	34	0	0
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	367	7	91	26	50	170	22	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	60	734	207	405	1,377	181	1	0
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	308	6	76	21	42	143	19	0	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	738	17	229	51	54	355	31	0	0
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	4,633	110	1,441	318	339	2,229	196	0	0
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	475	10	118	33	65	221	29	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,273	46	563	158	310	1,056	139	1	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	13	0	3	1	2	6	1	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	190	4	47	13	26	88	12	0	0



Amortization Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAEE	1	0	0	0	1	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGE	946	0	0	198	659	88	1		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	101	4	74	23	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	3	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	JBG	218	9	160	49	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	0	3	0	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	7,672	116	2,048	627	1,060	3,370	448		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	435	9	108	30	59	202	27		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	0	0	0	0	4	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0		
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	49	0	0	0	49	0	0		
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	39	12	20	65	9		
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1		
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	83	25	43	137	18		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	0	0	0	0	0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	287	0	287	0	0	0	0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	277	6	68	19	38	128	17		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	11	0	0	0	11	0	0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	85	0	0	85	0	0	0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53	0	0	0	53	0	0		
4040000 Total					43,232	781	11,360	3,075	5,394	20,182	2,429	11	0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,247	0	0	0	0	0	0	0	4,247
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	-252	0	0	0	-53	-176	-24	0	0
4049000 Total					3,995	0	0	0	-53	-176	-24	0	4,247
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	7,494	0	0	0	1,566	5,224	700	4	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total					7,796	0	0	0	1,566	5,525	700	4	0
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	15	1	11	3	0	0	0	0	0
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total					140	1	11	3	0	0	0	0	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,159	0	0	0	0	0	5,159	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,624	0	41,624	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	11,920	0	0	11,920	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	330	0	0	0	0	0	330	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	896	0	896	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	573	0	0	573	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	33	0	0	0	0	0	33	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	1	0	1	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	15	0	0	15	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,752	0	0	0	0	0	1,752	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	772	0	772	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	643	0	0	643	0	0	0	0	0



Amortization Expense

Twelve Months Ending - December 2020

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					63,718	0	43,294	13,151	0	0	7,274	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-43,294	0	-43,294	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,151	0	0	-13,151	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,274	0	0	0	0	0	-7,274	0	0
4074200 Total					-63,718	0	-43,294	-13,151	0	0	-7,274	0	0
Grand Total					55,163	782	11,371	3,079	6,908	25,532	3,106	15	4,372



Taxes Other Than Income

Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-459	-9	-114	-32	-63	-213	-28	0	0
4081000 Total					-459	-9	-114	-32	-63	-213	-28	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	159,320	3,236	39,460	11,104	21,763	73,995	9,717	45	0
4081500 Total					159,320	3,236	39,460	11,104	21,763	73,995	9,717	45	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,225	1,225	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,678	0	29,678	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	0	0	0	0	8	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,852	0	0	0	1,852	0	0	0	0
4081800 Total					32,762	1,225	29,678	0	1,852	8	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,470	0	0	12,470	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	0	1,499	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	201	3	49	15	31	89	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	0	0	25	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	73	1	18	6	11	33	5	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	92	0	0	0	92	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	143	2	35	11	22	64	10	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,295	0	0	0	479	1,599	214	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	24	0	6	2	3	11	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	459	7	112	35	70	204	31	0	0
4081990 Total					17,281	13	1,719	12,564	708	2,000	274	2	0
Grand Total					208,904	4,465	70,744	23,637	24,261	75,789	9,963	46	0



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2020

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	-89,378	-1,356	-23,855	-7,308	-12,348	-39,263	-5,214	-33	0
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	-23	-1	-16	-5	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-17	-1	-12	-4	0	0	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-2	0	0	0	0	-1	0	0	0
4091000 Total					-89,419	-1,358	-23,884	-7,317	-12,349	-39,264	-5,214	-33	0
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0	0	0
4091100 Total					0	0	0	0	0	0	0	0	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-98,116	-1,750	-23,100	-6,529	-13,488	-47,182	-6,019	-29	-19
4191000 Total					-98,116	-1,750	-23,100	-6,529	-13,488	-47,182	-6,019	-29	-19
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	361,470	6,448	85,103	24,055	49,691	173,823	22,173	106	71
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	563	7,432	2,101	4,340	15,180	1,936	9	6
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	1,561	28	368	104	215	751	96	0	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	849	15	200	57	117	408	52	0	0
4270000 Total					395,447	7,054	93,103	26,317	54,362	190,162	24,257	115	78
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,077	19	254	72	148	518	66	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,353	60	789	223	461	1,612	206	1	1
4280000 Total					4,430	79	1,043	295	609	2,130	272	1	1
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	582	10	137	39	80	280	36	0	0
4281000 Total					582	10	137	39	80	280	36	0	0
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-3	-1	-2	-5	-1	0	0
4290000 Total					-11	0	-3	-1	-2	-5	-1	0	0
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	12,476	223	2,937	830	1,715	5,999	765	4	2
4310000 Total					12,476	223	2,937	830	1,715	5,999	765	4	2
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	11,542	206	2,717	768	1,587	5,550	708	3	2
4313000 Total					11,542	206	2,717	768	1,587	5,550	708	3	2
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-48,644	-868	-11,452	-3,237	-6,687	-23,392	-2,984	-14	-10
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	790	14	186	53	109	380	48	0	0
4320000 Total					-47,854	-854	-11,266	-3,185	-6,578	-23,012	-2,935	-14	-9
Grand Total					189,079	3,610	41,684	11,216	25,937	94,659	11,870	48	55



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	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	172	3	32	9	21	65	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	1,740	35	431	121	238	808	106	0	0
4098200	130400	PMINondeductible Exp	5	0	4	1	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	278	6	69	19	38	129	17	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	333	7	82	23	45	155	20	0	0
4098200	130755	Nondeductible Parking Costs	957	19	237	67	131	445	58	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	1	0	0	0	0	1	0	0	0
4098200	610106	PMIFuel Tax Cr	17	1	12	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	0	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	23	1	16	5	0	0	0	0	0
4098200 Total			3,528	72	885	250	473	1,602	211	1	0
4098300	105100	Capitalized Labor Costs	4,185	85	1,037	292	572	1,944	255	1	0
4098300	105120	Book Depreciation	1,160,555	18,057	215,662	62,291	138,319	436,571	58,274	294	0
4098300	105121	PMIBook Depreciation	15,868	690	11,534	3,644	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	109,924	3,392	29,610	7,083	11,367	52,937	5,534	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	3,814	118	1,027	246	394	1,837	192	0	0
4098300	105142	Avoided Costs	88,441	1,578	20,822	5,886	12,158	42,529	5,425	26	17
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	2,663	40	711	218	368	1,170	155	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
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	0	0	0	0	0	0	0	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	(6,510)	-132	-1,612	-454	-889	-3,024	-397	-2	0
4098300	220100	Bad Debts Allowance - Cash Basis	9,506	406	3,524	1,263	853	3,250	212	0	0
4098300	320110	Transition Team Costs-UT	0	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	0	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	1,544	0	0	0	0	1,544	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	0	0	0	0	0	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,502	0	0	0	0	0	0	0	2,502
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	122	0	0	122	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	17,233	0	0	0	3,961	11,534	1,728	9	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	(87)	0	0	0	0	0	0	0	-87
4098300	415500	Cholla Plt Transact Costs-APS Amort	CAGE	0	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,608	0	0	12,608	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	757	0	757	0	0	0	0	0	0
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	1,280	0	0	0	0	1,280	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	425	0	0	0	425	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	UT	0	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(38)	0	0	0	0	0	0	0	-38
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	619	0	0	0	0	0	0	0	619
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	20	0	0	0	0	0	20	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	796	0	0	0	0	0	0	0	796
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	(127)	0	0	0	0	0	0	0	-127
4098300	415858	WY - Deferred Overburden Costs	WYP	(359)	0	0	0	-359	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(2,502)	0	0	0	0	0	0	0	-2,502
4098300	415870	Deferred Excess Net Power Costs-CA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,416	0	0	0	0	0	0	0	1,416
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	0	0	0	0	0	0	0	0	0
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	173	0	0	0	0	0	0	0	173
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	1,407	0	0	0	0	0	0	1,407
4098300	415927	Reg Liability - Depreciation Decrease De	WA	7	0	0	7	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4098300	415939	Reg Asset - Carbon Plant Decommissioning	WYP	523	0	0	0	523	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	(979)	0	0	0	0	0	0	-979
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 Revenue	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	1	0	0	0	0	1	0	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	126	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	(204,571)	0	0	0	0	0	0	-204,571
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	CAEE	6,718	0	0	0	1,544	4,496	674	4
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	(14)	0	-4	-1	-2	-7	-1	0
4098300	505450	Accrued Payroll Taxes	SO	24,084	489	5,965	1,679	3,290	11,186	1,469	7
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	505520	Bonus Accrual - PMI	JBE	65	3	47	15	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	2,537	52	628	177	347	1,178	155	1
4098300	505601	Sick Leave Accrual - PMI	JBE	(0)	0	0	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	(113)	-2	-28	-8	-15	-52	-7	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(367)	0	0	0	0	0	0	-367
4098300	605715	Trapper Mine Contract Obligation	CAEE	247	0	0	0	57	165	25	0
4098300	610000	Coal Mine Development-PMI	JBE	(30)	-1	-22	-7	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	PMIOverburden Removal	JBE	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0



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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	610143	Reg Liability - WA Low Energy Program	WA	(819)	0	0	-819	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	(16,648)	0	0	0	0	0	0	-16,648
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
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	10	0	0	0	0	0	0	10
4098300	705241	Reg Liability - CA California Alternativ	OTHER	608	0	0	0	0	0	0	608
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	2,468	0	0	0	0	0	0	2,468
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	112	0	0	0	0	0	0	112
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(15,999)	0	0	0	0	0	0	-15,999
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	1,009	0	0	0	0	0	0	1,009
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(1,870)	0	0	0	0	0	0	-1,870
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(570)	0	0	0	0	0	0	-570
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(38,659)	0	0	0	0	0	0	-38,659
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(659)	0	0	0	0	0	0	-659
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	375	0	0	0	0	0	0	375
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(2,329)	0	0	0	0	0	0	-2,329
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	2,104	0	2,104	0	0	0	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	OR	9,184	0	9,184	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	UT	20,445	0	0	0	0	20,445	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,758	0	0	0	0	0	0	1,758
4098300	705450	Reg Liability - Property Insurance Reser	CA	471	471	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(3,118)	0	-3,118	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	(377)	0	0	0	-377	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705511	Regulatory Liability - CA Deferred Exces	OTHER	842	0	0	0	0	0	0	842
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	(21,422)	0	0	0	0	0	0	-21,422
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	15,813	0	0	0	0	0	0	15,813
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	587	0	0	0	0	0	0	587



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0	
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0	
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	(623)	0	0	0	0	0	0	-623	
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(1,844)	0	0	0	0	0	0	-1,844	
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	0	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	318	0	0	0	0	0	0	318	
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	(91)	-4	-67	-20	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	(21)	0	-5	-1	-3	-10	-1	0	
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	
4098300	720550	Accrued CIC Severence	SO	0	0	0	0	0	0	0	0	
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	582	10	137	39	80	280	36	0	
4098300	910245	Contra Receivable from Joint Owners	SO	(797)	-16	-197	-56	-109	-370	-49	0	
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	1,250	54	908	287	0	0	0	0	
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	
4098300	920110	PMIWX Extraction Tax	JBE	(303)	-13	-220	-69	0	0	0	0	
4098300 Total				1,206,514	25,283	298,509	94,510	172,552	588,884	73,813	340	-278,466
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	0	0	0	0	0	0	0	0	
4099200	120100	Preferred Dividend - PPL	SNP	108	2	25	7	15	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	PMIDepletion	JBE	4,933	215	3,586	1,133	0	0	0	0	
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0	
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0	
4099200 Total				5,041	216	3,611	1,140	15	52	7	0	
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	
4099300	105122	Repair Deduction	SG	164,668	2,498	43,950	13,464	22,750	72,338	9,605	61	
4099300	105125	Tax Depreciation	TAXDDEPR	995,682	18,312	267,205	72,819	135,827	441,328	57,366	283	
4099300	105126	PMITax Depreciation	JBE	3,256	142	2,367	748	0	0	0	0	
4099300	105137	Capitalized Depreciation	SO	7,807	159	1,934	544	1,066	3,626	476	2	
4099300	1051411	AFUDC - DEBT	SNP	47,743	852	11,240	3,177	6,563	22,959	2,929	14	
4099300	1051412	AFUDC - Equity	SNP	97,889	1,746	23,047	6,514	13,457	47,073	6,005	29	
4099300	105143	Basis Intangible Difference	SNP	337	6	79	22	46	162	21	0	
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	
4099300	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	



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4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	122,181	2,482	30,262	8,516	16,690	56,746	7,452	34
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	(91)	-4	-67	-20	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	0	0	0	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	82,330	1,672	20,391	5,738	11,246	38,237	5,021	23
4099300	105181	Strm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	2,256	0	0	0	471	1,573	211	1
4099300	105470	Book Gain/Loss on Land Sales	GPS	2,413	49	598	168	330	1,121	147	1
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	33	0	0	0	8	22	3	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	(6,870)	-299	-4,994	-1,578	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	1,212	37	326	78	125	584	61	0
4099300	205205	Inventory Reserve - PMI	JBE	(1,727)	-75	-1,255	-397	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	775	34	563	178	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	183	0	183	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	6	0	0	0	0	6	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	(0)	0	0	0	0	0	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	SG	282	4	75	23	39	124	16	0
4099300	210175	Prepaid - FSA O&M - East	SG	1,607	24	429	131	222	706	94	1
4099300	210180	OTHER PREPAIDS	SO	(194)	-4	-48	-14	-27	-90	-12	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(124)	-2	-33	-10	-17	-55	-7	0
4099300	210190	Prepaid Water Rights	CAGE	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	220	4	54	15	30	102	13	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	1,472	22	393	120	203	646	86	1
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	1,658	0	0	0	0	0	0	1,658
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	10,643	0	0	0	0	0	0	10,643
4099300	415300	Hazardous Waste Clean-up Costs	SO	3,673	75	910	256	502	1,706	224	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	7,432	0	0	0	1,708	4,975	745	4
4099300	415411	ContraRA DeerCreekAband CA	CA	(134)	-134	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	(382)	0	0	0	0	-382	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	(2,453)	0	-2,453	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	3,011	0	0	0	0	3,011	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	(825)	0	0	0	-825	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	1,805	0	0	0	0	0	0	1,805
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



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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 Electric	OTHER	84	0	0	0	0	0	0	84
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	415520	Reg Asset - WA Decoupling Mechanism	OTHER	5,103	0	0	0	0	0	0	5,103
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(13,200)	0	0	0	-13,200	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	3	0	0	0	0	0	0	3
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	1,589	0	0	0	0	0	0	1,589
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	614	0	0	0	0	0	0	614
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	108	0	0	0	0	0	0	108
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	886	0	0	0	0	0	0	886
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	SG	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	115,250	2,341	28,545	8,033	15,743	53,527	7,029	32
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	486	0	0	0	0	0	0	486
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	SG	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	18	0	0	0	0	0	0	18
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	216	0	0	0	216	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	84	0	0	0	0	0	0	84
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	OTHER	(1,954)	0	0	0	0	0	0	-1,954
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(11,843)	0	0	0	0	0	0	-11,843
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	(11,702)	0	0	0	0	0	0	-11,702
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	0	0	0	-6	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	604	0	0	0	0	0	0	604
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	598	0	0	0	0	0	0	598
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	(1,238)	0	0	0	0	0	0	-1,238



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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	0	0	0	0	0	0	0	0
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	(74)	0	0	0	0	-74	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	0	0	-1,158	0	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	721	721	0	0	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	(8,775)	0	0	0	-8,775	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(447)	0	0	-447	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	(1,517)	0	0	-317	-1,058	-142	-1	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	36	0	0	0	0	36	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	40	1	11	3	4	19	2	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	(3,842)	0	0	0	0	0	0	-3,842
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	(16,648)	0	0	0	0	0	0	-16,648
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	5,480	0	0	0	0	0	0	5,480
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	(40)	-2	-29	-9	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



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	(676)	-29	-491	-155	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	28	1	7	2	4	13	2	0	0
4099300	610110	Ptax NOPAS	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	(37)	-2	-27	-9	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	(893)	-39	-649	-205	0	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	156	0	156	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	(104)	0	0	0	0	0	0	0	-104
4099300	705265	Reg Liab - OR Energy Conservation Charge	43	0	0	0	0	0	0	0	43
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	(129)	0	0	0	0	0	0	0	-129
4099300	705454	Reg Liability - UT Property Insurance Re	5,635	0	0	0	0	5,635	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	(598)	0	0	0	0	0	0	0	-598
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	1,837	37	455	128	251	853	112	1	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	(1,974)	-40	-489	-138	-270	-917	-120	-1	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	(244,327)	-4,962	-60,515	-17,029	-33,375	-113,476	-14,902	-68	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
4099300 Total			1,361,560	25,627	362,131	101,116	190,404	616,130	81,540	418	-18,345
Grand Total			2,576,643	51,197	665,135	197,016	363,443	1,206,669	155,569	759	-296,811
Total Schedule M Additions			1,210,041	25,354	299,393	94,760	173,025	590,486	74,023	341	-278,466
Total Schedule M Deductions			1,366,601	25,843	365,742	102,256	190,418	616,182	81,546	418	-18,345
Total Schedule M			-156,560	-489	-66,348	-7,496	-17,394	-25,696	-7,523	-77	-260,120



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	CAEW	-	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	40,486	614	10,806	3,310	5,594	17,786	2,362	15	-
4101000	105125	Tax Depreciation	TAXDEPR	244,804	4,502	65,697	17,904	33,395	108,508	14,104	70	-
4101000	105126	282DIT PMIDepreciation-Tax	JBE	801	35	582	184	-	-	-	-	-
4101000	105137	Capitalized Depreciation	SO	1,920	39	475	134	262	892	117	1	-
4101000	105141	AFUDC Debt	SNP	11,738	209	2,764	781	1,614	5,645	720	3	2
4101000	1051411	AFUDC Equity	SNP	24,068	429	5,666	1,602	3,309	11,574	1,476	7	5
4101000	105143	282Basis Intangible Difference	SNP	83	1	20	6	11	40	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	-	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	-	-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	30,040	610	7,440	2,094	4,103	13,952	1,832	8	-
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	(22)	(1)	(16)	(5)	-	-	-	-	-
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	JBE	-	-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	20,242	411	5,014	1,411	2,765	9,401	1,235	6	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	555	-	-	-	116	387	52	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	593	12	147	41	81	276	36	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	-	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	8	-	-	-	2	5	1	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	SE	-	-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	JBE	(1,689)	(73)	(1,228)	(388)	-	-	-	-	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	298	9	80	19	31	143	15	-	-
4101000	205205	Inventory Reserve - PMI	JBE	(425)	(18)	(309)	(98)	-	-	-	-	-
4101000	205411	190PMISec263A	JBE	190	8	138	44	-	-	-	-	-
4101000	210100	283OR PUC Prepaid Taxes	OR	45	-	45	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	1	-	-	-	-	1	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(0)	-	-	-	-	-	(0)	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	69	1	19	6	10	30	4	0	-
4101000	210175	Prepaid - FSA O&M - East	SG	395	6	105	32	55	174	23	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(48)	(1)	(12)	(3)	(7)	(22)	(3)	(0)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(31)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-
4101000	210190	Prepaid Water Rights	CAGE	0	-	-	-	0	0	0	0	-
4101000	210195	Prepaid Surety Bond Costs	SO	54	1	13	4	7	25	3	0	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO	-	-	-	-	-	-	-	-	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	362	5	97	30	50	159	21	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	408	-	-	-	-	-	-	-	408
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,617	-	-	-	-	-	-	-	2,617
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	903	18	224	63	123	419	55	0	-
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	CAEE	1,827	-	-	-	420	1,223	183	1	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(33)	(33)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(94)	-	-	-	-	-	(94)	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415413	ContraRA DeerCreekAband OR	OR	(603)	-	(603)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	740	-	-	-	-	740	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(203)	-	-	-	(203)	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	-	444
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	21	-	-	-	-	-	-	-	21
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,255	-	-	-	-	-	-	-	1,255
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(3,245)	-	-	-	-	(3,245)	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	391	-	-	-	-	-	-	-	391
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	151	-	-	-	-	-	-	-	151
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	27	-	-	-	-	-	-	-	27
4101000	415720	Reg Asset - Community Solar - OR	OTHER	218	-	-	-	-	-	-	-	218
4101000	415815	Insurance Reserve	SO	28,336	576	7,018	1,975	3,871	13,160	1,728	8	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	120	-	-	-	-	-	-	-	120
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	-	-	-	-	-	-	-	5
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	53	-	-	-	-	53	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	21	-	-	-	-	-	-	-	21
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(481)	-	-	-	-	-	-	-	(481)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(2,912)	-	-	-	-	-	-	-	(2,912)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	(2,877)	-	-	-	-	-	-	-	(2,877)
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	149	-	-	-	-	-	-	-	149
4101000	415884	Reg Asset - Current Reclas - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclas - Other	OTHER	147	-	-	-	-	-	-	-	147
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(304)	-	-	-	-	-	-	-	(304)
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(18)	-	-	-	-	-	(18)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(118)	-	-	-	-	-	(118)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(847)	-	-	-	-	(847)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(285)	-	-	-	(285)	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	177	177	-	-	-	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(2,157)	-	-	-	-	(2,157)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(110)	-	-	-	(110)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	(373)	-	-	-	(78)	(260)	(35)	(0)	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	9	-	-	-	-	-	9	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	10	0	3	1	1	5	0	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	CAGW	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(945)	-	-	-	-	-	-	-	(945)
4101000	430110	Reg Asset Balance Reclass	OTHER	(4,093)	-	-	-	-	-	-	-	(4,093)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,347	-	-	-	-	-	-	-	1,347
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	JBE	(10)	(0)	(7)	(2)	-	-	-	-	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	(166)	(7)	(121)	(38)	-	-	-	-	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	0	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	JBE	(9)	(0)	(7)	(2)	-	-	-	-	-
4101000	610114	PMI EITF Pre stripping Cost	JBE	(219)	(10)	(160)	(50)	-	-	-	-	-
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	38	-	38	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(25)	-	-	-	-	-	-	-	(25)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	11	-	-	-	11	-	-	-	11
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	-	-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(32)	-	-	-	-	-	-	-	(32)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	1,386	-	-	-	-	1,386	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(147)	-	-	-	-	-	-	-	(147)



Deferred Income Tax Expense (Actuals)
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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	715800	190Redding Contract	CAGW	-	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	452	9	112	31	62	210	28	0	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	(485)	(10)	(120)	(34)	(66)	(225)	(30)	(0)	-
4101000	910530	190Injuries & Damages	SO	(60,072)	(1,220)	(14,879)	(4,187)	(8,206)	(27,900)	(3,664)	(17)	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	-
4101000 Total				334,761	6,301	89,036	24,861	46,814	151,486	20,048	103	(4,511)
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	3,401	-	-	-	-	-	-	-	3,401
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,029)	(21)	(255)	(72)	(141)	(478)	(63)	(0)	-
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(397)	(397)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(179)	-	-	-	-	-	-	(179)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(686)	-	-	-	-	-	(686)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(3,457)	-	(3,457)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(126)	-	-	-	-	-	-	-	(126)
4111000	1051156	Depreciation Flow-Through - UT	UT	(7,459)	-	-	-	-	(7,459)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	865	-	-	865	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,743)	-	-	-	(1,743)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(929)	-	-	-	(929)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(20)	(20)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(89)	-	-	-	-	-	(89)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(342)	-	(342)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(584)	-	-	-	-	(584)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(313)	-	-	(313)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(231)	-	-	-	(231)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(285,341)	(4,440)	(53,024)	(15,315)	(34,008)	(107,338)	(14,328)	(72)	-
4111000	105121	282DIT PMIDepreciation-Book	JBE	(3,901)	(170)	(2,836)	(896)	-	-	-	-	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(27,027)	(834)	(7,280)	(1,741)	(2,795)	(13,016)	(1,361)	-	-
4111000	105140	Highway Relocation	SNPD	(938)	(29)	(253)	(60)	(97)	(452)	(47)	-	-
4111000	105142	Avoided Costs	SNP	(21,745)	(388)	(5,119)	(1,447)	(2,989)	(10,457)	(1,334)	(6)	(4)
4111000	105146	Capitalization of Test Energy	SG	(655)	(10)	(175)	(54)	(90)	(288)	(38)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	CAGE	(1,250)	-	-	-	(261)	(871)	(117)	(1)	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	CAEE	-	-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	1,601	33	396	112	219	743	98	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(2,337)	(100)	(866)	(310)	(210)	(799)	(52)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	(380)	-	-	-	-	(380)	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-	-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(615)	-	-	-	-	-	-	-	(615)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(30)	-	-	(30)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	CAEE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	(4,237)	-	-	-	(974)	(2,836)	(425)	(2)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	21	-	-	-	-	-	-	-	21
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	315	-	-	-	-	-	-	-	315



Deferred Income Tax Expense (Actuals)
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 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,100)	-	(3,100)	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	CAGE	(713)	-	-	(149)	(497)	(67)	(0)	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(186)	-	(186)	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(315)	-	-	-	(315)	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(105)	-	-	(105)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset _ Pension MMT -UT	UT	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	9	-	-	-	-	-	-	9
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	(152)	-	-	-	-	-	-	(152)
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(5)	-	-	-	-	(5)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(196)	-	-	-	-	-	-	(196)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	31	-	-	-	-	-	-	31
4111000	415858	WY - Deferred Overburden Costs	WYP	88	-	-	88	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	615	-	-	-	-	-	-	615
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(348)	-	-	-	-	-	-	(348)
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(42)	-	-	-	-	-	-	(42)
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	(346)	-	-	-	-	-	-	(346)
4111000	415927	Reg Liability - Depreciation Decrease De	WA	(2)	-	(2)	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(129)	-	-	(129)	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	241	-	-	-	-	-	-	241
4111000	425125	Deferred Coal Cost - Arch	CAEE	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	CAGE	(0)	-	-	(0)	(0)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	425360	190Hermiston Swap	CAGW	(42)	(2)	(31)	(9)	-	-	-	-	-
4111000	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	50,297	-	-	-	-	-	-	-	50,297
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	CAEE	(1,652)	-	-	-	(380)	(1,105)	(166)	(1)	-
4111000	505400	190Bonus Liability	SO	4	0	1	0	0	2	0	0	-
4111000	505450	Accrued Payroll Taxes	SO	(5,921)	(120)	(1,467)	(413)	(809)	(2,750)	(361)	(2)	-
4111000	505520	Bonus Accrual - PMI	JBE	(16)	(1)	(12)	(4)	-	-	-	-	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(624)	(13)	(155)	(43)	(85)	(290)	(38)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	JBE	0	0	0	0	-	-	-	-	-
4111000	505700	190Accrued Retention Bonus	SO	28	1	7	2	4	13	2	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	90	-	-	-	-	-	-	-	90
4111000	605715	Trapper Mine Contract Obligation	CAEE	(61)	-	-	-	(14)	(41)	(6)	(0)	-
4111000	610000	283PMI Development Costs	JBE	7	0	5	2	-	-	-	-	-
4111000	610143	283Reg Liability-WA Low Energy Program	WA	201	-	-	201	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	4,093	-	-	-	-	-	-	-	4,093
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	(2)	-	-	-	-	-	-	-	(2)
4111000	705241	Reg Liability - CA California Alternativ	OTHER	(149)	-	-	-	-	-	-	-	(149)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(607)	-	-	-	-	-	-	-	(607)
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(27)	-	-	-	-	-	-	-	(27)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	3,934	-	-	-	-	-	-	-	3,934
4111000	705280	Non-Property EDIT - CA	CA	(251)	(251)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(174)	-	-	-	-	-	(174)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(7,607)	-	-	-	(7,607)	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,230)	(1,230)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(4,774)	-	-	-	-	-	(4,774)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(19,418)	-	(19,418)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(3,681)	-	-	(3,681)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(8,857)	-	-	-	(8,857)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(36,277)	-	-	-	-	(36,277)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(953)	(953)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(13,740)	-	-	-	-	-	(13,740)	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	(17,996)	-	-	-	-	(17,996)	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(248)	-	-	-	-	-	-	-	(248)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	460	-	-	-	-	-	-	-	460
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	140	-	-	-	-	-	-	-	140
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	9,505	-	-	-	-	-	-	-	9,505
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	162	-	-	-	-	-	-	-	162
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(92)	-	-	-	-	-	-	-	(92)
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	573	-	-	-	-	-	-	-	573
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(487)	(487)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,281	-	-	-	-	-	1,281	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	(29,465)	-	(29,465)	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(284)	-	-	-	-	(284)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	3,994	-	-	3,994	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,087	-	-	-	9,087	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(517)	-	(517)	-	-	-	-	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	(2,258)	-	(2,258)	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	(5,027)	-	-	-	-	(5,027)	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(432)	-	-	-	-	-	-	-	(432)
4111000	705450	Reg Liability - Property Insurance Reser	CA	(116)	(116)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	767	-	767	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	93	-	-	-	93	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(207)	-	-	-	-	-	-	-	(207)
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,267	-	-	-	-	-	-	-	5,267
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,888)	-	-	-	-	-	-	-	(3,888)
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	(144)	-	-	-	-	-	-	-	(144)
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	153	-	-	-	-	-	-	-	153
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	453	-	-	-	-	-	-	-	453
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(78)	-	-	-	-	-	-	-	(78)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	22	1	16	5	-	-	-	-	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	5	0	1	0	1	2	0	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(143)	(3)	(34)	(10)	(20)	(69)	(9)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	196	4	49	14	27	91	12	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	(307)	(13)	(223)	(71)	-	-	-	-	-
4111000	920110	190PMI WY Extraction Tax	JBE	74	3	54	17	-	-	-	-	-
4111000	9301001	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	15	0	4	1	2	6	1	0	-
4111000 Total				(441,394)	(9,555)	(126,071)	(22,371)	(53,112)	(208,748)	(36,511)	(265)	72,055
Grand Total				(106,633)	(3,254)	(37,036)	2,490	(6,298)	(57,262)	(16,463)	(162)	67,545



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2020 - 12/2020

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	(2,253)	-	-	-	(82)	(1,915)	(254)	(2)	-
4114000 Total			(2,253)	-	-	-	(82)	(1,915)	(254)	(2)	-
Grand Total			(2,253)	-	-	-	(82)	(1,915)	(254)	(2)	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	-	1,000	-	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	10,286	156	2,745	841	1,421	1,228	4,519	600	193	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	170,131	2,581	45,408	13,911	23,505	20,318	74,738	9,924	3,187	63
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	9,541	145	2,547	780	1,318	1,139	4,191	557	179	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(29,408)	-	-	-	-	-	(29,408)	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	11	-	-	-	2	2	8	1	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	3,404	143	2,500	761	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	44,896	681	11,983	3,671	6,203	5,362	19,723	2,619	841	17
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	-	-	-	-	-	1,579	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,207	-	-	-	4,207	4,207	-	-	-	-
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,059	225	2,739	771	1,511	1,291	5,136	674	220	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	67	815	229	450	384	1,529	201	65	1
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	90	1,092	307	602	515	2,048	269	88	1
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	282	3,439	968	1,897	1,621	6,449	847	276	4
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	139,014	3,287	43,248	9,551	10,186	9,063	66,865	5,876	1,123	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	179,731	3,650	44,516	12,527	24,551	20,978	83,475	10,962	3,573	50
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	34	411	116	227	194	771	101	33	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	119	1,456	410	803	686	2,729	358	117	2
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	59	720	203	397	339	1,350	177	58	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	41	500	141	276	236	938	123	40	1
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELLING	SO	8,960	182	2,219	624	1,224	1,046	4,161	546	178	3
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	214	2,616	736	1,443	1,233	4,905	644	210	3
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	211	2,573	724	1,419	1,212	4,824	633	207	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	38	469	132	259	221	879	115	38	1
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	49	598	168	330	282	1,122	147	48	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	12,958	263	3,209	903	1,770	1,512	6,018	790	258	4
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,357	129	1,574	443	868	742	2,952	388	126	2
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	427	131	221	191	703	93	30	1
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	55	17	29	25	91	12	4	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	-	-	-	11	9	36	5	1	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	352	6,192	1,897	3,205	2,771	10,192	1,353	435	9
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	174	53	90	78	287	38	12	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER- SETTLEMENT AGREEMENT	SG	117	2	31	10	16	14	52	7	2	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	53	651	183	359	307	1,221	160	52	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	11,958	243	2,962	833	1,633	1,396	5,554	729	238	3
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	617	-	-	-	129	111	430	58	17	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,157	124	2,177	667	1,127	974	3,583	476	153	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-	-	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	-	4,287	-	-	-
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	6,292	128	1,558	439	859	734	2,922	384	125	2
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	60,791	-	-	-	12,703	10,983	42,374	5,679	1,720	35
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	15,262	640	11,211	3,411	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	978	41	719	219	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	10,704	162	2,857	875	1,479	1,278	4,702	624	201	4
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	8,198	194	2,551	563	601	534	3,943	347	66	-
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	139	1,826	403	430	383	2,823	248	47	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	81	985	277	543	464	1,848	243	79	1
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	29,411	597	7,284	2,050	4,017	3,433	13,660	1,794	585	8
1010000	ELEC PLANT IN SERV 3033230	VREALIZE VMWARE - SHARED	SO	1,011	21	250	70	138	118	469	62	20	0
1010000	ELEC PLANT IN SERV 3033240	IIE - Itron Enterprise Addition	CN	3,688	87	1,147	253	270	240	1,774	156	30	-
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	23,380	553	7,274	1,606	1,713	1,524	11,246	988	189	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	1,892	38	469	132	258	221	879	115	38	1
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	338	75	80	71	522	46	9	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	21,326	433	5,282	1,486	2,913	2,489	9,905	1,301	424	6
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,984	-	419	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	158	-	-	-	-
1010000	ELEC PLANT IN SERV 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	1,601	-	-	-	335	289	1,116	150	45	1
1010000	ELEC PLANT IN SERV 3033390	RMT TRADE SYSTEM	SO	923	19	229	64	126	108	429	56	18	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAFE	5	-	-	-	1	1	3	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGE	5,485	-	-	-	1,146	991	3,823	512	155	3
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGW	502	21	369	112	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	-	15	-	-	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	JBG	1,090	46	801	244	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	500	8	133	41	69	60	219	29	9	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	39,147	795	9,696	2,728	5,347	4,569	18,181	2,388	778	11
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	22	-	-	-	-	-	22	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	15	-	-	15	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	243	-	-	-	-
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	1,745	26	466	143	241	208	766	102	33	1
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	98	1,286	284	303	269	1,988	175	33	-
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,240	25	307	86	169	145	576	76	25	0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	CAGE	1,306	-	-	-	273	236	911	122	37	1
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGE	10,143	-	-	-	2,119	1,833	7,070	947	287	6
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGW	1,789	75	1,314	400	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	JBG	741	31	545	166	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	177	3	47	14	24	21	78	10	3	0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	CAGE	1,895	-	-	-	396	342	1,321	177	54	1
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	JBG	281	12	206	63	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	40,982	622	10,938	3,351	5,662	4,894	18,003	2,391	768	15
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	CAGE	35,467	-	-	-	7,411	6,408	24,722	3,313	1,003	20
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	JBG	171	7	126	38	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	37	1	10	3	5	4	16	2	1	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	826,777	-	-	-	172,764	149,377	576,304	77,233	23,387	476
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	68,102	2,857	50,023	15,222	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	JBG	150,121	6,297	110,269	33,554	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	8,435	128	2,251	690	1,165	1,007	3,706	492	158	3
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGE	3,455,524	-	-	-	722,069	624,323	2,408,668	322,797	97,745	1,990
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGW	122,499	5,138	89,980	27,380	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	JBG	1,007,271	42,252	739,878	225,141	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	58,859	893	15,710	4,813	8,132	7,029	25,857	3,433	1,103	22
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGE	725,748	-	-	-	151,653	131,124	505,881	67,796	20,529	418
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGW	39,230	1,646	28,816	8,768	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	JBG	206,881	8,678	151,962	46,241	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	34,764	527	9,279	2,843	4,803	4,152	15,272	2,028	651	13
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	411,343	-	-	-	85,955	74,319	286,726	38,426	11,636	237
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,413	395	6,914	2,104	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	61,601	2,584	45,248	13,769	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	8,621	131	2,301	705	1,191	1,030	3,787	503	162	3
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	-	-	-	3	2	9	1	0	0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	26,838	-	-	-	5,608	4,849	18,708	2,507	759	15
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	435	18	319	97	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,635	236	4,139	1,260	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,386	21	370	113	191	166	609	81	26	1
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	14	24	21	76	10	3	0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	21,151	321	5,645	1,729	2,922	2,526	9,291	1,234	396	8
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	5,780	88	1,543	473	799	690	2,539	337	108	2
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	8,035	122	2,145	657	1,110	960	3,530	469	151	3
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	365	6	97	30	50	44	160	21	7	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	21	0	6	2	3	2	9	1	0	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	140	2	37	11	19	17	61	8	3	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	257	4	69	21	35	31	113	15	5	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	102	2	27	8	14	12	45	6	2	0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	83	25	43	37	136	18	6	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	22	0	6	2	3	3	10	1	0	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	7,287	111	1,945	596	1,007	870	3,201	425	137	3
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,730	1,027	18,077	5,538	9,358	8,089	29,754	3,951	1,269	25
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,416	128	2,246	688	1,163	1,005	3,697	491	158	3
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,007	2,412	42,439	13,001	21,968	18,989	69,852	9,275	2,979	59
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	97	30	50	43	160	21	7	0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,920	333	5,850	1,792	3,028	2,618	9,629	1,279	411	8
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,031	31	542	166	281	243	892	118	38	1
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	222	3,913	1,199	2,025	1,751	6,440	855	275	5
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,483	98	1,730	530	896	774	2,848	378	121	2
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	26,692	405	7,124	2,182	3,688	3,188	11,726	1,557	500	10
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	394,268	5,981	105,231	32,238	54,472	47,085	173,201	22,998	7,386	147
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,518	1,070	18,821	5,766	9,743	8,422	30,979	4,113	1,321	26
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,755	360	6,340	1,942	3,282	2,837	10,436	1,386	445	9
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	110	34	57	49	180	24	8	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	209	3	56	17	29	25	92	12	4	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	8	28	4	1	0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	94,301	1,430	25,169	7,711	13,029	11,262	41,426	5,501	1,767	35
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	49,337	748	13,168	4,034	6,816	5,892	21,674	2,878	924	18
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,385	1,037	18,252	5,592	9,448	8,167	30,041	3,989	1,281	26
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,290	217	3,814	1,168	1,974	1,707	6,278	834	268	5
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	44	773	237	400	346	1,272	169	54	1
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	8	28	4	1	0
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	SG-U	173	3	46	14	24	21	76	10	3	0
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,392	36	638	196	330	286	1,051	140	45	1
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	22,838	346	6,095	1,867	3,155	2,727	10,033	1,332	428	9
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,821	43	753	231	390	337	1,239	165	53	1
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGE	3,778	-	-	-	789	683	2,633	353	107	2
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGW	2,771	116	2,035	619	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	SG	6,100	93	1,628	499	843	728	2,680	356	114	2
1010000	ELEC PLANT IN SERV 3402000	LAND RIGHTS	SG	5,542	84	1,479	453	766	662	2,435	323	104	2
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	-	-	-	6,468	5,592	21,575	2,891	876	18
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	74	1,290	393	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGE	137,205	-	-	-	28,670	24,789	95,638	12,817	3,881	79
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGW	37,328	1,566	27,418	8,343	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG	56,822	862	15,166	4,646	7,850	6,786	24,962	3,315	1,065	21
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,566	-	-	-	3,044	2,632	10,153	1,361	412	8
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,691	71	1,242	378	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	CAGE	803,465	-	-	-	167,893	145,165	560,054	75,056	22,727	463
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	CAGW	329,868	13,837	242,300	73,731	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG	1,637,150	24,834	436,957	133,864	226,188	195,517	719,197	95,498	30,671	611
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGE	310,262	-	-	-	64,833	56,056	216,268	28,983	8,776	179
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGW	113,761	4,772	83,562	25,427	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	117	2	31	10	16	14	51	7	2	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	85,604	1,299	22,848	7,000	11,827	10,223	37,606	4,993	1,604	32
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	165,863	-	-	-	34,659	29,967	115,615	15,494	4,692	96
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	48,300	2,026	35,478	10,796	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	114,197	1,732	30,479	9,337	15,777	13,638	50,166	6,661	2,139	43
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	9,105	-	-	-	1,903	1,645	6,347	851	258	5
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	3,481	146	2,557	778	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	3,699	56	987	302	511	442	1,625	216	69	1
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	841	13	224	69	116	100	369	49	16	0
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	60,929	924	16,262	4,982	8,418	7,276	26,766	3,554	1,141	23
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	222,513	3,375	59,389	18,194	30,742	26,574	97,749	12,980	4,169	83
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	290,365	4,405	77,499	23,742	40,117	34,677	127,557	16,938	5,440	108
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	2,041,437	30,967	544,862	166,921	282,044	243,799	896,800	119,081	38,246	762
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	1,970	83	1,447	440	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	165,427	2,509	44,153	13,526	22,855	19,756	72,672	9,650	3,099	62
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,887	347	6,109	1,871	3,162	2,733	10,054	1,335	429	9
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	1,310,554	19,880	349,789	107,159	181,066	156,513	575,724	76,447	24,553	489
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	1,016,027	15,412	271,179	83,077	140,374	121,339	446,339	59,267	19,035	379
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,302,523	19,758	347,645	106,503	179,956	155,554	572,196	75,979	24,402	486
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	3,852	58	1,028	315	532	460	1,692	225	72	1
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,046	137	2,414	740	1,250	1,080	3,974	528	169	3
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	12,103	184	3,230	990	1,672	1,445	5,317	706	227	5
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	4	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	2	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	9,039	-	9,039	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	25,899	-	-	-	-	-	25,899	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	675	-	-	-	675	675	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	48	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,092	1,092	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,333	-	-	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	5,139	-	5,139	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	11,126	-	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	468	-	-	468	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	2,228	-	-	-	2,228	2,228	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	4,016	-	-	-	4,016	-	-	-	4,016	-



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,251	5,251	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,368	-	-	-	-	3,368	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,648	-	32,648	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	59,912	-	-	-	-	59,912	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,376	-	-	6,376	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,286	-	-	-	12,286	12,286	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	-	-	4,812	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,289	30,289	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	37,642	-	-	-	-	-	37,642	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	255,419	-	255,419	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	480,596	-	-	-	-	480,596	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	75,442	-	-	75,442	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,714	-	-	-	118,714	118,714	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,406	-	-	-	18,406	-	-	18,406	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	565	-	-	-	-	-	565	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,135	-	4,135	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,122	-	-	-	-	7,122	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,293	-	-	1,293	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,948	-	-	-	1,948	1,948	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	235	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	CA	73,597	73,597	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	IDU	96,493	-	-	-	-	-	96,493	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	OR	411,689	-	411,689	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	UT	412,749	-	-	-	-	412,749	-	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	WA	114,346	-	-	114,346	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	WYP	143,678	-	-	-	143,678	143,678	-	-	-
1010000	ELEC PLANT IN SERV	3640000	*POLES, TOWERS AND FIXTURES*	WYU	29,019	-	-	-	29,019	-	-	29,019	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,591	36,591	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	41,209	-	-	-	-	-	41,209	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	284,716	-	284,716	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	254,350	-	-	-	-	254,350	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	77,147	-	-	77,147	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	109,095	-	-	-	109,095	109,095	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,353	-	-	-	14,353	-	-	14,353	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,585	18,585	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	11,262	-	-	-	-	-	11,262	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	101,910	-	101,910	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	222,968	-	-	-	-	222,968	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	19,521	-	-	-	19,521	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	26,700	-	-	-	26,700	26,700	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,136	-	-	-	5,136	-	-	5,136	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,923	20,923	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	30,334	-	-	-	-	-	30,334	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	198,808	-	198,808	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	600,760	-	-	-	-	600,760	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	31,048	-	-	31,048	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	48,458	-	-	-	48,458	48,458	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,725	-	-	-	18,725	-	-	18,725	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,918	55,918	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	85,944	-	-	-	-	-	85,944	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	475,708	-	475,708	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	581,181	-	-	-	-	581,181	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	119,274	-	-	119,274	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	113,333	-	-	-	113,333	113,333	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,871	-	-	-	15,871	-	-	15,871	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,828	10,828	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,239	-	-	-	-	-	9,239	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	102,179	-	102,179	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	95,942	-	-	-	-	95,942	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	25,031	-	-	25,031	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	18,347	-	-	-	18,347	18,347	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,928	-	-	-	3,928	-	-	3,928	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,156	17,156	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	36,593	-	-	-	-	-	36,593	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	209,307	-	209,307	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	261,497	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	44,686	-	-	44,686	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	36,166	-	-	-	36,166	36,166	-	-	-



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,628	-	-	-	12,628	-	-	12,628	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,423	8,423	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,144	-	-	-	-	17,144	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	96,321	-	96,321	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	95,823	-	-	-	-	95,823	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,914	-	-	13,914	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,116	-	-	14,116	14,116	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,586	-	-	2,586	-	-	2,586	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	279	279	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	-	-	-	-	170	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,654	-	2,654	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,212	-	-	-	-	4,212	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	513	-	-	513	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	822	-	-	822	822	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	155	-	-	155	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	785	785	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	795	-	-	-	-	795	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,385	-	24,385	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,700	-	-	-	-	21,700	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,984	-	-	3,984	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,570	-	-	8,570	8,570	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,276	-	-	2,276	-	-	2,276	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	89	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	434	-	-	434	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	-	-	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	351	78	83	74	543	48	9
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	153	1,862	524	1,027	877	3,491	458	149
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	-	2,669	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,756	-	-	1,756	1,756	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	-	-	221	-	-	221	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	28	1	7	2	4	3	13	2	1
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	-	-	-	-	-	84	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	52	52	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-	22	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,631	3,631	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAFE	1,079	-	-	248	213	722	108	35	1
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	489	-	-	102	88	341	46	14	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	11	0	8	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	194	2,553	564	601	535	3,948	347	66
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,392	-	-	-	-	-	11,392	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,541	-	34,541	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,928	120	2,116	648	1,095	947	3,483	462	149
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	93,962	1,908	23,272	6,549	12,835	10,967	43,640	5,731	1,868
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	45,636	-	-	-	-	-	45,636	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,555	-	-	11,555	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,638	-	-	10,638	10,638	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,893	-	-	3,893	-	-	3,893	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,490	-	5,490	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,599	93	1,139	321	628	537	2,136	281	91
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	-	33	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,444	-	-	2,444	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,578	-	-	4,578	4,578	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAFE	5	-	-	-	1	1	3	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,162	-	-	243	210	810	109	33	1
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	49	2	36	11	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,080	26	336	74	79	70	519	46	9
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	94	-	-	-	-	-	94	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JRG	141	6	104	32	-	-	-	-	-



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,497	-	1,497	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SG	199	3	53	16	27	24	87	12	4	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	12,575	255	3,115	876	1,718	1,468	5,840	767	250	4
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	790	-	-	-	-	-	790	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	548	-	-	-	548	548	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	34	-	-	-	34	-	-	-	34	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	40	40	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	22	-	-	-	5	4	15	2	1	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,333	-	-	-	278	241	929	124	38	1
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	188	8	138	42	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,144	74	978	216	230	205	1,512	133	25	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	364	-	-	-	-	-	364	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	120	5	88	27	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	885	-	885	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	810	12	216	66	112	97	356	47	15	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	42,364	860	10,493	2,953	5,787	4,945	19,676	2,584	842	12
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	596	-	-	-	-	-	596	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	293	-	-	293	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,771	-	-	-	1,771	1,771	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	48	-	-	-	48	-	-	-	48	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGE	50	-	-	-	11	9	35	5	1	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	IDU	1	-	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	OR	3	-	3	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SD	121	2	30	8	17	14	56	7	2	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-	-	8	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	33	-	-	-	8	7	22	3	1	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	246	-	-	-	51	44	171	23	7	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	6	0	4	1	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	284	-	-	-	-	-	-	284	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	41	2	30	9	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,623	-	1,623	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	230	3	61	19	32	27	101	13	4	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	714	14	177	50	97	83	331	44	14	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,648	-	-	-	-	-	2,648	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	172	-	-	172	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	455	-	-	-	455	455	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	22	-	-	-	5	4	15	2	1	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	2	0	2	0	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	158	-	158	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	100	2	25	7	14	12	47	6	2	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	460	-	-	-	-	-	460	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	24	-	-	24	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	19	19	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	399	399	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	100	-	-	-	23	20	67	10	3	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	3,975	-	-	-	831	718	2,771	371	112	2
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	153	6	112	34	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,633	-	-	-	-	-	-	1,633	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	712	30	523	159	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,285	-	5,285	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	3,536	54	944	289	488	422	1,553	206	66	1
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,320	27	327	92	180	154	613	81	26	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,563	-	-	-	-	-	7,563	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,224	-	-	1,224	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,143	-	-	-	2,143	2,143	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	343	-	-	-	343	-	-	-	343	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	1,340	1,340	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAEE	202	-	-	-	47	40	135	20	7	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGE	1,985	-	-	-	415	359	1,383	185	56	1
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGW	1	0	0	0	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	3,471	-	-	-	-	-	-	3,471	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	JBG	632	27	464	141	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	12,595	-	12,595	-	-	-	-	-	-	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG 4,667	71	1,246	382	645	557	2,050	272	87	2	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO 533	11	132	37	73	62	248	33	11	0	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT 19,243	-	-	-	-	-	19,243	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA 2,956	-	-	2,956	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP 4,734	-	-	-	4,734	4,734	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU 1,220	-	-	-	1,220	-	-	-	1,220	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAEE 4	-	-	-	1	1	2	0	0	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGE 1,601	-	-	-	335	289	1,116	150	45	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGW 10	0	7	2	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	JBG 1,108	46	814	248	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR 269	-	269	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG 1,154	18	308	94	159	138	507	67	22	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT 125	-	-	-	-	-	125	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA 492	492	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAEE 41	-	-	-	9	8	28	4	1	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGE 694	-	-	-	145	125	484	65	20	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGW 8	0	6	2	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU 1,516	-	-	-	-	-	-	1,516	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	JBG 102	4	75	23	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR 3,893	-	3,893	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG 779	12	208	64	108	93	342	45	15	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO 1,119	23	277	78	153	131	520	68	22	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT 7,847	-	-	-	-	-	7,847	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA 899	-	-	899	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP 3,340	-	-	-	3,340	3,340	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU 429	-	-	-	429	-	-	-	429	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA 109	109	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE 6	-	-	-	1	1	4	1	0	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE 584	-	-	-	122	105	407	55	17	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW 22	1	16	5	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU 128	-	-	-	-	-	-	128	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR 424	-	424	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG 464	7	124	38	64	55	204	27	9	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO 51	1	13	4	7	6	24	3	1	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT 446	-	-	-	-	-	446	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA 129	-	-	129	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP 346	-	-	-	346	346	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU 62	-	-	-	62	-	-	-	62	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE 238	-	-	-	50	43	166	22	7	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW 2	0	2	1	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG 101	4	74	22	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR 317	-	317	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG 116	2	31	10	16	14	51	7	2	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO 253	5	63	18	35	29	117	15	5	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT 1,589	-	-	-	-	-	1,589	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA 170	-	-	170	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP 86	-	-	-	86	86	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO 2,993	61	741	209	409	349	1,390	183	60	1	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA 178	178	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGE 3,469	-	-	-	725	627	2,418	324	98	2	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGW 280	12	206	63	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU 527	-	-	-	-	-	-	527	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	JBG 915	38	672	205	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR 2,677	-	2,677	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG 1,160	18	310	95	160	139	510	68	22	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO 248	5	61	17	34	29	115	15	5	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT 3,421	-	-	-	-	-	3,421	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA 731	-	-	731	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP 1,194	-	-	-	1,194	1,194	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU 1	-	-	-	1	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA 814	814	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAEE 124	-	-	-	28	24	83	12	4	0	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAGE 16,624	-	-	-	3,474	3,004	11,588	1,553	470	10	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAGW 821	34	603	184	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU 2,159	-	-	-	-	-	-	2,159	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	JBG 2,977	125	2,187	665	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR 10,828	-	10,828	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SG 3,207	49	856	262	443	383	1,409	187	60	1	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO 2,047	42	507	143	280	239	951	125	41	1	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	14,916	-	-	-	-	-	14,916	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	2,853	-	-	2,853	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	3,716	-	-	-	3,716	3,716	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	395	-	-	-	395	-	-	-	395	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	343	343	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,326	-	-	-	305	262	888	133	43	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	3,461	-	-	-	723	625	2,412	323	98	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	213	9	156	48	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,284	-	-	-	-	-	1,284	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	393	16	289	88	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	8,781	-	8,781	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	2,344	36	626	192	324	280	1,030	137	44	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,894	99	1,212	341	668	571	2,273	298	97	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,757	-	-	-	-	-	7,757	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,408	-	-	1,408	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,584	-	-	-	2,584	2,584	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	105	-	-	-	105	-	-	-	105	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,490	2,490	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	84	-	-	-	18	15	59	8	2	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,135	-	-	-	-	-	-	3,135	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,839	-	12,839	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	336	5	90	27	46	40	148	20	6	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,621	33	401	113	221	189	753	99	32	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,704	-	-	-	-	-	12,704	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,860	-	-	2,860	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,233	-	-	-	5,233	5,233	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	870	-	-	-	870	-	-	-	870	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	545	-	-	-	-	-	-	545	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	-	892	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	33	10	17	15	55	7	2	0	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	781	-	-	-	-	-	781	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	-	210	-	-	-	210	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,816	1,816	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	137	-	-	-	29	25	95	13	4	0	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,500	-	-	-	-	-	-	4,500	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	69	3	51	15	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,796	-	12,796	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,102	17	294	90	152	132	484	64	21	0	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,689	34	418	118	231	197	784	103	34	0	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,012	-	-	-	-	-	15,012	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,428	-	-	-	6,428	6,428	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	776	-	-	-	776	-	-	-	776	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	2,055	-	-	-	430	371	1,433	192	58	1	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	10	0	7	2	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	556	23	409	124	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	680	10	181	56	94	81	299	40	13	0	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	-	-	-	-	-	3	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,481	-	-	-	5,116	4,423	17,065	2,287	692	14	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	74	3	54	16	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,304	348	6,099	1,856	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	1,552	24	414	127	214	185	682	91	29	1	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	27	327	92	180	154	614	81	26	0	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,533	-	-	-	-	-	1,533	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	-	-	-	900	900	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,937	1,937	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,182	-	-	-	-	-	-	3,182	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,447	-	10,447	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	87	27	45	39	143	19	6	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	957	19	237	67	131	112	444	58	19	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,479	-	-	-	-	-	16,479	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,390	-	-	-	4,390	4,390	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	994	-	-	-	994	-	-	-	994	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	562	562	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAEE	237	-	-	-	54	47	158	24	8	0	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other		
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	2,786	-	-	-	582	503	1,942	260	79	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	109	5	80	24	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,667	-	-	-	-	-	1,667	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,364	57	1,002	305	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,771	-	2,771	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	2,894	44	772	237	400	346	1,271	169	54	1	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	623	13	154	43	85	73	289	38	12	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,459	-	-	-	-	-	5,459	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	954	-	-	954	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,808	-	-	-	1,808	1,808	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	778	-	-	-	778	-	-	-	778	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,280	6,280	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	279	-	-	-	64	55	187	28	9	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	27,288	-	-	-	5,702	4,930	19,021	2,549	772	16	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	1,169	49	859	261	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	91	1,197	264	282	251	1,851	163	31	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,474	-	-	-	-	-	-	11,474	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	3,656	153	2,685	817	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	75,989	-	75,989	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	149,559	2,269	39,918	12,229	20,663	17,861	65,701	8,724	2,802	56	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	96,253	1,955	23,840	6,709	13,148	11,234	44,704	5,871	1,914	27	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	63,627	-	-	-	-	-	63,627	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,297	-	-	12,297	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,266	-	-	-	23,266	23,266	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,936	-	-	-	5,936	-	-	-	5,936	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	301	301	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	-	-	-	19	16	55	8	3	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	1,843	-	-	-	385	333	1,285	172	52	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	46	2	34	10	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	302	-	-	-	-	-	-	302	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	25	436	133	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,426	-	2,426	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	1,705	26	455	139	236	204	749	99	32	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	491	10	122	34	67	57	228	30	10	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,691	-	-	-	-	-	1,691	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	493	-	-	493	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	632	-	-	-	632	632	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-	104	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	4	-	-	-	1	1	3	0	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	1,801	-	-	-	376	325	1,256	168	51	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	24	1	18	5	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	5	40	3	1	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	83	-	-	-	-	-	83	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	213	9	156	48	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,223	-	1,223	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	733	11	196	60	101	88	322	43	14	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,182	44	540	152	298	255	1,013	133	43	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,387	-	-	-	-	-	1,387	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	185	-	-	185	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	234	-	-	-	234	234	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	17	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,838	-	-	-	422	363	1,230	184	59	1	-
1010000 Total					28,367,638	570,807	7,026,894	1,978,146	3,884,016	3,328,822	13,169,093	1,730,618	555,194	8,064	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	(12)	-	-	-	(2)	(2)	(8)	(1)	(0)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(820)	(17)	(203)	(57)	(112)	(96)	(381)	(50)	(16)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	(40,688)	-	-	-	(8,502)	(7,351)	(28,361)	(3,801)	(1,151)	(23)	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(4,357)	(66)	(1,163)	(356)	(602)	(520)	(1,914)	(254)	(82)	(2)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(142)	-	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(250)	-	-	-	-	-	-	(250)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(1,714)	-	(1,714)	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,228)	-	-	-	-	-	(2,228)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(583)	-	-	(583)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(533)	-	-	-	(533)	-	-	-	(533)	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(392)	(8)	(97)	(27)	(54)	(46)	(182)	(24)	(8)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	(212)	-	-	-	(44)	(38)	(147)	(20)	(6)	(0)	-
1019000 Total					(51,930)	(232)	(3,177)	(1,024)	(9,849)	(8,053)	(33,222)	(4,399)	(1,796)	(26)	-
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	(553)	(23)	(406)	(124)	-	-	-	-	-	-	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	406	124	-	-	-	-	-	-	-



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-UPL	Utah	Idaho	Wy-PPL	FERC	Other
1020000 Total			-	-	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	1,675	1,675	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	4,974	-	-	-	-	-	-	4,974	-	-	-
1061000	DIST COMP CONST NOT	0	36,616	-	36,616	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	42,215	-	-	-	-	-	42,215	-	-	-	-
1061000	DIST COMP CONST NOT	0	16,316	-	-	16,316	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	10,673	-	-	-	10,673	-	-	-	10,673	-	-
1061000 Total			112,469	1,675	36,616	16,316	10,673	-	42,215	4,974	10,673	-	-
1062000	TRAN COMP CONST NOT	0	222,391	3,373	59,356	18,184	30,725	26,559	97,696	12,973	4,166	83	-
1062000 Total			222,391	3,373	59,356	18,184	30,725	26,559	97,696	12,973	4,166	83	-
1063000	PROD COMP CONST NOT	0	54,644	829	14,584	4,468	7,550	6,526	24,005	3,187	1,024	20	-
1063000 Total			54,644	829	14,584	4,468	7,550	6,526	24,005	3,187	1,024	20	-
1064000	GEN COMP CONST NOT	0	52,832	1,073	13,085	3,682	7,217	6,166	24,537	3,222	1,050	15	-
1064000 Total			52,832	1,073	13,085	3,682	7,217	6,166	24,537	3,222	1,050	15	-
Grand Total			28,758,043	577,525	7,147,359	2,019,773	3,930,331	3,360,019	13,324,323	1,750,575	570,312	8,156	-



Capital Lease (Actuals)

Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,683	-	2,683	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,380	48	589	166	325	1,105	145	1
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	-	-	-	1,793	5,983	802	5
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	150	2,627	799	-	-	-	-
1011000 Total					17,222	198	5,899	965	2,119	7,088	947	6
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(641)	-	(641)	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(1,477)	(30)	(366)	(103)	(202)	(686)	(90)	(0)
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	(792)	-	-	-	(166)	(552)	(74)	(0)
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	(575)	(24)	(422)	(128)	-	-	-	-
1011500 Total					(3,485)	(54)	(1,429)	(231)	(367)	(1,238)	(164)	(1)
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	-	-	-	800	2,669	358	2
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	708	215	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	10,284	209	2,547	717	1,405	4,776	627	3
1011900 Total					29,937	249	6,401	932	2,205	19,160	985	5
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(7,618)	-	-	-	-	(7,618)	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	(3,829)	-	-	-	(800)	(2,669)	(358)	(2)
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	(964)	(40)	(708)	(215)	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(10,284)	(209)	(2,547)	(717)	(1,405)	(4,776)	(627)	(3)
1011950 Total					(25,841)	(249)	(6,401)	(932)	(2,205)	(15,064)	(985)	(5)
Grand Total					17,833	144	4,471	734	1,751	9,946	783	5



Plant Held for Future Use (Actuals)

Sum of Monthly Average: 12/2020

Allocation Method - Factor WIJAM

(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	SG	8,923	135	2,382	730	1,233	3,920	521	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,656	40	709	217	367	1,167	155	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	201	62	104	331	44	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	-	-	-	-	5,731	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,982	-	2,982	-	-	-	-	-	-
1050000 Total					25,643	870	10,187	1,008	1,705	11,149	719	5	-
Grand Total					25,643	870	10,187	1,008	1,705	11,149	719	5	-



Deferred Debits (Actuals)
Sum of Monthly Average: 12/2020
Allocation Method - Factor WIJAM
(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	-	-	-	539	1,571	235	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	(2,040)	-	-	-	(469)	(1,365)	(205)	(1)	-
1861000 Total					307	-	-	-	70	205	31	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	34	1	8	2	5	16	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	58	1	14	4	8	27	4	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,347	-	-	-	-	-	-	-	1,347
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	362	-	-	-	-	-	-	-	362
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	255	-	-	-	-	-	-	-	255
1861200 Total					2,055	2	23	6	13	43	6	0	1,964
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	838	-	-	-	193	561	84	0	-
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	CAEE	925	-	-	-	213	619	93	0	-
1865000 Total					1,763	-	-	-	405	1,180	177	1	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	1	-	-	-	0	1	0	0	-
1867000 Total					1	-	-	-	0	1	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	480	10	119	33	66	223	29	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	144	-	-	-	-	-	-	-	144
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	0	-	-	-	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	8,912	135	2,379	729	1,231	3,915	520	3	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	72	1	19	6	10	32	4	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	808	12	216	66	112	355	47	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,061	16	283	87	147	466	62	0	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	116	-	-	-	-	-	-	-	116
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	16,991	-	-	-	3,551	11,844	1,587	10	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	14,610	-	-	-	3,053	10,184	1,365	8	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	19,295	809	14,173	4,313	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	17,488	-	-	-	3,654	12,190	1,634	10	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	869	36	639	194	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	364	-	-	-	76	254	34	0	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	95	1	25	8	13	42	6	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	1,388	21	371	114	192	610	81	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	458	7	122	37	63	201	27	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	631	10	168	52	87	277	37	0	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	992	15	265	81	137	436	58	0	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	1,467	22	391	120	203	644	86	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	727	11	194	59	100	320	42	0	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	310	5	83	25	43	136	18	0	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	334	5	89	27	46	147	20	0	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	1,275	19	340	104	176	560	74	0	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	1,473	22	393	120	204	647	86	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	290	4	77	24	40	127	17	0	-
1868000	MISC DF DR-OTH-CST			JBE	0	0	0	0	-	-	-	-	-
1868000 Total					90,653	1,163	20,347	6,200	13,203	43,610	5,833	36	260
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,761	116	2,028	617	-	-	-	-	-
1869000 Total					2,761	116	2,028	617	-	-	-	-	-
Grand Total					97,540	1,281	22,398	6,824	13,692	45,039	6,046	37	2,223



Cash Working Capital
 Twelve Month Average Ending - December 2020
 Allocation Method - Factor WIJAM
 (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
1430000 Total				3	0	1	0	1	0	0	0
1431000	EMP ACCOUNTS REC	0		4,636	94	1,148	323	633	2,153	283	1
1431000 Total				4,636	94	1,148	323	633	2,153	283	1
1431500	INC TAXES RECEIVABLE	0		-70	-1	-17	-5	-10	-33	-4	0
1431500	INC TAXES RECEIVABLE	116133		189	4	47	13	26	88	11	0
1431500	INC TAXES RECEIVABLE	116134		-104	-2	-26	-7	-14	-48	-6	0
1431500 Total				15	0	4	1	2	7	1	0
1433000	JOINT OWNER REC	0		5,719	116	1,416	399	781	2,656	349	2
1433000 Total				5,719	116	1,416	399	781	2,656	349	2
1436000	OTH ACCT REC	0		22,731	462	5,630	1,584	3,105	10,557	1,386	6
1436000 Total				22,731	462	5,630	1,584	3,105	10,557	1,386	6
1437000	CSS OAR BILLINGS	0		6,277	127	1,555	437	857	2,915	383	2
1437000 Total				6,277	127	1,555	437	857	2,915	383	2
1437100	CSS OAR BILLINGS-WOR	0		-2,409	-49	-597	-168	-329	-1,119	-147	-1
1437100 Total				-2,409	-49	-597	-168	-329	-1,119	-147	-1
2300000	ASSET RETIREMENT OBL	284915		-3,119	0	0	0	0	0	0	-3,119
2300000 Total				-3,119	0	0	0	0	0	0	-3,119
2320000	ACCOUNTS PAYABLE	210460		-3,800	0	0	0	-873	-2,543	-381	-2
2320000	ACCOUNTS PAYABLE	210677		-302	0	0	0	-69	-202	-30	0
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	211116		-12	0	-3	-1	-2	-5	-1	0
2320000	ACCOUNTS PAYABLE	215077		-587	-12	-145	-41	-80	-273	-36	0
2320000	ACCOUNTS PAYABLE	215078		-1,415	-29	-350	-99	-193	-657	-86	0
2320000	ACCOUNTS PAYABLE	215080		-3,339	-68	-827	-233	-456	-1,551	-204	-1
2320000	ACCOUNTS PAYABLE	215082		-43	-1	-11	-3	-6	-20	-3	0
2320000	ACCOUNTS PAYABLE	215084		-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215085		-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215086		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088		14	0	4	1	2	7	1	0
2320000	ACCOUNTS PAYABLE	215095		-8	0	-2	-1	-1	-4	-1	0
2320000	ACCOUNTS PAYABLE	215112		-14	0	-3	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215116		-33	-1	-8	-2	-5	-15	-2	0
2320000	ACCOUNTS PAYABLE	215350		4	0	1	0	1	2	0	0
2320000	ACCOUNTS PAYABLE	215351		0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356		-8	0	-2	-1	-1	-4	0	0
2320000	ACCOUNTS PAYABLE	215357		-12	0	-3	-1	-2	-6	-1	0
2320000	ACCOUNTS PAYABLE	215425		-18	0	0	0	0	0	0	-18
2320000	ACCOUNTS PAYABLE	215439		-3,260	-49	-870	-267	-450	-1,432	-190	-1



Cash Working Capital

Twelve Month Average Ending - December 2020

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-61	0	0	0	-14	-41	-6	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-943	-19	-234	-66	-129	-438	-58	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-153	-3	-38	-11	-21	-71	-9	0	0
2320000	Total				-13,995	-183	-2,494	-723	-2,303	-7,263	-1,007	-5	-18
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,857	0	0	0	-1,433	-4,780	-641	-4	0
2533000	Total				-6,857	0	0	0	-1,433	-4,780	-641	-4	0
Grand Total					13,000	568	6,663	1,853	1,315	5,129	607	1	-3,137



Miscellaneous Rate Base
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	141,186	0	0	0	29,502	98,414	13,189	81	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	1,982	30	529	162	274	871	116	1	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total					154,932	30	529	162	29,776	111,048	13,304	82	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-132,598	0	0	0	-27,708	-92,427	-12,387	-76	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-463	-7	-124	-38	-64	-203	-27	0	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-1,596	0	0	0	0	-1,596	0	0	0
1150000 Total					-134,657	-7	-124	-38	-27,772	-94,226	-12,414	-77	0
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	-114	0	0	0	0	-114	0	0	0
1156000 Total					-114	0	0	0	0	-114	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	3,323	68	823	232	454	1,544	203	1	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,236	25	306	86	169	574	75	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	525	11	130	37	72	244	32	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	253	5	63	18	35	117	15	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	129	3	32	9	18	60	8	0	0
1651000 Total					5,467	111	1,354	381	747	2,539	333	2	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	6,032	123	1,494	420	824	2,802	368	2	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	65	1	16	5	9	30	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	16	0	4	1	2	8	1	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	812	16	201	57	111	377	50	0	0
1652000 Total					6,942	141	1,719	484	948	3,224	423	2	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	399	0	0	0	83	278	37	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,491	0	0	0	0	0	0	0	15,491
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	7,217	0	0	0	0	0	0	0	7,217
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	89	2	22	6	12	41	5	0	0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	41	1	10	3	6	19	2	0	0
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	7	0	2	1	1	3	0	0	0
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	35	1	9	3	5	15	2	0	0
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	263	4	70	21	36	115	15	0	0
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	85	1	23	7	12	37	5	0	0
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	93	1	25	8	13	41	5	0	0
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	216	3	58	18	30	95	13	0	0
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	396	6	106	32	55	174	23	0	0
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	128	2	34	11	18	56	7	0	0
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	96	1	26	8	13	42	6	0	0
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	62	1	17	5	9	27	4	0	0
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	220	3	59	18	30	97	13	0	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	283	4	76	23	39	125	17	0	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	56	1	15	5	8	25	3	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	791	12	211	65	109	347	46	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	64	214	29	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	51	169	23	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,135	43	529	149	292	991	130	1	0



Miscellaneous Rate Base
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Allocation Method - Factor WIJAM
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	14	2	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	248	4	66	20	34	109	14	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	95	1	25	8	13	42	6	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	255	4	68	21	35	112	15	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	889	13	237	73	123	390	52	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	17	48	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,309	27	324	91	179	608	80	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,575	0	2,575	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,368	0	0	0	0	3,368	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	271	0	0	0	0	0	271	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	158	0	0	0	158	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	13,836	281	3,427	964	1,890	6,426	844	4	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-47	0	0	0	-11	-32	-5	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-1,668	-34	-413	-116	-228	-775	-102	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,716	35	425	120	234	797	105	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	-4	0	0	0	-1	-3	0	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0	0
1652100 Total					51,783	420	8,042	1,567	3,336	14,028	1,676	7	22,708
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	-525	-525	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	13,393	0	13,393	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-946	0	0	0	0	0	-946	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-6,960	0	0	0	0	-6,960	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-1,097	0	0	0	-1,097	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-13,393	0	0	0	0	0	0	0	-13,393
2281000 Total					-9,529	-525	13,393	0	-1,097	-6,960	-946	0	-13,393
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-46,936	-953	-11,625	-3,271	-6,411	-21,799	-2,863	-13	0
2282100 Total					-46,936	-953	-11,625	-3,271	-6,411	-21,799	-2,863	-13	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-10,913	0	-10,913	0	0	0	0	0	0
2282400 Total					-10,913	0	-10,913	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	26,365	535	6,530	1,838	3,601	12,245	1,608	7	0
2282500 Total					26,365	535	6,530	1,838	3,601	12,245	1,608	7	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,639	-33	-406	-114	-224	-761	-100	0	0
2283000 Total					-1,639	-33	-406	-114	-224	-761	-100	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-679	-14	-168	-47	-93	-316	-41	0	0
2283500 Total					-679	-14	-168	-47	-93	-316	-41	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-260	-11	-191	-58	0	0	0	0	0
2284100 Total					-260	-11	-191	-58	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-221	-221	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-59	0	0	0	0	0	-59	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,235	0	-1,235	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-869	0	0	0	0	-869	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-313	0	0	-313	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-144	0	0	0	-144	0	0	0	0
2530000 Total					-2,842	-221	-1,235	-313	-144	-869	-59	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-26,459	-77,052	-11,547	-62	0



Miscellaneous Rate Base
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2533500 Total			-115,119	0	0	0	-26,459	-77,052	-11,547	-62	0	
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	-5,006	0	0	-1,151	-3,351	-502	-3	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-21	-21	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-2	0	-1	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-9,705	0	0	-2,231	-6,496	-973	-5	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	1,151	3,351	502	3	0
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	-4,636	0	0	-969	-3,231	-433	-3	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,217	-18	-325	-100	-168	-535	-71	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	-1,460	-22	-390	-119	-202	-641	-85	-1
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-12,189	-185	-3,253	-997	-1,684	-5,354	-711	-5
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,217	0	0	0	-463	-1,546	-207	-1
2539900 Total					-31,447	-247	-3,969	-1,216	-5,717	-17,803	-2,481	-15
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-12,994	0	0	0	0	0	0	-12,994
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-5,952	0	0	0	0	0	0	-5,952
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-239	0	0	0	0	0	0	-239
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-15,801	0	0	0	0	0	0	-15,801
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-2,530	0	0	0	0	0	0	-2,530
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-836	0	0	0	0	0	0	-836
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-2,158	0	0	0	0	0	0	-2,158
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-12,741	0	0	0	0	0	0	-12,741
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-19,003	0	0	0	0	0	0	-19,003
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-954	-954	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,320	0	0	0	0	-1,320	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	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
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-7,190	0	0	0	-7,190	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	-371	0	0	0	0	0	0	-371
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	-334	0	0	0	0	0	0	-334
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	-5,014	0	0	0	0	0	0	-5,014
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	-99	0	0	0	0	0	0	-99
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	9,846	0	0	0	0	0	0	9,846
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	-383	0	-383	0	0	0	0	0
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	-852	0	0	0	0	-852	0	0
2540000	REGULATORY LIAB	288098	RegL Depr/Amortz Deferral-Recl to Curr	OTHER	836	0	0	0	0	0	0	836
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	-114	0	0	0	0	0	0	-114
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-1,373	0	0	-1,373	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	-238	0	0	0	0	0	0	-238
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	12,994	0	0	0	0	0	0	12,994
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-724	0	0	0	0	0	0	-724
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,294	0	0	0	0	0	0	-3,294
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-1,378	0	0	0	0	0	0	-1,378
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	-3,616	-3,616	0	0	0	0	0	0
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	-13,717	0	0	0	0	0	-13,717	0
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	-26,211	0	0	-26,211	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	-53,127	0	0	0	-53,127	0	0	0
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	-22,869	0	0	0	-22,869	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-3	0	0	0	0	0	0	-3
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-29,140	0	0	0	0	0	0	-29,140
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-1,104	0	0	0	0	0	0	-1,104
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-7,481	0	0	0	0	0	0	-7,481
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-425	0	0	0	0	0	0	-425
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	-1,100	0	0	0	0	0	0	-1,100
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-79	0	0	0	0	0	0	-79
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	-4,769	0	0	0	0	0	0	-4,769
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	-222	0	0	0	0	0	0	-222
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-6,569	0	0	0	0	0	0	-6,569
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-523	0	0	0	0	0	0	-523
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-49,861	0	0	0	0	0	0	-49,861
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-3,131	0	0	0	0	0	0	-3,131
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-9,177	0	0	0	0	0	0	-9,177
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-288	0	0	0	0	0	0	-288
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	2,530	0	0	0	0	0	0	2,530
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-6,804	0	0	0	0	0	0	-6,804
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-45,952	0	0	-45,952	0	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-7,223	0	0	0	0	0	0	-7,223
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	6	0	0	6	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	3,253	0	0	0	0	0	0	3,253
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-4,398	0	0	0	0	0	0	-4,398
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	239	0	0	0	0	0	0	239
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-3,401	0	0	0	0	0	0	-3,401
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	1,418	0	0	0	0	0	0	1,418
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	687	0	0	0	0	0	0	687
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	53	0	0	0	0	0	0	53
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-55	0	0	0	0	0	0	-55
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-804	0	0	0	0	0	0	-804
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-58	0	0	0	0	0	0	-58
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-389	0	0	0	0	0	0	-389
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	14,699	0	0	0	0	0	0	14,699
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,102	0	0	0	0	0	0	1,102
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-7,949	0	0	0	0	0	0	-7,949
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	-102	0	0	0	0	0	0	-102
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-781	0	0	0	0	0	0	-781
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	286	0	0	0	0	0	0	286
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	12,455	0	0	0	0	0	0	12,455
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-286	0	0	0	0	0	0	-286
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-21,050	0	0	0	0	0	0	-21,050
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	902	0	0	0	0	0	0	902
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-902	0	0	0	0	0	0	-902
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,020	0	0	0	0	0	0	1,020
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-990	0	0	0	0	0	0	-990



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-4,594	0	0	0	0	0	-4,594		
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	4,030	0	0	0	0	0	4,030		
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-4,125	0	0	0	0	0	-4,125		
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	-35,198	-35,198	0	0	0	0	0		
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	-91,246	0	0	0	0	-91,246	0		
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	-397,569	0	-397,569	0	0	0	0		
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	-96,135	0	0	-96,135	0	0	0		
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	-223,117	0	0	0	-223,117	0	0		
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	-698,497	0	0	0	0	-698,497	0		
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-3,041	-3,041	0	0	0	0	0		
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-8,452	0	0	0	0	-8,452	0		
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-17,080	0	-17,080	0	0	0	0		
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-90,386	0	0	0	0	-90,386	0		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-13,178	0	0	-13,178	0	0	0		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-29,900	0	0	0	-29,900	0	0		
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	1,929	0	0	0	0	0	1,929		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,229	0	0	0	0	0	7,229		
2540000 Total					-2,068,777	-42,809	-415,032	-184,169	-313,334	-812,604	-114,735	0	-186,095
Grand Total					-2,177,424	-43,583	-412,096	-184,795	-342,842	-889,420	-127,840	-67	-176,780



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1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	935	0	0	0	0	0	935
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	7	0	0	0	0
1242000 Total					942	0	7	0	0	0	935
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
1243200 Total					0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	2	0	0	0	2	0	0
1244100 Total					2	0	0	0	2	0	0
1244500	HOME COMFORT	0	HOME COMFORT	CA	5	5	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
1244500 Total					0	5	-1	0	-1	-2	-1
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
1244900 Total					0	0	0	0	1	0	-1
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
1245300 Total					0	20	0	0	0	0	-20
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
1245400 Total					0	0	0	0	-4	0	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0
1247000 Total					0	0	0	0	0	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0
1247100 Total					0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-219	0	0	0	0	0	-219
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-4	0	-4	0	0	0	0
1249000 Total					-223	0	-4	0	0	0	-219
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	-33,566	0	0	0	0	0	-33,566
1823000 Total					-33,635	0	0	0	0	-68	-33,566
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	69,504	0	0	15,975	46,520	6,971	37
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	248	721	108	1
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	910	2,650	397	2
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	371	1,080	162	1
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	2,276	6,628	993	5
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	399	0	399	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	22	63	9	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,699	0	0	-1,080	-3,145	-471	-3
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223	1,223	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-79,015	0	0	-18,161	-52,887	-7,925	-42
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-2,032	0	-2,032	0	0	0	0



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1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	0	0	0	0	281	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	814	0	0	0	814	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,459	0	0	0	1,484	4,323	648	3	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,032	3,006	451	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	194	564	85	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	9,705	0	0	0	2,231	6,496	973	5	0
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	-2,595	0	0	0	-2,595	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	0	370	1,079	162	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,738	0	0	0	629	1,833	275	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	45,084	0	0	0	10,362	30,176	4,522	24	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,928	0	0	0	-673	-1,960	-294	-2	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	4,998	0	0	0	0	4,998	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-10,684	0	0	0	-10,684	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	685	1,994	299	2	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,332	-1,332	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-1,162	-1,162	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-2,100	0	0	0	0	0	-2,100	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-10,125	0	-10,125	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,507	0	0	0	0	-2,507	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-2,121	0	0	0	0	-2,121	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	-1,355	0	0	0	0	0	-1,355	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-8,387	0	0	0	0	-8,387	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	-6,789	0	0	0	0	-6,789	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	-191	0	0	0	0	0	-191	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	96	0	0	0	0	96	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	UT	372	0	0	0	0	372	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	0	0	0	419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	309	0	0	0	0	309	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	343	0	0	0	343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	0	26,459	77,052	11,547	62	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	-1,580	0	0	0	0	0	0	0	-1,580
1823700 Total					138,021	-1,271	-11,758	0	30,492	111,523	15,265	101	-6,332
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	189	189	0	0	0	0	0	0	0
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	1,746	0	0	0	1,746	0	0	0	0
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	CAGE	86	0	0	0	18	60	8	0	0
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE	35	0	0	0	7	24	3	0	0
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	CAGE	39	0	0	0	8	27	4	0	0



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1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	-32	0	-32	0	0	0	0
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	-53	0	0	0	-53	0	0
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	-18	0	0	0	-18	0	0
1823750 Total					1,993	189	-32	0	1,762	59	15
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	309	0	0	0	0	0	309
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	10	0	0	0	0	0	10
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,613	0	0	0	0	1,613	0
1823870 Total					1,932	0	0	0	0	1,613	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	68	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	200,945	0	0	0	0	0	200,945
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	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	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	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	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	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	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	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	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	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	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	2,564



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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
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	50



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1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0



Regulatory Assets

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Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	236



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0



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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
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - 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



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1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL - WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	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	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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



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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
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



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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
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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	121	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	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
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	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	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	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	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	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	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	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	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	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	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	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	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	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	166



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1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	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	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	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	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	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	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	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
1823920 Total					160,357	0	0	0	0	68	160,289



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1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	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	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	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	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	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	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	807



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1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	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	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	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	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	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	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	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	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	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	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	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	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	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
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	683



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	154	
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	854	
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	105	
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	268	
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	449	
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	298	
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	122	
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	2	
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	157	
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	6	
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	848	
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	63	
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	80	
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	236	
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	296	
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	106	
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	450	
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	80	
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	245	
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	14	
1823930 Total					37,937	0	0	0	0	1,524	0	36,413
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	3,457	
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	-680	
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	-102	
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	-34	
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	-86	
1823940 Total					2,719	0	0	0	0	163	0	2,556
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	112	0	0	0	0	0	112	
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	75	0	0	0	17	51	8	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	1,260	0	0	0	0	0	1,260	
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	3,150	0	0	0	0	0	3,150	
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	59,753	0	0	0	0	0	59,753	
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	313	0	0	0	0	0	313	
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,234	0	0	0	0	0	7,234	
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	5,365	0	0	0	0	0	5,365	
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,844	0	0	0	0	0	1,844	
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	-112	0	0	0	0	0	-112	
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	-188	0	0	0	0	0	-188	
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	902	0	0	0	0	0	902	
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	990	0	0	0	0	0	990	
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-218	0	0	0	0	0	-218	
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-1,042	0	0	0	0	0	-1,042	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	4,594	0	0	0	0	0	4,594
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,125	0	0	0	0	0	4,125
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	18	0	0	0	18	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-45	0	0	-10	-30	-4	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-266	0	0	0	0	0	-266
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-3,150	0	0	0	0	0	-3,150
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	3,401	0	0	0	0	0	3,401
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	30	0	0	30	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	316	0	0	0	0	0	316
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	53	0	0	0	0	0	53
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-7,234	0	0	0	0	0	-7,234
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	123	0	0	0	0	0	123
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	343	0	0	0	0	0	343
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	-337	0	0	0	0	0	-337
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	300	0	0	0	0	300	0
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	12,650	0	0	0	12,650	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	4,000	0	0	4,000	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
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	-153	0	0	-153	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	-114	0	0	0	0	-114	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,408	0	0	0	1,408	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	4,864	0	0	4,864	0	0	0
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	114	0	0	0	0	0	114
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	239	0	0	0	0	239	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	1,722	0	0	0	1,722	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	579	0	0	579	0	0	0
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	763	763	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	-63	-63	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	721	2,404	322	2
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	306	0	0	0	0	0	306
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	105	0	0	0	0	0	105
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	49	0	0	0	0	0	49
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	481	0	0	0	0	0	481
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,352	0	0	1,352	0	0	0
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	672	0	0	0	0	0	672
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	216	0	0	0	0	0	216
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-286	0	0	0	0	0	-286
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	2,326	0	0	0	0	0	2,326
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-4,367	0	0	0	0	0	-4,367
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	3,081	0	0	0	0	0	3,081
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-5,252	0	0	0	0	0	-5,252
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-113	0	0	0	0	0	-113



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	123	0	0	0	0	0	123
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-16,683	0	0	0	0	0	-16,683
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	10,097	0	0	0	0	0	10,097
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	286	0	0	0	0	0	286
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,050	0	0	0	0	0	21,050
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,885	0	0	0	0	0	1,885
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	876	0	0	0	0	0	876
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	30	0	0	0	0	0	30
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-7,766	0	0	0	0	0	-7,766
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	7,949	0	0	0	0	0	7,949
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-1,842	0	0	0	0	0	-1,842
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,980	0	0	0	0	0	8,980
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-8,980	0	0	0	0	0	-8,980
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	OTHER	-31	0	0	0	0	0	-31
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	1,588	0	0	0	0	0	1,588
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-385	0	0	0	0	0	-385
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	181	0	0	0	0	0	181
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	87	0	0	0	0	0	87
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-10	0	0	0	0	0	-10
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	941	0	0	0	0	0	941
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	13,028	0	0	0	0	0	13,028
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	61	0	0	0	0	0	61
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-134	0	0	0	0	0	-134
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-502	0	0	0	0	0	-502
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-835	0	0	0	0	0	-835
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	15	0	0	0	0	0	15
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	152	0	0	0	0	0	152
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-51	0	0	0	0	0	-51
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-274	0	0	0	0	0	-274
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	55	0	0	0	0	0	55
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	804	0	0	0	0	0	804
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-39	0	0	0	0	0	-39
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	58	0	0	0	0	0	58
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	745	0	0	745	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	287	0	0	287	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	472	0	0	0	472	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	77	0	0	77	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	64	0	0	0	0	0	64
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	16	0	0	0	0	0	16
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	68	0	0	0	0	68	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	389	0	0	0	0	0	389
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	238	0	0	0	0	0	238
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	1,378	0	0	0	0	0	1,378



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1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	13,393	0	0	0	0	0	13,393
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	-699	0	0	0	0	0	-699
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,155	0	0	0	0	0	3,155
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-212	0	0	0	0	0	-212
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	3	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	7,003	0	0	0	0	0	7,003
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	-395	0	0	0	0	0	-395
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	920	0	0	0	0	0	920
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2,637	0	0	0	0	0	2,637
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-134	0	0	0	0	0	-134
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	-655	0	0	0	0	0	-655
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-29	0	0	0	0	0	-29
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	45	0	0	0	0	0	45
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-2	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-3,484	0	0	0	0	0	-3,484
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	102	0	0	0	0	0	102
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	1,616	0	0	0	0	0	1,616
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	18,124	0	0	0	0	0	18,124
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,265	0	0	0	0	0	8,265
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	281	0	0	0	0	0	281
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	1	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-371	0	0	0	0	0	-371
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-309	0	0	0	0	0	-309
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-14	0	0	0	0	0	-14
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-19,446	0	0	0	0	0	-19,446
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	730	0	0	0	0	0	730
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,601	0	0	0	0	0	1,601
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-80	0	0	0	0	0	-80
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	-1,488	0	0	0	0	0	-1,488
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	12,877	0	0	0	0	0	12,877
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	35,991	0	0	0	0	0	35,991
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	3,948	0	0	0	0	0	3,948
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,963	0	0	0	0	0	1,963
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	4	0	0	0	0	0	4
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-149	0	0	0	0	0	-149
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-1,853	0	0	0	0	0	-1,853
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-459	0	0	0	0	0	-459
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	-98	0	0	0	0	0	-98
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	0	0	0	0	0	0	0



Regulatory Assets

Sum of Monthly Average: 12/2020

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-23,176	0	0	0	0	0	0	-23,176	
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	-1,203	0	0	0	0	0	0	-1,203	
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	531	0	0	0	0	0	0	531	
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	1	0	0	0	0	0	0	1	
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	-214	0	0	0	0	0	0	-214	
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	-27	0	0	0	0	0	0	-27	
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-12,159	0	0	0	0	0	0	-12,159	
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	781	0	0	0	0	0	0	781	
1823990 Total					191,445	647	0	30	12,479	18,678	837	2	158,771
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	203	0	0	0	0	0	0	203	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-1,105	0	0	0	0	0	0	-1,105	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	397	0	0	0	0	0	0	397	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,387	0	0	0	0	0	0	-1,387	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	221	0	0	0	0	0	0	221	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,895	0	0	0	0	0	0	3,895	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-153,159	0	0	0	0	0	0	-153,159	
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	892	0	0	0	0	0	0	892	
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-5,017	0	0	0	0	0	0	-5,017	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	540	0	0	0	0	0	0	540	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	-2,687	0	0	0	0	0	0	-2,687	
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	247	0	0	0	0	0	0	247	
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-1,312	0	0	0	0	0	0	-1,312	
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	193	0	0	0	0	0	0	193	
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-2,882	0	0	0	0	0	0	-2,882	
1823999 Total					-160,960	0	0	0	0	0	0	-160,960	
Grand Total					340,530	-410	-11,791	33	44,733	131,868	17,804	103	158,189



Depreciation Reserve
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	-634	0	0	0	-133	-442	-59	0	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-151	-6	-111	-34	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-29,460	-447	-7,863	-2,409	-4,070	-12,942	-1,718	-11	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,004	-10,021	-1,343	-8	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-71	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-449,288	0	0	0	-93,884	-313,176	-41,970	-259	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-33,418	-1,402	-24,547	-7,469	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-86,704	-3,637	-63,687	-19,380	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-4,156	-63	-1,109	-340	-574	-1,826	-242	-2	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,551,505	0	0	0	-324,204	-1,081,475	-144,934	-893	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-72,341	-3,034	-53,137	-16,169	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-407,119	-17,077	-299,044	-90,997	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-24,261	-368	-6,475	-1,984	-3,352	-10,658	-1,415	-9	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-337,677	0	0	0	-70,561	-235,377	-31,544	-194	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-19,443	-816	-14,282	-4,346	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-93,367	-3,916	-68,581	-20,869	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-15,510	-235	-4,140	-1,268	-2,143	-6,814	-905	-6	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-216,782	0	0	0	-45,299	-151,108	-20,251	-125	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,189	-218	-3,812	-1,160	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-38,554	-1,617	-28,319	-8,617	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-4,004	-61	-1,069	-327	-553	-1,759	-234	-1	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-34	-1	-25	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-15,112	0	0	0	-3,158	-10,534	-1,412	-9	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-216	-9	-159	-48	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,128	-89	-1,563	-476	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-762	-12	-203	-62	-105	-335	-44	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-4,095	-62	-1,093	-335	-566	-1,799	-239	-2	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-67	-1	-18	-5	-9	-29	-4	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	-117	-2	-31	-10	-16	-51	-7	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	-267	-4	-71	-22	-37	-117	-16	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	-75	-1	-20	-6	-10	-33	-4	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-163	-2	-44	-13	-23	-72	-10	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-6	0	-2	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-5,357	-81	-1,430	-438	-740	-2,353	-312	-2	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-33,962	-515	-9,065	-2,777	-4,692	-14,920	-1,981	-13	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-2,060	-31	-550	-168	-285	-905	-120	-1	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-32,555	-494	-8,689	-2,662	-4,498	-14,301	-1,899	-12	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-180	-3	-48	-15	-25	-79	-11	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-7,226	-110	-1,929	-591	-998	-3,174	-421	-3	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-1,359	-21	-363	-111	-188	-597	-79	-1	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,544	-23	-412	-126	-213	-678	-90	-1	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-17,723	-269	-4,730	-1,449	-2,449	-7,786	-1,034	-7	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-189,890	-2,880	-50,682	-15,527	-26,235	-83,418	-11,077	-71	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-29,463	-447	-7,864	-2,409	-4,071	-12,943	-1,719	-11	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-9,354	-142	-2,496	-765	-1,292	-4,109	-546	-3	0



Depreciation Reserve
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-236	-4	-63	-19	-33	-103	-14	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-77	-1	-21	-6	-11	-34	-4	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-51	-1	-14	-4	-7	-23	-3	0	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-53,389	-810	-14,250	-4,365	-7,376	-23,454	-3,114	-20	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-23,024	-349	-6,145	-1,883	-3,181	-10,114	-1,343	-9	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-34,199	-519	-9,128	-2,796	-4,725	-15,024	-1,995	-13	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-7,432	-113	-1,984	-608	-1,027	-3,265	-434	-3	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,762	-42	-737	-226	-382	-1,214	-161	-1	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-12	0	-3	-1	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	-125	-2	-33	-10	-17	-55	-7	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,433	-22	-382	-117	-198	-630	-84	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-9,491	-144	-2,533	-776	-1,311	-4,169	-554	-4	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-1,047	-16	-279	-86	-145	-460	-61	0	0
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	-239	-4	-64	-20	-33	-105	-14	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	-27,359	0	0	0	-5,717	-19,070	-2,556	-16	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-14,931	-626	-10,968	-3,337	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	26,054	395	6,954	2,130	3,600	11,445	1,520	10	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	-3,507	0	0	0	-733	-2,445	-328	-2	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	-618	-26	-454	-138	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-150,144	0	0	0	-31,374	-104,657	-14,026	-86	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-132,543	-5,560	-97,358	-29,625	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	234,251	3,553	62,522	19,154	32,364	102,906	13,664	87	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-55,845	0	0	0	-11,669	-38,927	-5,217	-32	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-49,602	-2,081	-36,435	-11,087	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	-147	-2	-39	-12	-20	-65	-9	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	127	2	34	10	18	56	7	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-27,546	0	0	0	-5,756	-19,201	-2,573	-16	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-18,743	-786	-13,768	-4,189	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	44,608	677	11,906	3,647	6,163	19,596	2,602	17	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-1,649	0	0	0	-345	-1,149	-154	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,202	-50	-883	-269	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	1,165	18	311	95	161	512	68	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-50,659	-768	-13,521	-4,142	-6,999	-22,254	-2,955	-19	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-52,451	-796	-13,999	-4,289	-7,247	-23,042	-3,060	-20	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	-470,334	-7,135	-125,533	-38,458	-64,981	-206,617	-27,436	-175	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-693	-29	-509	-155	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-39,494	-599	-10,541	-3,229	-5,457	-17,350	-2,304	-15	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-5,801	-88	-1,548	-474	-802	-2,549	-338	-2	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-374,887	-5,687	-100,058	-30,653	-51,794	-164,687	-21,868	-140	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-376,978	-5,718	-100,616	-30,824	-52,083	-165,606	-21,990	-141	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-534,482	-8,108	-142,654	-43,703	-73,844	-234,797	-31,177	-199	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	-1,093	-17	-292	-89	-151	-480	-64	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-2,693	-41	-719	-220	-372	-1,183	-157	-1	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-5,206	-79	-1,389	-426	-719	-2,287	-304	-2	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	-784	-784	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-647	0	0	0	0	0	-647	0	0



Depreciation Reserve
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 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-3,012	0	-3,012	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,391	0	0	0	-3,391	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-199	0	0	-199	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,371	0	0	0	-1,371	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,183	0	0	0	-1,183	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,554	-1,554	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-795	0	0	0	0	-795	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-8,320	0	-8,320	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-12,955	0	0	0	-12,955	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,330	0	0	-1,330	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,996	0	0	0	-3,996	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-755	0	0	0	-755	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-9,970	-9,970	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,917	0	0	0	0	-12,917	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-85,637	0	-85,637	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-123,110	0	0	0	-123,110	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-23,870	0	0	-23,870	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-41,523	0	0	0	-41,523	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,766	0	0	0	-3,766	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-145	-145	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-174	0	0	0	0	-174	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,250	0	-1,250	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,574	0	0	0	-1,574	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-404	0	0	-404	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-767	0	0	0	-767	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-28	0	0	0	-28	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-41,445	-41,445	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-42,056	0	0	0	0	-42,056	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-272,469	0	-272,469	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-162,359	0	0	0	-162,359	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-74,157	0	0	-74,157	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-73,136	0	0	0	-73,136	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-16,360	0	0	0	-16,360	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-21,683	-21,683	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,662	0	0	0	0	-17,662	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-137,419	0	-137,419	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-89,029	0	0	0	-89,029	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-35,691	0	0	-35,691	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-39,172	0	0	0	-39,172	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,289	0	0	0	-5,289	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-12,717	-12,717	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,661	0	0	0	0	-4,661	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-47,560	0	-47,560	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-85,664	0	0	0	-85,664	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,797	0	0	-11,797	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-11,408	0	0	0	-11,408	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,239	0	0	0	-3,239	0	0	0



Depreciation Reserve
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,544	-13,544	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-14,448	0	0	0	0	-14,448	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-91,676	0	-91,676	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-239,022	0	0	0	-239,022	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-14,459	0	-14,459	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-26,930	0	0	-26,930	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-15,719	0	0	-15,719	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-30,238	-30,238	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-29,959	0	0	0	0	-29,959	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-244,056	0	-244,056	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-139,309	0	0	0	-139,309	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-63,229	0	-63,229	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-45,158	0	0	-45,158	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-7,204	0	0	-7,204	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,943	-3,943	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-5,150	0	0	0	0	-5,150	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-38,981	0	-38,981	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-42,094	0	0	0	-42,094	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-9,232	0	-9,232	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-6,254	0	0	-6,254	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-985	0	0	-985	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-8,346	-8,346	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-14,049	0	0	0	0	-14,049	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-98,139	0	-98,139	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-75,037	0	0	0	-75,037	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-21,654	0	-21,654	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-16,163	0	0	-16,163	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-4,505	0	0	-4,505	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-128	-128	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,568	0	0	0	0	-10,568	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-9,659	0	-9,659	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-47,515	0	0	0	-47,515	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-5,847	0	-5,847	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-5,792	0	0	-5,792	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,321	0	0	-1,321	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-249	-249	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	-142	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,134	0	-2,134	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,360	0	0	0	-3,360	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-363	0	-363	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-905	0	0	-905	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-154	0	0	-154	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-442	-442	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-472	0	0	0	0	-472	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,521	0	-11,521	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,435	0	0	0	-12,435	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-1,747	0	-1,747	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,675	0	0	0	-3,675	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,179	0	0	0	-1,179	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-5	0	0	0	0	-5	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	-1	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-32	0	0	0	-32	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-15	0	0	0	-15	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-7	0	0	0	-7	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-790	-790	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-289	0	0	0	-66	-193	-29	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-134	0	0	0	-28	-93	-12	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-75	-3	-55	-17	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,317	-55	-721	-159	-170	-1,114	-98	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-5,047	0	0	0	0	-5,047	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,697	0	-10,697	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,665	-40	-711	-218	-368	-1,171	-155	-1
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-30,593	-621	-7,577	-2,132	-4,179	-14,208	-1,866	-9
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,536	0	0	0	0	-12,536	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,693	0	0	-7,693	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,641	0	0	0	-1,641	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,460	0	0	0	-1,460	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-87	-87	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	-593	0	0	0	-124	-413	-55	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-13	-1	-10	-3	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-867	-21	-270	-60	-64	-417	-37	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-34	0	0	0	0	-34	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-50	-2	-37	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-1,031	0	-1,031	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-102	-2	-27	-8	-14	-45	-6	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-8,153	-166	-2,019	-568	-1,114	-3,786	-497	-2
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-315	0	0	0	0	-315	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-42	0	0	-42	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-323	0	0	0	-323	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-13	0	0	0	-13	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-20	-20	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-4	0	0	0	-1	-3	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-401	0	0	0	-84	-280	-37	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-65	-3	-48	-15	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,807	-43	-562	-124	-132	-869	-76	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-157	0	0	0	0	0	-157	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-34	-1	-25	-8	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-425	0	-425	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-282	-4	-75	-23	-39	-124	-16	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,581	-418	-5,098	-1,434	-2,811	-9,559	-1,255	-6
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-221	0	0	0	0	-221	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-146	0	0	-146	0	0	0	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,262	0	0	0	0	0	-1,262	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-219	-9	-161	-49	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-6,829	0	-6,829	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-2,117	-32	-565	-173	-293	-930	-124	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-261	-5	-65	-18	-36	-121	-16	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,766	0	0	0	0	-7,766	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,726	0	0	-1,726	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,527	0	0	0	-1,527	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-345	0	0	0	-345	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGE	-896	0	0	0	-187	-625	-84	-1	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGW	-7	0	-5	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	JBG	-373	-16	-274	-83	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-94	0	-94	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	-785	-12	-210	-64	-108	-345	-46	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-98	0	0	0	0	-98	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-181	-181	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAEE	-19	0	0	0	-4	-13	-2	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGE	-268	0	0	0	-56	-187	-25	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-384	0	0	0	0	0	-384	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	JBG	-42	-2	-31	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,303	0	-1,303	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	-261	-4	-70	-21	-36	-115	-15	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-216	-4	-54	-15	-30	-100	-13	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-2,049	0	0	0	0	-2,049	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-302	0	0	-302	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-1,027	0	0	0	-1,027	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-214	0	0	0	-214	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-54	-54	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	-250	0	0	0	-52	-175	-23	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-7	0	-5	-1	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	-215	0	-215	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-122	-2	-33	-10	-17	-54	-7	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-33	-1	-8	-2	-4	-15	-2	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-149	0	0	0	0	-149	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-42	0	0	-42	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-99	0	0	0	-99	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-12	0	0	0	-12	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-179	0	0	0	-37	-124	-17	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	-54	-2	-40	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-197	0	-197	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-72	-1	-19	-6	-10	-32	-4	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-147	-3	-36	-10	-20	-68	-9	0	0



Depreciation Reserve
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-581	0	0	0	-581	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-139	0	-139	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-52	0	0	-52	0	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	-954	-19	-236	-67	-130	-443	-58	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	-102	-102	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	-1,695	0	0	0	-354	-1,182	-158	-1
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	-143	-6	-105	-32	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	-258	0	0	0	0	-258	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	-341	-14	-250	-76	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	-1,423	0	-1,423	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	-426	-6	-114	-35	-59	-187	-25	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	-125	-3	-31	-9	-17	-58	-8	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	-1,657	0	0	0	0	-1,657	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-375	0	0	-375	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	-502	0	0	0	-502	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-392	-392	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-72	0	0	0	-17	-48	-7	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-8,607	0	0	0	-1,798	-5,999	-804	-5
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-476	-20	-349	-106	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,082	0	0	0	0	-1,082	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,620	-68	-1,190	-362	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,327	0	-5,327	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-1,798	-27	-480	-147	-248	-790	-105	-1
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,472	-30	-364	-103	-201	-683	-90	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,937	0	0	0	0	-6,937	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,557	0	0	-1,557	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,890	0	0	0	-1,890	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-300	0	0	0	-300	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-153	-153	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	-591	0	0	0	-136	-396	-59	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	-1,769	0	0	0	-370	-1,233	-165	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	-89	-4	-65	-20	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	-697	0	0	0	0	-697	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	-127	-5	-93	-28	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-3,846	0	-3,846	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	-1,506	-23	-402	-123	-208	-661	-88	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-2,565	-52	-635	-179	-350	-1,191	-156	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-3,644	0	0	0	0	-3,644	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-700	0	0	-700	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	-1,196	0	0	0	-1,196	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-85	0	0	0	-85	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GWV	CA	-786	-786	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GWV	CAGE	-68	0	0	0	-14	-48	-6	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GWV	IDU	-1,387	0	0	0	0	0	-1,387	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GWV	OR	-6,100	0	-6,100	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GWV	SG	-269	-4	-72	-22	-37	-118	-16	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-907	-18	-225	-63	-124	-421	-55	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-5,054	0	0	0	0	-5,054	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,485	0	0	-1,485	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-2,069	0	0	0	-2,069	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-385	0	0	0	-385	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-99	-99	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-76	0	0	0	0	0	-76	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-430	0	-430	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-78	-1	-21	-6	-11	-34	-5	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-207	0	0	0	0	-207	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-95	0	0	0	-95	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-526	-526	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-58	0	0	0	-12	-40	-5	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-640	0	0	0	0	0	-640	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	-15	-1	-11	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,820	0	-4,820	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-529	-8	-141	-43	-73	-233	-31	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-725	-15	-180	-51	-99	-337	-44	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,618	0	0	0	0	-4,618	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,717	0	0	-1,717	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-1,161	0	0	0	-1,161	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-255	0	0	0	-255	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGE	-911	0	0	0	-190	-635	-85	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGW	-4	0	-3	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	JBG	-213	-9	-157	-48	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-195	0	-195	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	-386	-6	-103	-32	-53	-170	-23	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-7,135	0	0	0	-1,491	-4,973	-666	-4	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-14	-1	-10	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,335	-56	-981	-298	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-390	0	-390	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-507	-8	-135	-41	-70	-223	-30	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-540	-11	-134	-38	-74	-251	-33	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-605	0	0	0	0	-605	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-141	0	0	0	-141	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-472	-472	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-657	0	0	0	0	0	-657	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-4,448	0	-4,448	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-160	-2	-43	-13	-22	-70	-9	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-528	-11	-131	-37	-72	-245	-32	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,710	0	0	0	0	-5,710	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,143	0	0	-1,143	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,060	0	0	0	-1,060	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-191	0	0	0	-191	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-228	-228	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-115	0	0	0	-26	-77	-12	0	0



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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	CAGE	-1,306	0	0	0	-273	-910	-122	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-32	-1	-23	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-412	0	0	0	0	0	-412	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-362	-15	-266	-81	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-1,038	0	-1,038	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-1,097	-17	-293	-90	-152	-482	-64	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-213	-4	-53	-15	-29	-99	-13	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,832	0	0	0	0	-1,832	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-538	0	0	-538	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-458	0	0	0	-458	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-228	0	0	0	-228	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-2,619	-2,619	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAEE	-120	0	0	0	-28	-81	-12	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGE	-11,369	0	0	0	-2,376	-7,925	-1,062	-7	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGW	-731	-31	-537	-163	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,816	-43	-565	-125	-133	-874	-77	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-4,636	0	0	0	0	0	-4,636	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	JBG	-875	-37	-643	-196	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-35,425	0	-35,425	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-62,168	-943	-16,593	-5,083	-8,589	-27,310	-3,626	-23	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-42,786	-869	-10,597	-2,982	-5,845	-19,872	-2,610	-12	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-28,145	0	0	0	0	-28,145	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-4,879	0	0	-4,879	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-9,285	0	0	0	-9,285	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-2,304	0	0	0	-2,304	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAEE	-60	0	0	0	-14	-40	-6	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGE	-1,290	0	0	0	-270	-900	-121	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGW	-40	-2	-29	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-223	0	0	0	0	0	-223	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	JBG	-417	-17	-306	-93	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,775	0	-1,775	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-1,071	-16	-286	-88	-148	-470	-62	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-403	-8	-100	-28	-55	-187	-25	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,414	0	0	0	0	-1,414	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	-481	0	0	0	-481	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-79	0	0	0	-79	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-26	-26	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	-851	0	0	0	-178	-593	-79	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	-15	-1	-11	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-47	-1	-15	-3	-3	-23	-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	-75	-3	-55	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-522	0	-522	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-378	-6	-101	-31	-52	-166	-22	0	0



Depreciation Reserve
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,318	-27	-326	-92	-180	-612	-80	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-509	0	0	0	0	-509	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-89	0	0	-89	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-80	0	0	0	-80	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-11	0	0	0	-11	0	0	0	0
1080000 Total					-9,485,104	-230,322	-2,492,777	-699,213	-1,298,630	-4,181,911	-579,719	-2,532	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,213	0	0	0	0	1,213	0	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,409	0	0	0	0	8,409	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	223	0	0	0	223	0	0	0	0
1083000 Total					9,846	0	0	0	223	8,409	1,213	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	579	0	0	0	121	403	54	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	182	8	134	41	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-18	-1	-13	-4	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	61	1	16	5	8	27	4	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-16	0	-4	-1	-2	-7	-1	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-182	-3	-49	-15	-25	-80	-11	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-3	-3	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	200	0	0	0	0	0	200	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-73	0	-73	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,839	0	0	0	0	1,839	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-36	0	0	-36	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	147	0	0	0	147	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	-112	-2	-28	-8	-15	-52	-7	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	820	17	203	57	112	381	50	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,034	0	0	0	0	0	0	0	1,034
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,473	0	0	0	0	0	0	0	2,473
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-7,919	-120	-2,114	-647	-1,094	-3,479	-462	-3	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-303	-5	-81	-25	-42	-133	-18	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	29,929	0	0	0	6,254	20,862	2,796	17	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	4,357	66	1,163	356	602	1,914	254	2	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	142	142	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	242	0	0	0	0	0	242	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,714	0	1,714	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,237	0	0	0	0	2,237	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	583	0	0	583	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	533	0	0	0	533	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	357	7	88	25	49	166	22	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	81	0	0	0	17	56	8	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	15	2	0	0
1085000 Total					38,882	107	967	334	6,669	24,149	3,132	16	3,507
Grand Total					-9,436,377	-230,215	-2,491,810	-698,879	-1,291,738	-4,149,353	-575,374	-2,515	3,507



Amortization Reserve
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	IDU	-946	0	0	0	0	-946	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	-6,060	-92	-1,617	-495	-837	-2,662	-353	-2
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	-105,579	-1,602	-28,179	-8,633	-14,587	-46,381	-6,159	-39
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	-6,440	-98	-1,719	-527	-890	-2,829	-376	-2
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	29,408	0	0	0	29,408	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	-5	0	0	0	-1	-3	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	-3,294	-138	-2,420	-736	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-113	0	-113	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	-12,579	-191	-3,357	-1,029	-1,738	-5,526	-734	-5
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	-54	0	0	0	-54	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	-114	0	0	0	-114	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-10,973	-223	-2,718	-765	-1,499	-5,096	-669	-3
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-3,293	-67	-815	-229	-450	-1,529	-201	-1
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-90	-1,092	-307	-602	-2,048	-269	-1
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,886	-282	-3,439	-968	-1,897	-6,449	-847	-4
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-118,538	-2,803	-36,878	-8,144	-8,686	-57,017	-5,011	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-155,197	-3,152	-38,439	-10,817	-21,200	-72,080	-9,466	-43
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-34	-411	-116	-227	-771	-101	0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-119	-1,456	-410	-803	-2,729	-358	-2
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-59	-720	-203	-397	-1,350	-177	-1
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,976	-40	-489	-138	-270	-918	-121	-1
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-8,953	-182	-2,217	-624	-1,223	-4,158	-546	-3
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,561	-214	-2,616	-736	-1,443	-4,905	-644	-3
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-211	-2,573	-724	-1,419	-4,824	-633	-3
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-38	-469	-132	-259	-879	-115	-1
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,405	-49	-596	-168	-328	-1,117	-147	-1
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-12,958	-263	-3,209	-903	-1,770	-6,018	-790	-4
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-5,971	-121	-1,479	-416	-816	-2,773	-364	-2
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,595	-24	-426	-130	-220	-701	-93	-1
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-90	-1	-24	-7	-12	-40	-5	0
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	CAGE	-7	0	0	0	-1	-5	-1	0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	-6,846	-104	-1,827	-560	-946	-3,007	-399	-3
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-211	-3	-56	-17	-29	-93	-12	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-64	-1	-17	-5	-9	-28	-4	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-11	0	-3	-1	-1	-5	-1	0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSSETPRO XEROX CUST STM	SO	-2,508	-51	-621	-175	-343	-1,165	-153	-1
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-4,459	-91	-1,104	-311	-609	-2,071	-272	-1
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-244	0	0	0	-51	-170	-23	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-2,903	-44	-775	-237	-401	-1,275	-169	-1
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,531	-112	-1,370	-385	-755	-2,569	-337	-2
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-20,683	0	0	0	-4,322	-14,417	-1,932	-12
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,588	-276	-4,839	-1,473	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-950	-40	-698	-212	0	0	0	0



Amortization Reserve
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	SG	-644	-10	-172	-53	-89	-283	-38	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-5,427	-128	-1,688	-373	-398	-2,610	-229	0	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-5,868	-139	-1,826	-403	-430	-2,823	-248	0	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	-3,894	-79	-964	-271	-532	-1,808	-237	-1	0
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	-12,236	-249	-3,031	-853	-1,671	-5,683	-746	-3	0
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	-813	-17	-201	-57	-111	-377	-50	0	0
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	-2,489	-59	-774	-171	-182	-1,197	-105	0	0
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	-11,086	-262	-3,449	-762	-812	-5,332	-469	0	0
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	-504	-10	-125	-35	-69	-234	-31	0	0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-338	-75	-80	-522	-46	0	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-16,496	-335	-4,086	-1,150	-2,253	-7,661	-1,006	-5	0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-9,936	-417	-7,299	-2,221	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	-33	0	0	0	-33	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-729	0	0	0	-152	-508	-68	0	0
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	-832	-17	-206	-58	-114	-386	-51	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	-4	-4	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	-2,796	0	0	0	-584	-1,949	-261	-2	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	-244	-10	-179	-54	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-2	0	-1	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-8	0	0	0	0	-8	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	JBG	-554	-23	-407	-124	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-5	0	-5	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-18,635	-283	-4,974	-1,524	-2,575	-8,186	-1,087	-7	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-831	-17	-206	-58	-114	-386	-51	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-15	0	0	0	0	-15	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	-8	0	0	-8	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	-117	0	0	0	-117	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	-624	-9	-166	-51	-86	-274	-36	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	-101	-2	-27	-8	-14	-45	-6	0	0
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	-4,132	-98	-1,286	-284	-303	-1,988	-175	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	-1,240	-25	-307	-86	-169	-576	-76	0	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-2,828	-43	-755	-231	-391	-1,242	-165	-1	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-506	-506	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-4,447	0	-4,447	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,708	-75	-918	-258	-507	-1,722	-226	-1	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-30	0	0	0	0	-30	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,765	0	0	-1,765	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,401	0	0	0	-4,401	0	0	0	0
1110000 Total				-649,716	-13,657	-186,618	-51,666	-85,341	-274,094	-38,177	-161	0
Grand Total				-649,716	-13,657	-186,618	-51,666	-85,341	-274,094	-38,177	-161	0



Deferred Income Tax Balance
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	748	748	0	0	0	0	0	
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	2,078	0	0	0	0	2,078	0	
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,199	0	4,199	0	0	0	0	
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	22,223	0	0	0	22,223	0	0	
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,240	0	0	3,240	0	0	0	
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,351	0	0	0	7,351	0	0	
1900000	Total				39,839	748	4,199	3,240	7,351	22,223	2,078	0
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,615	0	0	0	0	0	1,615	
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	129	0	0	0	0	0	129	
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	12,259	0	0	0	0	0	12,259	
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	770	0	0	0	0	0	770	
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,256	0	0	0	0	0	2,256	
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	71	0	0	0	0	0	71	
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,654	8,654	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	22,434	0	0	0	0	22,434	0	
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	97,749	0	97,749	0	0	0	0	
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	23,636	0	0	23,636	0	0	0	
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	54,857	0	0	0	54,857	0	0	
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	171,737	0	0	0	171,737	0	0	
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	889	889	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	3,372	0	0	0	0	3,372	0	
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	6,444	0	0	6,444	0	0	0	
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	13,062	0	0	0	13,062	0	0	
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	5,623	0	0	0	0	5,623	0	
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	94	0	94	0	0	0	0	
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	209	0	0	0	0	209	0	
1901000	ACCUM DEF INC TAX	287179	DTA 910.535 - Klamath Settlement Obligat	SG	2,797	42	746	229	386	1,229	163	
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	2,206	45	546	154	301	1,025	135	
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	235	235	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	325	0	0	0	0	325	0	
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0	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	
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	1,768	0	0	0	1,768	0	0	
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	3,385	0	0	0	0	0	3,385	
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	11,298	0	0	11,298	0	0	0	
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	178	0	0	0	0	0	178	
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	302	0	0	0	0	0	302	
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,673	0	0	0	0	0	1,673	
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	146	3	36	10	20	68	9	
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,670	0	0	0	384	1,118	168	
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	64	3	47	14	0	0	0	
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	6,505	18,944	2,839	
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,176	0	0	0	0	0	5,176	
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	70	0	0	0	0	0	70	
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	249	0	0	0	0	0	249	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,732	0	0	0	0	0	3,732
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,165	0	0	0	0	0	7,165
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	25	0	0	0	0	0	25
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	96	0	0	0	0	0	96
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,118	0	0	0	0	0	1,118
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,683	0	2,683	0	0	0	0
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	129	129	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	233	0	0	0	0	233	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,711	0	0	0	1,711	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	270	0	0	270	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	198	0	0	0	0	0	198
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	14	0	0	0	0	0	14
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	14	0	0	0	0	0	14
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	271	0	0	0	0	0	271
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	115	336	50	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	810	0	0	0	0	0	810
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	923	40	671	212	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-101	0	-101	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	232	5	57	16	32	108	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,702	35	422	119	232	790	104
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	190	4	47	13	26	88	12
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	403	8	100	28	55	187	25
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,404	150	1,834	516	1,011	3,439	452
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	299	5	80	24	41	131	17
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	359	5	96	29	50	158	21
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,729	159	1,382	495	335	1,275	83
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	11,540	234	2,858	804	1,576	5,360	704
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	699	22	188	45	72	336	35
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,220	18	326	100	168	536	71
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	2,609	0	0	0	0	0	2,609
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	7	0	2	0	1	3	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	726	22	195	47	75	349	37
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	771	0	0	0	0	0	771
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	59	0	0	0	0	0	59
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	2,391	0	0	0	550	1,601	240
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	-378	0	0	0	0	0	-378
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	630	0	0	0	0	0	630
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	149	0	0	0	0	0	149
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	64	0	0	0	0	0	64
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,136	0	0	0	0	0	2,136
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	54	0	0	0	0	0	54
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	177	0	0	0	0	0	177
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	388	17	282	89	0	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,776	0	0	0	0	0	1,776
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-2	0	0	-2	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	216	3	58	18	30	95	13



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,353	102	1,711	540	0	0	0	0	
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-501	-22	-364	-115	0	0	0	0	
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	-423	-18	-308	-97	0	0	0	0	
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	188	8	136	43	0	0	0	0	
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	JBE	-156	-7	-113	-36	0	0	0	0	
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	JBE	-9,865	-429	-7,170	-2,266	0	0	0	0	
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	-790	-34	-574	-182	0	0	0	0	
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	9	0	6	2	0	0	0	0	
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	413	18	300	95	0	0	0	0	
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-216	0	0	0	0	0	0	-216	
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-6,482	-132	-1,606	-452	-885	-3,011	-395	-2	
1901000 Total					529,899	10,215	102,416	42,200	81,038	213,445	31,158	24	49,403
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	338	0	0	338	0	0	0	0	
1901090 Total					338	0	0	338	0	0	0	0	
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0	0	
2811000 Total					0	0	0	0	0	0	0	0	
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	-1,168	-21	-278	-79	-160	-558	-71	0	
2820000 Total					-1,168	-21	-278	-79	-160	-558	-71	0	
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	-384	-9	-95	-25	-57	-169	-23	-1	
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-298	0	0	0	0	0	-298	0	
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,068	0	0	0	0	-2,068	0	0	
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-55	0	0	0	-55	0	0	0	
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	0	8,681	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CA	-63,628	-63,628	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	IDU	-166,498	0	0	0	0	0	-166,498	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-49,046	0	0	0	0	0	0	-49,046	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-721,459	0	-721,459	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	UT	-1,270,070	0	0	0	0	-1,270,070	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-183,127	0	0	-183,127	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WYP	-418,207	0	0	0	-418,207	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	9	0	2	1	1	4	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	8,442	128	2,253	690	1,166	3,709	492	3	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	JBG	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	-1,314	-41	-354	-85	-136	-633	-66	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	356	7	88	25	49	165	22	0	
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-4,085	-178	-2,969	-938	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-563	0	0	0	-118	-393	-53	0	
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	50	1	12	3	7	23	3	0	
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	126	0	0	0	29	84	13	0	
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-3,536	0	0	0	0	0	0	-3,536	
2821000 Total					-2,866,675	-63,718	-722,521	-183,456	-417,320	-1,269,347	-166,408	2	-43,901
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	-166	-7	-120	-38	0	0	0	0	
2830000 Total					-166	-7	-120	-38	0	0	0	0	
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	-46	-46	0	0	0	0	0	0	



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2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	-429	0	0	0	-429	0	0	0	0
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Pit Dec/Inv-WY	WYP	38	0	0	0	38	0	0	0	0
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	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	-52	0	0	0	0	0	0	0	-52
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-74	0	0	0	0	0	-74	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-3,110	0	0	0	0	-3,110	0	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-983	0	0	0	-983	0	0	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-390	0	0	0	0	0	0	0	-390
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	95	0	0	0	0	0	0	0	95
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	-44	0	0	0	0	0	0	0	-44
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	-215	0	0	0	0	0	0	0	-215
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	-1,852	0	0	0	0	0	0	0	-1,852
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	-302	-5	-81	-25	-42	-133	-18	0	0
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	-176	-3	-47	-14	-24	-77	-10	0	0
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OR	8	0	8	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	13	0	0	0	0	13	0	0	0
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	OTHER	4	0	0	0	0	0	0	0	4
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	-76	0	0	0	0	0	0	0	-76
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgrms-BS-CA	OTHER	83	0	0	0	0	0	0	0	83
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	-165	0	0	0	0	0	0	0	-165
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	CAGE	-10	0	0	0	-2	-7	-1	0	0
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	-13	0	0	0	0	0	0	0	-13
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-16	0	0	0	0	0	0	0	-16
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-183	0	0	0	-183	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-2,609	0	0	0	0	0	0	0	-2,609
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-4	0	0	0	0	0	0	0	-4
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acclr	WA	544	0	0	544	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-3,333	0	0	0	0	0	0	0	-3,333
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-6,784	0	0	0	0	0	0	0	-6,784
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-71	0	0	0	-71	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-12	0	0	0	0	0	0	0	-12
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	-1,578	0	0	0	0	0	0	0	-1,578
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-22,060	-448	-5,464	-1,538	-3,013	-10,246	-1,345	-6	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-7	0	0	-7	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-434	0	0	0	0	0	0	0	-434
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-17	0	0	0	0	0	-17	0	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-679	-28	-499	-152	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-633	0	-633	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-828	0	0	0	0	-828	0	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-67	0	0	0	0	0	-67	0	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-39	0	0	0	-39	0	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-654	-13	-162	-46	-89	-304	-40	0	0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-905	-16	-216	-61	-124	-433	-55	0	0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-4,120	-84	-1,021	-287	-563	-1,914	-251	-1	0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-12	0	0	0	0	0	0	0	-12



Deferred Income Tax Balance
Sum of Monthly Average: 12/2020
Allocation Method - Factor WIJAM
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,201	0	0	0	0	0	0	0	-1,201
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,035	0	0	0	0	0	0	0	-1,035
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	-67,658	0	0	0	-15,550	-45,285	-6,786	-36	0
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	613	613	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	563	0	0	0	0	0	563	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,398	0	2,398	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	843	0	0	0	0	843	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	730	0	0	0	730	0	0	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	25,676	0	0	0	5,901	17,186	2,575	14	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0	0	1,168
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	388	0	0	0	0	0	0	0	388
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-26	0	0	0	0	0	0	0	-26
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-115	0	0	0	0	0	0	0	-115
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-118	0	0	0	0	0	0	0	-118
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-4	0	0	0	0	0	-4	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-333	0	0	0	-333	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,359	0	0	0	0	0	0	0	-1,359
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-554	0	0	0	0	0	0	0	-554
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-18	0	0	0	0	0	0	0	-18
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-78	0	0	0	0	0	0	0	-78
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-33	0	0	0	0	0	0	0	-33
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-12,840	0	0	0	0	0	0	0	-12,840
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-2,482	0	0	0	0	0	0	0	-2,482
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-116	0	0	0	0	-116	0	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-19	0	0	0	-19	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-464	0	0	0	0	-464	0	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-63	-1	-17	-5	-9	-28	-4	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	-135	0	0	0	-28	-94	-13	0	0
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-10	0	-2	-1	-1	-5	-1	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-3,293	0	-3,293	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-339	0	0	0	0	0	0	0	-339
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttm Loss-CC-UT	UT	-397	0	0	0	0	-397	0	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttm Loss-CC-WY	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pft Decom/Inv	CAGE	-832	0	0	0	-174	-580	-78	0	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,102	0	0	0	0	0	0	0	4,102
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-725	0	0	0	0	0	0	0	-725
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-4,102	0	0	0	0	0	0	0	-4,102
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-771	0	0	0	0	0	0	0	-771
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-96	0	0	0	0	0	0	0	-96
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-1	0	0	0	0	0	0	0	-1
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	28	0	0	0	0	0	28	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-346	0	0	0	0	-346	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,196	0	0	0	-1,196	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-59	0	0	0	0	0	-59	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-423	0	0	0	0	-423	0	0	0



Deferred Income Tax Balance
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-142	0	0	0	-142	0	0	0	0
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	-188	-188	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-75	0	0	0	0	0	0	0	-75
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-53	0	0	0	0	0	0	0	-53
2831000 Total					-117,373	-206	-9,028	-1,592	-16,346	-46,746	-5,655	-31	-37,770
Grand Total					-2,415,305	-52,990	-625,332	-139,387	-345,436	-1,080,983	-138,898	-5	-32,268



Investment Tax Credit Balance (Actuals)

Sum of Monthly Average: 12/2020

Allocation Method - Factor WIJAM

(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	(14)	(0)	(2)	(1)	(2)	(6)	(2)	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(122)	(2)	(33)	(10)	(17)	(54)	(7)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(83)	(1)	(22)	(7)	(11)	(36)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,175)	-	-	-	-	(1,175)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(524)	-	-	-	-	(524)	-	-	-
2551000 Total					(1,917)	(3)	(57)	(17)	(31)	(1,795)	(14)	(0)	-
Grand Total					(1,917)	(3)	(57)	(17)	(31)	(1,795)	(14)	(0)	-



Customer Advances (Actuals)
 Sum of Monthly Average: 12/2020
 Allocation Method - Factor WIJAM
 (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	(21,533)	-	-	-	(4,499)	(15,009)	(2,011)	(12)	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	(1)	(0)	(1)	(0)	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(18,287)	-	(18,287)	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(19)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(457)	-	-	-	-	(457)	-	-	-	
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(713)	(11)	(190)	(58)	(98)	(313)	(42)	(0)	-	
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(448)	-	-	-	-	(448)	-	-	-	
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1)	-	-	(1)	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(71,457)	(1,084)	(19,072)	(5,843)	(9,872)	(31,391)	(4,168)	(27)	-	
2520000 Total						(112,915)	(1,095)	(37,555)	(5,903)	(14,473)	(47,627)	(6,222)	(39)	-
Grand Total						(112,915)	(1,095)	(37,555)	(5,903)	(14,473)	(47,627)	(6,222)	(39)	-