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IDAHO PUBLIC
UTILITIES COMMISSION

July 7, 2020

VIA ELECTRONIC DELIVERY

Diane Hanian
Commission Secretary
Idaho Public Utilities Commission
11331 W Chinden Blvd.
Building 8 Suite 201A
Boise, ID 83714

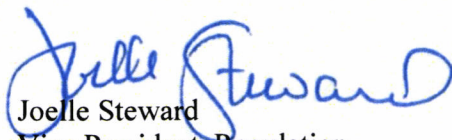
**Re: CASE NO. PAC-E-20-03
IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER
FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES IN IDAHO
AND APPROVAL OF PROPOSED ELECTRIC SERVICE SCHEDULES AND
REGULATIONS**

Dear Ms. Hanian:

Please find enclosed for electronic filing a PDF of Rocky Mountain Power's Annual Results of Operations Report and a Cost of Service study. These reports are being provided pursuant to the all-party settlement agreement filed as Attachment 1 to the Company's application in this proceeding. The Excel files supporting these reports are also provided as work papers.

Informal inquiries may be directed to Ted Weston, Idaho Regulatory Manager at (801) 220-2963.

Very truly yours,


Joelle Steward
Vice President, Regulation

Enclosures:
Terri Carlock – Commission Staff
Randy Budge - Bayer
Ben Otto – Idaho Conservation League
Eric Olsen – Idaho Irrigation Pumper Association
Ron Williams – PacifiCorp Idaho Industrial Customers



Idaho Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2019

1. SUMMARY

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2019

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	271,296,676	17,619,824	288,916,500
3 Interdepartmental	-		
4 Special Sales	12,212,501		
5 Other Operating Revenues	9,764,796		
6 Total Operating Revenues	<u>293,273,974</u>		
7			
8 Operating Expenses:			
9 Steam Production	58,760,841		
10 Nuclear Production	-		
11 Hydro Production	2,721,984		
12 Other Power Supply	64,381,956		
13 Transmission	13,151,307		
14 Distribution	8,432,555		
15 Customer Accounting	5,055,397	34,905	5,090,302
16 Customer Service & Info	410,765		
17 Sales	-		
18 Administrative & General	7,231,916		
19			
20 Total O&M Expenses	160,146,721		
21			
22 Depreciation	57,451,669		
23 Amortization	5,009,466		
24 Taxes Other Than Income	11,264,432	41,407	11,305,839
25 Income Taxes - Federal	(7,555,583)	3,516,878	(4,038,705)
26 Income Taxes - State	880,038	796,475	1,676,514
27 Income Taxes - Def Net	1,745,497		
28 Investment Tax Credit Adj.	(312,920)		
29 Misc Revenue & Expense	(63,009)		
30			
31 Total Operating Expenses:	228,566,312	4,389,665	232,955,976
32			
33 Operating Rev For Return:	<u>64,707,662</u>	<u>13,230,159</u>	<u>77,937,821</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,760,800,780		
37 Plant Held for Future Use	(0)		
38 Misc Deferred Debits	20,623,309		
39 Elec Plant Acq Adj	421,031		
40 Pensions	-		
41 Prepayments	2,498,419		
42 Fuel Stock	11,196,634		
43 Material & Supplies	12,916,044		
44 Working Capital	1,384,705		
45 Weatherization Loans	1,687,035		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	1,811,527,956	-	1,811,527,956
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(506,019,251)		
52 Accum Prov For Amort	(36,839,412)		
53 Accum Def Income Tax	(148,755,487)		
54 Unamortized ITC	(51,702)		
55 Customer Adv For Const	(5,249,940)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(102,827,786)		
58			
59 Total Rate Base Deductions	(799,743,579)	-	(799,743,579)
60			
61 Total Rate Base:	<u>1,011,784,377</u>	<u>-</u>	<u>1,011,784,377</u>
62			
63 Return on Rate Base	6.395%		7.703%
64			
65 Return on Equity	7.764%		10.200%
66			
67 TAX CALCULATION:			
68 Operating Revenue	59,464,694	17,543,513	77,008,207
69 Other Deductions			
70 Interest (AFUDC)	(4,138,854)		(4,138,854)
71 Interest	22,542,475	-	22,542,475
72 Schedule "M" Additions	84,813,700	-	84,813,700
73 Schedule "M" Deductions	106,490,675	-	106,490,675
74 Income Before Tax	19,384,098	17,543,513	36,927,611
75			
76 State Income Taxes	880,038	796,475	1,676,514
77 Taxable Income	<u>18,504,060</u>	<u>16,747,037</u>	<u>35,251,097</u>
78			
79 Federal Income Taxes + Other	<u>(7,555,583)</u>	<u>3,516,878</u>	<u>(4,038,705)</u>

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2019

Net Rate Base	\$ 1,011,784,377	Ref. Page 1.0
Return on Rate Base Requested	<u>7.703%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	77,937,821	
Less Current Operating Revenues	<u>(64,707,662)</u>	
Increase to Current Revenues	13,230,159	
Net to Gross Bump-up	<u>133.18%</u>	
Price Change Required for Requested Return	<u>\$ 17,619,824</u>	
Requested Price Change	\$ 17,619,824	
Uncollectible Percent	0.198%	Ref. Page 1.2
Increased Uncollectible Expense	<u>\$ 34,905</u>	
Requested Price Change	\$ 17,619,824	
Franchise Tax	0.000%	
Revenue Tax	0.000%	
Resource Supplier Tax	0.000%	
Gross Receipts	0.235%	
Increase Taxes Other Than Income	<u>\$ 41,407</u>	
Requested Price Change	\$ 17,619,824	
Uncollectible Expense	(34,905)	
Taxes Other Than Income	<u>(41,407)</u>	
Income Before Taxes	<u>\$ 17,543,513</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 796,475</u>	
Taxable Income	\$ 16,747,037	
Federal Income Tax Rate	21.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,516,878</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.087%</u>	Ref. Page 1.2
Net to Gross Bump-Up	<u>133.18%</u>	

**Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2019**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.198%	See Note (1) below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.235%</u>	
Sub-Total	99.567%	
State Income Tax @ 4.54%	<u>4.520%</u>	
Sub-Total	95.047%	
Federal Income Tax @ 21.00%	<u>19.960%</u>	
Net Operating Income	<u><u>75.087%</u></u>	

(1) Uncollectible Accounts = 537,436 Pg 2.11, Situs from Account 904
271,296,676 Pg 2.2, General Business Revenues

ROCKY MOUNTAIN POWER
State of Idaho
Unadjusted, Adjusted & Normalized Results of Operations - 2020 Protocol
General Rate Case December 2019

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	279,009,378	(7,003,709)	272,005,670	(608,993)	271,396,676	(100,000)	271,296,676
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	10,499,006	-	10,499,006	-	10,499,006	1,713,495	12,212,501
5 Other Operating Revenues	9,254,843	141,997	9,396,839	22,982	9,419,821	344,975	9,764,796
6 Total Operating Revenues	298,763,227	(6,861,712)	291,901,515	(586,011)	291,315,504	1,958,470	293,273,974
7							
8 Operating Expenses:							
9 Steam Production	65,850,820	(547,722)	65,303,098	-	65,303,098	(6,542,257)	58,760,841
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,607,738	-	2,607,738	-	2,607,738	114,247	2,721,984
12 Other Power Supply	67,918,797	(1,838,402)	66,080,395	-	66,080,395	(1,698,439)	64,381,956
13 Transmission	12,938,064	-	12,938,064	-	12,938,064	213,243	13,151,307
14 Distribution	7,892,856	-	7,892,856	-	7,892,856	539,699	8,432,555
15 Customer Accounting	4,915,484	(78,834)	4,836,649	-	4,836,649	218,748	5,055,397
16 Customer Service	399,579	328	399,908	-	399,908	10,857	410,765
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	6,198,941	1,079,526	7,278,467	-	7,278,467	(46,551)	7,231,916
xx							
19 Total O&M Expenses	168,722,278	(1,385,103)	167,337,175	-	167,337,175	(7,190,454)	160,146,721
xx							
20 Depreciation	40,903,101	(495,445)	40,407,656	-	40,407,656	17,044,012	57,451,669
21 Amortization	2,971,340	(10,028)	2,961,312	-	2,961,312	2,048,154	5,009,466
22 Taxes Other Than Income	9,389,124	-	9,389,124	-	9,389,124	1,875,308	11,264,432
23 Income Taxes - Federal	11,126,769	(942,264)	10,184,505	(117,474)	10,067,030	(17,622,613)	(7,555,583)
24 Income Taxes - State	2,893,172	(213,397)	2,679,776	(26,605)	2,653,171	(1,773,133)	880,038
25 Income Taxes - Def Net	(3,654,152)	(490,745)	(4,144,897)	-	(4,144,897)	5,890,394	1,745,497
26 Investment Tax Credit Adj.	(312,920)	-	(312,920)	-	(312,920)	-	(312,920)
27 Misc Revenue & Expense	(211,572)	148,563	(63,009)	-	(63,009)	-	(63,009)
xx							
28 Total Operating Expenses:	231,827,140	(3,388,419)	228,438,721	(144,079)	228,294,642	271,670	228,566,312
29							
30 Operating Rev For Return:	66,936,087	(3,473,293)	63,462,794	(441,933)	63,020,862	1,686,800	64,707,662
31							
32 Rate Base:							
33 Electric Plant In Service	1,623,725,636	6,553,299	1,630,278,935	-	1,630,278,935	130,521,845	1,760,800,780
34 Plant Held for Future Use	743,669	(743,669)	-	-	-	-	-
35 Misc Deferred Debits	41,638,883	(23,212,158)	18,426,725	-	18,426,725	2,196,584	20,623,309
36 Elec Plant Acq Adj	821,443	-	821,443	-	821,443	(400,412)	421,031
37 Pensions	1,723,749	(1,723,749)	-	-	-	-	-
38 Prepayments	2,498,419	-	2,498,419	-	2,498,419	-	2,498,419
39 Fuel Stock	9,476,648	-	9,476,648	-	9,476,648	1,719,985	11,196,634
40 Material & Supplies	13,317,094	-	13,317,094	-	13,317,094	(401,050)	12,916,044
41 Working Capital	1,470,062	(4,761)	1,465,301	(270)	1,465,031	(80,325)	1,384,705
42 Weatherization Loans	1,687,035	-	1,687,035	-	1,687,035	-	1,687,035
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	1,697,102,637	(19,131,037)	1,677,971,599	(270)	1,677,971,329	133,556,627	1,811,527,956
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(538,669,948)	-	(538,669,948)	-	(538,669,948)	32,650,697	(506,019,251)
48 Accum Prov For Amort	(37,009,557)	-	(37,009,557)	-	(37,009,557)	170,145	(36,839,412)
49 Accum Def Income Tax	(139,358,358)	(398,560)	(139,756,918)	-	(139,756,918)	(8,998,569)	(148,755,487)
50 Unamortized ITC	(51,702)	-	(51,702)	-	(51,702)	-	(51,702)
51 Customer Adv For Const	(4,552,808)	(697,133)	(5,249,940)	-	(5,249,940)	-	(5,249,940)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(137,649,916)	35,995,866	(101,654,051)	-	(101,654,051)	(1,173,735)	(102,827,786)
54							
55 Total Rate Base Deductions	(857,292,289)	34,900,173	(822,392,116)	-	(822,392,116)	22,648,537	(799,743,579)
56							
57 Total Rate Base:	839,810,348	15,769,135	855,579,483	(270)	855,579,213	156,205,164	1,011,784,377
58							
59 Return on Rate Base	7.970%	-	7.418%	-	7.366%	-	6.395%
xx							
60 Return on Equity	10.698%	-1.030%	9.668%	-0.096%	9.572%	-1.808%	7.764%
61							
62 TAX CALCULATION:							
63 Operating Revenue	76,988,956	(5,119,699)	71,869,257	(586,011)	71,283,246	(11,818,551)	59,464,694
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(4,138,854)	-	(4,138,854)	-	(4,138,854)	-	(4,138,854)
66 Interest	20,755,552	(1,693,309)	19,062,242	(6)	19,062,236	3,480,239	22,542,475
67 Schedule "M" Additions	64,060,198	(789,540)	63,270,658	-	63,270,658	21,543,042	84,813,700
68 Schedule "M" Deductions	60,706,195	484,440	61,190,635	-	61,190,635	45,300,041	106,490,675
69 Income Before Tax	63,726,261	(4,700,369)	59,025,892	(586,005)	58,439,887	(39,055,788)	19,384,098
70							
71 State Income Taxes	2,893,172	(213,397)	2,679,776	(26,605)	2,653,171	(1,773,133)	880,038
72 Taxable Income	60,833,089	(4,486,972)	56,346,117	(559,401)	55,786,716	(37,282,656)	18,504,060
73							
74 Federal Income Taxes + Other	11,126,769	(942,264)	10,184,505	(117,474)	10,067,030	(17,622,613)	(7,555,583)

(2) Type 1 adjustments involve normalization for out of period historical and unusual items that occur during the Base Period.

(4) Type 2 adjustments annualizes changes that occurred during the Base Period.

(6) Type 3 adjustments are known and measurable items that will occur in a future period.

IDAHO 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	(7,712,702)	(7,612,702)	-	-	-	-	(100,000)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,713,495	-	-	1,713,495	-	-	-
5 Other Operating Revenues	509,954	729,316	(219,362)	-	-	-	-
6 Total Operating Revenues	(5,489,254)	(6,883,386)	(219,362)	1,713,495	-	-	(100,000)
7							
8 Operating Expenses:							
9 Steam Production	(7,089,979)	-	110,862	(7,958,773)	63,989	-	693,944
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	114,247	-	97,838	-	16,409	-	-
12 Other Power Supply	(3,536,841)	-	302,709	(5,028,531)	10,473	-	1,178,509
13 Transmission	213,243	-	138,176	66,811	8,255	-	-
14 Distribution	539,699	-	509,272	-	30,427	-	-
15 Customer Accounting	139,913	-	127,581	-	12,333	-	-
16 Customer Service & Info	11,186	-	10,564	-	621	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,032,974	-	1,602,736	-	13,035	-	(582,797)
19 Total O&M Expenses	(8,575,557)	-	2,899,738	(12,920,493)	155,543	-	1,289,655
20 Depreciation	16,548,568	-	-	-	11,840,607	-	4,707,960
21 Amortization	2,038,126	-	-	8,564	2,385,045	-	(355,482)
22 Taxes Other Than Income	1,875,308	-	-	-	-	1,875,308	-
23 Income Taxes: Federal	(18,682,351)	(1,379,885)	(655,055)	2,912,548	(51,754)	(10,582,258)	(8,925,947)
24 State	(2,013,134)	(312,506)	(148,352)	659,612	(11,721)	(178,687)	(2,021,480)
25 Deferred Income Taxes	5,399,649	-	-	23,735	(3,472,373)	(736,702)	9,584,990
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	148,563	-	148,563	-	-	-	-
28 Total Operating Expenses:	(3,260,829)	(1,692,391)	2,244,893	(9,316,035)	10,845,346	(9,622,339)	4,279,696
29							
30 Operating Rev For Return:	(2,228,425)	(5,190,996)	(2,464,256)	11,029,530	(10,845,346)	9,622,339	(4,379,696)
31							
32 Rate Base:							
33 Electric Plant In Service	137,075,144	-	-	236,445	-	-	136,838,699
34 Plant Held for Future Use	(743,669)	-	-	-	-	-	(743,669)
35 Misc Deferred Debits	(21,015,574)	-	-	-	-	-	(21,015,574)
36 Elec Plant Acq Adj	(400,412)	-	-	-	-	-	(400,412)
37 Pensions	(1,723,749)	-	-	-	-	-	(1,723,749)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,719,985	-	-	-	-	-	1,719,985
40 Material & Supplies	(401,050)	-	-	-	-	-	(401,050)
41 Working Capital	(85,357)	-	-	-	-	-	(85,357)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	114,425,320	-	-	236,445	-	-	114,188,875
45							
46 Deductions:							
47 Accum Prov For Deprec	32,650,697	-	-	-	(6,222,362)	-	38,873,059
48 Accum Prov For Amort	170,145	-	-	(4,639)	(958)	-	175,742
49 Accum Def Income Tax	(9,397,130)	-	-	(26,570)	1,178,850	(7,485,427)	(3,063,982)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(697,133)	-	-	-	-	-	(697,133)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	34,822,130	-	-	-	(1,194,569)	31,703,905	4,312,794
54							
55 Total Deductions:	57,548,709	-	-	(31,209)	(6,239,039)	24,218,478	39,600,480
56							
57 Total Rate Base:	171,974,029	-	-	205,236	(6,239,039)	24,218,478	153,789,354
58							
59							
60 Estimated ROE impact	-2.935%	-1.152%	-0.547%	2.443%	-2.313%	1.659%	-3.120%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(17,524,261)	(6,883,386)	(3,267,663)	14,625,424	(14,381,195)	(1,875,308)	(5,742,134)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,786,923	-	-	-	-	1,786,923	-
70 Schedule "M" Additions	20,753,502	-	-	8,564	14,123,026	(273,592)	6,895,505
72 Schedule "M" Deductions	45,784,480	-	-	105,100	-	18	45,679,362
73 Income Before Tax	(44,342,163)	(6,883,386)	(3,267,663)	14,528,888	(258,169)	(3,935,842)	(44,525,991)
74							
76 State Income Taxes	(2,013,134)	(312,506)	(148,352)	659,612	(11,721)	(178,687)	(2,021,480)
77 Taxable Income	(42,329,029)	(6,570,881)	(3,119,311)	13,869,277	(246,448)	(3,757,155)	(42,504,511)
78							
79 Federal Income Taxes	(18,682,351)	(1,379,885)	(655,055)	2,912,548	(51,754)	(10,582,258)	(8,925,947)

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2019
FILE:	JAM Dec 2019 ID GRC
PREPARED BY:	Revenue Requirement Department
DATE:	5/22/2020
TIME:	5:55:59 PM
TYPE OF RATE BASE:	Year-End
ALLOCATION METHOD:	2020 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
NET TO GROSS BUMP-UP FACTOR	1.332
FEDERAL/STATE COMBINED RATE	24.5866%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	46.32%	4.81%	2.228%
PREFERRED	0.01%	6.75%	0.001%
COMMON	53.67%	10.20%	5.474%
	<u>100.00%</u>		<u>7.703%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Mr. M. Ryan Weems
For information and support regarding return on equity, see testimony of Ms. Ann E. Bulkley.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			IDAHO	
		TOTAL	OTHER	IDAHO	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,697,555,109	4,418,545,731	279,009,378	(7,712,702)	271,296,676
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	192,271,657	181,772,650	10,499,006	1,713,495	12,212,501
5 Other Operating Revenues	2.4	175,882,372	166,627,529	9,254,843	509,954	9,764,796
6 Total Operating Revenues	2.4	5,065,709,138	4,766,945,911	298,763,227	(5,489,254)	293,273,974
7						
8 Operating Expenses:						
9 Steam Production	2.5	1,040,566,325	974,715,505	65,850,820	(7,089,979)	58,760,841
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	44,115,770	41,508,032	2,607,738	114,247	2,721,984
12 Other Power Supply	2.8-2.9	989,873,713	921,954,916	67,918,797	(3,536,841)	64,381,956
13 Transmission	2.10	218,366,627	205,428,563	12,938,064	213,243	13,151,307
14 Distribution	2.11	202,761,779	194,868,923	7,892,856	539,699	8,432,555
15 Customer Accounting	2.11	76,859,684	71,944,200	4,915,484	139,913	5,055,397
16 Customer Service & Infor	2.12	101,544,683	101,145,104	399,579	11,186	410,765
17 Sales	2.12	0	0	0	0	0
18 Administrative & General	2.13	123,122,911	116,923,970	6,198,941	1,032,974	7,231,916
19						
20 Total O & M Expenses	2.14	2,797,211,492	2,628,489,214	168,722,278	(8,575,557)	160,146,721
21						
22 Depreciation	2.14	731,135,346	690,232,245	40,903,101	16,548,568	57,451,669
23 Amortization	2.15	55,249,227	52,277,888	2,971,340	2,038,126	5,009,466
24 Taxes Other Than Income	2.16	199,137,026	189,747,902	9,389,124	1,875,308	11,264,432
25 Income Taxes - Federal	2.18	180,479,553	169,352,784	11,126,769	(18,682,351)	(7,555,583)
26 Income Taxes - State	2.18	47,186,883	44,293,711	2,893,172	(2,013,134)	880,038
27 Income Taxes - Def Net	2.17	(36,203,211)	(32,549,058)	(3,654,152)	5,399,649	1,745,497
28 Investment Tax Credit Adj.	2.16	(2,738,724)	(2,425,804)	(312,920)	0	(312,920)
29 Misc Revenue & Expense	2.4	(3,395,390)	(3,183,818)	(211,572)	148,563	(63,009)
30						
31 Total Operating Expenses	2.18	3,968,062,203	3,736,235,063	231,827,140	(3,260,829)	228,566,312
32						
33 Operating Revenue for Return		1,097,646,935	1,030,710,847	66,936,087	(2,228,425)	64,707,662
34						
35 Rate Base:						
36 Electric Plant in Service	2.25	28,404,996,167	26,781,270,531	1,623,725,636	137,075,144	1,760,800,780
37 Plant Held for Future Use	2.26	25,890,060	25,146,392	743,669	(743,669)	(0)
38 Misc Deferred Debits	2.27	876,815,214	835,176,331	41,638,883	(21,015,574)	20,623,309
39 Elec Plant Acq Adj	2.16	24,215,256	23,393,814	821,443	(400,412)	421,031
40 Pensions	2.26	30,154,768	28,431,019	1,723,749	(1,723,749)	0
41 Prepayments	2.27	59,987,014	57,488,596	2,498,419	0	2,498,419
42 Fuel Stock	2.26	145,303,894	135,827,246	9,476,648	1,719,985	11,196,634
43 Material & Supplies	2.27	249,856,129	236,539,035	13,317,094	(401,050)	12,916,044
44 Working Capital	2.27	44,119,422	42,649,360	1,470,062	(85,357)	1,384,705
45 Weatherization Loans	2.26	(11,605,373)	(13,292,408)	1,687,035	0	1,687,035
46 Miscellaneous Rate Base	2.27	0	0	0	0	0
47						
48 Total Electric Plant		29,849,732,552	28,152,629,916	1,697,102,637	114,425,320	1,811,527,956
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.31	(9,456,728,801)	(8,918,058,853)	(538,669,948)	32,650,697	(506,019,251)
52 Accum Prov For Amort	2.31	(636,031,798)	(599,022,241)	(37,009,557)	170,145	(36,839,412)
53 Accum Def Income Taxes	2.28	(2,408,471,694)	(2,269,113,336)	(139,358,358)	(9,397,130)	(148,755,487)
54 Unamortized ITC	2.29	(274,139)	(222,437)	(51,702)	0	(51,702)
55 Customer Adv for Const	2.28	(99,777,399)	(95,224,591)	(4,552,808)	(697,133)	(5,249,940)
56 Customer Service Deposits	2.28	0	0	0	0	0
57 Misc. Rate Base Deductions	2.28	(2,454,942,005)	(2,317,292,089)	(137,649,916)	34,822,130	(102,827,786)
58						
59 Total Rate Base Deductions		(15,056,225,836)	(14,198,933,548)	(857,292,289)	57,548,709	(799,743,579)
60						
61 Total Rate Base		14,793,506,716	13,953,696,368	839,810,348	171,974,029	1,011,784,377
62						
63 Return on Rate Base				7.970%		6.395%
64						
65 Return on Equity				10.698%		7.764%
66 Net Power Costs				103,400,180		88,736,636
67						
68 Revenue Requirement Impact				5,976,739		7,200,639
69 Rate Base Decrease				(52,982,474)		(78,334,797)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO	
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
220	501	Fuel Related-Non NPC							
221		P	S		4,028,247	4,028,247	-	-	-
222		P	SE		15,215,943	14,223,567	992,376	10,625	1,003,001
223		P	SE		-	-	-	-	-
224		P	SE		-	-	-	-	-
225		P	SE		-	-	-	-	-
226		P	SE		2,888,332	2,699,956	188,376	-	188,376
227				B2	22,132,521	20,951,769	1,180,752	10,625	1,191,377
228									
229	501NPC	Fuel Related-NPC							
230		P	S		439,817	324,493	115,324	(115,324)	-
231		P	SE		673,602,868	629,670,821	43,932,047	(7,802,279)	36,129,768
232		P	SE		-	-	-	-	-
233		P	SE		-	-	-	-	-
234		P	SE		38,598,189	36,080,834	2,517,355	-	2,517,355
235				B2	712,640,874	666,076,148	46,564,726	(7,917,603)	38,647,123
236									
237		Total Fuel Related			734,773,395	687,027,917	47,745,478	(7,906,978)	39,838,500
238									
239	502	Steam Expenses							
240		P	SG		74,134,628	69,752,439	4,382,189	-	4,382,189
241		P	SG		6,114,697	5,753,249	361,447	-	361,447
242				B2	80,249,325	75,505,688	4,743,637	-	4,743,637
243									
244	503	Steam From Other Sources-Non-NPC							
245		P	SE		-	-	-	-	-
246				B2	-	-	-	-	-
247									
248	503NPC	Steam From Other Sources-NPC							
249		P	SE		4,836,772	4,521,320	315,452	(41,170)	274,282
250				B2	4,836,772	4,521,320	315,452	(41,170)	274,282
251									
252	505	Electric Expenses							
253		P	SG		1,223,111	1,150,812	72,300	-	72,300
254		P	SG		309,411	291,121	18,290	-	18,290
255				B2	1,532,522	1,441,933	90,589	-	90,589
256									
257	506	Misc. Steam Expense							
258		P	S		-	-	-	81,409	81,409
259		P	SG		24,989,869	23,512,687	1,477,182	(687,478)	789,704
260		P	SE		-	-	-	1,325,956	1,325,956
261		P	SG		2,052,900	1,931,550	121,349	-	121,349
262				B2	27,042,769	25,444,238	1,598,531	719,887	2,318,418
263									
264	507	Rents							
265		P	SG		492,466	463,355	29,110	-	29,110
266		P	SG		-	-	-	-	-
267				B2	492,466	463,355	29,110	-	29,110
268									
269	510	Maint Supervision & Engineering							
270		P	SG		4,933,805	4,642,161	291,643	(357,071)	(65,428)
271		P	SG		2,359,677	2,220,193	139,483	-	139,483
272				B2	7,293,482	6,862,355	431,127	(357,071)	74,055
273									
274									
275									
276	511	Maintenance of Structures							
277		P	SG		23,528,487	22,137,689	1,390,798	-	1,390,798
278		P	SG		4,086,250	3,844,707	241,543	-	241,543
279				B2	27,614,737	25,982,396	1,632,341	-	1,632,341
280									
281	512	Maintenance of Boiler Plant							
282		P	SG		84,184,977	79,208,699	4,976,278	221,252	5,197,530
283		P	SG		4,854,765	4,567,794	286,971	-	286,971
284				B2	89,039,742	83,776,493	5,263,249	221,252	5,484,501
285									
286	513	Maintenance of Electric Plant							
287		P	SG		38,453,187	36,180,172	2,273,015	-	2,273,015
288		P	SG		1,055,833	993,421	62,412	-	62,412
289				B2	39,509,020	37,173,593	2,335,427	-	2,335,427
290									
291	514	Maintenance of Misc. Steam Plant							
292		P	SG		9,079,454	8,542,756	536,698	-	536,698
293		P	SG		1,277,520	1,202,004	75,516	-	75,516
294				B2	10,356,974	9,744,761	612,214	-	612,214
295									
296		Total Steam Power Generation		B2	1,040,566,325	974,715,505	65,850,820	(7,089,979)	58,760,841

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
456										
457										
458	550	Rents								
459		P	S		383,836	383,836	-	-	-	
460		P	SG		35,823	33,705	2,118	-	2,118	
461		P	SG		2,814,392	2,648,030	166,362	-	166,362	
462				B2	3,234,050	3,065,571	168,480	-	168,480	
463										
464	551	Maint Supervision & Engineering								
465		P	SG		-	-	-	-	-	
466				B2	-	-	-	-	-	
467										
468	552	Maintenance of Structures								
469		P	SG		2,316,335	2,179,413	136,921	-	136,921	
470		P	SG		58,078	54,645	3,433	-	3,433	
471				B2	2,374,413	2,234,058	140,354	-	140,354	
472										
473	553	Maint of Generation & Electric Plant								
474		P	SG		4,248,958	3,997,797	251,161	41,492	292,653	
475		P	SG		7,682,902	7,228,756	454,146	-	454,146	
476		P	SG		307,244	289,082	18,162	-	18,162	
477				B2	12,239,103	11,515,635	723,469	41,492	764,960	
478										
479	554	Maintenance of Misc. Other								
480		P	SG		1,887,493	1,775,921	111,572	-	111,572	
481		P	SG		986,457	928,146	58,311	-	58,311	
482		P	SG		123,631	116,323	7,308	-	7,308	
483				B2	2,997,580	2,820,389	177,191	-	177,191	
484										
485		Total Other Power Generation		B2	326,478,450	305,497,109	20,981,340	703,043	21,684,383	
486										
487										
488	555	Purchased Power-Non NPC								
489		DMSC	S		(51,540,008)	(51,540,008)	-	-	-	
490					(51,540,008)	(51,540,008)	-	-	-	
491										
492	555NPC	Purchased Power-NPC								
493		P	S		4,879,895	4,879,895	-	-	-	
494		P	SG		695,109,638	654,020,849	41,088,789	(8,791,829)	32,296,960	
495		P	SE		(15,254,142)	(14,259,274)	(994,868)	4,293,834	3,298,966	
496		Seasonal Con	P	SG	-	-	-	-	-	
497				DGP	-	-	-	-	-	
498					684,735,392	644,641,470	40,093,921	(4,497,995)	35,595,926	
499										
500		Total Purchased Power		B2	633,195,384	593,101,463	40,093,921	(4,497,995)	35,595,926	
501										
502	556	System Control & Load Dispatch								
503		P	SG		770,619	725,067	45,552	-	45,552	
504										
505				B2	770,619	725,067	45,552	-	45,552	
506										
507										
508										
509	557	Other Expenses								
510		P	S		6,324,352	2,624,552	3,699,800	3,303	3,703,103	
511		P	SG		38,258,906	35,997,375	2,261,531	254,808	2,516,340	
512		P	SGCT		-	-	-	-	-	
513		P	SE		10,002	9,350	652	-	652	
514		P	SG		-	-	-	-	-	
515		P	TROJP		-	-	-	-	-	
516										
517				B2	44,593,260	38,631,277	5,961,983	258,111	6,220,095	
518										
519		Embedded Cost Differentials								
520		Company Owned Hydro	P	DGP	-	-	-	-	-	
521		Company Owned Hydro	P	SG	-	-	-	-	-	
522		Mid-C Contract	P	MC	-	-	-	-	-	
523		Mid-C Contract	P	SG	-	-	-	-	-	
524		Existing QF Contracts	P	S	-	-	-	-	-	
525		Existing QF Contracts	P	SG	-	-	-	-	-	
526										
527					-	-	-	-	-	

Year-End					UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
935	403NP	Nuclear Depreciation							
936		P	SG		-	-	-	-	-
937				B3	-	-	-	-	-
938									
939	403HP	Hydro Depreciation							
940		P	SG		(17,573,171)	(16,534,399)	(1,038,772)	-	(1,038,772)
941		P	SG		1,372,186	1,291,074	81,112	-	81,112
942		P	SG		51,635,992	48,583,725	3,052,267	(375,909)	2,676,358
943		P	SG		6,080,620	5,721,187	359,433	54,896	414,329
944				B3	41,515,627	39,061,587	2,454,040	(321,013)	2,133,027
945									
946	403OP	Other Production Depreciation							
947		P	SG		-	-	-	-	-
948		P	SG		57,807,314	54,390,253	3,417,062	812,063	4,229,125
949		P	SG		3,263,691	3,070,770	192,921	-	192,921
950		P	SG		67,194,413	63,222,469	3,971,945	7,161,937	11,133,882
951				B3	128,265,418	120,683,491	7,581,927	7,974,000	15,555,928
952									
953	403TP	Transmission Depreciation							
954		T	SG		8,646,935	8,135,804	511,131	-	511,131
955		T	SG		10,802,100	10,163,574	638,525	-	638,525
956		T	SG		93,058,624	87,557,813	5,500,810	857,539	6,358,349
957				B3	112,507,659	105,857,192	6,650,467	857,539	7,508,006
958									
959									
960									
961	403	Distribution Depreciation							
962	360	Land & Land Rights	DPW	S	429,065	402,539	26,526	(3,117)	23,409
963	361	Structures	DPW	S	2,115,833	2,062,648	53,184	(6,044)	47,140
964	362	Station Equipment	DPW	S	(3,638,677)	(1,939,266)	(1,699,411)	2,458,415	759,004
965	363	Storage Battery Equip	DPW	S	-	-	-	-	-
966	364	Poles & Towers	DPW	S	44,079,600	40,754,014	3,325,585	71,335	3,396,921
967	365	OH Conductors	DPW	S	20,849,815	19,859,265	990,550	(39,154)	951,396
968	366	UG Conduit	DPW	S	9,604,186	9,359,059	245,127	(19,403)	225,724
969	367	UG Conductor	DPW	S	22,509,453	21,843,248	666,205	(45,489)	620,716
970	368	Line Trans	DPW	S	34,758,471	32,795,064	1,963,407	(69,652)	1,893,755
971	369	Services	DPW	S	19,400,498	18,409,865	990,633	(42,083)	948,550
972	370	Meters	DPW	S	9,134,491	8,479,119	655,372	(11,984)	643,388
973	371	Inst Cust Prem	DPW	S	496,454	486,645	9,808	(430)	9,378
974	372	Leased Property	DPW	S	-	-	-	-	-
975	373	Street Lighting	DPW	S	2,242,102	2,206,134	35,968	(3,043)	32,926
976				B3	161,981,289	154,718,335	7,262,954	2,289,352	9,552,307
977									
978	403GP	General Depreciation							
979		G-SITUS	S		15,001,279	14,072,601	928,678	21,638	950,317
980		PT	SG		23,760	22,355	1,404	-	1,404
981		PT	SG		72,996	68,681	4,315	-	4,315
982		P	SE		100,519	93,963	6,556	933	7,489
983		CUST	CN		955,261	915,077	40,183	3,522	43,705
984		G-SG	SG		9,895,515	9,310,579	584,936	2,074	587,010
985		PTD	SO		15,153,707	14,287,469	866,237	100,857	967,094
986		G-SG	SG		8,187	7,703	484	-	484
987		G-SG	SG		140,182	131,896	8,286	-	8,286
988				B3	41,351,407	38,910,326	2,441,080	129,024	2,570,105
989									
990	403GV0	General Vehicles							
991		G-SG	SG		-	-	-	-	-
992				B3	-	-	-	-	-
993									
994	403MP	Mining Depreciation							
995		P	SE		-	-	-	-	-
996				B3	-	-	-	-	-
997									
998	403EP	Experimental Plant Depreciation							
999		P	SG		-	-	-	-	-
1000		P	SG		-	-	-	-	-
1001				B3	-	-	-	-	-
1002	4031	ARO Depreciation							
1003		P	S		-	-	-	-	-
1004				B3	-	-	-	-	-
1005									
1006									
1007									
1008									
1009									
1010	Summary	S			176,982,569	168,790,936	8,191,633	2,310,990	10,502,623
1011		DGP			-	-	-	-	-
1012		SG			-	-	-	-	-
1013		SO			537,943,292	506,144,800	31,798,492	14,132,265	45,930,757
1014		CN			15,153,707	14,287,469	866,237	100,857	967,094
1015		SE			955,261	915,077	40,183	3,522	43,705
1016		SSGCH			100,519	93,963	6,556	933	7,489
1017		SSGCT			-	-	-	-	-
1018					-	-	-	-	-
1018									
1018	Total Depreciation Expense By Factor				731,135,346	690,232,245	40,903,101	16,548,568	57,451,669

Year-End							UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
1019											
1020	404GP	Amort of LT Plant - Leasehold Improvements									
1021		I-SITUS	S		421,920	421,920	-	-	-		
1022		I-SG	SG		-	-	-	-	-		
1023		PTD	SO		284,353	268,098	16,255	-	16,255		
1024		P	SG		-	-	-	-	-		
1025		CUST	CN		-	-	-	-	-		
1026		P	SG		-	-	-	-	-		
1027				B4	706,273	690,019	16,255	-	16,255		
1028											
1029	404SP	Amort of LT Plant - Cap Lease Steam									
1030		P	SG		-	-	-	-	-		
1031		P	SG		-	-	-	-	-		
1032				B4	-	-	-	-	-		
1033											
1034	404IP	Amort of LT Plant - Intangible Plant									
1035		I-SITUS	S		999,640	976,599	23,042	-	23,042		
1036		P	SE		-	-	-	-	-		
1037		I-SG	SG		14,768,916	13,895,907	873,009	8,564	881,573		
1038		PTD	SO		11,379,693	10,729,191	650,502	5,935	656,437		
1039		CUST	CN		10,889,663	10,431,586	458,077	-	458,077		
1040		I-SG	SG		10,565,963	9,941,396	624,567	(347,149)	277,418		
1041		I-SG	SG		315,841	297,171	18,670	-	18,670		
1042		P	SG		78,646	73,997	4,649	-	4,649		
1043		I-SG	SG		-	-	-	-	-		
1044		I-SG	SG		8,927	8,399	528	-	528		
1045		P	SG		16,485	15,511	974	-	974		
1046				B4	49,023,774	46,369,757	2,654,017	(332,650)	2,321,367		
1047											
1048	404MP	Amort of LT Plant - Mining Plant									
1049		P	SE		-	-	-	-	-		
1050				B4	-	-	-	-	-		
1051											
1052	404OP	Amort of LT Plant - Other Plant									
1053		P	SG		-	-	-	-	-		
1054				B4	-	-	-	-	-		
1055											
1056											
1057	404HP	Amortization of Other Electric Plant									
1058		P	SG		311,696	293,271	18,425	-	18,425		
1059		P	SG		-	-	-	-	-		
1060		P	SG		-	-	-	-	-		
1061				B4	311,696	293,271	18,425	-	18,425		
1062											
1063		Total Amortization of Limited Term Plant			B4	50,041,742	47,353,046	2,688,696	(332,650)	2,356,046	
1064											
1065											
1066	405	Amortization of Other Electric Plant									
1067		GP	S		-	-	-	-	-		
1068											
1069				B4	-	-	-	-	-		
1070											
1071	406	Amortization of Plant Acquisition Adj									
1072		P	S		301,635	301,635	-	-	-		
1073		P	SG		-	-	-	-	-		
1074		P	SG		-	-	-	-	-		
1075		P	SG		4,781,559	4,498,916	282,644	-	282,644		
1076		P	SO		-	-	-	-	-		
1077				B4	5,083,195	4,800,551	282,644	-	282,644		
1078	407	Amort of Prop Losses, Unrec Plant, etc									
1079		DPW	S		124,290	124,290	-	(18,361)	(18,361)		
1080		GP	SO		-	-	-	-	-		
1081		P	SG-P		-	-	-	-	-		
1082		P	SE		-	-	-	-	-		
1083		P	SG		-	-	-	2,389,137	2,389,137		
1084		P	TROJP		-	-	-	-	-		
1085				B4	124,290	124,290	-	2,370,776	2,370,776		
1086											
1087		Total Amortization Expense			B4	55,249,227	52,277,888	2,971,340	2,038,126	5,009,466	
1088											
1089											
1090											
1091	Summary of Amortization Expense by Factor										
1092		S			1,847,486	1,824,444	23,042	(18,361)	4,680		
1093		SE			-	-	-	-	-		
1094		TROJP			-	-	-	-	-		
1095		DGP			-	-	-	-	-		
1096		DGU			-	-	-	-	-		
1097		SO			11,664,046	10,997,289	666,756	5,935	672,691		
1098		SSGCT			-	-	-	-	-		
1099		SSGCH			-	-	-	-	-		
1100		SG-P			-	-	-	-	-		
1101		CN			10,889,663	10,431,586	458,077	-	458,077		
1102		SG			30,848,033	29,024,567	1,823,465	2,050,552	3,874,018		
1103		Total Amortization Expense by Factor			B4	55,249,227	52,277,888	2,971,340	2,038,126	5,009,466	

Year-End					UNADJUSTED RESULTS			IDAHO		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1104	408	Taxes Other Than Income								
1105		DMSC	S		35,083,450	35,083,450	-	-	-	
1106		GP	GPS		148,792,508	140,287,025	8,505,483	1,860,017	10,365,500	
1107		GP	SO		12,307,544	11,604,003	703,541	-	703,541	
1108		P	SE		902,710	843,836	58,874	-	58,874	
1109		P	SG		2,050,814	1,929,588	121,226	15,291	136,517	
1110		DMSC	OPRV-ID		-	-	-	-	-	
1111		GP	EXCTAX		-	-	-	-	-	
1112		GP	SG		-	-	-	-	-	
1113										
1114										
1115										
1116		Total Taxes Other Than Income			B5	199,137,026	189,747,902	9,389,124	1,875,308	11,264,432
1117										
1118										
1119	41140	Deferred Investment Tax Credit - Fed								
1120		PTD	DGU		(2,738,724)	(2,425,804)	(312,920)	-	(312,920)	
1121										
1122				B7	(2,738,724)	(2,425,804)	(312,920)	-	(312,920)	
1123										
1124	41141	Deferred Investment Tax Credit - Idaho								
1125		PTD	DGU		-	-	-	-	-	
1126										
1127				B7	-	-	-	-	-	
1128										
1129		Total Deferred ITC			B7	(2,738,724)	(2,425,804)	(312,920)	-	(312,920)
1130										
1131										
1132	427	Interest on Long-Term Debt								
1133		GP	S		-	-	-	1,786,923	1,786,923	
1134		GP	SNP		369,853,259	348,685,812	21,167,447	-	21,167,447	
1135				B6	369,853,259	348,685,812	21,167,447	1,786,923	22,954,370	
1136										
1137	428	Amortization of Debt Disc & Exp								
1138		GP	SNP		4,475,935	4,219,768	256,167	-	256,167	
1139				B6	4,475,935	4,219,768	256,167	-	256,167	
1140										
1141	429	Amortization of Premium on Debt								
1142		GP	SNP		(11,026)	(10,395)	(631)	-	(631)	
1143				B6	(11,026)	(10,395)	(631)	-	(631)	
1144										
1145	431	Other Interest Expense								
1146		NUTIL	OTH		-	-	-	-	-	
1147		GP	SO		-	-	-	-	-	
1148		GP	SNP		24,622,419	23,213,228	1,409,191	-	1,409,191	
1149				B6	24,622,419	23,213,228	1,409,191	-	1,409,191	
1150										
1151	432	AFUDC - Borrowed								
1152		GP	SNP		(36,284,269)	(34,207,647)	(2,076,622)	-	(2,076,622)	
1153					(36,284,269)	(34,207,647)	(2,076,622)	-	(2,076,622)	
1154										
1155		Total Elec. Interest Deductions for Tax			B6	362,656,318	341,900,766	20,755,552	1,786,923	22,542,475
1156										
1157		Non-Utility Portion of Interest								
1158		427 NUTIL	NUTIL		-	-	-	-	-	
1159		428 NUTIL	NUTIL		-	-	-	-	-	
1160		429 NUTIL	NUTIL		-	-	-	-	-	
1161		431 NUTIL	NUTIL		-	-	-	-	-	
1162										
1163		Total Non-utility Interest								
1164										
1165		Total Interest Deductions for Tax			B6	362,656,318	341,900,766	20,755,552	1,786,923	22,542,475
1166										
1167										
1168	419	Interest & Dividends								
1169		GP	S		-	-	-	-	-	
1170		GP	SNP		(72,317,120)	(68,178,266)	(4,138,854)	-	(4,138,854)	
1171		Total Operating Deductions for Tax			B6	(72,317,120)	(68,178,266)	(4,138,854)	-	(4,138,854)
1172										
1173										
1174	41010	Deferred Income Tax - Federal-DR								
1175		GP	S		9,824,503	10,001,523	(177,020)	190,323	13,303	
1176		CUST	CN		-	-	-	-	-	
1177		PT	SG		92,718	87,237	5,481	-	5,481	
1178		LABOR	SO		6,994,325	6,594,506	399,819	128,698	528,517	
1179		GP	SNP		26,635,962	25,111,532	1,524,430	3,744	1,528,174	
1180		P	SE		1,338,953	1,251,627	87,326	19,066	106,392	
1181		PT	SG		38,372,712	36,104,454	2,268,258	10,915,012	13,183,270	
1182		P	SGCT		-	-	-	-	-	
1183		GP	GPS		22,217,020	20,947,020	1,270,000	-	1,270,000	
1184		TAXDEPR	TAXDEPR		168,270,646	158,778,058	9,492,588	-	9,492,588	
1185		CUST	BADDEBT		-	-	-	-	-	
1186		CUST	SCHMDEXP		-	-	-	-	-	
1187		P	IBT		-	-	-	-	-	
1188		DPW	SNPD		(251,156)	(238,605)	(12,551)	-	(12,551)	
1189				B7	273,495,683	258,637,352	14,858,331	11,256,843	26,115,174	

Year-End							UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
1190											
1191											
1192											
1193	41110	Deferred Income Tax - Federal-CR									
1194		GP	S		(27,497,443)	(24,675,413)	(2,822,030)	(1,110,484)	(3,932,513)		
1195		P	SE		(6,292,526)	(5,882,131)	(410,395)	(210,074)	(620,469)		
1196		P	SG		(348,782)	(328,165)	(20,617)	-	(20,617)		
1197		GP	SNP		(16,729,475)	(15,772,013)	(957,462)	-	(957,462)		
1198		PT	SG		1,734,106	1,631,600	102,505	(4,535,825)	(4,433,320)		
1199		DPW	CIAC		(28,260,436)	(26,848,207)	(1,412,229)	-	(1,412,229)		
1200		LABOR	SO		(175,169)	(165,156)	(10,013)	(63,456)	(73,469)		
1201		PT	SNPD		(583,210)	(554,066)	(29,144)	(1,525)	(30,669)		
1202		CUST	CN		-	-	-	(2,197)	(2,197)		
1203		P	SGCT		-	-	-	-	-		
1204		BOOKDEPR	SCHMDEXP		(231,975,121)	(218,997,357)	(12,977,764)	67,267	(12,910,497)		
1205		P	TROJD		14,957	14,057	900	(901)	(0)		
1206		CUST	BADDEBT		(12,823)	(12,178)	(645)	-	(645)		
1207		GP	GPS		427,029	402,619	24,410	-	24,410		
1208											
1209				B7	(309,698,894)	(291,186,410)	(18,512,483)	(5,857,194)	(24,369,677)		
1210											
1211		Total Deferred Income Taxes		B7	(36,203,211)	(32,549,058)	(3,654,152)	5,399,649	1,745,497		
1212	SCHMAF	Additions - Flow Through									
1213		SCHMAF	S		-	-	-	-	-		
1214		SCHMAF	SNP		-	-	-	-	-		
1215		SCHMAF	SO		-	-	-	-	-		
1216		SCHMAF	SE		-	-	-	-	-		
1217		SCHMAF	TROJP		-	-	-	-	-		
1218		SCHMAF	SG		-	-	-	-	-		
1219				B6	-	-	-	-	-		
1220											
1221	SCHMAP	Additions - Permanent									
1222		P	S		-	-	-	-	-		
1223		P	SE		93,520	87,420	6,099	-	6,099		
1224		LABOR	SNP		-	-	-	-	-		
1225		SCHMAP-SO	SO		3,059,827	2,884,917	174,910	-	174,910		
1226		SCHMAP	SG		-	-	-	-	-		
1227		BOOKDEPR	SCHMDEXP		147,603	139,345	8,258	-	8,258		
1228				B6	3,300,949	3,111,682	189,267	-	189,267		
1229											
1230	SCHMAT	Additions - Temporary									
1231		SCHMAT-SITLS			10,237,260	10,099,914	137,345	1,246,611	1,383,957		
1232		P	SG		-	-	-	-	-		
1233		DPW	CIAC		114,942,433	109,198,536	5,743,897	-	5,743,897		
1234		SCHMAT-SNF	SNP		68,043,062	64,148,820	3,894,241	-	3,894,241		
1235		P	TROJD		(60,836)	(57,173)	(3,663)	3,663	0		
1236		P	SGCT		-	-	-	-	-		
1237		SCHMAT-SE	SE		25,593,317	23,924,133	1,669,184	854,422	2,523,606		
1238		P	SG		(7,047,194)	(6,630,625)	(416,568)	18,649,167	18,232,599		
1239		CUST	CN		-	-	-	8,936	8,936		
1240		SCHMAT-SO	SO		712,466	671,739	40,727	258,092	298,819		
1241		SCHMAT-SNF	SNPD		2,372,063	2,253,527	118,537	6,203	124,740		
1242		DPW	BADDEBT		52,155	49,530	2,625	-	2,625		
1243		SCHMAT-GP	GPS		(1,736,838)	(1,637,555)	(99,284)	-	(99,284)		
1244		BOOKDEPR	SCHMDEXP		943,502,238	890,718,348	52,783,890	(273,592)	52,510,297		
1245				B6	1,156,610,125	1,092,739,194	63,870,931	20,753,502	84,624,433		
1246											
1247		TOTAL SCHEDULE - M ADDITIONS		B6	1,159,911,074	1,095,850,876	64,060,198	20,753,502	84,813,700		
1248											
1249	SCHMDF	Deductions - Flow Through									
1250		SCHMDF	S		-	-	-	-	-		
1251		SCHMDF	DGP		-	-	-	-	-		
1252		SCHMDF	DGU		-	-	-	-	-		
1253				B6	-	-	-	-	-		
1254	SCHMDP	Deductions - Permanent									
1255		SCHMDP	S		-	-	-	-	-		
1256		P	SE		4,099,703	3,832,322	267,381	-	267,381		
1257		PTD	SNP		107,935	101,757	6,177	-	6,177		
1258		BOOKDEPR	SCHMDEXP		-	-	-	-	-		
1259		P	SG		-	-	-	-	-		
1260		SCHMDP-SO	SO		-	-	-	-	-		
1261				B6	4,207,638	3,934,080	273,558	-	273,558		
1262											
1263	SCHMDT	Deductions - Temporary									
1264		GP	S		39,958,772	40,678,758	(719,987)	774,108	54,121		
1265		DPW	BADDEBT		-	-	-	-	-		
1266		SCHMDT-SNF	SNP		108,335,285	102,135,038	6,200,247	15,230	6,215,476		
1267		SCHMDT	CN		-	-	-	-	-		
1268		SCHMDT	SG		377,111	354,820	22,292	-	22,292		
1269		CUST	DGP		-	-	-	-	-		
1270		P	SE		5,445,869	5,090,692	355,177	77,546	432,723		
1271		SCHMDT-SG	SG		156,071,656	146,846,068	9,225,588	44,394,149	53,619,737		
1272		SCHMDT-GP	GPS		90,362,310	85,196,895	5,165,415	-	5,165,415		
1273		SCHMDT-SO	SO		28,447,716	26,821,548	1,626,168	523,448	2,149,616		
1274		TAXDEPR	TAXDEPR		684,399,818	645,791,033	38,608,785	-	38,608,785		
1275		DPW	SNPD		(1,021,517)	(970,470)	(51,047)	-	(51,047)		
1276				B6	1,112,377,019	1,051,944,382	60,432,637	45,784,480	106,217,118		

Year-End							UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
1877	Summary of General Plant by Factor										
1878	S				660,282,202	615,046,235	45,235,967	-	45,235,967		
1879	DGP				-	-	-	-	-		
1880	DGU				-	-	-	-	-		
1881	SG				315,816,543	297,148,237	18,668,306	-	18,668,306		
1882	SO				325,821,120	307,196,083	18,625,037	800,001	19,425,038		
1883	SE				5,804,712	5,426,131	378,580	5,038,187	5,416,767		
1884	CN				17,716,936	16,971,668	745,268	-	745,268		
1885	DEU				-	-	-	-	-		
1886	SSGCT				-	-	-	-	-		
1887	SSGCH				-	-	-	-	-		
1888	Less Capital Leases				(18,615,657)	(17,871,034)	(744,623)	-	(744,623)		
1889	Total General Plant by Factor				1,306,825,856	1,223,917,321	82,908,536	5,838,188	88,746,723		
1890	301	Organization									
1891		I-SITUS	S		-	-	-	-	-		
1892		PTD	SO		-	-	-	-	-		
1893		I-SG	SG		-	-	-	-	-		
1894				B8	-	-	-	-	-		
1895	302	Franchise & Consent									
1896		I-SITUS	S		(31,081,215)	(32,081,215)	1,000,000	-	1,000,000		
1897		I-SG	SG		10,337,588	9,726,521	611,068	-	611,068		
1898		I-SG	SG		175,244,590	164,885,666	10,358,924	-	10,358,924		
1899		I-SG	SG		9,350,399	8,797,685	552,714	-	552,714		
1900		P	SG		-	-	-	-	-		
1901		P	SG		600,993	565,468	35,525	-	35,525		
1902				B8	164,452,355	151,894,124	12,558,231	-	12,558,231		
1903											
1904	303	Miscellaneous Intangible Plant									
1905		I-SITUS	S		22,035,344	18,664,199	3,371,145	-	3,371,145		
1906		I-SG	SG		183,513,497	172,665,787	10,847,709	236,445	11,084,154		
1907		PTD	SO		399,227,706	376,406,501	22,821,206	145,986	22,967,192		
1908		P	SE		-	-	-	-	-		
1909		CUST	CN		184,143,852	176,397,788	7,746,064	-	7,746,064		
1910		P	SG		-	-	-	-	-		
1911		P	SG		-	-	-	-	-		
1912				B8	788,920,399	744,134,275	44,786,124	382,431	45,168,556		
1913	303	Less Non-Utility Plant									
1914		I-SITUS	S		-	-	-	-	-		
1915					788,920,399	744,134,275	44,786,124	382,431	45,168,556		
1916	IP	Unclassified Intangible Plant - Acct 300									
1917		I-SITUS	S		-	-	-	-	-		
1918		I-SG	SG		-	-	-	-	-		
1919		P	SG		-	-	-	-	-		
1920		PTD	SO		-	-	-	-	-		
1921					-	-	-	-	-		
1922					-	-	-	-	-		
1923		Total Intangible Plant		B8	953,372,754	896,028,399	57,344,355	382,431	57,726,786		
1924											
1925	Summary of Intangible Plant by Factor										
1926	S				(9,045,871)	(13,417,016)	4,371,145	-	4,371,145		
1927	DGP				-	-	-	-	-		
1928	DGU				-	-	-	-	-		
1929	SG				379,047,066	356,641,126	22,405,940	236,445	22,642,385		
1930	SO				399,227,706	376,406,501	22,821,206	145,986	22,967,192		
1931	CN				184,143,852	176,397,788	7,746,064	-	7,746,064		
1932	SSGCT				-	-	-	-	-		
1933	SSGCH				-	-	-	-	-		
1934	SE				-	-	-	-	-		
1935	Total Intangible Plant by Factor				953,372,754	896,028,399	57,344,355	382,431	57,726,786		
1936	Summary of Unclassified Plant (Account 106 & 102)										
1937	DP				91,725,033	87,988,329	3,736,704	-	3,736,704		
1938	DS0				-	-	-	-	-		
1939	GP				50,083,743	47,220,786	2,862,956	-	2,862,956		
1940	HP				-	-	-	-	-		
1941	NP				-	-	-	-	-		
1942	OP				(553,173)	(520,474)	(32,699)	-	(32,699)		
1943	TP				74,975,285	70,543,403	4,431,882	-	4,431,882		
1944	TS0				-	-	-	-	-		
1945	IP				-	-	-	-	-		
1946	MP				-	-	-	-	-		
1947	SP				50,606,678	47,615,254	2,991,423	-	2,991,423		
1948	Total Unclassified Plant by Factor				266,837,565	252,847,299	13,990,266	-	13,990,266		
1949											
1950		Total Electric Plant In Service		B8	28,404,996,167	26,781,270,531	1,623,725,636	137,075,144	1,760,800,780		
1951	Summary of Electric Plant by Factor										
1952	S				7,946,611,970	7,527,744,710	418,867,260	5,102,626	423,969,886		
1953	SE				5,804,712	5,426,131	378,580	5,038,187	5,416,767		
1954	DGU				-	-	-	-	-		
1955	DGP				-	-	-	-	-		
1956	SG				19,544,285,528	18,388,998,685	1,155,286,843	125,988,344	1,281,275,187		
1957	SO				725,048,826	683,602,584	41,446,243	945,988	42,392,230		
1958	CN				201,860,788	193,369,456	8,491,332	-	8,491,332		
1959	DEU				-	-	-	-	-		
1960	SSGCH				-	-	-	-	-		
1961	SSGCT				-	-	-	-	-		
1962	Less Capital Leases				(18,615,657)	(17,871,034)	(744,623)	-	(744,623)		
1963	Total Electric Plant by Factor				28,404,996,167	26,781,270,531	1,623,725,636	137,075,144	1,760,800,780		

Year-End				UNADJUSTED RESULTS					IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2053	163	Stores Expense Undistributed								
2054		MSS	SO		-	-	-	-	-	
2055										
2056				B13	-	-	-	-	-	
2057										
2058	25318	Provo Working Capital Deposit								
2059		MSS	SG		(273,000)	(256,863)	(16,137)	-	(16,137)	
2060										
2061				B13	(273,000)	(256,863)	(16,137)	-	(16,137)	
2062										
2063		Total Materials and Supplies		B13	249,856,129	236,539,035	13,317,094	(401,050)	12,916,044	
2064										
2065	165	Prepayments								
2066		DMSC	S		22,758,768	22,396,833	361,935	-	361,935	
2067		GP	GPS		13,449,292	12,680,485	768,807	-	768,807	
2068		PT	SG		4,249,528	3,998,333	251,195	-	251,195	
2069		P	SE		14,126	13,205	921	-	921	
2070		PTD	SO		19,515,299	18,399,739	1,115,560	-	1,115,560	
2071		Total Prepayments		B15	59,987,014	57,488,586	2,498,419	-	2,498,419	
2072										
2073	182M	Misc Regulatory Assets								
2074		DDS2	S		132,095,431	134,585,375	(2,489,944)	(608,654)	(3,098,599)	
2075		DEFSG	SG		3,448,669	3,244,814	203,855	3,880,004	4,083,859	
2076		P	SGCT		-	-	-	-	-	
2077		DEFSG	SG-P		-	-	-	4,637	4,637	
2078		P	SE		185,980,695	173,851,126	12,129,569	(1,306,668)	10,822,901	
2079		P	SG		-	-	-	-	-	
2080		DDSO2	SO		452,390,952	426,530,756	25,860,197	(22,625,981)	3,234,216	
2081				B16	773,915,748	738,212,071	35,703,676	(20,656,662)	15,047,014	
2082										
2083	186M	Misc Deferred Debits								
2084		LABOR	S		2,975,012	2,975,012	-	-	-	
2085		P	SG		-	-	-	-	-	
2086		P	SG		-	-	-	-	-	
2087		DEFSG	SG		94,065,999	88,505,642	5,560,357	(358,911)	5,201,446	
2088		LABOR	SO		898,263	846,915	51,348	-	51,348	
2089		P	SE		4,960,192	4,636,691	323,501	-	323,501	
2090		P	SG		-	-	-	-	-	
2091		GP	EXCTAX		-	-	-	-	-	
2092		Total Misc. Deferred Debits		B11	102,899,466	96,964,260	5,935,206	(358,911)	5,576,295	
2093										
2094		Working Capital								
2095	CWC	Cash Working Capital								
2096		CWC	S		28,967,302	28,608,830	358,471	(51,337)	307,134	
2097		CWC	SO		-	-	-	-	-	
2098		CWC	SE		-	-	-	-	-	
2099					28,967,302	28,608,830	358,471	(51,337)	307,134	
2100										
2101	OWC	Other Work. Cap.								
2102	131	Cash	GP	SNP	-	-	-	-	-	
2103	135	Working Funds	GP	SG	-	-	-	-	-	
2104	141	Notes Receivable	GP	SO	-	-	-	-	-	
2105	143	Other A/R	GP	SO	39,073,062	36,839,513	2,233,548	-	2,233,548	
2106	232	A/P	PTD	S	(15,475)	(15,475)	-	-	-	
2107	232	A/P	PTD	SO	(6,992,292)	(6,592,589)	(399,703)	-	(399,703)	
2108	232	A/P	P	SE	(1,732,589)	(1,619,590)	(112,999)	-	(112,999)	
2109	232	A/P	T	SG	(2,987,663)	(2,811,059)	(176,604)	-	(176,604)	
2110	2533	Other Misc. Df. Crd.	P	S	-	-	-	-	-	
2111	2533	Other Misc. Df. Crd.	P	SE	(6,633,774)	(6,201,122)	(432,651)	(34,019)	(466,671)	
2112	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-	
2113	230	Asset Retir. Oblig.	P	S	(5,559,148)	(5,559,148)	-	-	-	
2114	254105	ARO Reg Liability	P	SG	-	-	-	-	-	
2115	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2116	2533	Cholla Reclamation	P	SE	-	-	-	-	-	
2117				B14	15,152,121	14,040,530	1,111,591	(34,019)	1,077,571	
2118										
2119		Total Working Capital			44,119,422	42,649,360	1,470,062	(85,357)	1,384,705	
2120		Miscellaneous Rate Base								
2121	18221	Unrec Plant & Reg Study Costs								
2122		P	S		-	-	-	-	-	
2123										
2124				B15	-	-	-	-	-	
2125										
2126	18222	Nuclear Plant - Trojan								
2127		P	S		-	-	-	-	-	
2128		P	TROJP		-	-	-	-	-	
2129		P	TROJD		-	-	-	-	-	
2130				B15	-	-	-	-	-	
2131										
2132										
2133										
2134	1869	Misc Deferred Debits-Trojan								
2135		P	S		-	-	-	-	-	
2136		P	SG		-	-	-	-	-	
2137				B15	-	-	-	-	-	
2138										
2139		Total Miscellaneous Rate Base		B15	-	-	-	-	-	
2140										
2141		Total Rate Base Additions		B15	1,444,736,385	1,371,359,385	73,377,001	(22,649,825)	50,727,176	

Year-End					UNADJUSTED RESULTS			IDAHO		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2142	235	Customer Service Deposits								
2143		CUST	S		-	-	-	-	-	
2144		CUST	CN		-	-	-	-	-	
2145		Total Customer Service Deposits			B15	-	-	-	-	
2146										
2147	2281	Prop Ins	PTD	S	(10,159,611)	(9,269,901)	(889,710)	-	(889,710)	
2148	2282	Inj & Dam	PTD	SO	(11,964,609)	(11,280,672)	(683,938)	-	(683,938)	
2149	2282	Inj & Dam	PTD	S	(9,885,896)	(9,885,896)	-	-	-	
2150	2283	Pen & Ben	PTD	SO	(77,008,930)	(72,606,839)	(4,402,091)	4,309,720	(92,371)	
2151	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2152	25335	Pens Oblig	P	SE	(115,119,099)	(107,611,088)	(7,508,011)	-	(7,508,011)	
2153	254	Incr. Decomm	P	SG	-	-	-	(1,194,569)	(1,194,569)	
2154	254	Ins Prov	PTD	SO	(18,354,603)	(17,305,392)	(1,049,211)	-	(1,049,211)	
2155				B15	(242,492,748)	(227,959,788)	(14,532,960)	3,115,151	(11,417,809)	
2156										
2157	22841	Accum Misc Oper Provisions - Other								
2158		P	S		-	-	-	-	-	
2159		P	SG		(326,478)	(307,180)	(19,299)	-	(19,299)	
2160				B15	(326,478)	(307,180)	(19,299)	-	(19,299)	
2161										
2162	254105	ARO	P	S	253,555	253,555	-	-	-	
2163	230	ARO	P	TROJD	(5,600,333)	(5,263,176)	(337,157)	-	(337,157)	
2164	254105	ARO	P	TROJD	294,982	277,223	17,759	(17,759)	-	
2165	254		P	S	(2,117,311,779)	(1,999,662,436)	(117,649,343)	31,724,738	(85,924,605)	
2166				B15	(2,122,363,576)	(2,004,394,835)	(117,968,741)	31,706,979	(86,261,762)	
2167										
2168	252	Customer Advances for Construction								
2169		DPW	S		(22,756,379)	(22,756,379)	-	(347,212)	(347,212)	
2170		DPW	SE		-	-	-	-	-	
2171		T	SG		(77,021,019)	(72,468,212)	(4,552,808)	(349,921)	(4,902,728)	
2172		DPW	SO		-	-	-	-	-	
2173		CUST	CN		-	-	-	-	-	
2174		Total Customer Advances for Construction			B20	(99,777,399)	(95,224,591)	(4,552,808)	(697,133)	(5,249,940)
2175										
2176	25398	SO2 Emissions								
2177		P	SE		-	-	-	-	-	
2178				B19	-	-	-	-	-	
2179										
2180	25399	Other Deferred Credits								
2181		P	S		(3,054,343)	(2,987,520)	(66,823)	-	(66,823)	
2182		LABOR	SO		(56,343,586)	(53,122,796)	(3,220,790)	-	(3,220,790)	
2183		P	SG		(22,730,462)	(21,386,837)	(1,343,626)	-	(1,343,626)	
2184		P	SE		(7,630,811)	(7,133,134)	(497,678)	-	(497,678)	
2185				B19	(89,759,203)	(84,630,286)	(5,128,917)	-	(5,128,917)	
2186										
2187	190	Accumulated Deferred Income Taxes								
2188		P	S		524,101,444	494,956,721	29,144,722	(7,789,791)	21,354,932	
2189		CUST	CN		-	-	-	-	-	
2190		P	IBT		-	-	-	-	-	
2191		LABOR	SO		100,302,828	94,569,179	5,733,649	(1,317,579)	4,416,070	
2192		P	DGP		-	-	-	-	-	
2193		CUST	BADDEBT		2,239,209	2,126,514	112,695	-	112,695	
2194		P	TROJD		1,304,405	1,225,876	78,529	(78,529)	0	
2195		P	SG		24,591,402	23,137,774	1,453,628	(737,027)	716,601	
2196		P	SE		24,108,289	22,535,958	1,572,331	49,974	1,622,304	
2197		PTD	SNP		-	-	-	-	-	
2198		DPW	SNPDP		1,493,127	1,418,512	74,614	-	74,614	
2199		P	SG		-	-	-	-	-	
2200				B19	678,140,703	639,970,535	38,170,169	(9,872,952)	28,297,216	
2201										
2202	281	Accumulated Deferred Income Taxes								
2203		P	S		-	-	-	-	-	
2204		PT	SG		(174,829,838)	(164,495,430)	(10,334,408)	10,334,408	(0)	
2205		T	SNPT		-	-	-	-	-	
2206				B19	(174,829,838)	(164,495,430)	(10,334,408)	10,334,408	(0)	
2207										
2208	282	Accumulated Deferred Income Taxes								
2209		GP	S		2,415,863	2,714,117	(298,254)	(165,938,700)	(166,236,954)	
2210		ACCMDDIT	DITBAL		(2,687,770,197)	(2,531,851,663)	(155,918,534)	155,896,262	(22,273)	
2211		CUST	CN		-	-	-	674	674	
2212		PTD	SNP		-	-	-	349,529	349,529	
2213		DPW	SNPDP		-	-	-	(1,092)	(1,092)	
2214		LABOR	SO		(1,096,040)	(1,033,387)	(62,653)	(130,327)	(192,980)	
2215		DPW	CIAC		-	-	-	-	-	
2216		P	SE		(4,687,945)	(4,382,200)	(305,745)	139,139	(166,606)	
2217		P	SG		(695,075)	(653,989)	(41,087)	(7,747,128)	(7,788,215)	
2218				B19	(2,691,833,395)	(2,535,207,121)	(156,626,274)	(17,431,643)	(174,057,916)	
2219										
2220	283	Accumulated Deferred Income Taxes								
2221		GP	S		(37,001,674)	(37,233,017)	231,343	441,508	672,850	
2222		P	SG		(1,827,894)	(1,719,845)	(108,049)	(955,101)	(1,063,150)	
2223		P	SE		(41,913,784)	(39,180,187)	(2,733,596)	1,916,241	(817,356)	
2224		LABOR	SO		(131,296,695)	(123,791,332)	(7,505,363)	6,170,411	(1,334,953)	
2225		GP	GPS		(6,932,740)	(6,536,441)	(396,299)	-	(396,299)	
2226		PTD	SNP		(976,377)	(920,497)	(55,880)	-	(55,880)	
2227		P	TROJD		-	-	-	-	-	
2228		P	SG		-	-	-	-	-	
2229		P	SGCT		-	-	-	-	-	
2230		P	SG		-	-	-	-	-	
2231				B19	(219,949,164)	(209,381,320)	(10,567,845)	7,573,058	(2,994,787)	
2232										
2233		Total Accum Deferred Income Tax			B19	(2,408,471,694)	(2,269,113,336)	(139,358,358)	(9,397,130)	(148,755,487)

Year-End					UNADJUSTED RESULTS			IDAHO		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2234	255	Accumulated Investment Tax Credit								
2235		PTD	S		(35,313)	-	(35,313)	-	(35,313)	
2236		PTD	ITC84		-	-	-	-	-	
2237		PTD	ITC85		-	-	-	-	-	
2238		PTD	ITC86		-	-	-	-	-	
2239		PTD	ITC88		-	-	-	-	-	
2240		PTD	ITC89		-	-	-	-	-	
2241		PTD	ITC90		(28,146)	(24,211)	(3,935)	-	(3,935)	
2242		PTD	SG		(210,680)	(198,226)	(12,454)	-	(12,454)	
2243		Total Accumulated ITC			B19	(274,139)	(222,437)	(51,702)	-	(51,702)
2244		Total Rate Base Deductions				(4,963,465,237)	(4,681,852,453)	(281,612,784)	24,727,868	(256,884,916)
2245										
2246										
2247										
2248										
2249	108SP	Steam Prod Plant Accumulated Depr								
2250		P	S		10,434,650	9,221,574	1,213,075	(202,179)	1,010,896	
2251		P	SG		(779,210,126)	(733,150,054)	(46,060,072)	-	(46,060,072)	
2252		P	SG		(742,185,901)	(698,314,377)	(43,871,525)	-	(43,871,525)	
2253		P	SG		(1,535,364,283)	(1,444,607,005)	(90,757,278)	12,367,681	(78,389,598)	
2254		P	SG		-	-	-	-	-	
2255		P	SG		(253,277,406)	(238,305,866)	(14,971,540)	-	(14,971,540)	
2256					B17	(3,299,603,068)	(3,105,155,728)	(194,447,340)	12,165,501	(182,281,839)
2257										
2258	108NP	Nuclear Prod Plant Accumulated Depr								
2259		P	SG		-	-	-	-	-	
2260		P	SG		-	-	-	-	-	
2261		P	SG		-	-	-	-	-	
2262					B17	-	-	-	-	
2263										
2264										
2265	108HP	Hydraulic Prod Plant Accum Depr								
2266		P	S		4,208,929	4,208,929	-	-	-	
2267		P	SG		(172,420,433)	(162,228,448)	(10,191,985)	-	(10,191,985)	
2268		P	SG		(31,180,424)	(29,337,310)	(1,843,113)	-	(1,843,113)	
2269		P	SG		(207,323,391)	(195,068,250)	(12,255,142)	524,167	(11,730,974)	
2270		P	SG		(54,161,915)	(50,960,337)	(3,201,578)	(26,328)	(3,227,905)	
2271					B17	(460,877,233)	(433,385,416)	(27,491,817)	497,840	(26,993,978)
2272										
2273	108OP	Other Production Plant - Accum Depr								
2274		P	S		-	-	-	-	-	
2275		P	SG		-	-	-	-	-	
2276		P	SG		68,980,080	64,902,583	4,077,498	23,086,729	27,164,227	
2277		P	SG		(443,863,589)	(417,626,265)	(26,237,325)	(1,335,378)	(27,572,703)	
2278		P	SG		(38,510,209)	(36,233,823)	(2,276,386)	-	(2,276,386)	
2279					B17	(413,393,718)	(388,957,505)	(24,436,213)	21,751,351	(2,684,862)
2280										
2281	108EP	Experimental Plant - Accum Depr								
2282		P	SG		-	-	-	-	-	
2283		P	SG		-	-	-	-	-	
2284					B17	-	-	-	-	
2285										
2286		Total Production Plant Accum Depreciation			B17	(4,173,874,018)	(3,927,498,648)	(246,375,370)	34,414,692	(211,960,679)
2287										
2288		Summary of Prod Plant Depreciation by Factor								
2289		S			14,643,579	13,430,504	1,213,075	(202,179)	1,010,896	
2290		DGP			-	-	-	-	-	
2291		DGU			-	-	-	-	-	
2292		SG			(4,188,517,598)	(3,940,929,152)	(247,588,446)	34,616,871	(212,971,575)	
2293		SSGCH			-	-	-	-	-	
2294		SSGCT			-	-	-	-	-	
2295		Total of Prod Plant Depreciation by Factor			B17	(4,173,874,018)	(3,927,498,648)	(246,375,370)	34,414,692	(211,960,679)
2296										
2297										
2298	108TP	Transmission Plant Accumulated Depr								
2299		T	SG		(360,518,097)	(339,207,427)	(21,310,670)	-	(21,310,670)	
2300		T	SG		(429,488,682)	(404,101,075)	(25,387,606)	-	(25,387,606)	
2301		T	SG		(1,073,146,219)	(1,009,711,221)	(63,434,998)	(527,027)	(63,962,025)	
2302		Total Trans Plant Accum Depreciation			B17	(1,863,152,998)	(1,753,019,724)	(110,133,274)	(527,027)	(110,660,301)
2303	108360	Land and Land Rights								
2304		DPW	S		(10,431,877)	(9,792,944)	(638,933)	176,099	(462,835)	
2305					B17	(10,431,877)	(9,792,944)	(638,933)	176,099	(462,835)
2306										
2307	108361	Structures and Improvements								
2308		DPW	S		(28,708,588)	(27,947,354)	(761,234)	-	(761,234)	
2309					B17	(28,708,588)	(27,947,354)	(761,234)	-	(761,234)
2310										
2311	108362	Station Equipment								
2312		DPW	S		(297,195,425)	(284,365,607)	(12,829,819)	(1,254,349)	(14,084,168)	
2313					B17	(297,195,425)	(284,365,607)	(12,829,819)	(1,254,349)	(14,084,168)
2314										
2315	108363	Storage Battery Equipment								
2316		DPW	S		-	-	-	-	-	
2317					B17	-	-	-	-	
2318										

Year-End							UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
2319	108364	Poles, Towers & Fixtures									
2320		DPW	S		(670,098,290)	(628,915,177)	(41,183,114)	(83,641)	(41,266,754)		
2321				B17	(670,098,290)	(628,915,177)	(41,183,114)	(83,641)	(41,266,754)		
2322											
2323	108365	Overhead Conductors									
2324		DPW	S		(340,248,396)	(322,693,958)	(17,554,438)	-	(17,554,438)		
2325				B17	(340,248,396)	(322,693,958)	(17,554,438)	-	(17,554,438)		
2326											
2327	108366	Underground Conduit									
2328		DPW	S		(173,856,487)	(169,282,645)	(4,573,843)	-	(4,573,843)		
2329				B17	(173,856,487)	(169,282,645)	(4,573,843)	-	(4,573,843)		
2330											
2331	108367	Underground Conductors									
2332		DPW	S		(410,139,996)	(395,835,731)	(14,304,266)	-	(14,304,266)		
2333				B17	(410,139,996)	(395,835,731)	(14,304,266)	-	(14,304,266)		
2334											
2335	108368	Line Transformers									
2336		DPW	S		(552,225,486)	(522,650,713)	(29,574,773)	-	(29,574,773)		
2337				B17	(552,225,486)	(522,650,713)	(29,574,773)	-	(29,574,773)		
2338											
2339	108369	Services									
2340		DPW	S		(332,480,899)	(313,789,301)	(18,691,598)	-	(18,691,598)		
2341				B17	(332,480,899)	(313,789,301)	(18,691,598)	-	(18,691,598)		
2342											
2343	108370	Meters									
2344		DPW	S		(76,540,136)	(66,132,934)	(10,407,202)	-	(10,407,202)		
2345				B17	(76,540,136)	(66,132,934)	(10,407,202)	-	(10,407,202)		
2346											
2347											
2348											
2349	108371	Installations on Customers' Premises									
2350		DPW	S		(7,310,307)	(7,167,249)	(143,058)	-	(143,058)		
2351				B17	(7,310,307)	(7,167,249)	(143,058)	-	(143,058)		
2352											
2353	108372	Leased Property									
2354		DPW	S		-	-	-	-	-		
2355				B17	-	-	-	-	-		
2356											
2357	108373	Street Lights									
2358		DPW	S		(31,413,735)	(30,947,781)	(465,953)	-	(465,953)		
2359				B17	(31,413,735)	(30,947,781)	(465,953)	-	(465,953)		
2360											
2361	108D00	Unclassified Dist Plant - Acct 300									
2362		DPW	S		-	-	-	-	-		
2363				B17	-	-	-	-	-		
2364											
2365	108DS	Unclassified Dist Sub Plant - Acct 300									
2366		DPW	S		-	-	-	-	-		
2367				B17	-	-	-	-	-		
2368											
2369	108DP	Unclassified Dist Sub Plant - Acct 300									
2370		DPW	S		4,703,911	4,490,659	213,252	-	213,252		
2371				B17	4,703,911	4,490,659	213,252	-	213,252		
2372											
2373											
2374											
2375											
2376											
2377											
2378											
2379											
2380	108GP	General Plant Accumulated Depr									
2381		G-SITUS	S		(251,729,871)	(234,475,616)	(17,254,255)	(10,819)	(17,265,074)		
2382		PT	SG		(876,074)	(824,288)	(51,786)	-	(51,786)		
2383		PT	SG		(2,969,281)	(2,793,763)	(175,518)	-	(175,518)		
2384		G-SG	SG		(118,234,218)	(111,245,248)	(6,988,971)	(1,037)	(6,990,008)		
2385		CUST	CN		(6,598,253)	(6,320,695)	(277,557)	(1,761)	(279,318)		
2386		PTD	SO		(108,802,862)	(102,583,323)	(6,219,540)	(60,993)	(6,280,533)		
2387		P	SE		(1,638,558)	(1,531,692)	(106,866)	(466)	(107,332)		
2388		G-SG	SG		(115,696)	(108,857)	(6,839)	-	(6,839)		
2389		G-SG	SG		(2,791,259)	(2,626,264)	(164,995)	-	(164,995)		
2390				B17	(493,756,072)	(462,509,747)	(31,246,326)	(75,077)	(31,321,403)		
2391											
2392											
2393	108MP	Mining Plant Accumulated Depr.									
2394		P	S		-	-	-	-	-		
2395		P	SE		-	-	-	-	-		
2396				B17	-	-	-	-	-		
2397	108MP	Less Centralia Situs Depreciation									
2398		P	S		-	-	-	-	-		
2399				B17	-	-	-	-	-		
2400											
2401	1081390	Accum Depr - Capital Lease									
2402		PTD	SO		-	-	-	-	-		
2403				B17	-	-	-	-	-		

Year-End					UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
2404									
2405	Remove Capital Leases				-	-	-	-	-
2406				B17	-	-	-	-	-
2407									
2408	1081399 Accum Depr - Capital Lease								
2409		P	S		-	-	-	-	-
2410		P	SE	B17	-	-	-	-	-
2411									
2412									
2413	Remove Capital Leases				-	-	-	-	-
2414				B17	-	-	-	-	-
2415									
2416									
2417	Total General Plant Accum Depreciation			B17	(493,756,072)	(462,509,747)	(31,246,326)	(75,077)	(31,321,403)
2418									
2419									
2420									
2421	Summary of General Depreciation by Factor								
2422	S				(251,729,871)	(234,475,616)	(17,254,255)	(10,819)	(17,265,074)
2423	DGP				-	-	-	-	-
2424	DGU				-	-	-	-	-
2425	SE				(1,638,558)	(1,531,692)	(106,866)	(466)	(107,332)
2426	SO				(108,802,862)	(102,583,323)	(6,219,540)	(60,993)	(6,280,533)
2427	CN				(6,598,253)	(6,320,695)	(277,557)	(1,761)	(279,318)
2428	SG				(124,986,528)	(117,598,420)	(7,388,108)	(1,037)	(7,389,145)
2429	DEU				-	-	-	-	-
2430	SSGCT				-	-	-	-	-
2431	SSGCH				-	-	-	-	-
2432	Remove Capital Leases				-	-	-	-	-
2433	Total General Depreciation by Factor				(493,756,072)	(462,509,747)	(31,246,326)	(75,077)	(31,321,403)
2434									
2435									
2436	Total Accum Depreciation - Plant In Service			B17	(9,456,728,801)	(8,918,058,853)	(538,669,948)	32,650,697	(506,019,251)
2437	111SP Accum Prov for Amort-Steam								
2438		P	SG		-	-	-	-	-
2439		P	SG		-	-	-	-	-
2440				B18	-	-	-	-	-
2441									
2442									
2443	111GP Accum Prov for Amort-General								
2444		G-SITUS	S		(11,273,509)	(10,939,738)	(333,771)	-	(333,771)
2445		CUST	CN		-	-	-	-	-
2446		I-SG	SG		-	-	-	-	-
2447		PTD	SO		(3,584,880)	(3,379,956)	(204,924)	-	(204,924)
2448		P	SE		-	-	-	-	-
2449				B18	(14,858,389)	(14,319,694)	(538,695)	-	(538,695)
2450									
2451									
2452	111HP Accum Prov for Amort-Hydro								
2453		P	SG		-	-	-	-	-
2454		P	SG		-	-	-	-	-
2455		P	SG		(2,671,691)	(2,513,764)	(157,927)	-	(157,927)
2456		P	SG		-	-	-	-	-
2457				B18	(2,671,691)	(2,513,764)	(157,927)	-	(157,927)
2458									
2459									
2460	111IP Accum Prov for Amort-Intangible Plant								
2461		I-SITUS	S		30,755,549	31,697,926	(942,377)	-	(942,377)
2462		P	SG		-	-	-	-	-
2463		P	SG		(498,069)	(468,628)	(29,441)	-	(29,441)
2464		P	SE		-	-	-	-	-
2465		I-SG	SG		(92,892,720)	(87,401,717)	(5,491,003)	(4,639)	(5,495,642)
2466		I-SG	SG		(110,531,113)	(103,997,482)	(6,533,631)	175,742	(6,357,888)
2467		I-SG	SG		(6,202,167)	(5,835,549)	(366,618)	-	(366,618)
2468		CUST	CN		(142,569,251)	(136,572,035)	(5,997,217)	-	(5,997,217)
2469		P	SG		-	-	-	-	-
2470		P	SG		(26,408)	(24,847)	(1,561)	-	(1,561)
2471		PTD	SO		(296,537,538)	(279,586,450)	(16,951,088)	(958)	(16,952,047)
2472				B18	(618,501,718)	(582,188,782)	(36,312,936)	170,145	(36,142,791)
2473	111IP Less Non-Utility Plant								
2474		NUTIL	OTH		-	-	-	-	-
2475					(618,501,718)	(582,188,782)	(36,312,936)	170,145	(36,142,791)
2476									
2477	111390 Accum Amtr - Capital Lease								
2478		G-SITUS	S		-	-	-	-	-
2479		P	SG		-	-	-	-	-
2480		PTD	SO		-	-	-	-	-
2481					-	-	-	-	-
2482					-	-	-	-	-
2483	Remove Capital Lease Amtr				-	-	-	-	-
2484					-	-	-	-	-
2485	Total Accum Provision for Amortization			B18	(636,031,798)	(599,022,241)	(37,009,557)	170,145	(36,839,412)
2486									
2487									
2488									
2489									
2490	Summary of Amortization by Factor								
2491	S				19,482,040	20,758,187	(1,276,147)	-	(1,276,147)
2492	DGP				-	-	-	-	-
2493	DGU				-	-	-	-	-
2494	SE				-	-	-	-	-
2495	SO				(300,122,418)	(282,966,406)	(17,156,012)	(958)	(17,156,971)
2496	CN				(142,569,251)	(136,572,035)	(5,997,217)	-	(5,997,217)
2497	SSGCT				-	-	-	-	-
2498	SSGCH				-	-	-	-	-
2499	SG				(212,822,169)	(200,241,988)	(12,580,181)	171,103	(12,409,078)
2500	Less Capital Lease				-	-	-	-	-
2501	Total Provision For Amortization by Factor				(636,031,798)	(599,022,241)	(37,009,557)	170,145	(36,839,412)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	REC Revenues	Wheeling Revenue	Ancillary Services and Other Revenue
1 Operating Revenues:							
2 General Business Revenues	(7,612,702)	1,307,128	(8,310,837)	(608,993)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	729,316	-	-	-	154,183	502,774	72,358
6 Total Operating Revenues	(6,883,386)	1,307,128	(8,310,837)	(608,993)	154,183	502,774	72,358
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	(1,379,885)	262,035	(1,666,040)	(122,082)	30,908	100,789	14,505
24 State	(312,506)	59,344	(377,312)	(27,648)	7,000	22,826	3,285
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,692,391)	321,378	(2,043,352)	(149,731)	37,908	123,615	17,790
29							
30 Operating Rev For Return:	(5,190,996)	985,749	(6,267,484)	(459,263)	116,275	379,159	54,568
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.152%	0.219%	-1.391%	-0.102%	0.026%	0.084%	0.012%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,883,386)	1,307,128	(8,310,837)	(608,993)	154,183	502,774	72,358
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(6,883,386)	1,307,128	(8,310,837)	(608,993)	154,183	502,774	72,358
73							
74 State Income Taxes	(312,506)	59,344	(377,312)	(27,648)	7,000	22,826	3,285
75							
76 Taxable Income	(6,570,881)	1,247,784	(7,933,525)	(581,345)	147,183	479,948	69,073
77							
78 Federal Income Taxes	(1,379,885)	262,035	(1,666,040)	(122,082)	30,908	100,789	14,505

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(705,312)	ID	Situs	(705,312)	
Commercial	442	1	(7,205)	ID	Situs	(7,205)	
Industrial	442	1	2,019,645	ID	Situs	2,019,645	
Total			<u>1,307,128</u>			<u>1,307,128</u>	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in the Test Period by comparing actual sales to temperature normalized sales. Temperature normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy, and net power costs.

Rocky Mountain Power
State of Idaho
12 Months Ended December 2019
(in \$000's)

	A		B		C		Adj 3.2		Adj 3.1		F		G		H		I		J		
	Total Revenue ¹	Reconciling Adjustments	Unadjusted Revenue	Normalizing and ECAM Adjustments ²	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Total Type 2 Adjustments ³	Total Type 3 Adjustment ⁴	Total Adjusted Revenue	Total Type 2 Adjustments ³	Total Type 3 Adjustment ⁴	Total Adjusted Revenue	Total Type 2 Adjustments ³	Total Type 3 Adjustment ⁴	Total Adjusted Revenue	Total Type 2 Adjustments ³	Total Type 3 Adjustment ⁴	Total Adjusted Revenue	Total Type 2 Adjustments ³	Total Type 3 Adjustment ⁴
Residential	\$75,194	\$3,677	\$78,871	(\$1,588)	(\$705)	(\$2,293)	\$76,577	(\$209,25)	\$0	(\$76,368)	\$0	\$76,368	(\$209,25)	\$0	\$76,368	(\$209,25)	\$0	\$76,368	(\$209,25)	\$0	\$76,368
Commercial	\$44,595	(\$704)	\$43,890	(\$1,193)	(\$7)	(\$1,200)	\$42,690	(\$94,26)	\$0	\$42,595	\$0	\$42,595	(\$94,26)	\$0	\$42,595	(\$94,26)	\$0	\$42,595	(\$94,26)	\$0	\$42,595
Industrial & Irrigation	\$60,066	\$6,963	\$67,028	(\$1,715)	\$2,020	\$305	\$67,333	(\$69,36)	\$0	\$67,264	\$0	\$67,264	(\$69,36)	\$0	\$67,264	(\$69,36)	\$0	\$67,264	(\$69,36)	\$0	\$67,264
Public St & Hwy	\$524	(\$12)	\$512	(\$3)	\$0	(\$3)	\$509	(\$0,48)	\$0	\$508	\$0	\$508	(\$0,48)	\$0	\$508	(\$0,48)	\$0	\$508	(\$0,48)	\$0	\$508
Special Contract 1-Firm	\$5,565	\$0.00	\$5,565	(\$110)	\$0	(\$110)	\$5,455	(\$5,89)	\$0	\$5,449	\$0	\$5,449	(\$5,89)	\$0	\$5,449	(\$5,89)	\$0	\$5,449	(\$5,89)	\$0	\$5,449
Special Contract 1-Interruptible	\$84,417	(\$7,375)	\$77,042	(\$4,353)	\$0	(\$4,353)	\$72,689	(\$215,94)	\$0	\$72,473	\$0	\$72,473	(\$215,94)	\$0	\$72,473	(\$215,94)	\$0	\$72,473	(\$215,94)	\$0	\$72,473
Special Contract 1 - Curtailed ⁵	\$0	\$0	\$0	\$938	\$0	\$938	\$938	\$0	\$0	\$938	\$0	\$938	\$0	\$0	\$938	\$0	\$0	\$938	\$0	\$0	\$938
Special Contract 2	\$5,584	\$537.75	\$6,122	(\$287)	\$0	(\$287)	\$5,835	(\$13,81)	\$0	\$5,821	\$0	\$5,821	(\$13,81)	\$0	\$5,821	(\$13,81)	\$0	\$5,821	(\$13,81)	\$0	\$5,821
Total Idaho	\$275,943	\$3,086	\$279,029	(\$8,311)	\$1,307	(\$7,004)	\$272,025	(\$609)	\$0	\$271,416	\$0	\$271,416	(\$609)	\$0	\$271,416	(\$609)	\$0	\$271,416	(\$609)	\$0	\$271,416
Source / Formula	305	Table 3	A+B	Table 3	Table 3	D+E	C+F	Table 3	Table 3	Table 3	Table 3	G+H+I	Table 3	Table 3	G+H+I	Table 3	Table 3	G+H+I	Table 3	Table 3	G+H+I

1. Booked revenue includes ECAM charge, BPA Credit and TAA.
2. Normalization includes out of period adjustments, DSM, Blue Sky, income tax deferral adjustments, revenue accounting adjustments, revenue adj property insurance and Schedule 400 normalization (buy-through out, curtailment in).
3. Includes Blocking adjustment reflecting the differences between the actual revenues from the customer billing system and the calculated revenue based on the billing determinants developed by Pricing; and the TAA price change effective 6/1/2019.
4. No Proforma adjustment.
5. The revenue associated with curtailed loads (including economic curtailment and interruption) is equal to the total curtailed MWh times the interruptible energy rates.

Rocky Mountain Power
State of Idaho
Historic 12 Months Ended December 2019
(MWhs)

	A	B	C
	Booked	Normalization Adjustments ¹	Total Normalized
Residential	735,158	(5,278)	729,881
Commercial	512,559	845	513,404
Industrial	74,213	116,818	191,031
Irrigation	587,315	29,414	616,729
Public St & Hwy	2,702	19	2,721
Special Contract 1 Firm	39,896	0	39,896
Special Contract 1 Interruptible	1,439,704	(138,308)	1,301,396
Special Contract 1 - Curtailed ²	0	29,030	29,030
Special Contract 2	93,929	9,904	103,832
Total Idaho	3,485,476	42,444	3,527,919
Source / Formula	305 Report		A+B

1. Includes out of period adjustment, temperature adjustment and normalization of special contracts (buy-through out, curtailment in);
2. The curtailed load includes both economic curtailment and interruption MWh.

Rocky Mountain Power - State of Idaho
Historic 12 Months Ended December 2019
Table 3
Revenue Adjustments

Schedule	Booked ¹	Reconciling Adjustment	Unadjusted Revenue	Type 1 Adjustments					Type 2 Adjustments			Type 3 Proforma Adj				
				Normalization ²	ECAM	Temperature	Total Adj	Adjusted	Blocking ³	Price Change ⁴	Adjusted	Price Change ⁵	Total Adjusted			
INCOME TAX DEFERRAL ADJUSTMENTS																
DSM	(\$127,568)		(\$127,568)													\$0
Blue Sky	\$4	(\$4)	\$0													\$0
REVENUE_ACCOUNTING ADJUSTMENTS																\$0
REVENUE ADI PROPERTY INSUR	(\$45,445)	\$45,445	\$0	(\$12,700)												\$0
Total Industrial	\$6,872,585	\$6,382,574	\$13,235,158	\$316,177	(\$520,716)	\$0	(\$204,540)	\$13,030,618	\$1,610	(\$30,534)						\$13,001,694
Special Contracts																
07SPCL0001 Firm	\$5,564,832	\$1	\$5,564,833	\$0	(\$109,790)		(\$109,790)	\$5,455,043	\$0	(\$5,894)						\$5,449,149
07SPCL0001 Interruptible	\$84,416,759	(\$7,375,190)	\$77,041,570	(\$771,470)	(\$3,581,322)		(\$4,352,792)	\$72,688,778	\$0	(\$215,942)						\$72,472,836
Curtailed				\$938,191	\$0		\$938,191	\$938,191	\$0	\$0						\$938,191
Subtotal 07SPCL0001	\$89,981,592	(\$7,375,189)	\$82,606,403	\$166,721	(\$3,697,112)	\$0	(\$3,524,391)	\$79,082,011	\$0	(\$221,835)						\$78,860,176
07SPCL0002	\$5,584,278	\$537,748	\$6,122,026	(\$1)	(\$287,471)		(\$287,472)	\$5,834,555	\$0	(\$13,815)						\$5,820,740
Total Contracts	\$95,565,870	\$6,837,441	\$88,728,429	\$166,720	(\$3,978,583)	\$0	(\$3,811,863)	\$84,916,566	\$0	(\$235,650)						\$84,680,916
Irrigation																
07APSA010L	\$27,706,956	\$2,845,955	\$30,552,911	\$79,659	(\$1,049,125)	\$1,103,749	\$134,283	\$30,687,194	\$53,110	(\$22,635)						\$30,717,669
07APSA010S	\$559,988	\$48,278	\$608,266	\$818	(\$17,769)	\$22,308	\$5,337	\$613,602	(\$1,894)	(\$374)						\$611,334
07APSAL10X	\$20,107,391	\$8,727	\$20,116,118	\$9,633	(\$679,408)	\$801,009	\$131,234	\$20,247,352	(\$49,450)	(\$14,983)						\$20,182,920
07APSAS10X	\$804,860	\$350	\$805,210	(\$1,850)	(\$22,498)	\$32,063	\$7,714	\$812,924	(\$5,967)	(\$461)						\$806,496
07APSN010L	\$559,605	\$24,192	\$583,798	(\$2,702)	(\$20,265)	\$22,293	(\$674)	\$583,123	(\$21)	(\$490)						\$582,613
07APSN010S	\$2,461	\$150	\$2,611	\$54	(\$55)	\$98	\$43	\$2,654	(\$29)	(\$2)						\$2,623
07APSNS10X	\$27,396	\$12	\$27,398	\$2,111	(\$701)	\$1,091	\$1,091	\$27,843	(\$251)	(\$20)						\$27,571
07APSV006A	\$22,983	\$2,111	\$25,095	\$371	(\$989)	\$989	(\$790)	\$24,305	(\$0)	(\$0)						\$24,304
07APSV023A	\$27,498	\$2,700	\$30,199	\$371	(\$38,078)	\$36,885	(\$618)	\$29,581	\$1	(\$25)						\$29,557
07APSV023A	\$925,899	\$100,773	\$1,026,672	(\$2,122)	(\$38,078)	\$36,885	(\$3,314)	\$1,023,358	\$5,095	(\$1,980)						\$1,026,473
07APSV023A	\$3,732	\$182	\$3,914	\$39	(\$70)	\$149	\$78	\$3,992	(\$55)	(\$2)						\$3,936
07APSV023A	\$50,748,761	\$3,033,430	\$53,782,190	\$83,860	(\$1,823,767)	\$2,019,645	\$273,738	\$54,055,928	\$538	(\$40,971)						\$54,015,495
Unbilled	\$22,000	(\$22,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						\$0
BPA Balance Act	\$25,464	(\$25,464)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						\$0
BPA ADJUST FEE	\$1,089,676	(\$1,089,676)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						\$0
Line Extensions	\$246,582		\$246,582	\$39,466				\$246,582	\$246,582							\$246,582
INCOME TAX DEFERRAL ADJUSTMENTS																
DSM	(\$39,466)		(\$39,466)	\$39,466				\$0	\$0							\$0
Blue Sky	\$19	(\$19)	\$0	\$196,101				\$196,101	\$0	\$0						\$0
REVENUE_ACCOUNTING ADJUSTMENTS																
REVENUE ADI PROPERTY INSUR	(\$196,101)		(\$196,101)	\$196,101				\$0	\$0							\$0
Total Irrigation	\$53,192,918	\$600,288	\$53,793,206	\$319,427	(\$1,823,767)	\$2,019,645	\$509,304	\$54,302,510	\$538	(\$40,971)						\$54,262,077
Public Street & Highway Lighting																
Schedule 11	\$71,941	\$282	\$72,223	\$52	(\$453)		(\$402)	\$71,822	\$123	(\$70)						\$71,875
Schedule 12E Energy Only	\$47,242	\$183	\$47,425	\$349	(\$1,331)		(\$982)	\$46,443	(\$17)	(\$63)						\$46,363
Schedule 12F Full Maint	\$348,215	\$1,380	\$349,575	\$1,463	(\$5,248)		(\$3,784)	\$345,791	(\$158)	(\$238)						\$345,397
Schedule 12P Partial Maint	\$27,891	\$108	\$27,999	\$120	(\$577)		(\$577)	\$27,422	(\$4)	(\$28)						\$27,389
Schedule 23S Traffic Lights	\$17,401	\$67	\$17,468	\$120	(\$440)		(\$320)	\$17,148	(\$1)	(\$30)						\$17,117
Subtotal	\$512,689	\$2,000	\$514,689	\$1,984	(\$5,049)	\$0	(\$6,065)	\$508,624	(\$57)	(\$427)						\$508,141
Unbilled	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						\$0
INCOME TAX DEFERRAL ADJUSTMENTS																
DSM	(\$183)		(\$183)	\$183				\$0	\$0							\$0
REVENUE_ACCOUNTING ADJUSTMENTS																
REVENUE ADI PROPERTY INSUR	(\$2,973)		(\$2,973)	\$2,973				\$0	\$0							\$0
Total PSHL	\$524,015	(\$12,482)	\$511,533	\$5,140	(\$5,049)	\$0	(\$2,909)	\$508,624	(\$57)	(\$427)						\$508,141
Total State of Idaho	\$275,943,481	\$3,085,579	\$279,029,060	\$1,685,712	(\$9,996,548)	\$1,307,128	(\$7,003,709)	\$272,025,351	\$2,914	(\$611,907)						\$271,416,358

1. Booked revenue includes ECAM charge, BPA Credit and TAA.
2. Normalization includes out of period adjustments, DSM, Blue Sky, income tax deferral adjustments, revenue accounting adjustments, revenue adj property insurance and Schedule 400 normalization (buy-through out, curtailment in).
3. Blocking adjustment reflects the differences between the actual revenues from the customer billing system and the calculated revenue based on the billing determinants developed by Pricing.
4. TAA Price change effective 6/1/2019.
5. No Proforma adjustment.
6. The revenue associated with curtailed loads (including economic curtailment and interruption MWh) is equal to the total curtailed MWh times the interruptible rates.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(1,587,931)	ID	Situs	(1,587,931)	
Commercial	442	1	(1,193,254)	ID	Situs	(1,193,254)	
Industrial	442	1	(1,714,880)	ID	Situs	(1,714,880)	
Public St & Hwy	444	1	(2,909)	ID	Situs	(2,909)	
Special Contract 1 - Firm	442	1	(109,790)	ID	Situs	(109,790)	
Special Contract 1 - Interruptible	442	1	(4,352,792)	ID	Situs	(4,352,792)	
Special Contract 1 - Curtailed	442	1	938,191	ID	Situs	938,191	
Special Contract 2	442	1	(287,472)	ID	Situs	(287,472)	
Total			<u>(8,310,837)</u>			<u>(8,310,837)</u>	3.1.1

Description of Adjustment:

Included in actual revenue are a number of items that should not be reflected in regulatory results. These items include the ECAM, normalization of special contracts, revenue accounting adjustments, and out of period adjustments. This adjustment normalizes revenues by removing the effect of these items.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	2	(209,248)	ID	Situs	(209,248)	
Commercial	442	2	(94,255)	ID	Situs	(94,255)	
Industrial	442	2	(69,357)	ID	Situs	(69,357)	
Public St & Hwy	444	2	(483)	ID	Situs	(483)	
Special Contract 1 - Firm	442	2	(5,894)	ID	Situs	(5,894)	
Special Contract 1 - Interruptible	442	2	(215,942)	ID	Situs	(215,942)	
Special Contract 1 - Curtailed	442	2	-	ID	Situs	-	
Special Contract 2	442	2	(13,815)	ID	Situs	(13,815)	
Total			<u>(608,993)</u>			<u>(608,993)</u>	3.1.1

Description of Adjustment:

This adjustment annualizes for the price changes due to the Federal Tax & Jobs Act Adjustment effective June 1, 2019, and includes blocking adjustments.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Add December 2019 REC Revenues Reallocated According to RPS Eligibility:							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocation of Dec 2019 Rev. for Non-RPS States	456	1	357,548	SG	5.9111%	21,135	3.4.2
Adjustment for CA RPS Banking	456	1	(14,520)	CA	Situs	-	3.4.2
Adjustment for OR RPS Banking	456	1	(265,603)	OR	Situs	-	3.4.2
Adjustment for WA RPS Banking	456	1	(77,425)	WA	Situs	-	3.4.2
			-			21,135	
<u>OR/CA RPS Eligible</u>							
Reallocation of Dec 2019 Rev. for Non-RPS States	456	1	1,514,702	SG	5.9111%	89,536	3.4.2
Adjustment for CA RPS Banking	456	1	(78,512)	CA	Situs	-	3.4.2
Adjustment for OR RPS Banking	456	1	(1,436,190)	OR	Situs	-	3.4.2
			-			89,536	
<u>CA RPS Eligible</u>							
Reallocation of Dec 2019 Rev. for Non-RPS States	456	1	3,681	SG	5.9111%	218	3.4.2
Adjustment for CA RPS Banking	456	1	(3,681)	CA	Situs	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	1	(67,344)	OR	Situs	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	1	67,344	OTHER	0.0000%	-	3.4.2
			-			218	
Remove December 2019 REC Deferrals	456	1	1,132,426	SG	5.9111%	66,939	3.4.1
Remove Kennecott Contract	456	1	(400,000)	SG	5.9111%	(23,644)	3.4.1

Description of Adjustment:

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity commodity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenues in the 12 months ended December 2019. Actual REC revenues are accounted for in the Company's ECAM filings as ordered by the Idaho Commission in Order No. 32196, Case No. PAC-E-10-07. REC deferrals are also removed consistent with adjustment 5.1, which removes NPC deferrals included in unadjusted results.

This adjustment also reflects the removal of actual REC revenue for 12 months ended December 2019 and the 2019 Kennecott contract.

Rocky Mountain Power
Idaho General Rate Case - December 2019
REC Revenue
Actuals as Booked

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

Ref. 3.4.2

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2019 **1,132,426 Ref. 3.4**

Situs Allocation:

FERC Account 4562700
Amount Yr. Ended December 2019 **(400,000) Ref. 3.4**

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 REC Revenue
 Adjustment to Reallocate December 2019 Revenue

December 2019 - Actual REC Revenues CA/OR/WA RPS Eligible Resources	\$	651,580
December 2019 - Actual REC CA/OR RPS Eligible Resources	\$	3,941,933
December 2019 - Actual REC Revenues CA RPS Eligible Resources	\$	252,184
Total December 2019 Actual REC Revenue	\$	<u>4,845,697</u>

Ref: 3.4.1

Reallocate December 2019 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
			100.000%	1.439%	26.320%	7.672%	15.188%	43.433%	5.911%	0.036%	
SG Factor Amounts		SG									
Actual December 2019 REC Rev - Eligible for CA/OR/WA RPS	1	SG	651,580	9,375	171,496	49,992	98,963	283,003	38,516	234	
Adjustment for RPS/Commission order	1	SG	Ref 3.4	5,145	94,107	27,433	54,305	155,295	21,135	128	
Adjustment for RPS/Commission order	1	Situs	(357,548)	(14,520)	(265,603)	(77,425)					
Actual December 2019 REC Revenues - Reallocated totals			651,580	-	-	Ref. 3.4	153,268	438,298	59,651	362	
Actual December 2019 REC Rev - Eligible for CA/OR RPS	1	SG	3,941,933	56,718	1,037,520	302,443	598,708	1,712,115	233,013	1,416	
Adjustment for RPS/Commission order	1	SG	Ref 3.4	21,794	398,671	116,215	230,056	657,887	89,536	544	
Adjustment for RPS/Commission order	1	Situs	(1,514,702)	(78,512)	(1,436,190)						
Actual December 2019 REC Revenues - Reallocated totals			3,941,933	-	-	418,658	828,764	2,370,002	322,548	1,960	
Actual December 2019 REC Rev - Eligible for CA RPS Only	1	SG	252,184	3,628	66,375	19,349	38,302	109,532	14,907	91	
Adjustment for RPS/Commission order	1	SG	Ref 3.4	53	969	282	559	1,599	218	1	
Adjustment for RPS/Commission order	1	Situs	(3,681)	(3,681)	(67,344)						
Actual December 2019 REC Revenue - Reallocated totals			252,184	-	-	19,631	38,861	111,131	15,125	92	67,344
Reallocated REC Revenue for 12 ME December 2019	1	SG	1,875,931	26,991	493,746	143,930	284,320	814,781	110,889	674	
	1	Situs	(1,875,931)	(96,713)	(1,769,137)	(77,425)					
Actual December 2019 REC Revenue - Total Reallocated			4,845,697	-	-	438,290	1,020,894	2,919,431	397,324	2,414	67,344

Ref: 3.4.1

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Wheeling Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	1	(206,160)	SG	5.9111%	(12,186)	
Other Electric Revenues	456	2	388,791	SG	5.9111%	22,982	
Other Electric Revenues	456	3	8,322,931	SG	5.9111%	491,979	
Total			<u>8,505,562</u>			<u>502,774</u>	3.5.1

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2019	111,912,996	3.5.1
Total Adjustments	<u>8,505,562</u>	Above
Adjusted Wheeling Revenues 12 ME December 2021	<u>120,418,558</u>	3.5.1

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2019 and adds in annualizing and pro forma changes through December 2021.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Wheeling Revenue

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

Total (111,912,996)
Ref 3.5

Type		
1	Remove refunds and other out of period adjustments	206,160
2	LH Garrett (Formerly Obsidian) 10MW	(388,791)
3	Airport Solar (Formerly Obsidian) 50MW	(2,092,203)
3	Falls Creek Hydro	(161,446)
3	BPA Lost Creek to Network	1,970,501
3	BPA Green Springs to Network	633,375
3	Forecasted Price/Volume Increase	(8,673,158)

Incremental Adjustments (8,505,562)
Ref 3.5

Accum Totals (120,418,558)
Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	3	1,224,105	SG	5.9111%	72,358	3.6.1

Description of Adjustment:

This adjustment includes ancillary revenue contract changes that are included in the net power cost study, page 5.1.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Ancillary Services Revenue

Description	12 Months Ended December 2019	12 Months Ending December 2021	Incremental Change	FERC Acct	Factor
SCL Stateline Demand & Energy	9,208,459	11,283,000	2,074,541	456	SG
BPA Foote Creek 4 Ancillary Service	801,601	-	(801,601)	456	SG
Foote Creek 1 Ancillary Service	33,648	-	(33,648)	456	SG
EWEB Foote Creek 1 Ancillary Service	108,221	-	(108,221)	456	SG
EWEB Credit	(118,247)	-	118,247	456	SG
EWEB Foote Creek 1 O&M	25,213	-	(25,213)	456	SG
	10,058,895	11,283,000	1,224,105		
			Ref. 3.6		

4. O&M ADJUSTMENTS

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense and Revenue	Wage and Employee Benefit - Pro forma	Paperless Bill Credits Adjustment	Credit Facility Fees	Outside Services	Generation Expense Normalization
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(219,362)	-	(219,362)	-	-	-
6 Total Operating Revenues	(219,362)	-	(219,362)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	110,862	-	467,933	-	-	(357,071)
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	97,838	-	97,838	-	-	-
12 Other Power Supply	302,709	(505)	175,290	-	-	30,144
13 Transmission	138,176	-	138,176	-	-	-
14 Distribution	509,272	-	509,272	-	-	-
15 Customer Accounting	127,581	(145)	206,415	-	-	-
16 Customer Service & Info	10,564	328	10,236	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,602,736	(1,512)	212,911	-	78,912	(30,361)
19 Total O&M Expenses	2,899,738	(1,834)	1,818,071	-	78,912	(30,361)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(655,055)	(29,414)	(364,462)	(43,975)	(15,819)	6,086
24 State	(148,352)	(6,661)	(82,540)	(9,959)	(3,583)	1,378
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	148,563	148,563	-	-	-	-
28 Total Operating Expenses:	2,244,893	110,653	1,371,069	(53,934)	59,510	(22,897)
29						
30 Operating Rev For Return:	(2,464,256)	(110,653)	(1,371,069)	(165,428)	(59,510)	22,897
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	-0.547%	-0.025%	-0.304%	-0.037%	-0.013%	0.005%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,267,663)	(146,729)	(1,818,071)	(219,362)	(78,912)	30,361
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,267,663)	(146,729)	(1,818,071)	(219,362)	(78,912)	30,361
73						
74 State Income Taxes	(148,352)	(6,661)	(82,540)	(9,959)	(3,583)	1,378
75						
76 Taxable Income	(3,119,311)	(140,067)	(1,735,531)	(209,403)	(75,329)	28,983
77						
78 Federal Income Taxes	(655,055)	(29,414)	(364,462)	(43,975)	(15,819)	6,086

	4.7	4.8	4.9	4.10	4.11	0	0
	Injuries and Damages	Revenue Sensitive Items/ Uncollectibles	Memberships & Subscriptions	Idaho Pension Expense - Cash Basis	Remove Non-Recurring Entries	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	97,779	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	(78,689)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	310,300	-	(37,177)	1,069,665	-	-	-
19 Total O&M Expenses	310,300	(78,689)	(37,177)	1,069,665	97,779	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(62,205)	15,775	7,453	(214,431)	(19,601)	-	-
24 State	(14,088)	3,572	1,688	(48,563)	(4,439)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	234,007	(59,342)	(28,037)	806,671	73,739	-	-
29							
30 Operating Rev For Return:	(234,007)	59,342	28,037	(806,671)	(73,739)	-	-
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	-0.052%	0.013%	0.006%	-0.179%	-0.016%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(310,300)	78,689	37,177	(1,069,665)	(97,779)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(310,300)	78,689	37,177	(1,069,665)	(97,779)	-	-
73							
74 State Income Taxes	(14,088)	3,572	1,688	(48,563)	(4,439)	-	-
75							
76 Taxable Income	(296,212)	75,117	35,489	(1,021,102)	(93,340)	-	-
77							
78 Federal Income Taxes	(62,205)	15,775	7,453	(214,431)	(19,601)	-	-

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Miscellaneous General Expense and Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	1,371,008	SG	5.9111%	81,042	
Gain on Property Sales	421	1	(91)	UT	Situs	-	
Gain on Property Sales	421	1	572,139	OR	Situs	-	
Gain on Property Sales	421	1	1,381,121	SO	5.7163%	78,950	
Loss on Property Sales	421	1	172	OR	Situs	-	
Loss on Property Sales	421	1	(199,935)	SO	5.7163%	(11,429)	
Total Miscellaneous General Revenue Removal			<u>3,124,414</u>			<u>148,563</u>	4.1.1

Adjustment to Expense:							
Other Expenses	557	1	(8,545)	SG	5.9111%	(505)	
Administrative & General Salaries	920	1	(1,916)	SO	5.7163%	(110)	
Office Supplies and Expenses	921	1	(54,374)	SO	5.7163%	(3,108)	
Customer Records	903	1	(3,452)	CN	4.2065%	(145)	
Customer Records	903	1	(11,248)	OR	Situs	-	
Informational Advertising	909	1	(5,556)	CA	Situs	-	
Informational Advertising	909	1	(17,845)	CN	4.2065%	(751)	
Informational Advertising	909	1	1,079	ID	Situs	1,079	
Informational Advertising	909	1	(4,296)	OR	Situs	-	
Informational Advertising	909	1	7,986	UT	Situs	-	
Informational Advertising	909	1	(1,065)	WA	Situs	-	
Informational Advertising	909	1	664	WY	Situs	-	
Duplicate Charges	929	1	29,837	SO	5.7163%	1,706	
Total Miscellaneous General Expense Removal			<u>(68,730)</u>			<u>(1,834)</u>	4.1.1

Description of Adjustment:

This adjustment removes from the base period certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation.

**Rocky Mountain Power
Idaho General Rate Case December 2019
Miscellaneous General Expense & Revenue**

Description	FERC	Factor	Amt to Exclude	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	1,371,008	
Gain on Property Sales	421	UT	(91)	
Gain on Property Sales	421	OR	572,139	
Gain on Property Sales	421	SO	1,381,121	
Loss on Property Sales	421	OR	172	
Loss on Property Sales	421	SO	(199,935)	
			<u>3,124,414</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	(8,545)	
Admin & General	920	SO	(1,916)	
Office Supplies and Expenses	921	SO	(40,599)	
			<u>(51,060)</u>	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	(7,504)	
Blue Sky	909	OR	(10,462)	
Blue Sky	903	CN	(3,452)	
Blue Sky	903	OR	(11,248)	
Blue Sky	929	SO	29,837	
DSM	909	CN	(566)	
Sponsorships	909	ID	(500)	
Remove system allocation	909	CN	(9,775)	
Remove system allocation	909	OR	(1,285)	
Remove system allocation	909	WA	(2,683)	
Remove system allocation	909	CA	(5,556)	
Remove system allocation	909	UT	(841)	
Remove system allocation	909	WY	(1,651)	
Add situs allocation	909	ID	1,579	
Add situs allocation	909	UT	8,827	
Add situs allocation	909	WY	2,316	
Add situs allocation	909	WA	1,618	
Add situs allocation	909	CA	-	
Add situs allocation	909	OR	7,451	
			<u>(3,895)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(13,775)	
			<u>(13,775)</u>	
Total Misc General Expense to Remove			<u><u>(68,730)</u></u>	Ref 4.1

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Wage and Employee Benefit - Pro forma

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	4,375,633	SG	5.9111%	258,649	
Fuel Related-Non NPC	501	3	7,764	SE	6.5220%	506	
Steam Maintenance	512	3	3,531,951	SG	5.9111%	208,778	
Hydro Operations	535	3	853,088	SG-P	5.9111%	50,427	
Hydro Operations	535	3	598,742	SG-U	5.9111%	35,392	
Hydro Maintenance	545	3	160,841	SG-P	5.9111%	9,508	
Hydro Maintenance	545	3	42,473	SG-U	5.9111%	2,511	
Other Operations	548	3	688,574	SG	5.9111%	40,702	
Other Operations	549	3	2,467	ID	Situs	-	
Other Maintenance	553	3	181,141	SG	5.9111%	10,707	
Other Power Supply Expenses	557	3	2,042,985	SG	5.9111%	120,763	
Other Power Supply Expenses	557	3	3,117	ID	Situs	3,117	
Transmission Operations	560	3	1,326,544	SG	5.9111%	78,414	
Transmission Maintenance	571	3	1,011,015	SG	5.9111%	59,762	
Distribution Operations	580	3	1,572,892	SNPD	4.9972%	78,600	
Distribution Operations	580	3	1,632,643	ID	Situs	90,634	
Distribution Maintenance	593	3	504,742	SNPD	4.9972%	25,223	
Distribution Maintenance	593	3	5,739,667	ID	Situs	314,815	
Customer Accounts	903	3	1,907,205	CN	4.2065%	80,227	
Customer Accounts	903	3	959,497	ID	Situs	126,188	
Customer Services	908	3	243,337	CN	4.2065%	10,236	
Customer Services	908	3	3,830	OTHER	0.0000%	-	
Customer Services	908	3	389,964	ID	Situs	(0)	
Administrative & General	920	3	3,543,408	SO	5.7163%	202,553	
Administrative & General	920	3	41,105	ID	Situs	2,309	
Administrative & General	935	3	138,951	SO	5.7163%	7,943	
Administrative & General	935	3	1,000	ID	Situs	106	
Total			<u>31,504,576</u>			<u>1,818,071</u>	4.2.11

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred during the 12 months ended December 2019, or are projected to occur through the twelve month period ending December 2021 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Wage and Employee Benefits**

The unadjusted, annualized (12 months ended December 2019), and pro forma period (12 months ending December 2021) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2019 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2019 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3.
3. The annualized December 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.2.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.4.
4. Compensation related to the Annual Incentive Plan is included at the actual cash payout level for 2019. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain 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.
5. Pro Forma December 2021 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2019 data escalated to December 2021. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2019	Pro Forma 12 Months Ending December 2021	Adjustment	Ref.
5001XX	Regular Ordinary Time	431,471,333	458,620,326	27,148,993	
5002XX	Overtime	65,293,734	69,402,140	4,108,405	
5003XX	Premium Pay	10,106,081	10,741,974	635,894	
	Subtotal for Escalation	506,871,148	538,764,440	31,893,292	4.2.3&5
5005XX	Unused Leave Accrual	2,528,541	2,687,641	159,101	4.2.6
500600	Temporary/Contract Labor	3,930	3,930	-	
500700	Severance Pay	(134,008)	(134,008)	-	
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-	
50109X	Joint Owner Cutbacks	(1,201,493)	(1,277,093)	(75,600)	4.2.6
	Subtotal Bare Labor	511,659,262	543,636,055	31,976,792	
500410	Annual Incentive Plan	28,721,615	30,010,517	1,288,902	4.2.6
	Total Incentive	28,721,615	30,010,517	1,288,902	
500250	Overtime Meals	1,386,854	1,386,854	-	
50040x	Bonus and Awards	1,776,665	1,776,665	-	
501325	Physical Exam	65,777	65,777	-	
502300	Education Assistance	133,630	133,630	-	
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-	
	Total Other Labor	3,170,899	3,170,899	-	
	Subtotal Labor and Incentive	543,551,776	576,817,471	33,265,694	
50110X	Pensions	(5,405,331)	(5,405,331)	(0)	4.2.7
501115	SERP Plan	2,946,562	-	(2,946,562)	4.2.7
50115X	Post Retirement Benefits	(5,951,646)	1,321,376	7,273,022	4.2.7
501160	Post Employment Benefits	7,623,371	6,323,807	(1,299,565)	4.2.7
	Total Pensions	(787,044)	2,239,852	3,026,896	4.2.7
501102	Pension Administration	538,662	617,162	78,500	4.2.7
50112X	Medical	55,093,453	60,058,773	4,965,320	4.2.7
50117X	Dental	3,676,335	4,256,813	580,478	4.2.7
50120X	Vision	359,460	524,792	165,332	4.2.7
50122X	Life	774,768	823,517	48,750	4.2.7
50125X	401(k)	38,638,179	41,069,366	2,431,187	4.2.7
501251	401(k) Administration	97	814	717	4.2.7
501275	Accidental Death & Disability	35,155	37,367	2,212	4.2.7
501300	Long-Term Disability	3,877,280	4,121,246	243,966	4.2.7
5016XX	Worker's Compensation	1,439,724	1,530,314	90,590	4.2.7
502900	Other Salary Overhead	1,291,410	1,291,410	-	4.2.7
	Total Benefits	105,724,522	114,331,574	8,607,052	4.2.7
	Subtotal Pensions and Benefits	104,937,478	116,571,426	11,633,948	4.2.7
580XXX	Payroll Tax Expense	37,724,230	40,091,077	2,366,847	4.2.8
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	
	Total Payroll Taxes	40,623,353	42,990,201	2,366,847	
	Total Labor	689,112,608	736,379,098	47,266,490	4.2.11
	Non-Utility and Capitalized Labor	229,797,765	245,559,679	15,761,914	4.2.11
	Total Utility Labor	459,314,844	490,819,419	31,504,576	4.2.11
		Ref. 4.2.11	Ref. 4.2.11	Ref. 4.2	Ref. 4.2.11

Labor (12 Months Ended December 2019)

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

Ref. 4.2

Ref. 4.2

Ref. 4.2

Ref. 4.2

Labor (12 Months Ended December 2019)

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

Annualization Increase

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

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Annualized Labor December 2019

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

Ref. 4.2

Pro Forma Increase to December 2021

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
	12/26/2019	2.76%											
	12/26/2020	2.75%											
3	IBEW 125		2.50%										
	1/26/2020												
4	IBEW 659					2.50%							
	4/26/2020												
5	UWUA 197						2.50%						
	5/26/2020												
8	UWUA 127										2.00%		
	9/26/2020												
9	IBEW 57 WY							3.10%					
	6/26/2020												
11	IBEW 57 PD		3.10%										
	1/26/2020												

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12	IBEW 57 PS																			(1,4)
	1/26/2020																			
13	PCCC Non-Exempt																			(1)
	12/26/2019		1.76%																	(2)
	12/26/2020		2.75%																	
15	IBEW 57 CT																			(1,4)
	1/26/2020		3.50%																	
16	IBEW 77																			(1)
	1/26/2020		2.50%																	
18	Non-Exempt																			(1)
	12/26/2019		2.40%																	(2)
	12/26/2020		2.75%																	

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

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													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
Grand Total														538,764

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Wage and Employee Benefits

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	Ref.
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	538,764,440	4.2
% Increase-Total	6.29%	4.2
	CAGR ¹	
	3.10%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2019		December 2021		Ref.
		Actual	Pro Forma Increase	Pro Forma	Pro Forma Adjustment	
Unused Sick Leave Accrual	5005XX	2,528,541	6.29%	2,687,641	159,101	4.2.2
Joint Owner Cutbacks	50109X	(1,201,493)	6.29%	(1,277,093)	(75,600)	4.2.2
		1,327,048		1,410,548	83,500	

Annual Incentive Plan Escalation

Description	Account	December 2019		December 2021		Ref.
		Actual	Pro Forma	Pro Forma	Pro Forma Adjustment	
Annual Incentive Plan Compensation	500410	28,721,615		30,010,517	1,288,902	4.2

¹Compound Annual Growth Rate

Rocky Mountain Power
Idaho General Rate Case - December 2019
Wage and Employee Benefits

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(5,405,331)	(5,289,589)	(5,289,589)	(5,405,331)	-	4.2.2
501115	SERP Plan	2,946,562	2,946,562	-	-	(2,946,562)	4.2.2
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	1,312,050	1,321,376	7,273,022	4.2.2
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	(1,299,565)	4.2.2
	Subtotal	(787,044)	(375,905)	2,556,463	2,239,852	3,026,896	4.2.2
501102	Pension Administration	538,662	555,490	636,442	617,162	78,500	4.2.2
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	4,965,320	4.2.2
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	580,478	4.2.2
50120X	Vision	359,460	369,877	540,000	524,792	165,332	4.2.2
50122X	Life	774,768	801,957	852,417	823,517	48,750	4.2.2
50125X	401(k)	38,638,179	39,929,563	42,442,007	41,069,366	2,431,187	4.2.2
501251	401(k) Administration	97	100	841	814	717	4.2.2
501275	Accidental Death & Disability	35,155	35,443	37,673	37,367	2,212	4.2.2
501300	Long-Term Disability	3,877,280	4,006,156	4,258,231	4,121,246	243,966	4.2.2
5016XX	Worker's Compensation	1,439,724	1,485,704	1,579,187	1,530,314	90,590	4.2.2
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-	4.2.2
	Subtotal	105,724,522	109,150,956	118,039,278	114,331,574	8,607,052	4.2.2
	Grand Total	104,937,478	108,775,050	120,595,741	116,571,426	11,633,948	4.2.2
		Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

Rocky Mountain Power
Idaho General Rate Case - December 2019
Wage and Employee Benefits
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 2021 Pro Forma Labor						
Pro Forma Wages Adjustment	h		31,817,692	31,817,692		4.2.2
Pro Forma Incentive Adjustment	i		1,288,902	1,288,902		4.2.2
	j	h + i	<u>33,106,594</u>	<u>33,106,594</u>		
Percentage of eligible wages	k		91.92%	100.00%		
Total eligible wages	l	j * k	<u>30,432,283</u>	<u>33,106,594</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>1,886,802</u>	<u>480,046</u>		
Total FICA Tax on Pro Forma Labor		n	1,886,802	480,046	2,366,847	4.2.2

Rocky Mountain Power
2020 Protocol FERC Spread
Idaho General Rate Case - December 2019

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma		Idaho Allocation %	Pro Forma	
	12 Months Ended December 2019	% Of Total		12 Months Ending December 2021	Idaho Adjustment Allocated		12 Months Ending December 2021 Idaho Allocated	
500SG	13,056,774	1.89%	895,569	13,952,342	5.911%	52,938	824,740	
502SG	19,170,731	2.782%	1,314,928	20,485,659	5.911%	77,727	1,210,933	
503SE	113,188	0.016%	7,764	120,952	6.522%	506	7,888	
505SG	872	0.000%	60	932	5.911%	4	55	
506SG	31,565,309	4.581%	2,165,076	33,730,385	5.911%	127,980	1,993,845	
510SG	3,308,478	0.480%	226,930	3,535,407	5.911%	13,414	208,982	
511SG	8,014,161	1.163%	549,694	8,563,855	5.911%	32,493	506,220	
512SG	25,775,295	3.740%	1,767,937	27,543,232	5.911%	104,505	1,628,114	
513SG	11,935,828	1.732%	818,683	12,754,511	5.911%	48,393	753,935	
514SG	2,459,627	0.357%	168,707	2,628,334	5.911%	9,972	155,364	
535SG-P	5,225,772	0.758%	358,438	5,584,210	5.911%	21,188	330,090	
535SG-U	3,382,382	0.491%	231,999	3,614,381	5.911%	13,714	213,651	
536SG-P	26,971	0.004%	1,850	28,821	5.911%	109	1,704	
537SG-P	537,605	0.078%	36,874	574,479	5.911%	2,180	33,958	
537SG-U	26,702	0.004%	1,832	28,534	5.911%	108	1,687	
539SG-P	6,646,876	0.965%	455,912	7,102,788	5.911%	26,950	419,855	
539SG-U	5,320,157	0.772%	364,912	5,685,069	5.911%	21,570	336,051	
540SG-P	204	0.000%	14	218	5.911%	1	13	
541SG-P	-	0.000%	-	-	5.911%	-	-	
542SG-P	240,271	0.035%	16,480	256,751	5.911%	974	15,177	
542SG-U	10,773	0.002%	739	11,512	5.911%	44	680	
543SG-P	387,838	0.056%	26,602	414,440	5.911%	1,572	24,498	
543SG-U	311,244	0.045%	21,348	332,592	5.911%	1,262	19,660	
544SG-P	906,380	0.132%	62,169	968,548	5.911%	3,675	57,252	
544SG-U	209,704	0.030%	14,384	224,088	5.911%	850	13,246	
545SG-P	810,459	0.118%	55,590	866,049	5.911%	3,286	51,193	
545SG-U	87,505	0.013%	6,002	93,507	5.911%	355	5,527	
546SG	4,141	0.001%	284	4,425	5.911%	17	262	
548SG	5,858,981	0.850%	401,870	6,260,851	5.911%	23,755	370,087	
549OR	35,973	0.005%	2,467	38,441	0.000%	-	-	
549SG	4,175,810	0.606%	286,420	4,462,231	5.911%	16,931	263,768	
552SG	848,688	0.123%	58,212	906,900	5.911%	3,441	53,608	
553SG	1,705,795	0.248%	117,001	1,822,797	5.911%	6,916	107,748	
554SG	86,425	0.013%	5,928	92,353	5.911%	350	5,459	
556SG	448,963	0.065%	30,795	479,758	5.911%	1,820	28,359	
557ID	45,440	0.007%	3,117	48,557	100.000%	3,117	48,557	
557SG	29,336,345	4.257%	2,012,191	31,348,536	5.911%	118,943	1,853,051	
560SG	6,713,825	0.974%	460,504	7,174,329	5.911%	27,221	424,083	
561SG	9,994,829	1.450%	685,549	10,680,378	5.911%	40,524	631,330	
562SG	1,914,831	0.278%	131,339	2,046,170	5.911%	7,764	120,952	
563SG	505,469	0.073%	34,670	540,139	5.911%	2,049	31,928	
566SG	46,420	0.007%	3,184	49,604	5.911%	188	2,932	
567SG	164,717	0.024%	11,298	176,015	5.911%	668	10,404	
568SG	1,050,006	0.152%	72,020	1,122,027	5.911%	4,257	66,324	
569SG	3,090,243	0.448%	211,961	3,302,204	5.911%	12,529	195,197	
570SG	7,011,969	1.018%	480,954	7,492,923	5.911%	28,430	442,916	
571SG	3,561,399	0.517%	244,278	3,805,677	5.911%	14,440	224,958	
572SG	26,273	0.004%	1,802	28,076	5.911%	107	1,660	
580ID	(11,391)	-0.002%	(781)	(12,172)	100.000%	(781)	(12,172)	
580OR	277,058	0.040%	19,004	296,062	0.000%	-	-	
580SNPD	7,520,436	1.091%	515,830	8,036,266	4.997%	25,777	401,588	
580UT	335,059	0.049%	22,982	358,041	0.000%	-	-	
580WA	72,120	0.010%	4,947	77,067	0.000%	-	-	
580WYP	103,417	0.015%	7,093	110,510	0.000%	-	-	
581SNPD	12,093,962	1.755%	829,529	12,923,492	4.997%	41,453	645,812	
582CA	29,891	0.004%	2,050	31,941	0.000%	-	-	
582ID	254,436	0.037%	17,452	271,888	100.000%	17,452	271,888	
582OR	238,136	0.035%	16,334	254,470	0.000%	-	-	
582SNPD	2,376	0.000%	163	2,539	4.997%	8	127	
582UT	1,048,769	0.152%	71,935	1,120,704	0.000%	-	-	
582WA	100,804	0.015%	6,914	107,718	0.000%	-	-	
582WYP	481,183	0.070%	33,005	514,188	0.000%	-	-	
583CA	397,296	0.058%	27,251	424,547	0.000%	-	-	
583ID	237,266	0.034%	16,274	253,541	100.000%	16,274	253,541	
583OR	1,282,695	0.186%	87,981	1,370,675	0.000%	-	-	
583SNPD	158	0.000%	11	169	4.997%	1	8	
583UT	4,471,652	0.649%	306,712	4,778,364	0.000%	-	-	
583WA	192,965	0.028%	13,236	206,201	0.000%	-	-	

2020 Protocol FERC Spread
Idaho General Rate Case - December 2019

2020P Indicator	Actual	% Of Total	Pro Forma Adjustment	Pro Forma	Idaho Allocation %	Pro Forma	Pro Forma
	12 Months Ended December 2019			12 Months Ending December 2021		Adjustment Idaho	12 Months Ending December 2021 Idaho
583WYP	337,156	0.049%	23,126	360,282	0.000%	-	-
583WYU	114,855	0.017%	7,878	122,733	0.000%	-	-
585SNPD	206,718	0.030%	14,179	220,897	4.997%	709	11,039
586CA	62,254	0.009%	4,270	66,524	0.000%	-	-
586ID	145,377	0.021%	9,971	155,349	100.000%	9,971	155,349
586OR	493,424	0.072%	33,844	527,269	0.000%	-	-
586UT	640,020	0.093%	43,899	683,919	0.000%	-	-
586WA	241,823	0.035%	16,587	258,410	0.000%	-	-
586WYP	291,679	0.042%	20,006	311,685	0.000%	-	-
586WYU	80,011	0.012%	5,488	85,499	0.000%	-	-
587CA	459,513	0.067%	31,518	491,031	0.000%	-	-
587ID	687,208	0.100%	47,136	734,344	100.000%	47,136	734,344
587OR	4,374,090	0.635%	300,020	4,674,110	0.000%	-	-
587UT	4,125,323	0.599%	282,957	4,408,280	0.000%	-	-
587WA	890,930	0.129%	61,109	952,039	0.000%	-	-
587WYP	819,112	0.119%	56,183	875,295	0.000%	-	-
587WYU	80,426	0.012%	5,516	85,942	0.000%	-	-
588CA	43,800	0.006%	3,004	46,805	0.000%	-	-
588ID	(1,481)	0.000%	(102)	(1,583)	100.000%	(102)	(1,583)
588OR	12,195	0.002%	836	13,032	0.000%	-	-
588SNPD	3,108,026	0.451%	213,181	3,321,206	4.997%	10,653	165,967
588UT	(66,498)	-0.010%	(4,561)	(71,059)	0.000%	-	-
588WA	(653)	0.000%	(45)	(698)	0.000%	-	-
588WYP	9,028	0.001%	619	9,648	0.000%	-	-
588WYU	(46,398)	-0.007%	(3,182)	(49,580)	0.000%	-	-
589CA	13,896	0.002%	953	14,849	0.000%	-	-
589ID	9,962	0.001%	683	10,645	100.000%	683	10,645
589OR	67,784	0.010%	4,649	72,433	0.000%	-	-
589UT	285,643	0.041%	19,592	305,235	0.000%	-	-
589WA	11,417	0.002%	783	12,200	0.000%	-	-
589WYP	103,249	0.015%	7,082	110,331	0.000%	-	-
589WYU	6,301	0.001%	432	6,734	0.000%	-	-
590CA	96,670	0.014%	6,631	103,301	0.000%	-	-
590ID	158,153	0.023%	10,848	169,001	100.000%	10,848	169,001
590OR	764,622	0.111%	52,446	817,067	0.000%	-	-
590SNPD	2,502,798	0.363%	171,668	2,674,466	4.997%	8,579	133,648
590UT	1,255,484	0.182%	86,114	1,341,598	0.000%	-	-
590WA	156,566	0.023%	10,739	167,305	0.000%	-	-
590WYP	446,686	0.065%	30,638	477,325	0.000%	-	-
592CA	207,743	0.030%	14,249	221,992	0.000%	-	-
592ID	294,837	0.043%	20,223	315,060	100.000%	20,223	315,060
592OR	1,944,535	0.282%	133,376	2,077,912	0.000%	-	-
592SNPD	1,584,435	0.230%	108,677	1,693,112	4.997%	5,431	84,608
592UT	2,151,857	0.312%	147,597	2,299,454	0.000%	-	-
592WA	324,812	0.047%	22,279	347,091	0.000%	-	-
592WYP	706,217	0.102%	48,440	754,657	0.000%	-	-
592WYU	28,985	0.004%	1,988	30,973	0.000%	-	-
593CA	3,910,816	0.568%	268,244	4,179,061	0.000%	-	-
593ID	3,616,984	0.525%	248,090	3,865,075	100.000%	248,090	3,865,075
593OR	20,649,317	2.997%	1,416,344	22,065,662	0.000%	-	-
593SNPD	1,123,557	0.163%	77,065	1,200,622	4.997%	3,851	59,997
593UT	24,606,278	3.571%	1,687,754	26,294,032	0.000%	-	-
593WA	3,616,019	0.525%	248,024	3,864,043	0.000%	-	-
593WYP	3,490,775	0.507%	239,434	3,730,209	0.000%	-	-
593WYU	652,785	0.095%	44,775	697,559	0.000%	-	-
594CA	431,457	0.063%	29,594	461,051	0.000%	-	-
594ID	418,692	0.061%	28,718	447,410	100.000%	28,718	447,410
594OR	3,545,209	0.514%	243,167	3,788,376	0.000%	-	-
594SNPD	6,742	0.001%	462	7,204	4.997%	23	360
594UT	6,941,878	1.007%	476,146	7,418,023	0.000%	-	-
594WA	696,767	0.101%	47,792	744,559	0.000%	-	-
594WYP	657,907	0.095%	45,126	703,033	0.000%	-	-
594WYU	119,335	0.017%	8,185	127,521	0.000%	-	-
595SNPD	834,932	0.121%	57,268	892,200	4.997%	2,862	44,585
596CA	54,111	0.008%	3,711	57,822	0.000%	-	-
596ID	68,384	0.010%	4,690	73,074	100.000%	4,690	73,074
596OR	610,765	0.089%	41,893	652,657	0.000%	-	-
596UT	189,135	0.027%	12,973	202,108	0.000%	-	-
596WA	61,565	0.009%	4,223	65,788	0.000%	-	-

2020 Protocol FERC Spread
Idaho General Rate Case - December 2019

2020P Indicator	Actual	% Of Total	Pro Forma Adjustment	Pro Forma	Idaho Allocation %	Pro Forma Adjustment Allocated	Pro Forma
	12 Months Ended December 2019			12 Months Ending December 2021			12 Months Ending December 2021 Idaho
596WYP	231,329	0.034%	15,867	247,195	0.000%	-	-
596WYU	44,418	0.006%	3,047	47,464	0.000%	-	-
597CA	13,119	0.002%	900	14,019	0.000%	-	-
597ID	32,734	0.005%	2,245	34,979	100.000%	2,245	34,979
597OR	184,301	0.027%	12,641	196,942	0.000%	-	-
597SNPD	(110,200)	-0.016%	(7,559)	(117,758)	4.997%	(378)	(5,885)
597UT	178,592	0.026%	12,250	190,841	0.000%	-	-
597WA	12,707	0.002%	872	13,578	0.000%	-	-
597WYP	29,319	0.004%	2,011	31,330	0.000%	-	-
597WYU	15,049	0.002%	1,032	16,081	0.000%	-	-
598CA	6,511	0.001%	447	6,958	0.000%	-	-
598OR	43,857	0.006%	3,008	46,865	0.000%	-	-
598SNPD	1,416,516	0.206%	97,159	1,513,676	4.997%	4,855	75,641
598WA	13,077	0.002%	897	13,974	0.000%	-	-
901CN	1,710,538	0.248%	117,326	1,827,865	4.207%	4,935	76,890
902CA	290,051	0.042%	19,895	309,946	0.000%	-	-
902CN	448,129	0.065%	30,737	478,867	4.207%	1,293	20,144
902ID	1,674,872	0.243%	114,880	1,789,752	100.000%	114,880	1,789,752
902OR	3,103,438	0.450%	212,866	3,316,304	0.000%	-	-
902UT	3,563,256	0.517%	244,405	3,807,661	0.000%	-	-
902WA	469,647	0.068%	32,213	501,860	0.000%	-	-
902WYP	813,548	0.118%	55,802	869,350	0.000%	-	-
902WYU	166,428	0.024%	11,415	177,844	0.000%	-	-
903CA	65,150	0.009%	4,469	69,619	0.000%	-	-
903CN	25,647,061	3.722%	1,759,141	27,406,203	4.207%	73,999	1,152,850
903ID	164,863	0.024%	11,308	176,171	100.000%	11,308	176,171
903OR	704,600	0.102%	48,329	752,928	0.000%	-	-
903UT	2,178,594	0.316%	149,431	2,328,024	0.000%	-	-
903WA	341,198	0.050%	23,403	364,601	0.000%	-	-
903WYP	384,524	0.056%	26,375	410,899	0.000%	-	-
903WYU	68,624	0.010%	4,707	73,331	0.000%	-	-
907CN	(8,676)	-0.001%	(595)	(9,271)	4.207%	(25)	(390)
908CA	2,592	0.000%	178	2,770	0.000%	-	-
908CN	2,096,129	0.304%	143,774	2,239,903	4.207%	6,048	94,222
908ID	(2)	0.000%	(0)	(3)	100.000%	(0)	(3)
908OR	2,053,048	0.298%	140,819	2,193,867	0.000%	-	-
908OTHER	55,846	0.008%	3,830	59,676	0.000%	-	-
908UT	2,417,347	0.351%	165,807	2,583,154	0.000%	-	-
908WA	342,845	0.050%	23,516	366,360	0.000%	-	-
908WYP	869,578	0.126%	59,645	929,222	0.000%	-	-
909CN	1,459,916	0.212%	100,136	1,560,052	4.207%	4,212	65,624
910CN	322	0.000%	22	344	4.207%	1	14
920OR	0	0.000%	0	0	0.000%	-	-
920SO	74,725,665	10.844%	5,125,461	79,851,126	5.716%	292,989	4,564,560
921SO	2,299,311	0.334%	157,711	2,457,022	5.716%	9,015	140,452
922SO	(22,561,797)	-3.274%	(1,547,522)	(24,109,319)	5.716%	(88,462)	(1,378,170)
925SO	-	0.000%	-	-	5.716%	-	-
928CA	21,947	0.003%	1,505	23,453	0.000%	-	-
928ID	33,671	0.005%	2,309	35,980	100.000%	2,309	35,980
928OR	130,996	0.019%	8,985	139,981	0.000%	-	-
928SO	462,532	0.067%	31,725	494,257	5.716%	1,814	28,253
928UT	91,322	0.013%	6,264	97,586	0.000%	-	-
928WA	242,737	0.035%	16,649	259,387	0.000%	-	-
928WYP	78,603	0.011%	5,391	83,995	0.000%	-	-
929SO	(3,265,277)	-0.474%	(223,967)	(3,489,244)	5.716%	(12,803)	(199,457)
935CA	1,164	0.000%	80	1,244	0.000%	-	-
935ID	1,539	0.000%	106	1,645	100.000%	106	1,645
935OR	11,454	0.002%	786	12,240	0.000%	-	-
935SO	2,025,810	0.294%	138,951	2,164,761	5.716%	7,943	123,745
935WA	271	0.000%	19	290	0.000%	-	-
935WYP	157	0.000%	11	168	0.000%	-	-
Utility Labor	459,314,844	66.6531%	31,504,576	490,819,419		1,818,071	28,324,291
Capital/Non Utility	229,797,765	33.3469%	15,761,914	245,559,679		Ref 4.2	
Total Labor	689,112,608	100.00%	47,266,490	736,379,098			
	Ref 4.2.2		Ref 4.2.2	Ref 4.2.2			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue							
Misc. Electric Revenue	451	3	(219,362)	ID	Situs	(219,362)	4.3.1

Description of Adjustment:

This adjustment adds into Test Period results the reduction in revenues due to paperless billing credits. For details, please refer to the testimony of Ms. Melissa S. Nottingham.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Summary of Credits by State

Bill Credits	FERC Acct	Alloc.	Total Co. (\$)	
Paperless Credit	451	UT	2,716,081	
	451	OR	1,384,240	
	451	WA	213,633	
	451	WY	332,087	
	451	ID	219,362	Ref 4.3
	451	CA	89,463	
			<u>4,954,867</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Credit facility fee expense	921	1	1,380,459	SO	5.7163%	78,912	4.4.1

Description of Adjustment:

This adjustment adds into the Test Period the credit facilities and associated commitment fees which are a requirement for the Company to have access to short-term borrowing or commercial paper.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Credit Facility Fee Adjustment

Adjust Interest Expense - Credit Facility Fees	FERC Acct	Alloc.	12 ME Dec 2019 Total Co. (\$)	
Add credit facility fees interest expense	921	SO	1,380,459	Ref 4.4

Period	Monthly balance (\$)
Jan-19	127,630
Feb-19	127,630
Mar-19	106,269
Apr-19	103,217
May-19	108,621
Jun-19	174,160
Jul-19	105,443
Aug-19	104,160
Sep-19	104,160
Oct-19	105,447
Nov-19	104,160
Dec-19	109,564
12 ME December 2019	1,380,459

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Outside Services Expense	923	1	2,900	ID	Situs	2,900	4.5.1
Outside Services Expense	923	1	<u>(581,867)</u>	SO	5.7163%	<u>(33,261)</u>	4.5.1
Total			<u>(578,967)</u>			<u>(30,361)</u>	

Description of Adjustment:

In compliance with Idaho Order No. 32196, this adjustment normalizes outside services expense for the 12 months ended December 2019 to a three-year average.

Rocky Mountain Power
Idaho General Rate Case December 2019
Outside Services Expense

Summary of Outside Services Expense by Year

Year	Factor	Total
12 Months Ended December 2017	CA	62,808
	ID	8,702
	OR	201,291
	SO	20,699,852
	UT	2,657,568
	WA	225,621
	WY	13,403
		<u>23,869,244</u>
12 Months Ended December 2018	CA	75,497
	ID	152
	OR	74,956
	SO	18,291,197
	UT	1,371,987
	WA	18,474
	WY	58,362
		<u>19,890,625</u>
12 Months Ended December 2019	CA	128,179
	ID	77
	OR	229,996
	SO	20,368,325
	UT	1,258,081
	WA	212
	WY	55,174
		<u>22,040,045</u>

Three-Year Average

Factor	Total
CA	88,828
ID	2,977
OR	168,748
SO	19,786,458
UT	1,762,546
WA	81,436
WY	42,313
	<u>21,933,305</u>

Adjustment from December 2019 Actuals

Factor	Total	
CA	(39,351)	
ID	2,900	Ref. 4.5
OR	(61,248)	
SO	(581,867)	Ref. 4.5
UT	504,464	
WA	81,224	
WY	(12,861)	
	<u>(106,740)</u>	

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Generation Expense Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	(6,040,667)	SG	5.9111%	(357,071)	4.6.1
Generation Overhaul Expense - Other	553	1	509,959	SG	5.9111%	30,144	4.6.1
Total			<u>(5,530,707)</u>			<u>(326,927)</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2019 using a four-year average methodology. In this adjustment, overhaul expenses from December 2016 - December 2019 are restated in constant dollars to a December 2019 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2019 are subtracted from the four-year average which results in this adjustment.

FUNCTION: STEAM

Period	Overhaul Expense	Less Cholla	Overhaul Expense		Restate to Constant	
			less Cholla	Dollars	Constant Dollars	
Year Ended December 2016	31,039,989	-	31,039,989	8.41%	33,651,766	
Year Ended December 2017	20,163,157	-	20,163,157	7.03%	21,580,599	
Year Ended December 2018	34,051,525	(3,257,000)	30,794,525	3.08%	31,742,016	
Year Ended December 2019	37,045,683	-	37,045,683	0.00%	37,045,683	
4 Year Average - Steam					31,005,016	

Year Ended December 2019 Overhaul Expense - Steam 37,045,683 Ref. 4.6.2
Adjustment (6,040,667) Ref. 4.6

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant		Overhaul Expense
		Dollars		
Year Ended December 2016	1,887,191	7.09%		2,020,945
Year Ended December 2017	796,964	6.05%		845,165
Year Ended December 2018	5,959,360	2.99%		6,137,777
Year Ended December 2019	2,321,350	0.00%		2,321,350
4 Year Average				2,831,309

Year Ended December 2019 Overhaul Expense - Other 2,321,350 Ref. 4.6.2
Adjustment 509,959 Ref. 4.6

Total Adjustment (5,530,707) Ref. 4.6

Rocky Mountain Power
Idaho General Rate Case - December 2019
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2016	Yr. Ended December 2017	Yr. Ended December 2018	Yr. Ended December 2019	
<u>Steam Production</u>					
Blundell	981,000	319,000	354,314	202,844	
Dave Johnston	2,355,309	5,362,747	4,794,336	9,243,457	
Gadsby	-	68,308	343,436	390,865	
Hunter	8,162,353	-	8,411,847	6,206,830	
Huntington	-	-	8,857,107	12,570,354	
Jim Bridger	6,249,089	5,906,742	6,661,397	6,237,185	
Naughton	5,366,238	4,646,360	34,087	1,013,147	
Wyodak	4,651,000	(18,000)	-	-	
Cholla	-	-	3,257,000	-	
Colstrip	1,237,000	1,218,000	-	-	
Craig	1,657,000	2,660,000	-	1,181,000	
Hayden	381,000	-	1,338,000	-	
Subtotal - Steam	31,039,989	20,163,157	34,051,525	37,045,683	Ref 4.6.1
Total Steam Production	31,039,989	20,163,157	34,051,525	37,045,683	
<u>Other Production</u>					
Hermiston	-	603,000	1,799,000	2,144,380	
Currant Creek	1,576,236	72,070	26,996	50,170	
Lake Side	310,955	-	3,680,431	(1,988)	
Gadsby Peakers	-	-	29,376	-	
Chehalis	-	121,894	423,557	128,788	
Subtotal - Other	1,887,191	796,964	5,959,360	2,321,350	Ref 4.6.1
Total - Other Production	1,887,191	796,964	5,959,360	2,321,350	
Grand Total	32,927,181	20,960,121	40,010,885	39,367,033	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust accrual to 3-year average	925	3	6,716,976	SO	5.7163%	383,965	4.7.1
Adjust property damage expense to 3-year Avg.							
Property Insurance - Transmission	924	3	(5,917)	ID	Situs	(5,917)	4.7.2
Property Insurance - Idaho Distribution	924	3	-	ID	Situs	-	4.7.2
Property Insurance - Non-T&D	924	3	(105,393)	ID	Situs	(105,393)	4.7.2
Adjust Liability Insurance Premium	925	3	2,137,838	SO	5.7163%	122,206	4.7.3
Adjust Property Insurance Premium	924	3	(1,479,300)	SO	5.7163%	(84,562)	4.7.3
Total			<u>7,264,204</u>			<u>310,300</u>	

Description of Adjustment:

This adjustment normalizes injury and damages expense to reflect a three year average of gross expense net of insurance receivables, consistent with the methodology used in PAC-E-11-12. The adjustment also recalculates the historical average Idaho-allocated property damage amount using the most recent three-year time period. The insurance premiums in the base period have been adjusted to those in the Company's most current renewal.

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Insurance Expense
Injuries & Damages - Three Year Average**

	Jan-17 to Dec-17 Accrual	Jan-18 to Dec-18 Accrual	Jan-19 to Dec-19 Accrual	Totals Accrual
Accrual	7,995,858	12,497,345	1,366,237	21,859,440
Remove accrued amounts not requested	4,798,137	611,466	0	5,409,603
Net accrual	<u>12,793,995</u>	<u>13,108,811</u>	<u>1,366,237</u>	<u>27,269,043</u>
Third Party Receivable	871,264	497,297	-	1,368,561
Remove accrued amounts not requested	(3,721,264)	(497,297)	-	(4,218,561)
Net receivable	<u>(2,850,000)</u>	<u>(0)</u>	<u>-</u>	<u>(2,850,000)</u>
Net - Accrual Minus Receivable	<u>9,943,995</u>	<u>13,108,811</u>	<u>1,366,237</u>	<u>24,419,043</u>

3 Year Average 8,139,681

Adjustment Detail:

Base Year Expense	1,422,705
Insurance Receivable	- Above
Net Base Year Expense	<u>1,422,705</u>
3 Year Average - Accrual Basis	<u>8,139,681</u> Above
Difference in Base Year and Three-Year Average	<u>6,716,976</u>
	Ref 4.7

Rocky Mountain Power
Idaho General Rate Case - December 2019
Insurance Expense
Property Damage

	Actual Losses (after deductible)		
	System Transmission Losses	Idaho Distribution Losses	System Non- T&D Losses
<i>Deductible</i>	<i>\$1,000,000</i>	<i>\$250,000</i>	<i>\$1,000,000</i>
January - December 2017	-	-	113,393
January - December 2018	-	-	-
January - December 2019	-	-	-
Total	-	-	113,393
3 Year Average	-	-	37,798
Idaho Allocation Factor	SG	Situs	SG
Idaho Allocation %	5.911%	100%	5.911%
December 2019 - Idaho Allocated 3 Year Average	-	-	2,234
Docket No. PAC-E-11-12 Idaho Allocated Average	5,917	-	107,627
Adjustment	(5,917)	-	(105,393)
	Ref. 4.7	Ref. 4.7	Ref. 4.7

**Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Insurance Expense
 Adjust Base Period Insurance Premium to Expected CY 2019/2020 Level**

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

	Premium Renewal 2019/2020	Included in Results 12 Months Ended Dec-19	Adjustment	
Liability Insurance Premium	6,557,841	4,420,003	2,137,838	Ref 4.7
Property Insurance Premium	3,801,795	5,281,095	(1,479,300)	Ref 4.7
	<u>10,359,636</u>			

Insurance Renewal 2019/2020

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

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

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Uncollectible Expense	904	1	(78,689)	ID	Situs	(78,689)	4.8.1

Description of Adjustment:

This adjusts the uncollectible expense to a three year average as ordered by the Commission in the Idaho General Rate Case No. PAC-E-10-07.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Uncollectible Expense

12 Months Ended	Uncollectible Expense	General Business Revenues	Uncollectible Accounts %
Dec-17	608,998	295,378,051	0.206%
Dec-18	431,822	286,227,855	0.151%
Dec-19	616,125	279,009,378	0.221%
Three Year Historical Average			0.193%

Description	Amount	Reference
General Business Revenues	279,009,378	
Average Uncollectible Rate	0.193%	
Uncollectible Expense using average rate	537,436	
12 ME December 2019 Uncollectible Expense	616,125	
Adjustment to Reflect three Yr. Avg.	(78,689)	Ref 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Total Memberships and Subscriptions							
	930	1	(1,688,675)	SO	5.7163%	(96,530)	
	930	1	-	ID	Situs	-	
Total			<u>(1,688,675)</u>			<u>(96,530)</u>	4.9.1
Add Back 75% of National & Regional Memberships							
	930	1	1,038,306	SO	5.7163%	59,353	4.9.1

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order No. 29505. Per the order, National and regional trade organizations are recognized at 75%.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Memberships and Subscriptions Adjustment Detail

Account	Factor	Description	Amount
Remove Total Memberships and Subscriptions in Account 930.2			
930.2	SO	Included in Unadjusted Results	(1,688,675)
930.2	ID	Included in Unadjusted Results	-
			<u>(1,688,675)</u> Ref 4.9
Allowed National and Regional Trade Memberships at 75%			
930.2	SO	American Wind Energy Association	25,000
930.2	SO	Associated Taxpayers of Idaho	1,200
930.2	SO	Centre for Energy Advancement through Technological Innovation	33,000
930.2	SO	Edison Electric Institute	879,872
930.2	SO	Edison Electric Institute - Avian Power Line Interaction Committee	4,500
930.2	SO	Edison Electric Institute - USWAG	57,611
930.2	SO	Energy Systems Integration Group	936
930.2	SO	Four County Alliance of Southeast Idaho	2,000
930.2	SO	Greater Idaho Falls Chamber of Commerce	500
930.2	SO	Idaho Association of Counties	1,000
930.2	SO	Idaho Economic Development Association	4,000
930.2	SO	Idaho Rural Partnership	2,000
930.2	SO	National Automated Clearing House	2,875
930.2	SO	National Electric Energy Testing Research and Application Center	86,000
930.2	SO	National Joint Utilities Notification System	11,813
930.2	SO	North American Transmission Forum	91,231
930.2	SO	Northwest Environmental Business Council	500
930.2	SO	Northwest Public Power Association	1,625
930.2	SO	NW Hydro	1,200
930.2	SO	Pacific Northwest Utilities Conference Committee	83,449
930.2	SO	Regional Economic Development for Eastern Idaho	2,000
930.2	SO	Rexburg Area Chamber of Commerce	473
930.2	SO	Rexburg Rotary Club	328
930.2	SO	Rigby Chamber of Commerce	100
930.2	SO	Rocky Mountain Electrical League	18,000
930.2	SO	Smart Electric Power Alliance	10,250
930.2	SO	The Enterprise	750
930.2	SO	The National Hydropower Association, Inc.	34,350
930.2	SO	Utility Economic Development Association, Inc.	745
930.2	SO	Western Energy Institute	500
930.2	SO	Western Energy Supply Transmission Associates	25,685
930.2	SO	Women's Energy Network	650
930.2	SO	WorldatWork	265
			<u>1,384,407</u>
Allowed Memberships and Subscriptions - 75% of amount above			<u>1,038,306</u> Ref 4.9

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Pension Expense	930	1	18,712,413	SO	5.7163%	1,069,665	4.10.1

Description of Adjustment:

Per IPUC Order No. 32196, this adjustment replaces the accrual pension expense for the 12 months ended December 2019 with the three-year average actual amount funded.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Idaho Pension Expense - Cash Basis

Cash Basis Pension Expense*

Pension Funding CY 2017	50,000,000	
Pension Funding CY 2018	-	
Pension Funding CY 2019	-	
Net Joint Venture Pension Funding Three-Year Avg. Ending December 2019	16,666,667	
Exclude Mines	95.67%	
	<u>15,945,623</u>	15,945,623

Accrual Basis Pension Expense

Total Pension Expense Net of Joint Venture and Mining Portion	(5,405,331)	
Less: Local 57 Cash Basis Pension Expense Net of Joint Venture	<u>(6,723,383)</u>	
Accrual Basis Pension Expense in Results 12 ME December 2019	(12,128,714)	<u>(12,128,714)</u>

Total Difference		28,074,337
O&M Portion		66.653%
Adjustment to O&M		<u><u>18,712,413</u></u> Ref 4.10

*There was no cash basis pension expense during calendar year 2018 or 2019.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal of prior-period accounting entry	557	1	1,654,159	SG	5.9111%	97,779	4.11.1

Description of Adjustment:

Certain accounting entries were made to expense accounts during the 12 ME December 2019 Base Period that are non-recurring and relate to a prior period. These transactions are removed from the Base Period to normalize the 12 ME December 2021 Test Period.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Remove Non-Recurring Entries
CWIP Reversal Adjustment

<u>FERC</u> <u>Account</u>	<u>FERC</u> <u>Location</u>	<u>Account</u> <u>Number</u>	<u>Description</u>	<u>Amount</u>	<u>Allocation</u>
5570000	273	545990	RMP CWIP Reserve reversal booked August 2017	(914,655)	SG
5570000	95	545990	RMP CWIP Reserve reversal booked December 2017	(739,504)	SG
				<u>(1,654,159)</u>	

5. NET POWER COST ADJUSTMENTS

	Total Normalized	5.1 Net Power Costs	5.2 Nodal Pricing	0 0	0 0	0 0	0 0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,713,495	1,713,495	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	1,713,495	1,713,495	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(7,958,773)	(7,958,773)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(5,028,531)	(5,058,087)	29,556	-	-	-	-
13 Transmission	66,811	66,811	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(12,920,493)	(12,950,049)	29,556	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	8,564	-	8,564	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,912,548	2,939,542	(26,994)	-	-	-	-
24 State	659,612	665,725	(6,113)	-	-	-	-
25 Deferred Income Taxes	23,735	-	23,735	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,316,035)	(9,344,782)	28,747	-	-	-	-
29							
30 Operating Rev For Return:	11,029,530	11,058,277	(28,747)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	236,445	-	236,445	-	-	-	-
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:	236,445	-	236,445	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	(4,639)	-	(4,639)	-	-	-	-
49 Accum Def Income Tax	(26,570)	-	(26,570)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(31,209)	-	(31,209)	-	-	-	-
56							
57 Total Rate Base:	205,236	-	205,236	-	-	-	-
58							
59							
60 Estimated ROE impact	2.443%	2.453%	-0.010%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	14,625,424	14,663,544	(38,119)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	8,564	-	8,564	-	-	-	-
71 Schedule "M" Deductions	105,100	-	105,100	-	-	-	-
72 Income Before Tax	14,528,888	14,663,544	(134,656)	-	-	-	-
73							
74 State Income Taxes	659,612	665,725	(6,113)	-	-	-	-
75							
76 Taxable Income	13,869,277	13,997,819	(128,542)	-	-	-	-
77							
78 Federal Income Taxes	2,912,548	2,939,542	(26,994)	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	5.9111%	-	
Existing Firm UPL	447NPC	3	-	SG	5.9111%	-	
Post-Merger Firm	447NPC	3	24,430,419	SG	5.9111%	1,444,112	
Non-Firm	447NPC	3	4,130,399	SE	6.5220%	269,383	
Total Sales for Resale			<u>28,560,818</u>			<u>1,713,495</u>	5.1.1
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	9,114,158	SG	5.9111%	538,749	
Existing Firm Demand UPL	555NPC	3	13,749,771	SG	5.9111%	812,766	
Existing Firm Energy	555NPC	3	50,582,507	SE	6.5220%	3,298,966	
Post-merger Firm	555NPC	3	(138,341,280)	SG	5.9111%	(8,177,524)	
Post-merger Firm - Situs	555NPC	3	(4,879,895)	UT	Situs	-	
Secondary Purchases	555NPC	3	15,254,142	SE	6.5220%	994,868	
Seasonal Contracts	555NPC	3	-	SG	5.9111%	-	
Other Generation	555NPC	3	-	SG	5.9111%	-	
Total Purchased Power Adjustments:			<u>(54,520,596)</u>			<u>(2,532,175)</u>	5.1.1
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	21,908,441	SG	5.9111%	1,295,035	
Existing Firm UPL	565NPC	3	-	SG	5.9111%	-	
Post-merger Firm	565NPC	3	(23,033,389)	SG	5.9111%	(1,361,532)	
Non-Firm	565NPC	3	2,043,998	SE	6.5220%	133,309	
Total Wheeling Expense Adjustments:			<u>919,049</u>			<u>66,811</u>	5.1.1
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	(115,324)	ID	Situs	(115,324)	
Fuel - Overburden Amortization - Wyoming	501NPC	3	(324,493)	WY	Situs	-	
Fuel Consumed - Coal	501NPC	3	(78,208,288)	SE	6.5220%	(5,100,706)	
Fuel Consumed - Gas	501NPC	3	(2,824,585)	SE	6.5220%	(184,218)	
Steam from Other Sources	503NPC	3	(631,255)	SE	6.5220%	(41,170)	
Natural Gas Consumed	547NPC	3	(9,035,507)	SE	6.5220%	(589,291)	
Simple Cycle Combustion Turbines	547NPC	3	447,710	SE	6.5220%	29,199	
Cholla / APS Exchange	501NPC	3	(38,598,189)	SE	6.5220%	(2,517,355)	
Total Fuel Expense Adjustments:			<u>(129,289,931)</u>			<u>(8,518,865)</u>	5.1.1
Total Power Cost Adjustment			<u>(211,452,296)</u>			<u>(12,697,723)</u>	5.1.1
Post-merger Firm Type 1	555NPC	1	(33,256,288)	SG	5.9111%	(1,965,820)	5.1.1

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2021. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2019.

Rocky Mountain Power
Idaho General Rate Case - 2019
Net Power Cost Adjustment

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-21

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	206,602,032	-	-	-	206,602,032
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	206,602,032	-	-	-	206,602,032
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	1,856,748	557,024	1,299,723	-	-
Misc/Pacific	154,785	32,097	122,688	-	-
Q.F. Contracts/PPL	156,932,671	8,525,037	41,535,225	-	106,872,409
Small Purchases west	-	-	-	-	-
Pacific Sub Total	158,944,203	9,114,158	42,957,636	-	106,872,409
Gemstate	1,717,824	-	1,717,824	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	178,399,735	13,749,771	5,892,759	-	158,757,204
IPP Layoff	-	-	-	-	-
Small Purchases east	14,288	-	14,288	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	180,131,847	13,749,771	7,624,871	-	158,757,204
APS Supplemental	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
BPA Reserve Purchase	-	-	-	-	-
Cedar Springs Wind	11,723,273	-	-	-	11,723,273
Cedar Springs Wind III	8,908,095	-	-	-	8,908,095
Combine Hills Wind	5,369,068	-	-	-	5,369,068
Cove Mountain Solar	3,863,906	-	-	-	3,863,906
Cove Mountain Solar II	-	-	-	-	-
Deseret Purchase	32,702,249	-	-	-	32,702,249
Eagle Mountain - UAMPS/UMPA	2,615,653	-	-	-	2,615,653
Georgia-Pacific Camas	-	-	-	-	-
Hermiston Purchase	-	-	-	-	-
Hunter Solar	7,122,324	-	-	-	7,122,324
Hurricane Purchase	160,742	-	-	-	160,742
MagCorp	-	-	-	-	-
MagCorp Reserves	5,084,680	-	-	-	5,084,680
Milican Solar	2,646,179	-	-	-	2,646,179
Milford Solar	7,081,219	-	-	-	7,081,219
Nucor	7,129,800	-	-	-	7,129,800
Bayer Reserves	11,691,000	-	-	-	11,691,000
Prineville Solar	1,795,505	-	-	-	1,795,505
Rock River Wind	3,949,010	-	-	-	3,949,010
Sigurd Solar	2,905,571	-	-	-	2,905,571
Three Buttes Wind	20,662,796	-	-	-	20,662,796
Top of the World Wind	40,686,138	-	-	-	40,686,138
Tri-State Purchase	-	-	-	-	-
Wolverine Creek Wind	10,259,065	-	-	-	10,259,065
BPA So. Idaho	-	-	-	-	-
PSCo Exchange	5,400,000	-	-	-	5,400,000
West Valley Toll	-	-	-	-	-

**Rocky Mountain Power
Idaho General Rate Case - 2019
Net Power Cost Adjustment**

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

Period Ending
Dec-21

	<u>Merged 01/21-12/21</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
Seasonal Purchased Power					
Constellation 2013-2016	-				-
System Balancing Purchases	63,162,186				63,162,186
Short Term Firm Purchases	2,964,000				2,964,000
-----		-----	-----	-----	-----
New Firm Sub Total	257,882,457	-	-	-	257,882,457
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
-----		-----	-----	-----	-----
TOTAL PURCHASED PW & NET INT.	596,958,507	22,863,930	50,582,507	-	523,512,070
 WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	21,908,441	21,908,441	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	117,857,107	-	-	-	117,857,107
Nonfirm Wheeling	6,978,770	-	-	6,978,770	-
-----		-----	-----	-----	-----
TOTAL WHEELING & U. OF F. EXPENSE	146,744,317	21,908,441	-	6,978,770	117,857,107
 THERMAL FUEL BURN EXPENSE					
Carbon	-	-	-	-	-
Cholla	-	-	-	-	-
Colstrip	14,860,886	-	-	14,860,886	-
Craig	15,977,892	-	-	15,977,892	-
Chehalis	57,548,977	-	-	57,548,977	-
Currant Creek	40,096,686	-	-	40,096,686	-
Dave Johnston	50,763,271	-	-	50,763,271	-
Gadsby	4,645,581	-	-	4,645,581	-
Gadsby CT	1,608,290	-	-	1,608,290	-
Hayden	14,706,480	-	-	14,706,480	-
Hermiston	25,400,900	-	-	25,400,900	-
Hunter	83,683,121	-	-	83,683,121	-
Huntington	99,313,638	-	-	99,313,638	-
Jim Bridger	205,669,938	-	-	205,669,938	-
Lake Side 1	69,576,983	-	-	69,576,983	-
Lake Side 2	56,286,327	-	-	56,286,327	-
Naughton - Gas	21,102,120	-	-	21,102,120	-
Naughton	76,786,366	-	-	76,786,366	-
Wyodak	26,162,822	-	-	26,162,822	-
-----		-----	-----	-----	-----
TOTAL FUEL BURN EXPENSE	864,190,280	-	-	864,190,280	-
 OTHER GENERATION EXPENSE					
Blundell	4,205,517	-	-	4,205,517	-
-----		-----	-----	-----	-----
TOTAL OTHER GEN. EXPENSE	4,205,517	-	-	4,205,517	-
=====		=====	=====	=====	=====
NET POWER COST	1,405,496,590	44,772,370	50,582,507	875,374,567	434,767,145
=====		=====	=====	=====	=====

Ref 5.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Expenses	557	3	500,000	SG	5.9111%	29,556	5.2.2
Intangible Plant Amortization	404IP	3	144,876	SG	5.9111%	8,564	5.2.1
Adjustment to Rate Base:							
Miscellaneous Intangible Plant	303	3	4,000,000	SG	5.9111%	236,445	5.2.1
Accum. Amort. for Intangible Plant	111IP	3	(78,474)	SG	5.9111%	(4,639)	5.2.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	144,876	SG	5.9111%	8,564	
Schedule M Adjustment	SCHMDT	3	1,778,004	SG	5.9111%	105,100	
Deferred Inc Tax Exp	41110	3	(35,620)	SG	5.9111%	(2,106)	
Deferred Inc Tax Exp	41010	3	437,151	SG	5.9111%	25,841	
ADIT Balance - 13 MA 2021	282	3	(449,500)	SG	5.9111%	(26,570)	

Description of Adjustment:

This adjustment adds the software related rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in the Multi-State Process filed in Docket No. PAC-E-19-20, Appendix D.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Nodal Pricing

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Intangible (Software)	SG	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000 Ref. 5.2

Amortization Expense*

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Intangible Plant Amortization	SG	6,036	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	144,876 Ref. 5.2

Amortization Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Accum. Amort. for Intangible Plant	SG	(6,036)	(18,109)	(30,182)	(42,255)	(54,328)	(66,401)	(78,474)	(90,547)	(102,620)	(114,693)	(126,766)	(138,839)	(150,912)	(78,474) Ref. 5.2

*2020 Composite Depreciation Rate - Intangible 3.622%

*2021 Composite Depreciation Rate - Intangible 3.622%

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Nodal Pricing

Project	Date	Project Capital Amount	
Intangible Plant			
CAISO Implementation Fee	12/31/2020	\$ 1,000,000	
ESM System Upgrades	12/31/2020	\$ 906,000	
Settlement System Upgrades	12/31/2020	\$ 1,585,000	
Internal Capitalized IT Labor	12/31/2020	\$ 509,000	
		\$ 4,000,000	Ref 5.2.1
Incremental O&M			
ESM Maintenance and Licenses		\$ 200,000	
Settlements Maintenance and Licenses		\$ 300,000	
		\$ 500,000	Ref 5.2

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

	6.1	6.2	6.3	6.4	6.5	6.5.1
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Hydro Decommissioning	Depreciation Allocation Correction	New Depreciation Study	Part 2 New Depreciation Study
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	63,989	-	-	-	-	63,989
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	16,409	-	-	-	-	16,409
12 Other Power Supply	10,473	-	-	-	-	10,473
13 Transmission	8,255	-	-	-	-	8,255
14 Distribution	30,427	-	-	-	-	30,427
15 Customer Accounting	12,333	-	-	-	-	12,333
16 Customer Service & Info	621	-	-	-	-	621
17 Sales	-	-	-	-	-	-
18 Administrative & General	13,035	-	-	-	-	13,035
19 Total O&M Expenses	155,543	-	-	-	-	155,543
20 Depreciation	11,840,607	533,644	-	(166,720)	8,425,407	-
21 Amortization	2,385,045	5,935	-	(10,028)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(51,754)	(108,167)	-	35,432	(1,689,008)	(31,181)
24 State	(11,721)	(24,497)	-	8,024	(382,513)	(7,062)
25 Deferred Income Taxes	(3,472,373)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	10,845,346	406,915	-	(133,291)	6,353,886	117,300
29						
30 Operating Rev For Return:	(10,845,346)	(406,915)	-	133,291	(6,353,886)	(117,300)
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	(6,222,362)	-	(399,459)	(20,485)	-	-
48 Accum Prov For Amort	(958)	-	(958)	-	-	-
49 Accum Def Income Tax	1,178,850	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,194,569)	-	-	-	-	-
54						
55 Total Deductions:	(6,239,039)	-	(400,418)	(20,485)	-	-
56						
57 Total Rate Base:	(6,239,039)	-	(400,418)	(20,485)	-	-
58						
59						
60 Estimated ROE impact	-2.313%	-0.090%	0.007%	0.000%	0.030%	-1.410%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(14,381,195)	(539,579)	-	-	176,748	(8,425,407)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	14,123,026	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(258,169)	(539,579)	-	-	176,748	(8,425,407)
73						
74 State Income Taxes	(11,721)	(24,497)	-	-	8,024	(382,513)
75						
76 Taxable Income	(246,448)	(515,083)	-	-	168,723	(8,042,893)
77						
78 Federal Income Taxes	(51,754)	(108,167)	-	-	35,432	(1,689,008)

	6.5.2	6.5.3	6.6	6.7	0	0	0
	Part 3 New Depreciation Study	Part 4 New Depreciation Study	Decommissioning Cost	Remove Excess Reserve Giveback	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(131,153)	-	-	3,179,429	-	-	-
21 Amortization	-	-	2,389,137	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,741,170	-	-	-	-	-	-
24 State	394,327	-	-	-	-	-	-
25 Deferred Income Taxes	6,513	(2,109,764)	(587,408)	(781,714)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,010,857	(2,109,764)	1,801,729	2,397,715	-	-	-
29							
30 Operating Rev For Return:	(2,010,857)	2,109,764	(1,801,729)	(2,397,715)	-	-	-
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	(4,212,703)	-	-	(1,589,714)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,998)	647,306	293,704	239,839	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	(1,194,569)	-	-	-	-
54							
55 Total Deductions:	(4,214,702)	647,306	(900,865)	(1,349,876)	-	-	-
56							
57 Total Rate Base:	(4,214,702)	647,306	(900,865)	(1,349,876)	-	-	-
58							
59							
60 Estimated ROE impact	-0.373%	0.456%	-0.384%	-0.509%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	131,153	-	(2,389,137)	(3,179,429)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	8,554,460	-	2,389,137	3,179,429	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	8,685,612	-	-	-	-	-	-
73							
74 State Income Taxes	394,327	-	-	-	-	-	-
75							
76 Taxable Income	8,291,286	-	-	-	-	-	-
77							
78 Federal Income Taxes	1,741,170	-	-	-	-	-	-

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	3	384,242	SG	5.9111%	22,713	
Hydro Production	403HP	3	239,649	SG-P	5.9111%	14,166	
Other Production	403OP	3	2,129,924	SG	5.9111%	125,902	
Transmission	403TP	3	3,271,813	SG	5.9111%	193,401	
Distribution - Idaho	403364	3	132,851	ID	Situs	132,851	
General Plant	403GP	3	780,406	SO	5.7163%	44,611	
Intangible Plant	404IP	3	103,827	SO	5.7163%	5,935	
Total			<u>7,042,712</u>			<u>539,579</u>	6.1.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.5.

Description	Plant Account	Depreciation Account	Factor	Stipulated Depreciation Rate	13 Month Avg Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Steam Production Plant:						
Various	312	403SP	SG	5.325%	7,173,599	384,242
Total Steam Plant					7,173,599	384,242
Hydro Production Plant:						
Various	332	403HP	SG-P	2.765%	9,265,985	239,649
Total Hydro Plant					9,265,985	239,649
Other Production Plant:						
Various	343	403OP	SG	3.506%	60,348,412	2,129,924
Total Other Plant					60,348,412	2,129,924
Transmission Plant:						
Various	355	403TP	SG	1.719%	191,228,363	3,271,813
Total Transmission Plant					191,228,363	3,271,813
Distribution Plant:						
Idaho	364	403364	ID	2.604%	5,102,626	132,851
Total Distribution Plant					5,102,626	132,851
General Plant:						
General	397	403GP	SO	5.576%	13,994,992	780,406
Total General Plant					13,994,992	780,406
Intangible Plant:						
General	303	404IP	SO	4.755%	2,553,846	103,827
Total Intangible Plant					2,553,846	103,827
Total Depreciation and Amortization					289,667,823	7,042,712
					Ref. 8.5.1	Ref. 6.1

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Depreciation & Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	108SP	3	(111,407)	SG	5.9111%	(6,585)	
Hydro Production	108HP	3	(120,150)	SG-P	5.9111%	(7,102)	
Other Production	108OP	3	(2,028,264)	SG	5.9111%	(119,893)	
Transmission	108TP	3	(2,526,891)	SG	5.9111%	(149,368)	
Distribution - Idaho	108364	3	(83,641)	ID	Situs	(83,641)	
General Plant	108GP	3	(575,021)	SO	5.7163%	(32,870)	
Intangible Plant	111IP	3	(16,766)	SO	5.7163%	(958)	
Total			<u>(5,462,140)</u>			<u>(400,418)</u>	6.2.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.5.

Description	Plant Account	Reserve Account	Factor	Stipulated Depreciation Rate	13 Month Avg Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds
Steam Production Plant:						
Various	312	108SP	SG	5.325%	7,173,599	(111,407)
Total Steam Plant					7,173,599	(111,407)
Hydro Production Plant:						
Various	332	108HP	SG-P	2.765%	9,265,985	(120,150)
Total Hydro Plant					9,265,985	(120,150)
Other Production Plant:						
Various	343	108OP	SG	3.506%	60,348,412	(2,028,264)
Total Other Plant					60,348,412	(2,028,264)
Transmission Plant:						
Various	355	108TP	SG	1.719%	191,228,363	(2,526,891)
Total Transmission Plant					191,228,363	(2,526,891)
Distribution Plant:						
Idaho	364	108364	ID	2.604%	5,102,626	(83,641)
Total Distribution Plant					5,102,626	(83,641)
General Plant:						
General	397	108GP	SO	5.576%	13,994,992	(575,021)
Total General Plant					13,994,992	(575,021)
General	303	111IP	SO	4.755%	2,553,846	(16,766)
Total Intangible Plant					2,553,846	(16,766)
					289,667,823	(5,462,140)
					Ref. 8.5.1	Ref. 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Depreciation Reserve	108HP	3	(513,623)	SG-P	5.9111%	(30,361)	6.3.1
Depreciation Reserve	108HP	3	<u>167,068</u>	SG-U	5.9111%	<u>9,876</u>	6.3.1
Total			<u>(346,555)</u>			<u>(20,485)</u>	

Adjust to December 2021 13 Mo Average Balance for Projected Spend / Accrual Detail:

December 2019 Year End Balance	(7,337,313)	6.3.1
December 2021 Avg Reserve Balance	<u>(7,683,868)</u>	6.3.1
Total Adjustment to Average Reserve	(346,555)	6.3.1

Description of Adjustment:

In the filed depreciation study, as agreed to in principle in Docket No. PAC-E-18-08, the Company proposed to establish a decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment walks the depreciation reserve balance to the December 2021 13 month average.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Depreciation Study - 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	1,200,000	(173,152)	(6,719,677)
July-20	-	(173,152)	(6,892,829)
August-20	-	(173,152)	(7,065,981)
September-20	-	(173,152)	(7,239,133)
October-20	-	(173,152)	(7,412,284)
November-20	-	(173,152)	(7,585,436)
December-20	-	(173,152)	(7,758,588)

West Side	Spend	Accruals	Balance
January-21	-	60,700	(7,697,888)
February-21	-	60,700	(7,637,188)
March-21	-	60,700	(7,576,489)
April-21	-	60,700	(7,515,789)
May-21	-	60,700	(7,455,089)
June-21	-	60,700	(7,394,390)
July-21	-	60,700	(7,333,690)
August-21	-	60,700	(7,272,990)
September-21	-	60,700	(7,212,291)
October-21	-	60,700	(7,151,591)
November-21	-	60,700	(7,090,891)
December-21	-	60,700	(7,030,191)

West Side	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	728,396	(7,394,390)
		Adjustment to Reserve	(513,623)

Ref 6.3

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)

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)

East Side	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	(280,272)	(289,478)
		Adjustment to Reserve	167,068

Ref 6.3

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	1,200,000	(147,551)	(7,022,622)
July-20	-	(147,551)	(7,170,173)
August-20	-	(147,551)	(7,317,725)
September-20	-	(147,551)	(7,465,276)
October-20	-	(147,551)	(7,612,827)
November-20	-	(147,551)	(7,760,379)
December-20	-	(147,551)	(7,907,930)

Ref 6.3

Total Resources	Spend	Accruals	Balance
January-21	-	37,344	(7,870,586)
February-21	-	37,344	(7,833,243)
March-21	-	37,344	(7,795,899)
April-21	-	37,344	(7,758,555)
May-21	-	37,344	(7,721,212)
June-21	-	37,344	(7,683,868)
July-21	-	37,344	(7,646,524)
August-21	-	37,344	(7,609,180)
September-21	-	37,344	(7,571,837)
October-21	-	37,344	(7,534,493)
November-21	-	37,344	(7,497,149)
December-21	-	37,344	(7,459,805)

Total Resources	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	448,125	(7,683,868)
		Adjustment to Reserve	(346,555)

Ref 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove syst. alloc. deferral	403SP	1	(560,206)	SG	5.9111%	(33,114)	6.4.1
Remove syst. alloc. give-back reversal	403SP	1	(2,260,238)	SG	5.9111%	(133,605)	6.4.2
Add Situs alloc. deferral	407	1	128,043	UT	Situs	-	6.4.1
Add Situs alloc. deferral	407	1	(10,028)	ID	Situs	(10,028)	6.4.1
Add Situs alloc. deferral	407	1	442,191	WY	Situs	-	6.4.1
Total			<u>(2,260,238)</u>			<u>(176,748)</u>	

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for depreciation rates that became effective January 1, 2014. This deferred amount is reflected in historical data on a system-allocated basis, but should only be situs-assigned to Wyoming, Utah and Idaho. This adjustment removes the non-Carbon related deferred depreciation expense from historical data. Also being removed in this adjustment is the steam plant give-back reversal in Oregon established as part of the 2012 depreciation study.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 560,206	<u>Factor</u> SG	Ref. 6.4
<u>Correct</u>				
Utah Depr	407	128,043	UT	Ref. 6.4
Idaho Depr	407	(10,028)	ID	Ref. 6.4
Wyoming Depr	407	442,191	WYP	Ref. 6.4
		<u>560,206</u>		

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	21,021,360	SG	5.9111%	1,242,599	
Steam Depreciation Expense	403SP	3	8,610,460	SG	5.9111%	508,975	
Steam Depreciation Expense	403SP	3	77,242,302	SG	5.9111%	4,565,888	
Hydro Depreciation Expense	403HP	3	(178,564)	SG-P	5.9111%	(10,555)	
Hydro Depreciation Expense	403HP	3	(6,498)	SG-U	5.9111%	(384)	
Hydro Depreciation Expense	403HP	3	1,062,280	SG-P	5.9111%	62,793	
Hydro Depreciation Expense	403HP	3	347,705	SG-U	5.9111%	20,553	
Other Depreciation Expense	403OP	3	-	SG	5.9111%	-	
Other Depreciation Expense	403OP	3	10,738,997	SG	5.9111%	634,795	
Other Depreciation Expense	403OP	3	29,517,390	SG-W	5.9111%	1,744,809	
Other Depreciation Expense	403OP	3	868,962	SG	5.9111%	51,365	
Transmission Depreciation Expense	403TP	3	(247,468)	SG	5.9111%	(14,628)	
Transmission Depreciation Expense	403TP	3	(260,835)	SG	5.9111%	(15,418)	
Transmission Depreciation Expense	403TP	3	(1,651,144)	SG	5.9111%	(97,601)	
Distribution Depreciation Expense	403360	3	(30,903)	ID	Situs	(3,117)	
Distribution Depreciation Expense	403361	3	(59,923)	ID	Situs	(6,044)	
Distribution Depreciation Expense	403362	3	(498,529)	ID	Situs	(50,283)	
Distribution Depreciation Expense	403364	3	(609,901)	ID	Situs	(61,516)	
Distribution Depreciation Expense	403365	3	(388,189)	ID	Situs	(39,154)	
Distribution Depreciation Expense	403366	3	(192,365)	ID	Situs	(19,403)	
Distribution Depreciation Expense	403367	3	(450,997)	ID	Situs	(45,489)	
Distribution Depreciation Expense	403368	3	(690,558)	ID	Situs	(69,652)	
Distribution Depreciation Expense	403369	3	(417,233)	ID	Situs	(42,083)	
Distribution Depreciation Expense	403370	3	(118,813)	ID	Situs	(11,984)	
Distribution Depreciation Expense	403371	3	(4,265)	ID	Situs	(430)	
Distribution Depreciation Expense	403373	3	(30,166)	ID	Situs	(3,043)	
General Depreciation Expense	403GP	3	10,051	CA	Situs	-	
General Depreciation Expense	403GP	3	75,651	OR	Situs	-	
General Depreciation Expense	403GP	3	(50,814)	WA	Situs	-	
General Depreciation Expense	403GP	3	34,826	WY	Situs	-	
General Depreciation Expense	403GP	3	460,464	UT	Situs	-	
General Depreciation Expense	403GP	3	21,638	ID	Situs	21,638	
General Depreciation Expense	403GP	3	12,808	WY	Situs	-	
General Depreciation Expense	403GP	3	574	SG	5.9111%	34	
General Depreciation Expense	403GP	3	7,371	SG	5.9111%	436	
General Depreciation Expense	403GP	3	27,144	SG	5.9111%	1,604	
General Depreciation Expense	403GP	3	983,958	SO	5.7163%	56,246	
General Depreciation Expense	403GP	3	-	SG	5.9111%	-	
General Depreciation Expense	403GP	3	-	SG	5.9111%	-	
General Depreciation Expense	403GP	3	83,719	CN	4.2065%	3,522	
General Depreciation Expense	403GP	3	14,304	SE	6.5220%	933	
Total Depreciation Expense			<u>145,254,798</u>			<u>8,425,407</u>	6.5.5

Description of Adjustment:

This adjustment reflects the incremental depreciation expense and reserve for the depreciation study rates. The depreciation rates included are those from the Company's application to implement revised depreciation rates as agreed to in principle in Docket No. PAC-E-18-08. This adjustment also reflects the incremental expense for the depreciation study rates for vehicles and includes the change in hydro decommissioning expense that is included in the depreciation study.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	261,428	SG	5.9111%	15,453	
Fuel Related-Non NPC	501	3	464	SE	6.5220%	30	
Steam Maintenance	512	3	211,021	SG	5.9111%	12,474	
Hydro Operations	535	3	50,969	SG-P	5.9111%	3,013	
Hydro Operations	535	3	35,773	SG-U	5.9111%	2,115	
Hydro Maintenance	545	3	9,610	SG-P	5.9111%	568	
Hydro Maintenance	545	3	2,538	SG-U	5.9111%	150	
Other Operations	548	3	41,140	SG	5.9111%	2,432	
Other Operations	549	3	147	OR	Situs	-	
Other Maintenance	553	3	10,822	SG	5.9111%	640	
Other Power Supply Expenses	557	3	122,061	SG	5.9111%	7,215	
Other Power Supply Expenses	557	3	186	ID	Situs	186	
Transmission Operations	560	3	79,256	SG	5.9111%	4,685	
Transmission Maintenance	571	3	60,404	SG	5.9111%	3,571	
Distribution Operations	580	3	93,974	SNPD	4.9972%	4,696	
Distribution Operations	580	3	97,544	ID	Situs	5,415	
Distribution Maintenance	593	3	30,156	SNPD	4.9972%	1,507	
Distribution Maintenance	593	3	342,924	ID	Situs	18,809	
Customer Accounts	903	3	113,948	CN	4.2065%	4,793	
Customer Accounts	903	3	57,326	ID	Situs	7,539	
Customer Services	908	3	14,538	CN	4.2065%	612	
Customer Services	908	3	229	OTHER	0.0000%	-	
Customer Services	908	3	23,299	ID	Situs	(0)	
Administrative & General	920	3	211,705	SO	5.7163%	12,102	
Administrative & General	920	3	2,456	ID	Situs	138	
Administrative & General	935	3	8,302	SO	5.7163%	475	
Administrative & General	935	3	60	ID	Situs	6	
			<u>1,882,280</u>			<u>108,623</u>	6.5.6
Customer Services	910	3	235	CN	4.2065%	10	
Administrative & General	920	3	5,506	SO	5.7163%	315	
Fuel Related - Non-NPC	501	3	147,209	SE	6.5220%	9,601	
Steam Operations	506	3	447,132	SG	5.9111%	26,431	
Hydro Operations	535	3	129,367	SG-P	5.9111%	7,647	
Hydro Operations	535	3	49,342	SG-U	5.9111%	2,917	
			<u>778,790</u>			<u>46,920</u>	6.5.6
Total Vehicle Depreciation			<u><u>2,661,070</u></u>			<u><u>155,543</u></u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense and reserve for the depreciation study rates. The depreciation rates included are those from the Company's application to implement revised depreciation rates as agreed to in principle in Docket No. PAC-E-18-08. This adjustment also reflects the incremental expense for the depreciation study rates for vehicles and includes the change in hydro decommissioning expense that is included in the depreciation study.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Hydro Decommissioning Expense	403HP	3	(2,806,217)	SG-P	5.9111%	(165,879)	6.5.7
Hydro Decommissioning Expense	403HP	3	587,475	SG-U	5.9111%	34,726	6.5.7
			<u>(2,218,742)</u>			<u>(131,153)</u>	
Adjustment to Rate Base:							
Steam Accumulated Depreciation	108SP	3	(53,437,061)	SG	5.9111%	(3,158,731)	
Hydro Accumulated Depreciation	108HP	3	(612,462)	SG-U	5.9111%	(36,203)	
Other Accumulated Depreciation	108OP	3	(20,562,674)	SG	5.9111%	(1,215,485)	
Transmission Accumulated Depreciation	108TP	3	1,079,723	SG	5.9111%	63,824	
Distribution Accumulated Depreciation	108360	3	1,745,921	ID	Situs	176,099	
General Plant Accumulated Depreciation	108GP	3	(17,544)	SG	5.9111%	(1,037)	
General Plant Accumulated Depreciation	108GP	3	(491,979)	SO	5.7163%	(28,123)	
General Plant Accumulated Depreciation	108GP	3	(282,312)	ID	Situs	(10,819)	
General Plant Accumulated Depreciation	108GP	3	(41,859)	CN	4.2065%	(1,761)	
General Plant Accumulated Depreciation	108GP	3	(7,152)	SE	6.5220%	(466)	
			<u>(72,627,399)</u>			<u>(4,212,703)</u>	6.5.5
Tax Impacts:							
Hydro Decommissioning:							
Schedule M Adjustment	SCHMAT	3	(448,128)	SG	5.9111%	(26,489)	
Deferred Income Tax Expense	41110	3	110,179	SG	5.9111%	6,513	
Accum Def Inc Tax Balance	282	3	(33,806)	SG	5.9111%	(1,998)	
			<u>(371,755)</u>			<u>(21,975)</u>	
Plant and Vehicle Depreciation:							
Schedule M Adjustment	SCHMAT	3	148,610,892	SG	5.9111%	8,784,573	
Schedule M Adjustment	SCHMAT	3	161,976	SE	6.5220%	10,564	
Schedule M Adjustment	SCHMAT	3	1491618	OR	Situs	-	
Schedule M Adjustment	SCHMAT	3	124,131	SNPD	4.9972%	6,203	
Schedule M Adjustment	SCHMAT	3	(298,465)	ID	Situs	(298,465)	
Schedule M Adjustment	SCHMAT	3	35,081	CA	Situs	-	
Schedule M Adjustment	SCHMAT	3	(140,223)	WA	Situs	-	
Schedule M Adjustment	SCHMAT	3	(1,324,446)	UT	Situs	-	
Schedule M Adjustment	SCHMAT	3	(2,166,841)	WY	Situs	-	
Schedule M Adjustment	SCHMAT	3	212,440	CN	4.2065%	8,936	
Schedule M Adjustment	SCHMAT	3	229	OTHER	0.0000%	-	
Schedule M Adjustment	SCHMAT	3	1,209,471	SO	5.7163%	69,137	
			<u>147,915,863</u>			<u>8,580,949</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense and reserve for the depreciation study rates. The depreciation rates included are those from the Company's application to implement revised depreciation rates as agreed to in principle in Docket No. PAC-E-18-08. This adjustment also reflects the incremental expense for the depreciation study rates for vehicles and includes the change in hydro decommissioning expense that is included in the depreciation study.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Tax Impacts:							
Deferred Income Tax Expense	41110	3	(28,911,625)	SG	5.9111%	(1,709,002)	
Deferred Income Tax Expense	41110	3	43,903	SG	5.9111%	2,595	
Deferred Income Tax Expense	41110	3	1,598	SG	5.9111%	94	
Deferred Income Tax Expense	41110	3	(307,880)	SG	5.9111%	(18,199)	
Deferred Income Tax Expense	41110	3	(107,040)	SG	5.9111%	(6,327)	
Deferred Income Tax Expense	41110	3	(7,257,323)	SG	5.9111%	(428,989)	
Deferred Income Tax Expense	41110	3	(39,825)	SE	6.5220%	(2,597)	
Deferred Income Tax Expense	41110	3	(366,738)	OR	Situs	-	
Deferred Income Tax Expense	41110	3	(30,520)	SNPD	4.9972%	(1,525)	
Deferred Income Tax Expense	41110	3	73,382	ID	Situs	73,382	
Deferred Income Tax Expense	41110	3	(8,625)	CA	Situs	-	
Deferred Income Tax Expense	41110	3	34,476	WA	Situs	-	
Deferred Income Tax Expense	41110	3	325,636	UT	Situs	-	
Deferred Income Tax Expense	41110	3	537,242	WY	Situs	-	
Deferred Income Tax Expense	41110	3	(4,490)	WY	Situs	-	
Deferred Income Tax Expense	41110	3	(52,232)	CN	4.2065%	(2,197)	
Deferred Income Tax Expense	41110	3	(56)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	3	(297,368)	SO	5.7163%	(16,999)	
Total			<u>(36,367,485)</u>			<u>(2,109,764)</u>	
Accum Def Inc Tax Balance	282	3	11,210,490	SG	5.9111%	662,666	
Accum Def Inc Tax Balance	282	3	12,220	SE	6.5220%	797	
Accum Def Inc Tax Balance	282	3	112,519	OR	Situs	-	
Accum Def Inc Tax Balance	282	3	9,363	SNPD	4.9972%	468	
Accum Def Inc Tax Balance	282	3	(22,515)	ID	Situs	(22,515)	
Accum Def Inc Tax Balance	282	3	2,648	CA	Situs	-	
Accum Def Inc Tax Balance	282	3	(10,577)	WA	Situs	-	
Accum Def Inc Tax Balance	282	3	(99,909)	UT	Situs	-	
Accum Def Inc Tax Balance	282	3	(163,455)	WY	Situs	-	
Accum Def Inc Tax Balance	282	3	16,026	CN	4.2065%	674	
Accum Def Inc Tax Balance	282	3	19	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	3	91,238	SO	5.7163%	5,215	
Total			<u>11,158,066</u>			<u>647,306</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense and reserve for the depreciation study rates. The depreciation rates included are those from the Company's application to implement revised depreciation rates as agreed to in principle in Docket No. PAC-E-18-08. This adjustment also reflects the incremental expense for the depreciation study rates for vehicles and includes the change in hydro decommissioning expense that is included in the depreciation study.

Rocky Mountain Power
Idaho General Rate Case - December 2019
New Depreciation Study Adjustment

Description	Factor	Year End EPIS			Rate Change	Depreciation Expense	Depreciation Reserve
		Balance Dec 2019	Existing Rate	Proposed Rate			
Steam Production Plant:							
Pre-merger Pacific	SG	1,017,583,394	2.951%	5.017%	2.07%	21,021,360	(10,510,680)
Pre-merger Utah	SG	1,063,585,182	2.764%	3.574%	0.81%	8,610,460	(4,305,230)
Post-merger	SG	4,721,009,505	3.689%	5.325%	1.64%	77,242,302	(38,621,151)
Total Steam Plant		<u>6,802,178,081</u>				<u>106,874,121</u>	<u>(53,437,061)</u>
Hydro Production Plant:							
Pre-merger Pacific	SG-P	184,514,703	2.307%	2.210%	-0.10%	(178,564)	89,282
Pre-merger Utah	SG-U	40,717,723	3.231%	3.215%	-0.02%	(6,498)	3,249
Post-merger	SG-P	605,267,661	2.589%	2.765%	0.18%	1,062,280	(531,140)
Post-merger	SG-U	145,683,708	4.469%	4.707%	0.24%	347,705	(173,853)
Total Hydro Plant		<u>976,183,795</u>				<u>1,224,924</u>	<u>(612,462)</u>
Other Production Plant:							
Pre-merger Utah	SG	235,129	0.000%	0.000%	0.00%	-	-
Post-merger	SG	1,921,327,683	2.947%	3.506%	0.56%	10,738,997	(5,369,498)
Post-merger Wind	SG-W	1,922,997,774	3.303%	4.838%	1.53%	29,517,390	(14,758,695)
Post-merger	SG	85,640,221	3.810%	4.825%	1.01%	868,962	(434,481)
Total Other Plant		<u>3,930,200,807</u>				<u>41,125,348</u>	<u>(20,562,674)</u>
Transmission Plant:							
Pre-merger Pacific	SG	482,718,889	1.752%	1.701%	-0.05%	(247,468)	123,734
Pre-merger Utah	SG	624,744,772	1.715%	1.673%	-0.04%	(260,835)	130,417
Post-merger	SG	5,371,156,419	1.750%	1.719%	-0.03%	(1,651,144)	825,572
Total Transmission Plant		<u>6,478,620,080</u>				<u>(2,159,447)</u>	<u>1,079,723</u>
Distribution Plant:							
California	CA	280,202,605	2.683%	2.683%	0.00%	-	-
Oregon	OR	2,210,514,718	2.531%	2.587%	0.06%	1,249,884	(624,942)
Washington	WA	536,772,035	2.762%	2.739%	-0.02%	(121,322)	60,661
Eastern Wyoming	WYP	643,608,779	2.963%	2.682%	-0.28%	(1,813,219)	906,609
Utah	UT	3,111,180,487	2.605%	2.541%	-0.06%	(2,007,899)	1,003,949
Idaho	ID	369,260,148	2.699%	2.604%	-0.10%	(352,197)	176,099
Western Wyoming	WYU	143,761,879	2.989%	2.678%	-0.31%	(447,088)	223,544
Total Distribution Plant		<u>7,295,300,652</u>				<u>(3,491,841)</u>	<u>1,745,921</u>
General Plant:							
California	CA	20,600,068	2.087%	2.135%	0.05%	10,051	(5,025)
Oregon	OR	207,379,920	2.580%	2.617%	0.04%	75,651	(37,826)
Washington	WA	45,379,285	2.531%	2.419%	-0.11%	(50,814)	25,407
Eastern Wyoming	WYP	74,926,673	2.702%	2.748%	0.05%	34,826	(17,413)
Utah	UT	230,888,907	2.110%	2.310%	0.20%	460,464	(230,232)
Idaho	ID	44,902,196	2.117%	2.165%	0.05%	21,638	(10,819)
Western Wyoming	WYU	16,918,287	2.196%	2.272%	0.08%	12,808	(6,404)
Pre-merger Pacific	SG	1,173,782	2.147%	2.196%	0.05%	574	(287)
Pre-merger Utah	SG	4,079,323	1.768%	1.949%	0.18%	7,371	(3,686)
Post-merger	SG	294,172,050	3.433%	3.442%	0.01%	27,144	(13,572)
General Office	SO	319,781,590	5.268%	5.576%	0.31%	983,958	(491,979)
Post-merger	SG	4,920,267	2.926%	2.926%	0.00%	-	-
Post-merger	SG	223,232	3.982%	3.982%	0.00%	-	-
Customer Service	CN	17,716,936	5.722%	6.194%	0.47%	83,719	(41,859)
Fuel Related	SE	3,949,884	2.907%	3.269%	0.36%	14,304	(7,152)
Total General Plant		<u>1,287,012,400</u>				<u>1,681,693</u>	<u>(840,847)</u>
Mining Plant:							
Coal Mine	SE	1,854,828	0.000%	0.000%	0.00%	-	-
Total Mining Plant		<u>1,854,828</u>				<u>-</u>	<u>-</u>

Rocky Mountain Power
Idaho General Rate Case - December 2019
New Depreciation Study Adjustment

Description	Factor	Year End EPIS			Rate Change	Depreciation Expense	Depreciation Reserve
		Balance Dec 2019	Existing Rate	Proposed Rate			
Intangible Plant:							
California	CA	481,167	0.367%	0.367%	0.00%	-	-
Customer Service	CN	184,143,852	6.528%	6.528%	0.00%	-	-
Pre-merger Utah	SG	600,993	2.687%	2.687%	0.00%	-	-
Idaho	ID	4,371,145	0.527%	0.527%	0.00%	-	-
Oregon	OR	4,615,241	0.250%	0.250%	0.00%	-	-
Post-merger	SG	193,851,085	3.622%	3.622%	0.00%	-	-
Hydro Relicensing	SG-P	101,132,840	2.594%	2.594%	0.00%	-	-
Hydro Relicensing	SG-U	9,350,399	3.174%	3.174%	0.00%	-	-
General Office	SO	399,227,706	4.755%	4.755%	0.00%	-	-
Utah	UT	5,890,217	0.642%	0.642%	0.00%	-	-
Washington	WA	2,036,363	0.148%	0.148%	0.00%	-	-
Eastern Wyoming	WYP	5,641,211	1.963%	1.963%	0.00%	-	-
Total Intangible Plant		<u>911,342,219</u>				<u>-</u>	<u>-</u>
Hydro Production Plant:							
Post-merger	SG-P	<u>14,658,989</u>	2.126%	2.126%	0.00%	<u>-</u>	<u>-</u>
Total Hydro Plant		<u>14,658,989</u>				<u>-</u>	<u>-</u>
General Plant:							
California	CA	505,860	0.011%	0.011%	0.00%	-	-
Oregon	OR	5,462,864	5.139%	5.139%	0.00%	-	-
Washington	WA	2,406,690	3.292%	3.292%	0.00%	-	-
Eastern Wyoming	WYP	4,571,842	1.119%	1.119%	0.00%	-	-
Utah	UT	33,127	32.639%	32.639%	0.00%	-	-
Idaho	ID	333,771	0.000%	0.000%	0.00%	-	-
General Office	SO	4,644,475	6.122%	6.122%	0.00%	-	-
		<u>17,958,628</u>				<u>-</u>	<u>-</u>
Total		<u>27,715,310,479</u>				<u>145,254,798</u>	<u>(72,627,399)</u>
						Ref. 6.5	Ref. 6.5.2

Rocky Mountain Power
Idaho General Rate Case - December 2019
New Depreciation Study Adjustment
Vehicle Depreciation Expense - Adjustment to Proposed Depreciation Rates

Factor	Vehicle Balance	Year Ending Dec 2019 Depreciation		Difference ¹
		Existing Rates	Annual Depreciation Study Rates	
CA	7,946,376	419,851	512,161	92,310
DGP	332,616	17,574	21,438	3,864
DGU	1,512,598	79,919	97,490	17,571
OR	63,976,570	3,380,233	4,123,427	743,194
SE	724,778	38,294	46,713	8,419
SG	66,965,365	3,538,147	4,316,061	777,914
SO	12,929,026	683,111	833,303	150,192
SSGCH	1,667,565	88,107	107,478	19,372
SSGCT	44,655	2,359	2,878	519
UT	88,958,464	4,700,163	5,733,563	1,033,400
WA	14,444,050	763,158	930,950	167,792
WYP	27,565,460	1,456,434	1,776,653	320,218
WYU	5,728,122	302,648	369,190	66,542
ID	17,343,978	916,377	1,117,856	201,479
Total	310,139,623	16,386,376	19,989,161	3,602,785

	Labor Pool Allocation	78.38%	2,823,995	
	Direct Allocation	21.62%	<u>778,790</u>	Ref 6.5.1
			3,602,785	
	Labor Pool Allocation	78.38%	2,823,995	
	Capital/Non Utility		<u>941,715</u>	Ref 6.5.1
			1,882,280	

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

**Rocky Mountain Power
Idaho General Rate Case - December 2019
New Depreciation Study Adjustment
Hydro Decommissioning**

CY 2019 Depreciation Expense West	2,077,821	6.3.1
Depreciation Study Annual Level West	<u>(728,396)</u>	6.3.1
	(2,806,217)	Ref. 6.5.2
CY 2019 Depreciation Expense East	(307,204)	6.3.1
Depreciation Study Annual Level East	<u>280,272</u>	6.3.1
	587,475	Ref. 6.5.2

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Decommissioning Cost**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decomm. Costs	407	3	40,417,654	SG	5.9111%	2,389,137	6.6.1
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	3	(20,208,827)	SG	5.9111%	(1,194,569)	6.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	40,417,654	SG	5.9111%	2,389,137	6.6.1
Deferred Income Tax Expense	41110	3	(9,937,332)	SG	5.9111%	(587,408)	6.6.1
Accumulated Def Inc Tax Balance	190	3	4,968,666	SG	5.9111%	293,704	6.6.1

Description of Adjustment:

This adjustment includes the incremental costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. PAC-E-18-08. The Company proposes inclusion of these costs in rates with the accumulation of a credit balance to a regulatory liability account.

Note: Please see Confidential Exhibit No. 41 for redacted information.

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount
Hunter	2042	22	[REDACTED]	[REDACTED]
Huntington	2036	16		
Dave Johnston	2027	7		
Jim Bridger	2037	17		
Naughton	2029	9		
Wyodak	2039	19		
Hayden	2030	10		
Colstrip	2027	3		

Ref 6.6

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-20	-	-	-	-	-
Jan-21	3,368,138	3,368,138	(828,111)	(3,368,138)	828,111
Feb-21	3,368,138	3,368,138	(828,111)	(6,736,276)	1,656,222
Mar-21	3,368,138	3,368,138	(828,111)	(10,104,414)	2,484,333
Apr-21	3,368,138	3,368,138	(828,111)	(13,472,551)	3,312,444
May-21	3,368,138	3,368,138	(828,111)	(16,840,689)	4,140,555
Jun-21	3,368,138	3,368,138	(828,111)	(20,208,827)	4,968,666
Jul-21	3,368,138	3,368,138	(828,111)	(23,576,965)	5,796,777
Aug-21	3,368,138	3,368,138	(828,111)	(26,945,103)	6,624,888
Sep-21	3,368,138	3,368,138	(828,111)	(30,313,241)	7,452,999
Oct-21	3,368,138	3,368,138	(828,111)	(33,681,378)	8,281,110
Nov-21	3,368,138	3,368,138	(828,111)	(37,049,516)	9,109,221
Dec-21	3,368,138	3,368,138	(828,111)	(40,417,654)	9,937,332
Annual Total	40,417,654	40,417,654	(9,937,332)		

Ref 6.6

Ref 6.6

13 Mo. Avg.	(20,208,827)	4,968,666
--------------------	---------------------	------------------

Ref 6.6

Ref 6.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	11,346,924	SG	5.9111%	670,731	6.7.1
Distribution Depreciation Expense	403362	3	2,508,698	ID	Situs	2,508,698	6.7.1
Adjustment to Rate Base							
Steam Accum Depr Reserve	108SP	3	(5,673,462)	SG	5.9111%	(335,365)	6.7.1
Distribution Accum Depr Reserve	108362	3	(1,254,349)	ID	Situs	(1,254,349)	6.7.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	11,346,924	SG	5.9111%	670,731	
Def Income Tax Expense	41110	3	(2,789,823)	SG	5.9111%	(164,910)	
Accumulated Def Inc Tax Balance	282	3	855,957	SG	5.9111%	50,597	
Schedule M Adjustment	SCHMAT	3	2,508,698	ID	Situs	2,508,698	
Def Income Tax Expense	41110	3	(616,804)	ID	Situs	(616,804)	
Accumulated Def Inc Tax Balance	282	3	189,242	ID	Situs	189,242	

Description of Adjustment:

This adjustment removes the excess reserve giveback from the base period. The excess reserve giveback is discontinued in the Company's application to implement revised depreciation rates as agreed to in principle in Docket No. PAC-E-18-08.

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Remove Excess Reserve Giveback**

Depreciation Expense Plant	Factor	12 Months Ended Dec 2019	
IDAHO DISTRIBUTION	ID	(2,508,698)	Ref 6.7
UTAH DISTRIBUTION	UT	(23,109,549)	
WYOMING DISTRIBUTION	WY	(2,077,204)	
BLUNDELL GEOTHERMAL PLANT	SG	(785,202)	
GADSBY STEAM PLANT	SG	(2,341,500)	
HUNTER STEAM PLANT	SG	(5,927,184)	
COLSTRIP STEAM PLANT	SG	<u>(2,293,038)</u>	
		(11,346,924)	Ref 6.7
Total Excess Reserve Giveback		(39,042,375)	
Depreciation Reserve			
Steam Accum Depr Reserve		(5,673,462)	Ref 6.7
Distribution Accum Depr Reserve		(1,254,349)	Ref 6.7

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	1,875,308	-	1,860,017	-	-	15,291
23 Income Taxes: Federal	(10,582,258)	(358,217)	(372,870)	(9,793,255)	(54,846)	(4)
24 State	(178,687)	(81,126)	(84,445)	-	(12,421)	(1)
25 Deferred Income Taxes	(736,702)	-	-	-	67,267	4
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(9,622,339)	(439,344)	1,402,702	(9,793,255)	0	0
29						
30 Operating Rev For Return:	9,622,339	439,344	(1,402,702)	9,793,255	(0)	(0)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(7,485,427)	-	-	-	171,222	(79)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	31,703,905	-	-	-	-	-
54						
55 Total Deductions:	24,218,478	-	-	-	171,222	(79)
56						
57 Total Rate Base:	24,218,478	-	-	-	171,222	(79)
58						
59						
60 Estimated ROE impact	1.659%	0.097%	-0.311%	2.173%	-0.003%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,875,308)	-	(1,860,017)	-	-	(15,291)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	1,786,923	1,786,923	-	-	-	-
70 Schedule "M" Additions	(273,592)	-	-	-	(273,592)	-
71 Schedule "M" Deductions	18	-	-	-	-	18
72 Income Before Tax	(3,935,842)	(1,786,923)	(1,860,017)	-	(273,592)	(18)
73						
74 State Income Taxes	(178,687)	(81,126)	(84,445)	-	(12,421)	(1)
75						
76 Taxable Income	(3,757,155)	(1,705,797)	(1,775,572)	-	(261,171)	(17)
77						
78 Federal Income Tax - Calculated	(789,003)	(358,217)	(372,870)	-	(54,846)	(4)
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	(9,793,255)	-	-	(9,793,255)	-	-
81 Federal Income Taxes	(10,582,258)	(358,217)	(372,870)	(9,793,255)	(54,846)	(4)

	7.7	0	0	0	0	0	0
TCJA Tax Deferrals	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
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	(803,974)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(803,974)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	803,974	-	-	-	-	-	-
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	(7,656,570)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	31,703,905	-	-	-	-	-	-
54							
55 Total Deductions:	24,047,335	-	-	-	-	-	-
56							
57 Total Rate Base:	24,047,335	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.240%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(1,693,309)	ID	Situs	(1,693,309)	Below
Other Interest Expense - Type 2	427	2	(6)	ID	Situs	(6)	Below
Other Interest Expense - Type 3	427	3	3,480,239	ID	Situs	3,480,239	Below
Total			<u>1,786,923</u>			<u>1,786,923</u>	2.16
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						855,579,483	1.3
Weighted Cost of Debt:						<u>2.228%</u>	2.1
Trued-up Interest Expense						<u>19,062,242</u>	1.3
Actual Interest Expense						<u>20,755,552</u>	1.3
Total Interest True-up Adjustment						<u>(1,693,309)</u>	1.3
Type 2							
Jurisdiction Specific Adjusted Rate Base						855,579,213	1.3
Weighted Cost of Debt:						<u>2.228%</u>	2.1
Trued-up Interest Expense						<u>19,062,236</u>	1.3
Type 1 Interest Expense						<u>19,062,242</u>	1.3
Total Interest True-up Adjustment						<u>(6)</u>	1.3
Type 3							
Jurisdiction Specific Adjusted Rate Base						1,011,784,377	1.3
Weighted Cost of Debt:						<u>2.228%</u>	2.1
Trued-up Interest Expense						<u>22,542,475</u>	1.3
Type 2 Interest Expense						<u>19,062,236</u>	1.3
Total Interest True-up Adjustment						<u>3,480,239</u>	1.3

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying rate base by the Company's weighted cost of debt.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	32,538,613	GPS	5.7163%	1,860,017	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.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Estimated Property Tax Expense for December 2021
 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	148,789,387	
Total Accrued Property Tax - 12 Months End. December 2019			<u>148,789,387</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2021 ⁽¹⁾			181,328,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2019			(148,789,387)	
Incremental Adjustment to Property Taxes			<u><u>32,538,613</u></u>	Ref. 7.2

¹Please see Confidential Exhibit No. 42 for additional information.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax: FED Production Tax Credit	40910	3	(165,675,026)	SG	5.9111%	(9,793,255)	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, page 5.1.

Pro Forma Period - December 2021					
Description	Total Available KWh	Repowering or In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Glenrock KWh [a]	(371,356,604)	9/24/2019	(340,534,005)	0.025	(8,513,350)
Glenrock III KWh [a]	(136,970,049)	11/24/2019	(113,685,141)	0.025	(2,842,129)
Goodnoe KWh	(284,568,641)	12/20/2019	(284,568,641)	0.025	(7,114,216)
High Plains Wind	(381,845,707)	12/19/2019	(381,845,707)	0.025	(9,546,143)
Leaning Juniper 1 KWh	(299,847,607)	9/13/2019	(299,847,607)	0.025	(7,496,190)
Marengo KWh	(488,076,922)	1/27/2020	(488,076,922)	0.025	(12,201,923)
Marengo II KWh	(232,353,037)	2/25/2020	(232,353,037)	0.025	(5,808,826)
McFadden Ridge	(116,451,223)	11/17/2019	(116,451,223)	0.025	(2,911,281)
Rolling Hills KWh [a]	(320,426,313)	10/17/2019	(245,446,556)	0.025	(6,136,164)
Seven Mile KWh	(418,005,169)	9/9/2019	(418,005,169)	0.025	(10,450,129)
Seven Mile II KWh	(87,580,733)	9/9/2019	(87,580,733)	0.025	(2,189,518)
Dunlap I Wind KWh	(476,859,527)	10/15/2020	(476,859,527)	0.025	(11,921,488)
Foot Creek I Wind	(176,168,730)	12/1/2020	(176,168,730)	0.025	(4,404,218)
Pryor Mountain Wind	(814,099,672)	12/31/2020	(814,099,672)	0.025	(20,352,492)
Cedar Springs Wind II	(749,501,075)	12/1/2020	(749,501,075)	0.025	(18,737,527)
Ekola Flats Wind	(819,429,663)	12/1/2020	(819,429,663)	0.025	(20,485,742)
TB Flats Wind	(847,123,795)	12/1/2020	(847,123,795)	0.025	(21,178,095)
TB Flats Wind II	(847,123,795)	12/1/2020	(847,123,795)	0.025	(21,178,095)
Total KWh Production	(7,867,788,259)		(7,738,700,996)		(193,467,526)
Total Federal Production Tax Credit					(193,467,526)

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.

December 2019 PTC	(27,792,500)
Adjustment to December 2021 Balance	(165,675,026) Ref. 7.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	1	2,687,386,253	DITBAL	5.8010%	155,896,262	
Exchange Normalization	282	1	4,396,080	NUTIL	0.0000%	-	
Cholla SHL	190	1	(17,437,141)	SG	5.9111%	(1,030,731)	
Accel Amort of Pollution Cntrl Facilities	281	1	174,829,838	SG	5.9111%	10,334,408	
California	282	1	(63,659,629)	CA	Situs	-	
Idaho	282	1	(166,094,410)	ID	Situs	(166,094,410)	
Other	282	1	(51,897,200)	OTHER	0.0000%	-	
Oregon	282	1	(720,600,755)	OR	Situs	-	
Utah	282	1	(1,267,874,325)	UT	Situs	-	
Washington	282	1	(182,484,049)	WA	Situs	-	
Wyoming	282	1	(416,725,821)	WY	Situs	-	
PP&E Adjustment - YE - SNP	282	1	7,256,486	SNP	5.7232%	415,303	
PP&E Adjustment - YE - CIAC	282	1	-	CIAC	4.9972%	-	
PP&E Adjustment - YE - OTHER	282	1	77,765	OTHER	0.0000%	-	
PP&E Adjustment - YE - SG	282	1	13,686,147	SG	5.9111%	809,005	
PP&E Adjustment - YE - SNPD	282	1	(31,214)	SNPD	4.9972%	(1,560)	
PP&E Adjustment - YE - SO	282	1	(2,747,471)	SO	5.7163%	(157,055)	
Total			<u>(1,919,446)</u>			<u>171,222</u>	7.4.1
Schedule M Adjustment	SCHMAT	1	(4,890,414)	SCHMDEXP	5.5945%	(273,592)	
Schedule M Adjustment	SCHMAT	1	4,890,414	UT	Situs	-	
Deferred Income Tax Expense	41110	1	1,202,387	SCHMDEXP	5.5945%	67,267	
Deferred Income Tax Expense	41110	1	(1,202,387)	UT	Situs	-	
Schedule M Adjustment	SCHMDT	1	46,693	UT	Situs	-	
Schedule M Adjustment	SCHMDT	1	(46,693)	NUTIL	0.0000%	-	
Schedule M Adjustment	SCHMDT	1	27,280	CA	Situs	-	
Schedule M Adjustment	SCHMDT	1	(27,280)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	1	11,481	UT	Situs	-	
Deferred Income Tax Expense	41010	1	(11,481)	NUTIL	0.0000%	-	
Deferred Income Tax Expense	41010	1	6,707	CA	Situs	-	
Deferred Income Tax Expense	41010	1	(6,707)	OTHER	0.0000%	-	

Description of Adjustment:

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2020Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	17,437,141	(17,437,141)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(174,829,838)	174,829,838	0	SG
Exchange Normalization	105.160	(4,396,080)	4,396,080	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(25,900)	25,900	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,965,459	(24,965,459)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(61,884,737)	61,884,737	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(8,607)	8,607	0	DITBAL
Book Depreciation	105.120	2,583,224,642	(2,583,224,642)	0	DITBAL
Repair Deduction	105.122	(417,452,167)	417,452,167	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,315,608)	157,315,608	0	DITBAL
Tax Depreciation	105.125	(4,784,152,182)	4,784,152,182	0	DITBAL
Fixed Assets - State Modification	105.129	25,205,762	(25,205,762)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,293,194)	5,293,194	0	DITBAL
CIAC	105.130	273,504,977	(273,504,977)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(2,623,171)	2,623,171	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(19,999,540)	19,999,540	0	DITBAL
Reimbursements	105.140	22,255,287	(22,255,287)	0	DITBAL
AFUDC - Debt	105.141a	(171,917,417)	171,917,417	0	DITBAL
AFUDC - Equity	105.141b	(97,657,175)	97,657,175	0	DITBAL
Avoided Costs	105.142	180,276,646	(180,276,646)	0	DITBAL
Capitalization of Test Energy	105.146	4,409,120	(4,409,120)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(280,477)	280,477	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(62,118,619)	62,118,619	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(80,270)	80,270	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	183,498	(183,498)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,212,612	(4,212,612)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(208,192,051)	208,192,051	0	DITBAL
Book Gain/Loss on Land Sales	105.470	15,120,345	(15,120,345)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	174,829,838	(174,829,838)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(63,659,629)	(63,659,629)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(166,094,410)	(166,094,410)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(51,897,200)	(51,897,200)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(720,600,755)	(720,600,755)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,267,874,325)	(1,267,874,325)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(182,484,049)	(182,484,049)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(416,725,821)	(416,725,821)	WYP
Rounding	**	0	0	0	DITBAL
Tax Reform and additional flow-through-CA	**	0	0	0	CA
Tax Reform and additional flow-through-IDU	**	0	0	0	IDU
Tax Reform and additional flow-through-OR	**	0	0	0	OR
Tax Reform and additional flow-through-UT	**	0	0	0	UT
Tax Reform and additional flow-through-FERC	**	0	0	0	FERC
Tax Reform and additional flow-through-WA	**	0	0	0	WA
Tax Reform and additional flow-through-WYP	**	0	0	0	WYP
PP&E Adjustment - YE - OTHER	**	0	77,765	77,765	OTHER
PP&E Adjustment - YE - SNP	**	0	7,256,486	7,256,486	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	13,686,147	13,686,147	SG
PP&E Adjustment - YE - SNPD	**	0	(31,214)	(31,214)	SNPD
PP&E Adjustment - YE - SO	**	0	(2,747,471)	(2,747,471)	SO
		(2,849,558,953)	(1,919,446)	(2,851,478,399)	

Ref. 7.4

**Derived from jurisdictional reports from the Company's tax fixed asset system.

CWIP - Repair - OTHER	-
Tax Reform - NUTIL	-
Other Miscellaneous (Non-Utility)	(77,767)
Other Miscellaneous - Flow-through	-
Difference	(77,767)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	1	(266,104)	SO	5.7163%	(15,211)	
Schedule M Adjustment	SCHMDT	1	266,104	SNP	5.7232%	15,230	
Deferred Income Tax Expense	41010	1	(65,426)	SO	5.7163%	(3,740)	
Deferred Income Tax Expense	41010	1	65,426	SNP	5.7232%	3,744	
Accum Def Inc Tax Balance - YE	282	1	1,149,249	SO	5.7163%	65,695	
Accum Def Inc Tax Balance - YE	282	1	(1,149,249)	SNP	5.7232%	(65,774)	

Description of Adjustment:

This adjustment reclassifies a portion of AFUDC-Equity related to intangible property from an SO allocation to the appropriate SNP allocation.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax							
Taxes Other Than Income	408	3	258,682	SG	5.9111%	15,291	7.6.1

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The generation matches the Net Power Cost adjustment, page 5.1. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the entity producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Wyoming Wind Generation Tax
Idaho**

Wind Plant	2021 NPC MWH Production (b)	Tax Begins	2021 \$/MWH Tax
Foot Creek, Wyoming (a)	-	12/1/2023	-
Glenrock I Wind Plant	371,357	1/1/2012	371,357
Glenrock III Wind Plant	136,970	1/1/2012	136,970
Seven Mile Hill Wind Plant	418,005	1/1/2012	418,005
Seven Mile Hill II Wind Plant	87,581	1/1/2012	87,581
Rolling Hills Wind Plant	320,426	1/17/2012	320,426
High Plains Wind Plant	381,846	9/1/2012	381,846
McFadden Ridge	116,451	9/1/2012	116,451
Dunlap	476,860	10/1/2013	476,860
Cedar Springs Wind II, Wyoming (a)	-	12/1/2023	-
Ekola Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind II, Wyoming (a)	-	12/1/2023	-
Total Wyoming Wind MWH	<u><u>2,309,496</u></u>		<u><u>2,309,496</u></u>
Booked 12 months ended December 2019			2,050,814
Adjustment to normalize to CY December 2021			<u><u>258,682</u></u> Ref. 7.6

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39 22 103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustments to Rate Base:							
Reg Liab - Protected PP&E EDIT - ID	254	1	7,478,536	ID	Situs	7,478,536	7.7.1
Reg Liab - Protected PP&E EDIT Amort - ID	254	1	7,617,683	ID	Situs	7,617,683	7.7.1
Reg Liab - Non-Protected PP&E EDIT - ID	254	1	15,131,102	ID	Situs	15,131,102	7.7.1
Reg Liab - Non-Property EDIT - ID	254	1	1,476,583	ID	Situs	1,476,583	7.7.1
Total			<u>31,703,905</u>			<u>31,703,905</u>	
Adjustments to Tax:							
DTA - Reg Liab - Protected PP&E EDIT - ID	190	1	(1,838,717)	ID	Situs	(1,838,717)	7.7.1
DTA - Reg Liab - Protected PP&E EDIT Amort - ID	190	1	(1,872,929)	ID	Situs	(1,872,929)	7.7.1
DTA - Reg Liab - Non-Protected PP&E EDIT - ID	190	1	(3,720,223)	ID	Situs	(3,720,223)	7.7.1
DTA - Reg Liab - Non-Property EDIT - ID	190	1	(363,042)	ID	Situs	(363,042)	7.7.1
DTL PMI PP&E - Protected Property EDIT	282	1	2,121,177	SE	6.5220%	138,342	7.7.1
Protected PP&E RSGM Amortization - ID	41110	1	(803,974)	ID	Situs	(803,974)	7.7.1
Total			<u>(6,477,708)</u>			<u>(8,460,543)</u>	

Description of Adjustment:

This adjustment reflects the removal of tax deferral balances as a result of the Tax Cuts and Jobs Act that was enacted on December 22, 2017. The tax rate was reduced from 35% to 21% effective January 1, 2018.

Pursuant to Docket GNR-U-18-01, Order 34331, the non-protected property and non-property EDIT will be amortized over seven years beginning June 1, 2019, and be used in part to offset the 2013 incremental depreciation expense deferral approved by Commission Order 32910 in Case No. PAC-E-13-04. Both will be included in Idaho retail customer rates in the ECAM until the rate effective date in the next general rate case, and will not be subject to the sharing band. The parties may propose to change the seven-year amortization period for the unamortized portion of the non-protected property and non-property EDIT balance in the next Idaho general rate case.

Pursuant to Docket GNR-U-18-01, Order 34331, the deferrals of protected PP&E EDIT amortization for 2018 and 2019 will begin amortizing June 1, 2019 and June 1, 2020, respectively and will offset the ECAM. Pursuant to the most recent ECAM filing, these amortizations continue to be based on the original estimate of amortization based on the average rate assumption method, even though the company has moved to the Reverse South Georgia method.

Proposals on how to utilize the remaining balances of the non-protected PP&E, non-property and deferred protected EDIT amortization will be included in the rate case. Therefore, the remaining balances will be removed from rate base as part of the current rate case.

Protected PP&E EDIT: This adjustment reflects the level of protected property EDIT amortization and adjusts the rate base for the test period.

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Removal of TCJA Deferred Balances Adjustment**

SAP Account 288932 - Reg Liab Protected PP&E EDIT - ID - Prorated 12/31/2021 Balance - 13MA	(85,945,438)	
SAP Account 288932 - Reg Liab Protected PP&E EDIT - ID - Base Period YE	(93,423,975)	
Adjustment Needed	7,478,536	Ref 7.7
SAP Account 288942 - Reg Liab Protected PP&E EDIT Amort - 2021 Expected Balance	0	NOTE 1
SAP Account 288942 - Reg Liab Protected PP&E EDIT Amort - ID - Base Period YE	(7,617,683)	
Adjustment Needed	7,617,683	Ref 7.7
SAP Account 288212 - Reg Liab Non-Protected PP&E EDIT - 2021 Expected Balance	0	NOTE 1
SAP Account 288212 - Reg Liab Non-Protected PP&E EDIT - ID - Base Period YE	(15,131,102)	
Adjustment Needed	15,131,102	Ref 7.7
SAP Account 288002 - Reg Liab Non-Property EDIT - 2021 Expected Balance	0	NOTE 1
SAP Account 288002 - Reg Liab Non-Property EDIT - ID - Base Period YE	(1,476,583)	
Adjustment Needed	1,476,583	Ref 7.7
SAP Account 287112 - DTA RL Prot PP&E EDIT - ID - Prorated 12/31/2021 Balance - 13MA	21,131,062	
SAP Account 287112 - DTA RL Prot PP&E EDIT - ID - Base Period YE	22,969,779	
Adjustment Needed	(1,838,717)	Ref 7.7
SAP Account 287062 - DTA RL Prot PP&E EDIT Amort - ID - Expected 2021 Balance	0	NOTE 1
SAP Account 287062 - DTA RL Prot PP&E EDIT Amort - ID - Base Period YE	1,872,929	
Adjustment Needed	(1,872,929)	Ref 7.7
SAP Account 287122 - DTA RL Non-Prot PP&E EDIT - ID - Expected 2021 Balance	0	NOTE 1
SAP Account 287122 - DTA RL Non-Prot PP&E EDIT - ID - Base Period YE	3,720,223	
Adjustment Needed	(3,720,223)	Ref 7.7
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - ID - Expected 2021 Balance	0	NOTE 1
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - ID - Base Period YE	363,042	
Adjustment Needed	(363,042)	Ref 7.7
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Prorated 12/31/2021 Balance - 13MA	(2,714,246)	
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Base Period YE	(4,835,423)	Tax Model
Adjustment Needed	2,121,177	Ref 7.7
PacifiCorp Only RSGM Amortization - Dec. 2021	(2,823,409)	
PMI Only ARAM Amortization - Dec. 2021	(92,051)	
Subtotal - Protected PP&E EDIT Amortization	(2,915,461)	
PacifiCorp Only ARAM/RSGM Amortization - per Base Period	(2,111,487)	NOTE 2
Difference - Adjustment needed	(803,974)	Ref 7.7

NOTE 1: These balances are being removed from rate base as it is being proposed in the current GRC that any remaining EDIT balances will be used to buydown plant balances.

NOTE 2: The proforma period EDIT amortization is the same as the base period - which is zero. The only amortization to be proposed as part of base rates is RSGM amortization. All other balances will be amortized via a separate tariff or rider.

8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.6	
	Total Normalized	Update Cash Working Capital	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	(100,000)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(100,000)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	693,944	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	1,178,509	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(582,797)	-	-	-	-	-	-
19 Total O&M Expenses	1,289,655	-	-	-	-	-	-
20 Depreciation	4,707,960	-	-	-	-	-	-
21 Amortization	(355,482)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,925,947)	-	3,474	-	-	(360,535)	-
24 State	(2,021,480)	-	787	-	-	(81,651)	-
25 Deferred Income Taxes	9,584,990	-	(4,261)	-	-	442,186	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,279,696	-	0	-	-	(0)	-
29							
30 Operating Rev For Return:	(4,379,696)	-	(0)	-	-	0	-
31							
32 Rate Base:							
33 Electric Plant In Service	136,838,699	-	356,668	4,681,519	-	21,891,391	-
34 Plant Held for Future Use	(743,669)	-	-	-	-	-	-
35 Misc Deferred Debits	(21,015,574)	-	-	-	-	-	(358,911)
36 Elec Plant Acq Adj	(400,412)	-	-	-	-	-	-
37 Pensions	(1,723,749)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,719,985	-	-	-	-	-	1,719,985
40 Material & Supplies	(401,050)	-	-	-	-	-	-
41 Working Capital	(85,357)	(51,337)	(34,019)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	114,188,875	(51,337)	322,649	4,681,519	-	21,891,391	1,361,074
45							
46 Deductions:							
47 Accum Prov For Deprec	38,873,059	-	-	-	-	-	-
48 Accum Prov For Amort	175,742	-	-	-	-	-	-
49 Accum Def Income Tax	(3,063,982)	-	7,757	42,216	-	(296,837)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(697,133)	-	-	-	(697,133)	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	4,312,794	-	-	-	-	-	-
54							
55 Total Deductions:	39,600,480	-	7,757	42,216	(697,133)	(296,837)	-
56							
57 Total Rate Base:	153,789,354	(51,337)	330,406	4,723,735	(697,133)	21,594,555	1,361,074
58							
59							
60 Estimated ROE impact	-3.120%	0.001%	-0.006%	-0.083%	0.012%	-0.372%	-0.024%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,742,134)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	6,895,505	-	17,329	-	-	539,579	-
71 Schedule "M" Deductions	45,679,362	-	-	-	-	2,338,066	-
72 Income Before Tax	(44,525,991)	-	17,329	-	-	(1,798,487)	-
73							
74 State Income Taxes	(2,021,480)	-	787	-	-	(81,651)	-
75							
76 Taxable Income	(42,504,511)	-	16,542	-	-	(1,716,835)	-
77							
78 Federal Income Taxes	(8,925,947)	-	3,474	-	-	(360,535)	-

	8.7	8.8	8.9	8.10	8.11	8.12	8.13
	Powerdale Hydro Removal	FERC 105 - Plant Held for Future Use	Regulatory Asset & Liabilities Amortization	Klamath Hydroelectric Settlement Agreement	Cholla 4	Carbon Plant Closure	Prepaid Pension Asset
1 Operating Revenues:							
2 General Business Revenues	-	-	(100,000)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	(100,000)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	(590,723)	472,310	-
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	-	-	22,289	-	-	-	-
19 Total O&M Expenses	-	-	22,289	-	(590,723)	472,310	-
20 Depreciation	-	-	-	(276,434)	(895,795)	(328,725)	-
21 Amortization	4,335	-	(8,333)	(351,484)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,771)	-	2,744	11,024	323,103	(36,993)	-
24 State	(1,081)	-	622	2,497	73,174	(8,378)	-
25 Deferred Income Taxes	4,786	-	(31,387)	140,864	(30,793)	10,066	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,270	-	(14,065)	(473,534)	(1,121,034)	108,280	-
29							
30 Operating Rev For Return:	(3,270)	-	(85,935)	473,534	1,121,034	(108,280)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	193,268	(32,667,868)	-	-
34 Plant Held for Future Use	-	(743,669)	-	-	-	-	-
35 Misc Deferred Debits	(23,290)	-	15,733	-	3,913,980	(512,614)	(22,546,685)
36 Elec Plant Acq Adj	-	-	(400,412)	-	-	-	-
37 Pensions	-	-	-	-	-	-	(1,723,749)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	(401,050)	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,290)	(743,669)	(384,679)	193,268	(29,154,939)	(512,614)	(24,270,434)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	561,631	15,868,362	(202,179)	-
48 Accum Prov For Amort	-	-	-	175,742	-	-	-
49 Accum Def Income Tax	5,727	-	(77,274)	(306,478)	(1,182,560)	175,744	4,864,249
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	3,075	-	-	-	4,309,720
54							
55 Total Deductions:	5,727	-	(74,200)	430,895	14,685,802	(26,435)	9,173,969
56							
57 Total Rate Base:	(17,563)	(743,669)	(458,879)	624,162	(14,469,137)	(539,049)	(15,096,465)
58							
59							
60 Estimated ROE impact	0.000%	0.013%	-0.011%	0.094%	0.513%	-0.015%	0.272%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,335)	-	(113,955)	627,918	1,486,518	(143,585)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(19,466)	-	17,618	(473,179)	125,243	67,952	-
71 Schedule "M" Deductions	-	-	(110,028)	99,749	-	108,902	-
72 Income Before Tax	(23,801)	-	13,691	54,990	1,611,761	(184,535)	-
73							
74 State Income Taxes	(1,081)	-	622	2,497	73,174	(8,378)	-
75							
76 Taxable Income	(22,720)	-	13,069	52,493	1,538,587	(176,157)	-
77							
78 Federal Income Taxes	(4,771)	-	2,744	11,024	323,103	(36,993)	-

	8.14	8.14.1	8.15	8.16	0	0	0
	Deer Creek Mine	Part 2 Deer Creek Mine	Repowering Project Capital Additions	New Wind Generation Capital Additions	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	812,357	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	1,178,509	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(605,086)	-	-	-	-	-	-
19 Total O&M Expenses	207,270	-	-	1,178,509	-	-	-
20 Depreciation	-	-	744,278	5,464,636	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(41,551)	(121,505)	(1,532,908)	(7,168,030)	-	-	-
24 State	(9,410)	(27,517)	(347,161)	(1,623,360)	-	-	-
25 Deferred Income Taxes	-	149,014	1,706,709	7,197,805	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	156,310	(8)	570,918	5,049,560	-	-	-
29							
30 Operating Rev For Return:	(156,310)	8	(570,918)	(5,049,560)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(237,097)	142,620,819	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,503,786)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(1,503,786)	-	(237,097)	142,620,819	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	25,554,451	(2,909,205)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	2,225,649	(1,505,694)	(7,016,482)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	2,225,649	24,048,756	(9,925,687)	-	-	-
56							
57 Total Rate Base:	(1,503,786)	2,225,649	23,811,659	132,695,132	-	-	-
58							
59							
60 Estimated ROE impact	-0.008%	-0.039%	-0.533%	-2.994%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(207,270)	-	(744,278)	(6,643,145)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(121,689)	1,277,482	5,464,636	-	-	-
71 Schedule "M" Deductions	-	484,421	8,179,926	34,578,327	-	-	-
72 Income Before Tax	(207,270)	(606,111)	(7,646,722)	(35,756,836)	-	-	-
73							
74 State Income Taxes	(9,410)	(27,517)	(347,161)	(1,623,360)	-	-	-
75							
76 Taxable Income	(197,860)	(578,593)	(7,299,560)	(34,133,475)	-	-	-
77							
78 Federal Income Taxes	(41,551)	(121,505)	(1,532,908)	(7,168,030)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(4,761)	ID	Situs	(4,761)	Below
Cash Working Capital	CWC	2	(270)	ID	Situs	(270)	Below
Cash Working Capital	CWC	3	(46,306)	ID	Situs	(46,306)	Below
Total			<u>(51,337)</u>			<u>(51,337)</u>	2.27

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	167,337,175	167,337,175	160,146,721	1.3
Taxes Other Than Income Tax	9,389,124	9,389,124	11,264,432	1.3
Federal Income Tax	10,184,505	10,067,030	(7,555,583)	1.3
State Income Tax	2,679,776	2,653,171	880,038	1.3
Less: 2020 Protocol Equalization	(836,000)	(836,000)	(836,000)	2.9
Total	<u>188,754,579</u>	<u>188,610,500</u>	<u>163,899,609</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	517,136	516,741	449,040	
Net Lag Days	0.68	0.68	0.68	
Cash Working Capital	353,710	353,440	307,134	
Unadjusted Cash Working Capital	358,471	353,710	353,440	8.1.1
Cash Working Capital Adjustment	<u>(4,761)</u>	<u>(270)</u>	<u>(46,306)</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2015 lead lag study.

**Rocky Mountain Power
Update Cash Working Capital
December 2019**

Lead/Lag Study as of 12/15

	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	4.07	0.68	0.89	0.52
O&M Expense	2,797,211,492	54,565,791	728,202,892	204,160,847	347,601,259	1,195,221,460	168,722,278	63,297,596	843,421
Less: 2020 Protocol Adjustment	15,164,000	-	11,000,000	-	5,000,000	-	(836,000)	-	-
Taxes Other than Income	199,137,026	4,669,760	77,048,613	12,467,479	21,295,418	70,530,322	9,389,124	3,694,423	41,886
Federal Income Tax	180,479,553	5,062,393	51,322,758	10,155,984	18,451,686	73,520,479	11,126,769	6,267,811	2,645,698
State Income Tax	47,186,883	1,237,348	13,284,657	2,784,401	4,989,146	19,392,357	2,893,172	1,568,176	601,444
Total	3,239,178,954	65,535,292	880,868,919	229,568,711	397,337,510	1,358,664,618	191,295,344	74,828,006	4,132,450
Divided by Days in Year	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,874,463	179,549	2,413,312	628,955	1,088,596	3,722,369	524,097	205,008	11,322
Net Lag Days	5.80	0.92	3.45	6.07	0.89	4.07	0.68	0.89	0.52
Cash Working Capital	28,967,247	165,042	8,325,882	3,817,759	967,867	15,144,017	358,471	182,272	5,937

Ref. 8.1

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding it's share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	6,774,083	SE	6.5220%	441,802	Below
Other Tangible Property	399	3	(1,305,351)	SE	6.5220%	(85,134)	Below
			<u>5,468,732</u>			<u>356,668</u>	Below
Final Reclamation Liability	2533	3	(521,614)	SE	6.5220%	(34,019)	8.2.2
Adjustment Detail:							
<u>Other Tangible Property</u>							
December 2019 End of Period Balance			6,774,083				8.2.1
December 2021 13 Mo Avg Balance			5,468,732				8.2.1
Adjust to December 2021 13 Mo Avg Balance			<u>(1,305,351)</u>				Above
<u>Final Reclamation Liability</u>							
December 2019 12 Mth. Avg. Balance			(6,633,774)				8.2.2
December 2021 12 Mth. Avg. Balance			(7,155,387)				8.2.2
Adjust to December 2021 12 Mth. Avg. Balance			<u>(521,614)</u>				Above
Adjustment to Tax:							
Schedule M Adj - Reclamation Liab	SCHMAT	3	265,703	SE	6.5220%	17,329	8.2.2
Deferred Income Tax Expense	41110	3	(65,327)	SE	6.5220%	(4,261)	8.2.2
Accumulated Def Inc Tax Balance	190	3	118,944	SE	6.5220%	7,757	8.2.2

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2021.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Trapper Mine Rate Base

DESCRIPTION	Dec-18 Actual	Jan-19 Actual	Feb-19 Actual	Mar-19 Actual	Apr-19 Actual	May-19 Actual	Jun-19 Actual	Jul-19 Actual	Aug-19 Actual	Sep-19 Actual	Oct-19 Actual	Nov-19 Actual	Dec-19 Actual
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	131,436,326	131,444,798	131,815,797	131,839,368	131,900,162	131,802,049	129,647,551	129,713,916	129,747,276	129,923,771	129,387,279	129,481,057	129,555,788
Total Property, Plant, and Equipment	152,020,125	152,028,597	152,393,596	152,423,167	152,483,961	152,385,848	150,231,350	150,297,715	150,331,075	150,507,570	149,971,078	150,064,856	150,139,587
Accumulated Depreciation	(122,843,808)	(123,335,248)	(123,807,137)	(124,389,415)	(124,860,891)	(125,221,277)	(123,345,936)	(123,821,275)	(124,307,564)	(124,797,170)	(124,478,792)	(124,862,921)	(125,230,662)
Total Property, Plant, and Equipment	29,176,317	28,693,349	28,592,459	28,033,752	27,623,070	27,164,571	26,885,414	26,476,440	26,023,511	25,710,400	25,492,286	25,201,935	24,908,925
Other													
Inventories	6,388,403	5,728,066	5,714,021	6,278,600	6,383,070	6,755,971	5,804,961	6,091,045	6,100,394	6,560,487	6,173,356	6,387,443	6,099,869
Prepaid Expenses	3,899,048	3,113,866	2,558,627	2,097,572	1,565,430	1,109,891	382,217	39,314	20,760	7,164	(13,472)	(33,602)	145,799
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	-
Total Other	10,847,451	9,411,932	8,842,648	8,946,172	8,518,500	8,445,862	6,767,178	6,710,359	6,701,154	7,147,651	6,739,884	6,933,841	6,745,668
Total Rate Base	40,023,768	38,105,281	37,435,107	36,979,924	36,141,570	35,610,433	33,652,592	33,186,799	32,724,665	32,858,051	32,232,170	32,135,776	31,654,593
PacifiCorp Share (21.40%)	8,565,086	8,154,530	8,011,113	7,913,704	7,734,296	7,620,633	7,201,655	7,101,975	7,003,078	7,031,623	6,897,684	6,877,056	6,774,083

DESCRIPTION	Dec-20 Forecast	Jan-21 Forecast	Feb-21 Forecast	Mar-21 Forecast	Apr-21 Forecast	May-21 Forecast	Jun-21 Forecast	Jul-21 Forecast	Aug-21 Forecast	Sep-21 Forecast	Oct-21 Forecast	Nov-21 Forecast	Dec-21 Forecast
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960
Total Property, Plant, and Equipment	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759
Accumulated Depreciation	(133,624,454)	(133,899,764)	(134,175,073)	(134,450,383)	(134,725,693)	(135,001,003)	(135,276,313)	(135,551,622)	(135,826,932)	(136,102,242)	(136,377,552)	(136,652,862)	(136,928,171)
Total Property, Plant, and Equipment	19,822,305	19,546,995	19,271,686	18,996,376	18,721,066	18,445,756	18,170,446	17,895,137	17,619,827	17,344,517	17,069,207	16,793,897	16,518,588
Other													
Inventories	8,000,000	7,833,333	7,666,667	7,500,000	7,333,333	7,166,667	7,000,000	6,833,333	6,666,667	6,500,000	6,333,333	6,166,667	6,000,000
Prepaid Expenses	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Restricted Funds: Self-bonding for Black Lung	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	8,384,374	8,217,707	8,051,041	7,884,374	7,717,707	7,551,041	7,384,374	7,217,707	7,051,041	6,884,374	6,717,707	6,551,041	6,384,374
Total Rate Base	28,206,679	27,764,703	27,322,726	26,880,750	26,438,773	25,996,797	25,554,820	25,112,844	24,670,868	24,228,891	23,786,915	23,344,938	22,902,962
PacifiCorp Share (21.40%)	6,036,229	5,941,646	5,847,063	5,752,480	5,657,898	5,563,315	5,468,732	5,374,149	5,279,566	5,184,983	5,090,400	4,995,817	4,901,234

December 2019 End of Period Balance
December 2021 13 Mo Avg Balance

6,774,083

5,468,732

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Trapper Mine
 Final Reclamation Liability

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

Pro Forma												
Description:	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Final Reclamation Liability	(7,016,874)	(7,042,058)	(7,067,242)	(7,092,427)	(7,117,611)	(7,142,795)	(7,167,979)	(7,193,164)	(7,218,348)	(7,243,532)	(7,268,716)	(7,293,901)

12 Month Average :
 December 2019 12 Mth. Avg. Balance (6,633,774)
 December 2021 12 Mth. Avg. Balance (7,155,387)
 Adjustment to Rate Base (521,614) Ref 8.2

Adjustments for Tax:
 Change in Liability Account Balance:
 Account #287216
 Schedule M Add - Pro Forma 570,860
 Schedule M Add - Actual 305,157
 Adjustment needed 265,703 Ref 8.2
 Def Inc Tax Exp - Pro Forma (140,355)
 Def Inc Tax Exp - Actual (75,028)
 Adjustment needed (65,327) Ref 8.2

ADIT Adjustment for Tax:													
Tax Actual Account 287216 (FERC Account 190) M#605.715:													
Description:	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Trapper Mine Contract Obligation	1,562,198	1,568,875	1,574,099	1,579,684	1,584,667	1,588,975	1,596,077	1,601,845	1,607,083	1,614,840	1,619,259	1,621,844	1,637,226

Regulation Forecast (from Net Power Cost group)													
Description:	Dec-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
Trapper Mine Contract Obligation	1,719,019	1,725,211	1,731,403	1,737,595	1,743,787	1,749,979	1,756,170	1,762,362	1,768,554	1,774,746	1,780,938	1,787,130	1,793,322

13-Month Average Balance:
 Tax 2019 Year End 1,637,226
 December 2021 13 Mth. Average 1,756,170
 Adjustment to Rate Base 118,944 Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	93,706,575	SE	6.5220%	6,111,497	Below
Other Tangible Property	399	3	<u>(21,925,616)</u>	SE	6.5220%	<u>(1,429,978)</u>	Below
			<u>71,780,959</u>			<u>4,681,519</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	<u>647,292</u>	SE	6.5220%	<u>42,216</u>	8.3.2
			<u>647,292</u>			<u>42,216</u>	
Adjustment Detail:							
December 2019 End of Period Balance			93,706,575				8.3.1
December 2021 Balance 13 Mo Avg Balance			<u>71,780,959</u>				8.3.1
Adjustment to December 2021 13 Mo Avg. Balance			<u>(21,925,616)</u>				

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.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Bridger Mine Rate Base
(\$000's)

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

Bridger Total Description	Forecast												
	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Forecast Dec-21
1 Structure, Equipment, Mine Dev.	447,771	447,793	447,916	448,023	448,080	448,211	448,312	448,370	448,585	456,521	456,688	459,002	459,023
2 Materials & Supplies	12,830	12,810	12,599	12,388	12,177	11,966	11,756	11,545	11,334	11,123	10,912	10,701	10,490
4 Pit Inventory	29,604	29,259	27,718	31,555	32,557	35,173	39,239	38,918	36,251	35,556	37,744	35,131	34,318
5 Deferred Long Wall Costs	2,939	2,383	1,546	491	2,581	4,394	3,831	3,364	2,787	2,393	1,513	698	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(377,897)	(380,104)	(382,509)	(385,075)	(387,199)	(389,052)	(391,248)	(393,412)	(395,673)	(397,871)	(400,480)	(403,069)	(405,550)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	115,246	112,141	107,270	107,382	108,196	110,692	111,889	108,785	103,284	107,722	106,377	102,463	98,280
PacifiCorp Share (66.67%)	76,831	74,761	71,513	71,588	72,131	73,795	74,593	72,523	68,856	71,815	70,918	68,309	65,520

December 2019 End of Period Balance	93,707	Ref 8.3
December 2021 - 13 Mo Avg Balance	71,781	Ref 8.3

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Bridger Mine Rate Base
 Year End Balance

	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
Materials & Supplies:													
Obsolete Reserve - Surface	(651,897)	(669,762)	(687,627)	(705,492)	(723,358)	(741,223)	(759,088)	(776,953)	(794,818)	(812,684)	(830,549)	(848,414)	(866,279)
Obsolete Reserve - Underground	(3,187,292)	(3,380,292)	(3,573,292)	(3,766,292)	(3,959,292)	(4,152,292)	(4,345,292)	(4,538,292)	(4,731,292)	(4,924,292)	(5,117,292)	(5,310,292)	(5,503,292)
Total Obsolete Reserves	(3,839,189)	(4,050,054)	(4,260,919)	(4,471,784)	(4,682,650)	(4,893,515)	(5,104,380)	(5,315,245)	(5,526,110)	(5,736,976)	(5,947,841)	(6,158,706)	(6,369,571)
PacifiCorp's 2/3 share:													
Obsolete Reserve - Surface	(434,598)	(446,508)	(458,418)	(470,328)	(482,238)	(494,149)	(506,059)	(517,969)	(529,879)	(541,789)	(553,699)	(565,609)	(577,520)
Obsolete Reserve - Underground	(2,124,861)	(2,253,528)	(2,382,195)	(2,510,861)	(2,639,528)	(2,768,195)	(2,896,861)	(3,025,528)	(3,154,195)	(3,282,861)	(3,411,528)	(3,540,195)	(3,668,861)
Total of PacifiCorp's share of Obsolete Reserves	(2,559,459)	(2,700,036)	(2,840,613)	(2,981,189)	(3,121,766)	(3,262,344)	(3,402,920)	(3,543,497)	(3,684,074)	(3,824,650)	(3,965,227)	(4,105,804)	(4,246,381)
Tax ADIT Balance on Obsolete Reserve	629,284	663,847	698,410	732,973	767,536	802,099	836,662	871,225	905,789	940,351	974,915	1,009,478	1,044,041

13MA ADIT 190 Balance at December 31, 2021
 YE ADIT 190 Balance at December 31, 2019

836,662
 189,370
647,292 Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(42,893)	CA	Situs	-	8.4.1
Customer Advances	252	1	18,597,751	OR	Situs	-	8.4.1
Customer Advances	252	1	(295,480)	WA	Situs	-	8.4.1
Customer Advances	252	1	(347,212)	ID	Situs	(347,212)	8.4.1
Customer Advances	252	1	(11,054,448)	UT	Situs	-	8.4.1
Customer Advances	252	1	(938,019)	WY	Situs	-	8.4.1
Customer Advances	252	1	(5,919,699)	SG	5.9111%	(349,921)	8.4.1
Total			<u>-</u>			<u>(697,133)</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.

Rocky Mountain Power
 Idaho General Rate Case December 2019
 Customer Advances for Construction

YEAR END BASIS:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(42,893)	(42,893)	Page 8.4
252OR	(20,847,846)	(2,250,095)	18,597,751	Page 8.4
252WA	-	(295,480)	(295,480)	Page 8.4
252IDU	-	(347,212)	(347,212)	Page 8.4
252UT	(1,470,083)	(12,524,531)	(11,054,448)	Page 8.4
252WYP	-	(938,019)	(938,019)	Page 8.4
252SG	(21,929,487)	(27,849,186)	(5,919,699)	Page 8.4
Total	(44,247,417)	(44,247,417)	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	3	7,173,599	SG	5.9111%	424,040	
Other Production	343	3	60,348,412	SG	5.9111%	3,567,269	
Hydro Production	332	3	9,265,985	SG-P	5.9111%	547,724	
Transmission	355	3	191,228,363	SG	5.9111%	11,303,745	
Distribution Plant	364	3	5,102,626	ID	Situs	5,102,626	
Intangible Plant	303	3	2,553,846	SO	5.7163%	145,986	
General Plant	397	3	13,994,992	SO	5.7163%	800,001	
			<u>289,667,823</u>			<u>21,891,391</u>	8.5.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	5,785,979	SG	5.9111%	342,016	
Schedule M Adjustment	SCHMDT	3	22,998,778	SG	5.9111%	1,359,486	
Deferred Income Tax Expense	41110	3	(1,422,574)	SG	5.9111%	(84,090)	
Deferred Income Tax Expense	41010	3	5,654,618	SG	5.9111%	334,251	
Accumulated Def Inc Tax Bal	282	3	(3,148,977)	SG	5.9111%	(186,140)	
Schedule M Adjustment	SCHMAT	3	239,649	SG	5.9111%	14,166	
Schedule M Adjustment	SCHMDT	3	1,210,616	SG	5.9111%	71,561	
Deferred Income Tax Expense	41110	3	(58,922)	SG	5.9111%	(3,483)	
Deferred Income Tax Expense	41010	3	297,650	SG	5.9111%	17,594	
Accumulated Def Inc Tax Bal	282	3	(97,902)	SG	5.9111%	(5,787)	
Schedule M Adjustment	SCHMAT	3	132,851	ID	Situs	132,851	
Schedule M Adjustment	SCHMDT	3	368,359	ID	Situs	368,359	
Deferred Income Tax Expense	41110	3	(32,664)	ID	Situs	(32,664)	
Deferred Income Tax Expense	41010	3	90,567	ID	Situs	90,567	
Accumulated Def Inc Tax Bal	282	3	(60,727)	ID	Situs	(60,727)	
Schedule M Adjustment	SCHMAT	3	884,233	SO	5.7163%	50,546	
Schedule M Adjustment	SCHMDT	3	9,423,157	SO	5.7163%	538,660	
Deferred Income Tax Expense	41110	3	(217,402)	SO	5.7163%	(12,427)	
Deferred Income Tax Expense	41010	3	2,316,834	SO	5.7163%	132,438	
Accumulated Def Inc Tax Bal	282	3	(772,915)	SO	5.7163%	(44,182)	

Description of Adjustment:

This adjustment places into rate base the major plant additions from 2020 through 2021 on a 13 month average basis. Major plant additions have been identified as individual projects valued at \$5 million or greater.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2

Project Description	Account	Factor	In-Service Date	13 Month Avg	
				Jan 20 - Dec 21 Plant Additions	Dec 2021 Plant Additions
Steam Production					
Hunter 303 CCR Forced Oxidation Project	312	SG	Jun-21	13,322,397	7,173,599
Steam Production Total				13,322,397	7,173,599
Other Production					
Lakeside ST20 GENERATOR Stator Replacement and Rotor Rewind	343	SG	Jan-20	16,480,000	16,480,000
Lakeside U11 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871	13,163,871
Lakeside U12 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871	13,163,871
Currant Creek U1 CSA Variable Fee 32k - CTA MI	343	SG	Apr-21	12,668,262	8,770,335
Currant Creek U2 CSA Variable Fee 32k - CTB MI	343	SG	Apr-21	12,668,262	8,770,335
Other Production Total				68,144,265	60,348,412
Hydro Production					
Merwin Downstream In-Lieu	332	SG-P	Dec-21	16,956,397	1,304,338
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Dec-20	7,961,647	7,961,647
Hydro Production Total				24,918,044	9,265,985
Transmission					
Vantage Pomona Heights 230kV Line	355	SG	May-20	57,847,290	57,847,290
Wildfire Mitigation - Trans	355	SG	Various	41,679,625	29,766,265
Oregon New Large Load Network Upgrades	355	SG	Dec-20	28,900,000	28,900,000
Goshen #3 345/161 kV 700 MVA Trfrmr Inst	355	SG	Nov 20 Nov 21	23,071,708	17,865,453
Goshen-Sugarmill-Rigby 161kV Transm Line	355	SG	Nov-20	21,752,839	21,752,839
Wildfire Mitigation Plan - CA T	355	SG	various	20,700,609	15,007,583
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-20	18,287,278	18,287,278
Rexburg Sub - Inst 161kV Source from Rigby	355	SG	Dec-21	18,042,169	1,387,859
C7 Data Centers, Load Increase	355	SG	Dec-21	5,379,351	413,796
Transmission Total				235,660,868	191,228,363
Distribution					
Goshen-Sugarmill-Rigby 161kV Distribution	364	ID	Nov-20	5,102,626	5,102,626
Distribution Total				5,102,626	5,102,626
Intangible					
Field Ai	303	SO	Dec-21	7,600,000	584,615
CRM Replacement with omni channel capabilities	303	SO	Sep-21	6,400,000	1,969,231
Intangible Total				14,000,000	2,553,846
General					
Open Floor Plan - OR - Structure OR	397	SO	Various	17,527,439	13,994,992
General Total				17,527,439	13,994,992
				378,675,640	289,667,823

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	26,042,481	SE	6.5220%	1,698,478	8.6.1
1 - Fuel Stock - Working Capital Deposit	25316	3	415,538	SE	6.5220%	27,101	8.6.1
1 - Fuel Stock - Working Capital Deposit	25317	3	(85,766)	SE	6.5220%	(5,594)	8.6.1
2 - Prepaid Overhauls	186M	3	(6,071,797)	SG	5.9111%	(358,911)	8.6.1

Description of Adjustment:

This adjustment: (1) Walks forward to the pro-forma level of fuel stock which is projected to be higher than December 2019 levels; (2) reflects pro-forma working capital deposits; and (3) walks forward the balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants to reflect payments and transfers of capital to electric plant in service during the year ending December 2021.

			Year-End	13 Mon-Avg	
1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-2019 Balance	Dec-2021 Balance	Adjustment
Jim Bridger	151	SE	16,607,119	27,844,659	11,237,539
Cholla	151	SE	7,544,134	0	(7,544,134)
Colstrip	151	SE	1,610,760	1,848,813	238,053
Craig	151	SE	4,253,964	3,697,043	(556,921)
Hayden	151	SE	2,190,104	2,367,854	177,750
Hunter	151	SE	27,259,574	46,916,454	19,656,880
Huntington	151	SE	25,938,337	25,876,891	(61,447)
Dave Johnston	151	SE	11,009,196	11,533,795	524,599
Naughton	151	SE	18,679,955	21,050,116	2,370,162
Rock Garden	151	SE	31,430,017	31,430,017	-
Total			146,523,160	172,565,641	26,042,481

Ref. 8.6

			Year-End	13 Mon-Avg	
1 - Working Capital Deposits	Account	Factor	Dec-2019 Balance	Dec-2021 Balance	Adjustment
UAMPS Working Capital Deposit	25316	SE	(2,479,000)	(2,063,462)	415,538
DPEC Working Capital Deposit	25317	SE	(2,622,090)	(2,707,856)	(85,766)

Ref. 8.6

Ref. 8.6

			Year-End	13 Mon-Avg	
2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2019 Balance	Dec-2021 Balance	Adjustment
Lake Side 1	186M	SG	29,772,237	10,785,731	(18,986,506)
Chehalis	186M	SG	16,946,571	21,817,229	4,870,659
Currant Creek	186M	SG	15,349,885	17,016,672	1,666,786
Lake Side 2	186M	SG	14,099,522	21,872,700	7,773,178
Chehalis O&M	186M	SG	744,683	1,002,563	257,880
Currant Creek O&M	186M	SG	1,657,471	3,678	(1,653,793)
Total			78,570,369	72,498,573	(6,071,797)

Ref. 8.6

		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense and Rate Base:								
Decommissioning Reg Asset:								
		182M	1	(27,927)	ID	Situs	(27,927)	B-16
		182M	3	78,445	SG-P	5.9111%	4,637	8.7.1
		404IP	3	73,343	SG-P	5.9111%	4,335	8.7.1
				<u>123,861</u>			<u>(18,954)</u>	
Adjustment To Tax:								
		SCHMAT	3	73,343	SG	5.9111%	4,335	
		41110	3	(18,033)	SG	5.9111%	(1,066)	
		283	3	(19,287)	SG	5.9111%	(1,140)	
Remove Booked Tax:								
		SCHMAT	3	(23,801)	ID	Situs	(23,801)	
		41110	3	5,852	ID	Situs	5,852	
		283	3	6,867	ID	Situs	6,867	

Description of Adjustment:

This adjustment reflects the treatment approved by the Commission in Case No. PAC-E-07-04 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. The decommissioning of the plant was substantially complete by the end of 2010. Decommissioning costs were deferred and are amortized over 10 years, beginning in the subsequent year after they were spent.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,580,836)	SG	5.9111%	(743,669)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(6,894,777)	OR	Situs	-	
Remove PHFU	105	1	(5,730,529)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(25,890,060)</u>			<u>(743,669)</u>	8.8.1

Description of Adjustment:

This adjustment removes Plant Held for Future Use (PHFU) assets from FERC account 105. The Company is making this adjustment in compliance with Title 16 of Public Utility Regulation, chapter 5 "Powers and Duties of Public Utilities Commission" section 61-502A.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 FERC 105 (Plant Held for Future Use)

	Primary Account	Secondary Account	Alloc	Total
1050000	Plant Held for Future Use	Land owned in fee	SG	\$8,923,302
1050000	Plant Held for Future Use	Land owned in fee	SG	\$2,902,972
1050000	Plant Held for Future Use	Land rights	SG	\$754,562
1050000	Plant Held for Future Use	Land owned in fee	CA	\$683,318
1050000	Plant Held for Future Use	Land owned in fee	OR	\$3,912,456
1050000	Plant Held for Future Use	Land owned in fee	UT	\$5,730,529
1050000	Plant Held for Future Use	Land owned in fee	WYP	\$601
1050000	Plant Held for Future Use	Land owned in fee	OR	\$2,982,321
Overall Result				\$25,890,060

Ref. 8.8

SG	\$12,580,836
UT	\$5,730,529
WYP	\$601
OR	\$6,894,777
CA	\$683,318
Total:	<u><u>25,890,060</u></u>

Ref. 8.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
2017 Protocol Equalization	440	3	(19,613)	ID	Situs	(19,613)	8.9.7
2017 Protocol Equalization	442	3	(80,314)	ID	Situs	(80,314)	8.9.7
2017 Protocol Equalization	444	3	(73)	ID	Situs	(73)	8.9.7
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	5.9111%	-	8.9.1
Intervenor Funding	928	3	22,289	ID	Situs	22,289	8.9.9
EV2020 Regulatory Liability	407	3	(8,333)	ID	Situs	(8,333)	8.9.11
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	5.9111%	-	8.9.1
Electric Plant Acq. Acc. Amort.	115	3	(6,773,876)	SG	5.9111%	(400,412)	8.9.1
Trojan ARO/Reg Diff	254105	1	(294,982)	TROJD	6.0203%	(17,759)	B-15
Idaho Depreciation Deferral	182M	3	76,878	ID	Situs	76,878	8.9.5
2017 Protocol Equalization	182M	3	(50,000)	ID	Situs	(50,000)	8.9.6
Intervenor Funding	182M	3	(11,144)	ID	Situs	(11,144)	8.9.9
EV2020 Regulatory Liability	254	3	20,833	ID	Situs	20,833	8.9.11
			(7,032,291)			(381,605)	
Adjustment to Tax:							
Schedule M Adjust - Trojan	SCHMAT	1	60,836	TROJD	6.0203%	3,663	8.9.4
Deferred Income Tax Expense	41110	1	(14,958)	TROJD	6.0203%	(901)	8.9.4
Accum Def Inc Tax Balance	190	1	(1,304,405)	TROJD	6.0203%	(78,529)	8.9.4
Schedule M Adjust - Trojan	SCHMDT	1	2,168	WA	Situs	-	8.9.4
Deferred Income Tax Expense	41010	1	533	WA	Situs	-	8.9.4
Accum Def Inc Tax Balance	190	1	62,340	WA	Situs	-	8.9.4
Schedule M Adjust - ID Depr. Deferral	SCHMDT	3	(10,028)	ID	Situs	(10,028)	8.9.5
Deferred Income Tax Expense	41010	3	(2,466)	ID	Situs	(2,466)	8.9.5
Accum Def Inc Tax Bal. ID Depr Def.	283	3	(18,902)	ID	Situs	(18,902)	8.9.5
Schedule M Adjust - 2017 Protocol	SCHMDT	3	(100,000)	ID	Situs	(100,000)	8.9.6
Deferred Income Tax Expense	41010	3	(24,588)	ID	Situs	(24,588)	8.9.6
Accum Def Inc Tax Balance	283	3	12,294	ID	Situs	12,294	8.9.6
Schedule M Adjust - Intervenor Fund	SCHMAT	3	22,289	ID	Situs	22,289	8.9.9
Deferred Income Tax Expense	41110	3	(5,484)	ID	Situs	(5,484)	8.9.9
Accum Def Inc Tax Balance	283	3	2,742	ID	Situs	2,742	8.9.9
Schedule M Adjust - EV 2020 Reg Liab	SCHMAT	3	(8,333)	ID	Situs	(8,333)	8.9.11
Deferred Income Tax Expense	41110	3	2,052	ID	Situs	2,052	8.9.11
Accum Def Inc Tax Bal. EV 2020 Reg Liab	190	3	5,121	ID	Situs	5,121	8.9.11
			(1,318,790)			(201,071)	

Description of Adjustment:

This adjustment walks forward various regulatory asset balances from the base period (12 months ended December 2019) to pro forma period levels (12 months ending December 2021). This adjustment also reflects the removal of the Trojan ARO/Reg Diff balances that will be recovered through annual payments from the Department of Energy, and not through customer rates.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Regulatory Assets & Liabilities Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc. Amort.</u>
Pro Forma Amount (below)	4,781,559	144,704,699	(137,582,014)
Base Period Amount (below)	4,781,559	144,704,699	(130,808,138)
Pro Forma Adjustment	-	-	(6,773,876)
	Ref 8.9	Ref 8.9	Ref 8.9

Year	<u>Rate Base</u>			<u>End Balance Accumulated Amortization</u>	<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Beg Balance Accumulated Amortization</u>	<u>Amortization</u>		<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699	-		(126,026,578)		
2019 January	144,704,699	(126,026,578)	(398,463)	(126,425,042)		
February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
March	144,704,699	(126,823,505)	(398,463)	(127,221,968)		
April	144,704,699	(127,221,968)	(398,463)	(127,620,432)		
May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
July	144,704,699	(128,417,358)	(398,463)	(128,815,821)		
August	144,704,699	(128,815,821)	(398,463)	(129,214,285)		
September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
October	144,704,699	(129,612,748)	(398,463)	(130,011,211)		
November	144,704,699	(130,011,211)	(398,463)	(130,409,675)		
December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
		Base Period Amort =	(4,781,559)			
2020 January	144,704,699	(130,808,138)	(398,463)	(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)	(131,605,064)		
March	144,704,699	(131,605,064)	(398,463)	(132,003,528)		
April	144,704,699	(132,003,528)	(398,463)	(132,401,991)		
May	144,704,699	(132,401,991)	(398,463)	(132,800,454)		
June	144,704,699	(132,800,454)	(398,463)	(133,198,918)		
July	144,704,699	(133,198,918)	(398,463)	(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)	(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)	(134,394,307)		
October	144,704,699	(134,394,307)	(398,463)	(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)	(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(135,589,697)		
2021 January	144,704,699	(135,589,697)	(398,463)	(135,988,160)		
February	144,704,699	(135,988,160)	(398,463)	(136,386,624)		
March	144,704,699	(136,386,624)	(398,463)	(136,785,087)		
April	144,704,699	(136,785,087)	(398,463)	(137,183,550)		
May	144,704,699	(137,183,550)	(398,463)	(137,582,014)		
June	144,704,699	(137,582,014)	(398,463)	(137,980,477)		
July	144,704,699	(137,980,477)	(398,463)	(138,378,940)		
August	144,704,699	(138,378,940)	(398,463)	(138,777,403)		
September	144,704,699	(138,777,403)	(398,463)	(139,175,867)		
October	144,704,699	(139,175,867)	(398,463)	(139,574,330)		
November	144,704,699	(139,574,330)	(398,463)	(139,972,793)		
December	144,704,699	(139,972,793)	(398,463)	(140,371,257)	144,704,699	(137,582,014)
		Pro Forma Amort =	(4,781,559)			

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 Electric Plant Acquisition Adjustment
 GL Account 140800 - Actuals for 12 Months Ended December 2019

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

System-allocated amount	144,704,699	Ref. Tab B15 & 8.9.1
Utah-situs amount	11,763,784	Ref. Tab B15
	156,468,483	

GL Account Balance
Account Number 140800
Calendar Year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 Accumulated Amortization
 GL Account 145800 - Actuals for 12 Months Ended December 2019

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

System-allocated amount (130,808,138) Ref. Tab B15 & 8.9.1
 Utah-situs amount (1,445,088) Ref. Tab B15
(132,253,226)

GL Account Balance
 Account Number 145800
 Calendar year 2019

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

Rocky Mountain Power
Idaho General Rate Case - December 2019
Regulatory Assets & Liabilities Amortization
Trojan Tax Items

Trojan Decommissioning Costs
 ARO/Reg Diff - Trojan - WA

Allocation Factor	Year-End Balance	Sch M SCHMDT/(AT)	Def Inc. Tax Amt
TROJD	1,304,405	(60,836)	14,958
WA	(62,340)	2,168	(533)

Ref. 8.9

Ref. 8.9

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 Depreciation Increase Deferral Regulatory Asset

		Dec-19 YE Balance			
Alloc	Reg Liab.	ADIT	SCHMDT	DIT Exp	
Depreciation Increase Deferral	ID	(76,878)	18,902	10,028	2,466
		Ref 8.9	Ref 8.9	Ref 8.9	Ref 8.9

Order 32926 in ID Case No. PAC-E-13-02 authorized this regulatory asset to record Idaho's share of the deferral of increased depreciation expense due to the implementation of new depreciation rates as of January 1, 2014, until the new depreciation rates are included in base rates. Order 34076 in Case No. PAC-E-18-01 approved an all-party stipulation to offset annual amortization of this regulatory asset against tax benefits stemming from federal tax law changes in 2018. This regulatory asset is expected to be fully offset and is therefore being removed from rate base in this adjustment.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 2017 Protocol Equalization Deferral

	<u>Amortization</u>	<u>Balance</u>		<u>SCHMDT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Pro Forma Amt. - 13 MA(below)	100,000	250,000	Pro Forma Amt. - 13 MA(below)	100,000	(24,588)	(61,466)
Base Period Amt. - YE (below)	-	300,000	Base Period Amt. - YE (below)	-	-	(73,760)
Adjustment:	100,000	(50,000)	Adjustment:	100,000	(24,588)	12,294
	Ref 8.9	Ref 8.9		Ref 8.9	Ref 8.9	Ref 8.9

	<u>Beginning Bal.</u>	<u>Accumulation</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Mo. Avg.</u>	<u>SCHMDT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Opening Balance				150,000				(36,880)
2019 January	150,000	12,500	-	162,500				(39,953)
February	162,500	12,500	-	175,000				(43,027)
March	175,000	12,500	-	187,500				(46,100)
April	187,500	12,500	-	200,000				(49,173)
May	200,000	12,500	-	212,500				(52,247)
June	212,500	12,500	-	225,000				(55,320)
July	225,000	12,500	-	237,500				(58,393)
August	237,500	12,500	-	250,000				(61,467)
September	250,000	12,500	-	262,500				(64,540)
October	262,500	12,500	-	275,000				(67,613)
November	275,000	12,500	-	287,500				(70,686)
December	287,500	12,500	-	300,000	225,000			(73,760)
	Base Period Amort =			Ref 8.9.8				
2020 January	300,000	-	-	300,000				(73,760)
February	300,000	-	-	300,000				(73,760)
March	300,000	-	-	300,000				(73,760)
April	300,000	-	-	300,000				(73,760)
May	300,000	-	-	300,000				(73,760)
June	300,000	-	-	300,000				(73,760)
July	300,000	-	-	300,000				(73,760)
August	300,000	-	-	300,000				(73,760)
September	300,000	-	-	300,000				(73,760)
October	300,000	-	-	300,000				(73,760)
November	300,000	-	-	300,000				(73,760)
December	300,000	-	-	300,000				(73,760)
2021 January	300,000	-	(8,333)	291,667		8,333	(2,049)	(71,711)
February	291,667	-	(8,333)	283,333		8,333	(2,049)	(69,662)
March	283,333	-	(8,333)	275,000		8,333	(2,049)	(67,613)
April	275,000	-	(8,333)	266,667		8,333	(2,049)	(65,564)
May	266,667	-	(8,333)	258,333		8,333	(2,049)	(63,515)
June	258,333	-	(8,333)	250,000		8,333	(2,049)	(61,466)
July	250,000	-	(8,333)	241,667		8,333	(2,049)	(59,417)
August	241,667	-	(8,333)	233,333		8,333	(2,049)	(57,368)
September	233,333	-	(8,333)	225,000		8,333	(2,049)	(55,319)
October	225,000	-	(8,333)	216,667		8,333	(2,049)	(53,270)
November	216,667	-	(8,333)	208,333		8,333	(2,049)	(51,221)
December	208,333	-	(8,333)	200,000	250,000	8,333	(2,049)	(49,172)
	Pro Forma Amort =		(100,000)	Pro Forma Amount =		100,000	(24,588)	
			Ref 8.9.7				13 Mo. Avg =	(61,466)

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 2017 Protocol Equalization Deferral
 Amortization by Customer Class

FERC	Customer Class	2019 Deferral by Class	Alloc.	Proposed Amortization	
440	Residential	(29,420)	19.61%	19,613	Ref 8.9
442	Commercial & Industrial ¹	(120,471)	80.31%	80,314	Ref 8.9
444	Hwy & Public Lights	(109)	0.07%	73	Ref 8.9
		<u>(150,000)</u>		<u>100,000</u>	
				Ref 8.9.6	

Notes:

1. Includes Irrigation

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 2017 Protocol Equalization Deferral
 GL Account 187305 - Actuals for 12 Months Ended December 2019

Year	Month	Amort.	Accumulated Amount
2019	1	12,500	162,500
2019	2	12,500	175,000
2019	3	12,500	187,500
2019	4	12,500	200,000
2019	5	12,500	212,500
2019	6	12,500	225,000
2019	7	12,500	237,500
2019	8	12,500	250,000
2019	9	12,500	262,500
2019	10	12,500	275,000
2019	11	12,500	287,500
2019	12	12,500	300,000

Ref 8.9.6

GL Account Balance
 Account Number 187305
 Calendar year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				150,000.00
1	12,500.00		12,500.00	162,500.00
2	12,500.00		12,500.00	175,000.00
3	12,500.00		12,500.00	187,500.00
4	12,500.00		12,500.00	200,000.00
5	12,500.00		12,500.00	212,500.00
6	12,500.00		12,500.00	225,000.00
7	12,500.00		12,500.00	237,500.00
8	12,500.00		12,500.00	250,000.00
9	12,500.00		12,500.00	262,500.00
10	12,500.00		12,500.00	275,000.00
11	12,500.00		12,500.00	287,500.00
12	12,500.00		12,500.00	300,000.00

Rocky Mountain Power
Idaho General Rate Case - December 2019
Regulatory Assets & Liabilities Amortization
Idaho Intervenor Funding

	<u>Amortization</u>	<u>Balance</u>		<u>SCHMAT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Pro Forma Amt. - 13 MA(below)	22,289	66,866	Pro Forma Amt. - 13 MA(below)	(22,289)	5,484	13,698
Base Period Amt. - YE (below)	-	55,722	Base Period Amt. - YE (below)	-	-	16,440
Adjustment:	22,289	(11,144)	Adjustment:	22,289	(5,484)	2,742
	Ref. 8.9	Ref. 8.9		Ref. 8.9	Ref. 8.9	Ref. 8.9

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Mo. Avg.</u>	<u>SCHMAT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Opening Balance			66,866				(16,440)
2019 January	66,866	-	66,866				(16,440)
February	66,866	-	66,866				(16,440)
March	66,866	-	66,866				(16,440)
April	66,866	-	66,866				(16,440)
May	66,866	-	66,866				(16,440)
June	66,866	-	66,866				(16,440)
July	66,866	-	66,866				(16,440)
August	66,866	-	66,866				(16,440)
September	66,866	-	66,866				(16,440)
October	66,866	-	66,866				(16,440)
November	66,866	-	66,866				(16,440)
December	66,866	-	66,866	66,866			(16,440)
Base Period Amort =		-	Ref 8.9.10				
2020 January	66,866	-	66,866				(16,440)
February	66,866	-	66,866				(16,440)
March	66,866	-	66,866				(16,440)
April	66,866	-	66,866				(16,440)
May	66,866	-	66,866				(16,440)
June	66,866	-	66,866				(16,440)
July	66,866	-	66,866				(16,440)
August	66,866	-	66,866				(16,440)
September	66,866	-	66,866				(16,440)
October	66,866	-	66,866				(16,440)
November	66,866	-	66,866				(16,440)
December	66,866	-	66,866				(16,440)
2021 January	66,866	(1,857)	65,009		1,857	(457)	(15,983)
February	65,009	(1,857)	63,152		1,857	(457)	(15,526)
March	63,152	(1,857)	61,294		1,857	(457)	(15,069)
April	61,294	(1,857)	59,437		1,857	(457)	(14,612)
May	59,437	(1,857)	57,579		1,857	(457)	(14,155)
June	57,579	(1,857)	55,722		1,857	(457)	(13,698)
July	55,722	(1,857)	53,865		1,857	(457)	(13,241)
August	53,865	(1,857)	52,007		1,857	(457)	(12,784)
September	52,007	(1,857)	50,150		1,857	(457)	(12,327)
October	50,150	(1,857)	48,292		1,857	(457)	(11,870)
November	48,292	(1,857)	46,435		1,857	(457)	(11,413)
December	46,435	(1,857)	44,578	55,722	1,857	(457)	(10,956)
Pro Forma Amort =		(22,289)		55,722	22,289	(5,484)	
					13 Mo. Avg =		(13,698)

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 Idaho Intervenor Funding
 GL Account 187958 - Actuals for 12 Months Ended December 2019

Year	Month	Amort.	Accumulated Amount
2019	1	-	66,866
2019	2	-	66,866
2019	3	-	66,866
2019	4	-	66,866
2019	5	-	66,866
2019	6	-	66,866
2019	7	-	66,866
2019	8	-	66,866
2019	9	-	66,866
2019	10	-	66,866
2019	11	-	66,866
2019	12	-	66,866

Ref 8.9.9

GL Account Balance
 Account Number 187958
 Calendar year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				66,866.47
1				66,866.47
2				66,866.47
3				66,866.47
4				66,866.47
5				66,866.47
6				66,866.47
7				66,866.47
8				66,866.47
9				66,866.47
10				66,866.47
11				66,866.47
12				66,866.47

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Regulatory Assets & Liabilities Amortization
 EV2020 Regulatory Liability

	<u>Amortization</u>	<u>Balance</u>		<u>SCHMDT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Pro Forma Amount (below)	8,333	-	Pro Forma Amt. - 13 MA(below)	8,333	(2,052)	(5,121)
Base Period Amount (below)	-	20,833	Base Period Amt. - YE (below)	-	-	-
Adjustment:	8,333	20,833	Adjustment:	(8,333)	2,052	5,121
	<u>Ref. 8.9</u>	<u>Ref. 8.9</u>		<u>Ref. 8.9</u>	<u>Ref. 8.9</u>	<u>Ref. 8.9</u>

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Mo. Avg.</u>	<u>SCHMDT</u>	<u>DIT Exp</u>	<u>ADIT</u>
Opening Balance			-				-
2019 January	-	-	-				-
February	-	-	-				-
March	-	-	-				-
April	-	-	-				-
May	-	-	-				-
June	-	-	-				-
July	-	-	-				-
August	-	-	-				-
September	-	-	-				-
October	-	-	-				-
November	-	-	-				-
December	-	-	-				-
Base Period Amort =							
2020 January	-	-	-				-
February	-	-	-				-
March	-	-	-				-
April	-	-	-				-
May	-	-	-				-
June	-	-	-				-
July	-	-	-				-
August	-	-	-				-
September	-	-	-				-
October	-	-	-				-
November	-	-	-				-
December	25,000	-	25,000				6,147
2021 January	25,000	(694)	24,306		(694)	171	5,976
February	24,306	(694)	23,611		(694)	171	5,805
March	23,611	(694)	22,917		(694)	171	5,634
April	22,917	(694)	22,222		(694)	171	5,463
May	22,222	(694)	21,528		(694)	171	5,292
June	21,528	(694)	20,833		(694)	171	5,121
July	20,833	(694)	20,139		(694)	171	4,950
August	20,139	(694)	19,444		(694)	171	4,779
September	19,444	(694)	18,750		(694)	171	4,608
October	18,750	(694)	18,056		(694)	171	4,437
November	18,056	(694)	17,361		(694)	171	4,266
December	17,361	(694)	16,667	20,833	(694)	171	4,095
Pro Forma Amort =		(8,333)		20,833	(8,333)	2,052	5,121
						13 Mo. Avg =	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
<u>Klamath Relicensing Process Costs</u>							
Adjustment to Amortization Expense:							
Klamath Relicensing & Settlement Process Costs	404IP	3	(5,946,149)	SG-P	5.9111%	(351,484)	8.10.1
Adjustment to Amortization Reserve:							
Klamath Relicensing & Settlement Process Costs	111IP	3	2,973,075	SG-P	5.9111%	175,742	8.10.1
<u>Klamath Existing Plant</u>							
Adjustment to Rate Base:							
Existing Klamath: Remove Accelerated	330	3	-	SG-P	5.9111%	-	8.10.2
Ongoing Capital Additions	330	3	3,269,561	SG-P	5.9111%	193,268	8.10.3
Adjustment to Depreciation Expense:							
Existing Klamath: Adds Depr expense on 2022 basis	403HP	3	(5,324,890)	SG-P	5.9111%	(314,761)	8.10.2
Ongoing Capital Additions	403HP	3	648,392	SG-P	5.9111%	38,327	8.10.3
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	3	10,006,859	SG-P	5.9111%	591,518	8.10.2
Ongoing Capital Additions	108HP	3	(505,611)	SG-P	5.9111%	(29,887)	8.10.3
<u>Adjustment to Tax:</u>							
<u>Klamath Relicensing Process Costs:</u>							
Schedule M Addition	SCHMAT	3	(1,982,050)	SG	5.9111%	(117,161)	
Deferred Tax Expense	41110	3	487,320	SG	5.9111%	28,806	
Accum Def Inc Tax Balance	282	3	(1,124,155)	SG	5.9111%	(66,450)	
<u>Existing Klamath:</u>							
Schedule M Addition	SCHMAT	3	(6,671,239)	SG	5.9111%	(394,345)	
Deferred Tax Expense	41110	3	1,640,232	SG	5.9111%	96,956	
Accum Def Inc Tax Balance	282	3	(3,783,709)	SG	5.9111%	(223,660)	
<u>Ongoing Capital Additions:</u>							
Schedule M Addition	SCHMAT	3	648,392	SG	5.9111%	38,327	
Schedule M Deduction	SCHMDT	3	1,687,478	SG	5.9111%	99,749	
Deferred Tax Expense	41110	3	(159,418)	SG	5.9111%	(9,423)	
Deferred Tax Expense	41010	3	414,893	SG	5.9111%	24,525	
Accum Def Inc Tax Balance - 13-mos. Avg	282	3	(276,904)	SG	5.9111%	(16,368)	

Description of Adjustment:

This adjustment reflects the impacts of the Klamath Hydroelectric Settlement Agreement (KHSA). Consistent with the stipulation in PAC-E-13-02, beginning in January 1, 2014, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 2022. Beginning in July 1, 2014, amortization expense for the Klamath Relicensing and Settlement Process costs is set to fully amortize by December 31, 2022.

This adjustment also adds into test period results capital additions and depreciation through calendar years 2020 and 2021 with a proposed amortization rate of 20 percent.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Klamath Hydroelectric Settlement Agreement
 13 Month Average

Klamath Relicensing & Settlement Process Costs	Actuals As Booked	Forecast	Adjustment
	December 2019 Year End	December 2021 13 Month Average	
Gross EPIS	74,111,750	74,111,750	-
Amortization Expense	7,928,199	1,982,050	(5,946,149) Ref. 8.10
Amortization Reserve	(74,111,750)	(71,138,675)	2,973,075 Ref. 8.10
		See Below	

Amortization rate for 2022 life: 2.67%

Month	EPIS Balance	Amortization Expense	Amortization Reserve
Dec-20	74,111,750		(70,147,650)
Jan-21	74,111,750	165,171	(70,312,821)
Feb-21	74,111,750	165,171	(70,477,992)
Mar-21	74,111,750	165,171	(70,643,163)
Apr-21	74,111,750	165,171	(70,808,334)
May-21	74,111,750	165,171	(70,973,504)
Jun-21	74,111,750	165,171	(71,138,675)
Jul-21	74,111,750	165,171	(71,303,846)
Aug-21	74,111,750	165,171	(71,469,017)
Sep-21	74,111,750	165,171	(71,634,188)
Oct-21	74,111,750	165,171	(71,799,358)
Nov-21	74,111,750	165,171	(71,964,529)
Dec-21	74,111,750	165,171	(72,129,700)
13 Month Average	74,111,750		(71,138,675)
12 Months Ending	See Above	1,982,050	See Above
		See Above	

Rocky Mountain Power
Idaho General Rate Case - December 2019
Klamath Hydroelectric Settlement Agreement
13 Month Average

Existing Klamath Plant Balances

Adjust depreciation to go through December 31, 2022

	Actuals As Booked		Adjustment
	December 2019 Year End	December 2021 13 Month Average	
Gross EPIS	94,475,988	94,475,988	-
Depreciation Expense	11,996,129	6,671,239	(5,324,890) Ref. 8.10
Depreciation Reserve	(94,475,988)	(84,469,129)	10,006,859 Ref. 8.10

Depreciation rate for 2022 life: 7.06%

Month	EPIS Balance	Depreciation Expense	Depreciation Reserve *
Dec-20	94,475,988		(81,133,509)
Jan-21	94,475,988	555,937	(81,689,446)
Feb-21	94,475,988	555,937	(82,245,383)
Mar-21	94,475,988	555,937	(82,801,319)
Apr-21	94,475,988	555,937	(83,357,256)
May-21	94,475,988	555,937	(83,913,192)
Jun-21	94,475,988	555,937	(84,469,129)
Jul-21	94,475,988	555,937	(85,025,066)
Aug-21	94,475,988	555,937	(85,581,002)
Sep-21	94,475,988	555,937	(86,136,939)
Oct-21	94,475,988	555,937	(86,692,875)
Nov-21	94,475,988	555,937	(87,248,812)
Dec-21	94,475,988	555,937	(87,804,749)
13 Month Average	94,475,988		(84,469,129)
12 Months Ending	See Above	6,671,239 See Above	See Above

*Depreciation reserve adjusted per the stipulation in PAC-E-13-02. Existing depreciation rates were used for the period prior to January 1, 2014, with depreciation rates revised on January 1, 2014 to fully amortize by December 31, 2022.

Proposed Depreciation Life	5 Years
Proposed Depreciation Rate	20%

Project Description	FERC	Allocation	Month Placed In-Service	In-Service Amount
Klamath ongoing capital additions	330	SG-P	2/1/2020	12,578
Klamath ongoing capital additions	330	SG-P	3/1/2020	524,085
Klamath ongoing capital additions	330	SG-P	4/1/2020	12,475
Klamath ongoing capital additions	330	SG-P	5/1/2020	95,912
Klamath ongoing capital additions	330	SG-P	6/1/2020	287,842
Klamath ongoing capital additions	330	SG-P	7/1/2020	165,693
Klamath ongoing capital additions	330	SG-P	8/1/2020	173,756
Klamath ongoing capital additions	330	SG-P	11/1/2020	581,539
Klamath ongoing capital additions	330	SG-P	12/1/2020	1,355,462
Klamath ongoing capital additions	330	SG-P	12/1/2021	109,104
Klamath ongoing capital additions	330	SG-P	12/1/2021	673,751
Total In-Service				3,992,196

Month	Gross Plant In-Service	Depreciation Expense	Depreciation Reserve
Jan-20	-	-	-
Feb-20	12,578	105	(105)
Mar-20	536,663	4,577	(4,682)
Apr-20	549,138	9,048	(13,730)
May-20	645,050	9,952	(23,682)
Jun-20	932,892	13,150	(36,831)
Jul-20	1,098,584	16,929	(53,760)
Aug-20	1,272,340	19,758	(73,518)
Sep-20	1,272,340	21,206	(94,724)
Oct-20	1,272,340	21,206	(115,929)
Nov-20	1,853,880	26,052	(141,981)
Dec-20	3,209,341	42,194	(184,175)
Jan-21	3,209,341	53,489	(237,664)
Feb-21	3,209,341	53,489	(291,153)
Mar-21	3,209,341	53,489	(344,642)
Apr-21	3,209,341	53,489	(398,131)
May-21	3,209,341	53,489	(451,620)
Jun-21	3,209,341	53,489	(505,109)
Jul-21	3,209,341	53,489	(558,598)
Aug-21	3,209,341	53,489	(612,087)
Sep-21	3,209,341	53,489	(665,576)
Oct-21	3,209,341	53,489	(719,065)
Nov-21	3,209,341	53,489	(772,554)
Dec-21	3,992,196	60,013	(832,567)
13 Month Average	3,269,561		(505,611)
12 Month Ending	Ref 8.10	648,392	Ref 8.10
		Ref 8.10	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense							
Remove O&M expense	506	3	(27,266,579)	SG	5.9111%	(1,611,761)	8.11.3
Remove Depreciation expense	403SP	3	(15,154,392)	SG	5.9111%	(895,795)	8.11.3
Add Plant Reg. Asset Amort. Expense	407	3	-	SG	5.9111%	-	8.11.1
Add Closure Cost Reg. Asset Amort. Expense	506	3	6,360,478	SG	5.9111%	375,976	8.11.2
Decommissioning Reg. Asset Amort. Expense	506	3	10,912,690	SG	5.9111%	645,063	8.11.4
Total			<u>(36,060,493)</u>				
Adjustment to Rate Base:							
Remove Gross Unrecovered Plant Bal.	312	3	(552,650,756)	SG	5.9111%	(32,667,868)	8.11.1
Remove Accumulated Depreciation	108SP	3	268,449,171	SG	5.9111%	15,868,362	8.11.1
Remove Material and Supplies Inventory	154	3	(6,784,672)	SG	5.9111%	(401,050)	8.11.3
Add Dec2021 Cholla Unrecov. Plant Reg Asset	182M	3	-	SG	5.9111%	-	8.11.1
Add Dec. 2021 Cholla Closure Cost	182M	3	24,381,831	SG	5.9111%	1,441,240	8.11.2
Add Dec. 2021 Cholla Decomm. Balance	182M	3	41,831,978	SG	5.9111%	2,472,740	8.11.4
Total			<u>(266,604,426)</u>				
Adjustment to Tax:							
Schedule M Adjustment - Closure Costs	SCHMAT	3	6,360,478	SG	5.9111%	375,976	
Deferred Income Tax Expense	41110	3	(1,563,828)	SG	5.9111%	(92,440)	
Accumulated Deferred Income Tax Balance	283	3	(5,994,662)	SG	5.9111%	(354,352)	
Schedule M Adjustment - remove Depreciation	SCHMAT	3	(15,154,392)	SG	5.9111%	(895,795)	
Deferred Income Tax Expense	41110	3	3,725,950	SG	5.9111%	220,246	
Accumulated Deferred Income Tax Balance-2019	282	3	(3,725,950)	SG	5.9111%	(220,246)	
Schedule M Adjustment - Decommissioning	SCHMAT	3	10,912,690	SG	5.9111%	645,063	
Deferred Income Tax Expense	41110	3	(2,683,059)	SG	5.9111%	(158,599)	
Accumulated Deferred Income Tax Balance	283	3	(10,285,063)	SG	5.9111%	(607,963)	

Description of Adjustment:

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 is expected to cease operations December 31, 2020. The unrecovered plant balance is assumed fully recovered through the TCJA regulatory liability deferred funds. The Company is requesting to establish a regulatory asset for projected decommissioning costs and plant closure costs once the facility is retired and amortize the balances beginning with the rate effective date of this case through April 2025. This adjustment removes from rate base December 31, 2020 plant balances related to Cholla Unit 4. It also removes from expense the cost related to the operations and maintenance and depreciation of this generation resource. This adjustment then adds back into results the regulatory asset balances and amortization associated with the Test Period. For additional details on the closure of the Cholla Unit 4 plant, please refer to the testimony of Mr. Rick T. Link.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Cholla 4 Retirement
Treatment of Cholla Unrecovered Plant

Description	FERC account	December 2019 Balance	Estimated 2020 Depreciation	December 2020 Balance	
Cholla gross EPIS	312	\$ 552,650,756		552,650,756	Ref. 8.11
Cholla accumulated depr.	108SP	\$ (253,277,406)	\$ (15,171,765)	(268,449,171)	Ref. 8.11
Net unrecovered EPIS		\$ 299,373,349		\$ 284,201,584	

Steam Production Composite Rate - SSGCH	2.7453%
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Idaho's SG Allocation Percentage	5.9111%
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Description	December 2020 Balance
Idaho's share of net unrecovered EPIS prior to the offset	\$ 16,799,440
Buy-down with the TCJA regulatory liability deferred funds	\$ (16,799,440)
Idaho's share of net unrecovered EPIS	\$ -

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Cholla 4 Retirement
 Closure Costs

Closure Costs	December 2020 Balances
CWIP	1,849,795
Materials and supplies	6,106,205
Liquidated damages	19,606,070

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	
Dec-20			27,562,070	
Jan-21	27,562,070	(530,040)	27,032,030	
Feb-21	27,032,030	(530,040)	26,501,990	
Mar-21	26,501,990	(530,040)	25,971,951	
Apr-21	25,971,951	(530,040)	25,441,911	
May-21	25,441,911	(530,040)	24,911,871	
Jun-21	24,911,871	(530,040)	24,381,831	
Jul-21	24,381,831	(530,040)	23,851,791	
Aug-21	23,851,791	(530,040)	23,321,752	
Sep-21	23,321,752	(530,040)	22,791,712	
Oct-21	22,791,712	(530,040)	22,261,672	
Nov-21	22,261,672	(530,040)	21,731,632	13MA Bal.
Dec-21	21,731,632	(530,040)	21,201,592	24,381,831
Amort exp. 12 months ending Dec. 2021		(6,360,478)		Ref. 8.11

Rocky Mountain Power
Idaho General Rate Case - December 2019
Cholla 4 Retirement
Cholla Unit 4 - Balances for Removal

	FERC account	12 ME Dec. 2019
O&M Expenses	506	\$ 27,266,579

Ref. 8.11

	FERC account	Year Ended Dec. 2019
Material & Supplies	154	\$ 6,784,672

Ref. 8.11

	FERC account	12 ME Dec. 2019
Depreciation expense	403SP	\$ 15,154,392

Ref. 8.11

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Cholla 4 Retirement
 Decommissioning Costs

December 2020 Decommissioning Cost:	47,288,323
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<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	
Dec-20			47,288,323	
Jan-21	47,288,323	(909,391)	46,378,932	
Feb-21	46,378,932	(909,391)	45,469,541	
Mar-21	45,469,541	(909,391)	44,560,151	
Apr-21	44,560,151	(909,391)	43,650,760	
May-21	43,650,760	(909,391)	42,741,369	
Jun-21	42,741,369	(909,391)	41,831,978	
Jul-21	41,831,978	(909,391)	40,922,587	
Aug-21	40,922,587	(909,391)	40,013,196	
Sep-21	40,013,196	(909,391)	39,103,806	
Oct-21	39,103,806	(909,391)	38,194,415	
Nov-21	38,194,415	(909,391)	37,285,024	13MA Bal.
Dec-21	37,285,024	(909,391)	36,375,633	41,831,978
Amort exp. 12 months ending Dec. 2021		(10,912,690)		Ref. 8.11
		Ref. 8.11		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferral of Depr Exp	403SP	1	(5,561,123)	SG	5.9111%	(328,725)	8.12.1
Decommission Exp	506	3	404,358	ID	Situs	404,358	8.12.2
M&S Inventory Amort.	506	3	1,149,556	SG	5.9111%	67,952	8.12.3
Adjustment to Rate Base:							
Closure Cost Reg Asset	182M	1	(478,639)	ID	Situs	(478,639)	B17
Decommission Cost Reg Liab	108SP	3	(202,179)	ID	Situs	(202,179)	8.12.2
M&S Inventory	182M	3	(574,778)	SG	5.9111%	(33,976)	8.12.3
Adjustment to Tax:							
Schedule M adj - Unrecovered Plant	SCHMDT	3	478,639	ID	Situs	478,639	
Deferred Inc Tax Exp	41010	3	117,681	ID	Situs	117,681	
ADIT Bal - Unrecovered Plant	283	3	117,681	ID	Situs	117,681	
Sch M adj - M&S Inventory	SCHMAT	3	1,149,556	SG	5.9111%	67,952	8.12.3
Deferred Inc Tax Exp	41110	3	(282,636)	SG	5.9111%	(16,707)	8.12.3
ADIT Bal - M&S Inventory	283	3	141,318	SG	5.9111%	8,353	8.12.3
Sch M adj - Contra Carbon Decommission	SCHMDT	3	(369,737)	ID	Situs	(369,737)	8.12.2
Deferred Inc Tax Exp	41010	3	(90,908)	ID	Situs	(90,908)	8.12.2
ADIT Bal - Contra Carbon Decommission	282	3	49,710	ID	Situs	49,710	8.12.2

Description of Adjustment:

On January 1, 2014 new depreciation rates for the Carbon plant became effective in Utah, Idaho, and Wyoming. The difference between the established depreciation rates and the retirement of the Carbon Plant was deferred. Amortization of unrecovered plant began in Idaho in May 2015, after the plant was retired. This deferral will be fully amortized at the end of December 2020. This adjustment removes from the Base Period the amortization associated with the deferred plant balance. The Company is proposing to amortize the Carbon decommissioning cost regulatory liability and Carbon obsolete M&S inventory over a three-year period.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Carbon Plant Closure Deferred Depreciation

<u>Carbon Closure Cost</u>	<u>Amount</u>	<u>Account</u>	<u>Factor</u>
Amortize ID Deferred Carbon Depreciation	478,639	40320000	SG
Amortize WY Deferred Carbon Decomm	535,226	40320000	SG
Amortize WY Deferred Carbon Depreciation	1,158,188	40320000	SG
Amortize UT Deferred Carbon Depreciation	3,444,641	40320000	SG
Write-off Carbon removal for Cal. & Wash.	(55,570)	40320000	SG
Total Deferral of Depreciation Expense	5,561,123	Ref 8.12	

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation
2019	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	135549200	4032000	106	SG
2019	1	565131	44,602	Amortize WY Deferred Carbon Decomm	135549200	4032000	114	SG
2019	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	135549200	4032000	114	SG
2019	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	135549200	4032000	109	SG
2019	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	135646639	4032000	106	SG
2019	2	565131	44,602	Amortize WY Deferred Carbon Decomm	135646639	4032000	114	SG
2019	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	135646639	4032000	114	SG
2019	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	135646639	4032000	109	SG
2019	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	135719186	4032000	106	SG
2019	3	565131	44,602	Amortize WY Deferred Carbon Decomm	135719186	4032000	114	SG
2019	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	135719186	4032000	114	SG
2019	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	135719186	4032000	109	SG
2019	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	136060832	4032000	106	SG
2019	4	565131	44,602	Amortize WY Deferred Carbon Decomm	136060832	4032000	114	SG
2019	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	136060832	4032000	114	SG
2019	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	136060832	4032000	109	SG
2019	5	565131	(45,449)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG
2019	5	565131	(10,121)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG
2019	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	136153339	4032000	106	SG
2019	5	565131	44,602	Amortize WY Deferred Carbon Decomm	136153339	4032000	114	SG
2019	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	136153339	4032000	114	SG
2019	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	136153339	4032000	109	SG
2019	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	136246722	4032000	106	SG
2019	6	565131	44,602	Amortize WY Deferred Carbon Decomm	136246722	4032000	114	SG
2019	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	136246722	4032000	114	SG
2019	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	136246722	4032000	109	SG
2019	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	136597563	4032000	106	SG
2019	7	565131	44,602	Amortize WY Deferred Carbon Decomm	136597563	4032000	114	SG
2019	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	136597563	4032000	114	SG
2019	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	136597563	4032000	109	SG
2019	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	136690956	4032000	106	SG
2019	8	565131	44,602	Amortize WY Deferred Carbon Decomm	136690956	4032000	114	SG
2019	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	136690956	4032000	114	SG
2019	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	136690956	4032000	109	SG
2019	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	136794493	4032000	106	SG
2019	9	565131	44,602	Amortize WY Deferred Carbon Decomm	136794493	4032000	114	SG
2019	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	136794493	4032000	114	SG
2019	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	136794493	4032000	109	SG
2019	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	137122318	4032000	106	SG
2019	10	565131	44,602	Amortize WY Deferred Carbon Decomm	137122318	4032000	114	SG
2019	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	137122318	4032000	114	SG
2019	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	137122318	4032000	109	SG
2019	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	137213270	4032000	106	SG
2019	11	565131	44,602	Amortize WY Deferred Carbon Decomm	137213270	4032000	114	SG
2019	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	137213270	4032000	114	SG
2019	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	137213270	4032000	109	SG
2019	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	137295900	4032000	106	SG
2019	12	565131	44,602	Amortize WY Deferred Carbon Decomm	137295900	4032000	114	SG
2019	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	137295900	4032000	114	SG
2019	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	137295900	4032000	109	SG
			5,561,123					

**Rocky Mountain Power
Idaho General Rate Case - December 2019
Carbon Plant Closure Decommission Cost**

Base Period - Carbon Decommission Cost - Allocation ID					Test Period - Carbon Decommission Cost - Allocation ID				
FERC Acc.	Date	Req Bal	Amort.	End Bal	FERC Acc.	Date	Req Bal	Amort.	End Bal
1083000	Dec-18	1,247,697	-	1,247,697	1083000	Dec-20	1,213,075	-	1,213,075
1083000	Jan-19	1,247,697	-	1,247,697	1083000	Jan-21	1,213,075	(33,697)	1,179,379
1083000	Feb-19	1,247,697	-	1,247,697	1083000	Feb-21	1,179,379	(33,697)	1,145,682
1083000	Mar-19	1,247,697	-	1,247,697	1083000	Mar-21	1,145,682	(33,697)	1,111,986
1083000	Apr-19	1,247,697	-	1,247,697	1083000	Apr-21	1,111,986	(33,697)	1,078,289
1083000	May-19	1,247,697	-	1,213,075	1083000	May-21	1,078,289	(33,697)	1,044,593
1083000	Jun-19	1,213,075	-	1,213,075	1083000	Jun-21	1,044,593	(33,697)	1,010,896
1083000	Jul-19	1,213,075	-	1,213,075	1083000	Jul-21	1,010,896	(33,697)	977,200
1083000	Aug-19	1,213,075	-	1,213,075	1083000	Aug-21	977,200	(33,697)	943,503
1083000	Sep-19	1,213,075	-	1,213,075	1083000	Sep-21	943,503	(33,697)	909,807
1083000	Oct-19	1,213,075	-	1,213,075	1083000	Oct-21	909,807	(33,697)	876,110
1083000	Nov-19	1,213,075	-	1,213,075	1083000	Nov-21	876,110	(33,697)	842,413
1083000	Dec-19	1,213,075	-	1,213,075	1083000	Dec-21	842,413	(33,697)	808,717
				1,213,075				(404,358)	1,010,896
			Decom. Exp. Year-End Bal.	Decom. Cost Year-End Bal.				Decom. Exp. Year-End Bal.	Decom. Cost 13 Month-Avg

Base Period	Test Period	Adjustment	Ref.
-	404,358	404,358	Ref 8.12
1,213,075	1,010,896	(202,179)	Ref 8.12

Decom. Exp.
Decom. Cost

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Carbon Plant Closure M&S Inventory

Base Period - M&S Inventory - Allocation SG						Test Period - M&S Inventory - Allocation SG					
FERC Acc.	Date	Beg Bal	Amortization	End Bal		FERC Acc.	Date	Beg Bal	Amortization	End Bal	
1820000	Dec-18	3,448,669	-	3,448,669		1820000	Dec-20	3,448,669	-	3,448,669	
1820000	Jan-19	3,448,669	-	3,448,669		1820000	Jan-21	3,448,669	(95,796)	3,352,873	
1820000	Feb-19	3,448,669	-	3,448,669		1820000	Feb-21	3,352,873	(95,796)	3,257,077	
1820000	Mar-19	3,448,669	-	3,448,669		1820000	Mar-21	3,257,077	(95,796)	3,161,280	
1820000	Apr-19	3,448,669	-	3,448,669		1820000	Apr-21	3,161,280	(95,796)	3,065,484	
1820000	May-19	3,448,669	-	3,448,669		1820000	May-21	3,065,484	(95,796)	2,969,688	
1820000	Jun-19	3,448,669	-	3,448,669		1820000	Jun-21	2,969,688	(95,796)	2,873,891	
1820000	Jul-19	3,448,669	-	3,448,669		1820000	Jul-21	2,873,891	(95,796)	2,778,095	
1820000	Aug-19	3,448,669	-	3,448,669		1820000	Aug-21	2,778,095	(95,796)	2,682,298	
1820000	Sep-19	3,448,669	-	3,448,669		1820000	Sep-21	2,682,298	(95,796)	2,586,502	
1820000	Oct-19	3,448,669	-	3,448,669		1820000	Oct-21	2,586,502	(95,796)	2,490,706	
1820000	Nov-19	3,448,669	-	3,448,669		1820000	Nov-21	2,490,706	(95,796)	2,394,909	
1820000	Dec-19	3,448,669	-	3,448,669		1820000	Dec-21	2,394,909	(95,796)	2,299,113	
				3,448,669					(1,149,556)	2,873,891	
			Amort. Exp	M&S Inventory				Amort. Exp		M&S Inventory	
			Year-End Bal.	Year-End Bal.				Year-End Bal.		13 Month-Avg	

Base Period	Test Period	Adjustment	Ref.
Amort. Exp.	1,149,556	1,149,556	Ref 8.12
M&S Inventory	3,448,669	(574,778)	Ref 8.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Pension:							
Remove Net Prepaid Balance	182M	1	(420,447,113)	SO	5.7163%	(24,034,179)	
Remove Net Prepaid Balance	2283	1	75,393,016	SO	5.7163%	4,309,720	
Remove ADIT Balances	190	1	(18,536,580)	SO	5.7163%	(1,059,614)	
Remove ADIT Balances	283	1	103,373,649	SO	5.7163%	5,909,187	
Total			<u>(260,217,027)</u>			<u>(14,874,885)</u>	8.13.1
Adjustment to Post Retirement:							
Remove Net Prepaid Balance	128	1	(30,154,768)	SO	5.7163%	(1,723,749)	
Remove Net Prepaid Balance	182M	1	26,021,790	SO	5.7163%	1,487,494	
Remove Net Prepaid Balance	2283	1	0	SO	5.7163%	0	
Remove ADIT Balances	190	1	(4,512,773)	SO	5.7163%	(257,965)	
Remove ADIT Balances	283	1	4,769,493	SO	5.7163%	272,640	
Total			<u>(3,876,258)</u>			<u>(221,580)</u>	8.13.1

Description of Adjustment:

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in the Base Period. Please refer to adjustment 4.10 - Idaho Pension Expense Cash Basis for treatment of pensions in the Test Period.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Pension Asset in Rate Base

Pension	FERC Pension Account	Factor	Dec-19 Year-End Allocation	Ref
	182M	SO	420,447,113	
	2283	SO	(75,393,016)	
			<u>345,054,097</u>	
	190	SO	18,536,580	
	283	SO	(103,373,649)	
			<u>(84,837,070)</u>	
		Total	<u>260,217,027</u>	8.13
<u>Post retirement</u>				
	128	SO	30,154,768	
	182M	SO	(26,021,790)	
	2283	SO	(0)	
			<u>4,132,978</u>	
	190	SO	4,512,773	
	190	CA	-	
	283	SO	(4,769,493)	
	283	OR	-	
	283	CA	-	
			<u>(256,720)</u>	
		Total	<u>3,876,258</u>	8.13

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Deer Creek Mine Unrecovered Plant amortization	501	1	7,475	SE	6.5220%	488	8.14.2
Wyoming Deer Creek closure cost amortization	506	1	(3,233,528)	SG	5.9111%	(191,138)	8.14.2
<u>Add pro forma expense</u>							
Deer Creek Mine Closure Cost amortization	506	3	20,330,668	SE	6.5220%	1,325,956	8.14.3
Deer Creek Prepaid Royalties amortization	506	3	275,101	ID	Situs	275,101	8.14.7
UMWA PBOP Savings amortization	926	3	(763,678)	ID	Situs	(763,678)	8.14.6
ROR Offset Amortization	506	3	(598,050)	ID	Situs	(598,050)	8.14.5
Post-Retirement Settlement Loss amort.	926	3	2,774,358	SO	5.7163%	158,592	8.14.4
Adjustment to Rate Base:							
<u>Remove base period reg assets</u>							
Unrecovered Plant	182M	1	(2,436,501)	SE	6.5220%	(158,907)	8.14.2
Closure Cost	182M	3	(68,425,095)	SE	6.5220%	(4,462,651)	8.14.3
ROR Offset	182M	3	1,377,304	ID	Situs	1,377,304	8.14.5
UMWA PBOP Savings	182M	3	1,909,195	ID	Situs	1,909,195	8.14.6
UMWA PBOP Loss	182M	3	(8,323,073)	SO	5.7163%	(475,775)	8.14.4
<u>Add pro forma reg assets</u>							
Closure Cost	182M	3	50,826,669	SE	6.5220%	3,314,890	8.14.3
ROR Offset	182M	3	(1,495,126)	ID	Situs	(1,495,126)	8.14.5
UMWA PBOP Savings	182M	3	(1,909,195)	ID	Situs	(1,909,195)	8.14.6
UMWA PBOP Loss	182M	3	6,935,894	SO	5.7163%	396,479	8.14.4

Description of Adjustment:

Deer Creek mine closed at the end of 2014. The Deer Creek assets were retired or sold in May, 2015. Unrecovered plant has been set up as a regulatory asset and was fully amortized in November 2018. All other mine closure costs and savings were deferred to be addressed in current Idaho general rate case. The Company is proposing to include all deferred costs and savings as a result of the mine closure in the rate base to be amortized over three years, starting January 1, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Tax Adjustment:							
Add Pro Forma:							
Deer Creek Mine Closure Cost amortization-Sch M	SCHMAT	3	20,330,668	SE	6.5220%	1,325,956	8.14.3
Deferred Income Tax Expense	41110	3	(4,998,624)	SE	6.5220%	(326,008)	8.14.3
Accum. Deferred Income Tax Balance	283	3	(12,496,545)	SE	6.5220%	(815,019)	8.14.3
Deer Creek Prepaid Royalties amortization-Sch M	SCHMAT	3	275,101	ID	Situs	275,101	8.14.7
Deferred Income Tax Expense	41110	3	(67,644)	ID	Situs	(67,644)	8.14.7
Post-Retirement Settlement Loss amort.-Sch M	SCHMAT	3	2,774,358	SO	5.7163%	158,592	8.14.4
Deferred Income Tax Expense	41110	3	(682,116)	SO	5.7163%	(38,992)	8.14.4
Accum. Deferred Income Tax Balance	283	3	(1,705,303)	SO	5.7163%	(97,481)	8.14.4
ROR Offset Amortization-Sch M	SCHMAT	3	(598,050)	ID	Situs	(598,050)	8.14.5
Deferred Income Tax Expense	41110	3	147,036	ID	Situs	147,036	8.14.5
Accum. Deferred Income Tax Balance	283	3	367,602	ID	Situs	367,602	8.14.5
UMWA PBOP Savings amortization-Sch M	SCHMAT	3	(763,678)	ID	Situs	(763,678)	8.14.6
Deferred Income Tax Expense	41110	3	187,764	ID	Situs	187,764	8.14.6
Accum. Deferred Income Tax Balance	283	3	469,400	ID	Situs	469,400	8.14.6
Remove Base Period:							
Schedule M Adjustment	SCHMAT	1	(7,657,634)	SE	6.5220%	(499,427)	
Schedule M Adjustment	SCHMAT	1	(353,077)	SO	5.7163%	(20,183)	
Schedule M Adjustment	SCHMDT	1	1,189,004	SE	6.5220%	77,546	
Schedule M Adjustment	SCHMDT	1	406,875	ID	Situs	406,875	
Deferred Income Tax Expense	41110	1	1,882,752	SE	6.5220%	122,792	
Deferred Income Tax Expense	41110	1	86,810	SO	5.7163%	4,962	
Deferred Income Tax Expense	41010	1	292,336	SE	6.5220%	19,066	
Deferred Income Tax Expense	41010	1	100,037	ID	Situs	100,037	
Accum. Deferred Income Tax Balance	283	1	(25,123,884)	SE	6.5220%	(1,638,567)	
Accum. Deferred Income Tax Balance	283	1	1,505,574	SO	5.7163%	86,064	
Accum. Deferred Income Tax Balance	283	1	67,001,831	SE	6.5220%	4,369,826	
Accum. Deferred Income Tax Balance	283	1	(516,176)	ID	Situs	(516,176)	

Description of Adjustment:

Deer Creek mine closed at the end of 2014. The Deer Creek assets were retired or sold in May, 2015. Unrecovered plant has been set up as a regulatory asset and was fully amortized in November 2018. All other mine closure costs and savings were deferred to be addressed in current Idaho general rate case. The Company is proposing to include all deferred costs and savings as a result of the mine closure in the rate base to be amortized over three years, starting January 1, 2021.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Deer Creek Mine Closure
 Unrecovered Plant

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Idaho unadjusted results. These amounts should be removed from results. In addition, Deer Creek unrecovered plant was fully paid, therefore, Deer Creek Unrecovered Plant balance and amortization expense amounts should be removed from unadjusted results.

Details of Unrecovered Plant Balance as of 12/31/2019

<u>Account</u>	<u>Description</u>	<u>Allocation</u>	<u>Amount</u>	
186801	EPIS - Tangible		69,503,634	
186802	EPIS - Intangible		1,077,694	
186805	CWIP		3,959,789	
186806	PS&I		1,614,210	
186811	Loss on Sale of Assets		9,902,284	
186815	Deer Creek Sale - CWIP		93,579	
186816	Joint Owner Portion		(4,699,330)	
	Total		81,451,860	
186817	Less Acc Amort		(79,015,359)	
			2,436,501	Ref 8.14

Details of expenses as of 12/31/2019 to be removed

<u>Account</u>	<u>Description</u>	<u>Allocation</u>	<u>Amount</u>	
5060000	Fuel Exp-Coal-Deer C	SE	(7,475)	Ref 8.14
5011500	Fuel Exp-Coal-DCM CI	SG	3,233,528	Ref 8.14

Rocky Mountain Power
Idaho General Rate Case - December 2019
Deer Creek Mine Closure
Closure Costs

Details of Closure Cost Balance as of 12/31/2019

Total Closure Costs	68,425,095	Ref 8.14
Recovery Royalties	7,630,811	
Closure costs to amortize	60,794,284	

<u>Date</u>	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>
Dec-19			60,794,284
Jan-20	60,794,284	52,539	60,846,822
Feb-20	60,846,822	7,969	60,854,791
Mar-20	60,854,791	12,762	60,867,554
Apr-20	60,867,554	12,762	60,880,316
May-20	60,880,316	7,969	60,888,285
Jun-20	60,888,285	31,937	60,920,222
Jul-20	60,920,222	31,937	60,952,158
Aug-20	60,952,158	7,969	60,960,127
Sep-20	60,960,127	7,969	60,968,096
Oct-20	60,968,096	7,969	60,976,065
Nov-20	60,976,065	7,969	60,984,034
Dec-20	60,984,034	7,969	60,992,003

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Jan-21	60,992,003	(1,694,222)	59,297,780
Feb-21	59,297,780	(1,694,222)	57,603,558
Mar-21	57,603,558	(1,694,222)	55,909,336
Apr-21	55,909,336	(1,694,222)	54,215,113
May-21	54,215,113	(1,694,222)	52,520,891
Jun-21	52,520,891	(1,694,222)	50,826,669
Jul-21	50,826,669	(1,694,222)	49,132,447
Aug-21	49,132,447	(1,694,222)	47,438,224
Sep-21	47,438,224	(1,694,222)	45,744,002
Oct-21	45,744,002	(1,694,222)	44,049,780
Nov-21	44,049,780	(1,694,222)	42,355,557
Dec-21	42,355,557	(1,694,222)	40,661,335

(20,330,668)

Ref 8.14

13 MA Balance
50,826,669
Ref 8.14

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Deer Creek Mine Closure
 Retiree Medical Obligation Settlement Loss

Date	Beg Balance	Deferral	End Balance
Dec-19	8,323,073	-	8,323,073 Ref 8.14
Jan-20	8,323,073	-	8,323,073
Feb-20	8,323,073	-	8,323,073
Mar-20	8,323,073	-	8,323,073
Apr-20	8,323,073	-	8,323,073
May-20	8,323,073	-	8,323,073
Jun-20	8,323,073	-	8,323,073
Jul-20	8,323,073	-	8,323,073
Aug-20	8,323,073	-	8,323,073
Sep-20	8,323,073	-	8,323,073
Oct-20	8,323,073	-	8,323,073
Nov-20	8,323,073	-	8,323,073
Dec-20	8,323,073	-	8,323,073

Date	Beg Balance	Amortization	End Balance
Jan-21	8,323,073	(231,196)	8,091,877
Feb-21	8,091,877	(231,196)	7,860,680
Mar-21	7,860,680	(231,196)	7,629,484
Apr-21	7,629,484	(231,196)	7,398,287
May-21	7,398,287	(231,196)	7,167,091
Jun-21	7,167,091	(231,196)	6,935,894
Jul-21	6,935,894	(231,196)	6,704,698
Aug-21	6,704,698	(231,196)	6,473,501
Sep-21	6,473,501	(231,196)	6,242,305
Oct-21	6,242,305	(231,196)	6,011,108
Nov-21	6,011,108	(231,196)	5,779,912
Dec-21	5,779,912	(231,196)	5,548,715
		(2,774,358)	
		Ref 8.14	
			13 MA Balance
			6,935,894
			Ref 8.14

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Deer Creek Mine Closure
 Savings Resulting from Deer Creek Mine Closure

The Company is proposing to return the savings that resulted from Deer Creek Mine closure back to customers over three years starting January 2021. These savings include a reduction in fuel inventory and interest on the Bowie note receivable.

Account	Description	Total Idaho Allocated amount
186861	RA-Deer Creek-ROR Offset-Fuel Inventory	(1,187,077)
186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	(190,227)
Total		(1,377,304) Ref. 8.14

<u>Date</u>	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>
Dec-19	(1,377,304)		(1,377,304)
Jan-20	(1,377,304)	(40,308)	(1,417,612)
Feb-20	(1,417,612)	(38,182)	(1,455,794)
Mar-20	(1,455,794)	(36,471)	(1,492,265)
Apr-20	(1,492,265)	(32,876)	(1,525,141)
May-20	(1,525,141)	(31,275)	(1,556,416)
Jun-20	(1,556,416)	(29,650)	(1,586,066)
Jul-20	(1,586,066)	(30,154)	(1,616,220)
Aug-20	(1,616,220)	(33,188)	(1,649,408)
Sep-20	(1,649,408)	(35,948)	(1,685,356)
Oct-20	(1,685,356)	(36,576)	(1,721,932)
Nov-20	(1,721,932)	(35,776)	(1,757,708)
Dec-20	(1,757,708)	(36,443)	(1,794,151)

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Jan-21	(1,794,151)	49,838	(1,744,314)
Feb-21	(1,744,314)	49,838	(1,694,476)
Mar-21	(1,694,476)	49,838	(1,644,639)
Apr-21	(1,644,639)	49,838	(1,594,801)
May-21	(1,594,801)	49,838	(1,544,964)
Jun-21	(1,544,964)	49,838	(1,495,126)
Jul-21	(1,495,126)	49,838	(1,445,289)
Aug-21	(1,445,289)	49,838	(1,395,451)
Sep-21	(1,395,451)	49,838	(1,345,614)
Oct-21	(1,345,614)	49,838	(1,295,776)
Nov-21	(1,295,776)	49,838	(1,245,938)
Dec-21	(1,245,938)	49,838	(1,196,101)
		598,050	
		Ref. 8.14	

13 MA Balance
(1,495,126)
Ref. 8.14

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Deer Creek Mine Closure
 Savings Resulting from Deer Creek Mine Closure

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company.
 The Idaho portion of these savings were deferred. The Company is proposing to
 return these savings back to the customers over three years starting January 2021.

Account	Description	Total Idaho Allocated amount
186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	(1,909,195)

Ref. 8.14

<u>Date</u>	<u>Beg Bal</u>		<u>Deferral</u>	<u>End Bal</u>
Dec-19		(1,909,195)		(1,909,195)
Jan-20		(1,909,195)	(31,820)	(1,941,015)
Feb-20		(1,941,015)	(31,820)	(1,972,834)
Mar-20		(1,972,834)	(31,820)	(2,004,654)
Apr-20		(2,004,654)	(31,820)	(2,036,474)
May-20		(2,036,474)	(31,820)	(2,068,294)
Jun-20		(2,068,294)	(31,820)	(2,100,114)
Jul-20		(2,100,114)	(31,820)	(2,131,934)
Aug-20		(2,131,934)	(31,820)	(2,163,754)
Sep-20		(2,163,754)	(31,820)	(2,195,574)
Oct-20		(2,195,574)	(31,820)	(2,227,394)
Nov-20		(2,227,394)	(31,820)	(2,259,214)
Dec-20		(2,259,214)	(31,820)	(2,291,034)

<u>Date</u>	<u>Beg Bal</u>		<u>Amortization</u>	<u>End Bal</u>
Jan-21		(2,291,034)	63,640	(2,227,394)
Feb-21		(2,227,394)	63,640	(2,163,754)
Mar-21		(2,163,754)	63,640	(2,100,114)
Apr-21		(2,100,114)	63,640	(2,036,474)
May-21		(2,036,474)	63,640	(1,972,834)
Jun-21		(1,972,834)	63,640	(1,909,195)
Jul-21		(1,909,195)	63,640	(1,845,555)
Aug-21		(1,845,555)	63,640	(1,781,915)
Sep-21		(1,781,915)	63,640	(1,718,275)
Oct-21		(1,718,275)	63,640	(1,654,635)
Nov-21		(1,654,635)	63,640	(1,590,996)
Dec-21		(1,590,996)	63,640	(1,527,356)

763,678
 Ref. 8.14

13 MA Balance
(1,909,195)
 Ref. 8.14

Rocky Mountain Power
 Idaho December 2021 General Rate
 Case Deer Creek Mine Closure
 Recovery Royalties - Closure Costs

Recovery royalties, which are part of the Deer Creek mine closure costs, have been estimated but not spent. The Company is proposing three year amortization of these costs starting January 2021. The balance of the recovery royalties will not be included as part of the closure cost regulatory asset since the Company will not incur these expenses until the Deer Creek mine closure costs are fully paid.

Estimated Recovery Royalties \$ 825,304

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Dec-20			825,304
Jan-21	825,304	(22,925)	802,379
Feb-21	802,379	(22,925)	779,454
Mar-21	779,454	(22,925)	756,528
Apr-21	756,528	(22,925)	733,603
May-21	733,603	(22,925)	710,678
Jun-21	710,678	(22,925)	687,753
Jul-21	687,753	(22,925)	664,828
Aug-21	664,828	(22,925)	641,903
Sep-21	641,903	(22,925)	618,978
Oct-21	618,978	(22,925)	596,053
Nov-21	596,053	(22,925)	573,128
Dec-21	573,128	(22,925)	550,203
		(275,101)	
		Ref. 8.14	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	446,686,487	SG-W	5.9111%	26,404,190	8.15.1
Wind Repowering Retirement	343	3	(450,697,522)	SG-W	5.9111%	(26,641,287)	8.15.1
Adjustment to Depreciation Expense:							
Wind Repowering Capital Depr. Expense	403OP	3	21,611,495	SG-W	5.9111%	1,277,482	8.15.1
Wind Repowering Retirement Depr. Expense	403OP	3	(9,020,356)	SG-W	5.9111%	(533,204)	
Adjustment to Depreciation Reserve:							
Wind Repowering Capital Depr. Reserve	108OP	3	(18,386,287)	SG-W	5.9111%	(1,086,836)	8.15.1
Wind Repowering Retirement Depr. Reserve	108OP	3	450,697,522	SG-W	5.9111%	26,641,287	
Adjustment to Tax:							
Schedule M Adjustment - 2020 Cap Adds	SCHMAT	3	21,403,812	SG	5.9111%	1,265,206	
Schedule M Adjustment - 2020 Cap Adds	SCHMDT	3	138,381,917	SG	5.9111%	8,179,926	
Deferred Income Tax Expense - 2020 Cap Adds	41110	3	(5,262,470)	SG	5.9111%	(311,071)	
Deferred Income Tax Expense - 2020 Cap Adds	41010	3	34,023,408	SG	5.9111%	2,011,166	
Deferred Income Tax Expense - 2020 Cap Adds	41110	3	162,960	SG	5.9111%	9,633	
Accumulated Def Inc Tax Bal - 2020 Cap Adds	282	3	(25,497,750)	SG	5.9111%	(1,507,203)	
Schedule M Adjustment - LTSA Book Depreciation	SCHMAT	3	207,683	SG	5.9111%	12,276	
Deferred Income Tax Expense - LTSA	41110	3	(51,062)	SG	5.9111%	(3,018)	
Accumulated Def Inc Tax Bal - LTSA	282	3	25,531	SG	5.9111%	1,509	

Description of Adjustment:

This adjustment adds the capital additions, depreciation expense and accumulated depreciation reserve amounts for the wind repowering projects set to occur before December 2020. In accordance with accepted utility accounting practices, the retired equipment will be transferred to FERC 108, Accumulated provision for depreciation of electric utility plant.

For further details please refer to the direct testimony of Company witnesses Mr. Timothy J. Hemstreet and Mr. Rick T. Link.

Rocky Mountain Power
Idaho General Rate Case - December 2019
Repowering Project Capital Additions

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant Wind	SG-W	445,242,649	445,456,444	445,670,238	445,884,033	446,097,827	446,311,622	446,525,416	447,088,197	447,301,991	447,515,786	447,729,581	447,943,375	448,157,170	446,686,487 Ref. 8.15.2

Depreciation Expense*

Account	Factor	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec 21
Other Plant Wind	SG-W	1,795,572	1,796,434	1,797,296	1,798,158	1,799,020	1,799,882	1,801,448	1,803,013	1,803,875	1,804,737	1,805,599	1,806,461	21,611,495

Depreciation Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant Wind	SG-W	(7,591,942)	(9,387,514)	(11,183,948)	(12,981,244)	(14,779,402)	(16,578,423)	(18,378,305)	(20,179,752)	(21,982,765)	(23,786,640)	(25,591,377)	(27,396,976)	(29,203,437)	(18,386,287)

*Proposed Composite Depreciation Rate - Wind 4.838%

Year-End	13 Month Avg Dec 2021	Adjustment
343	446,686,487	446,686,487 Ref. 8.15
403OP	21,611,495	21,611,495 Ref. 8.15
108OP	(18,386,287)	(18,386,287) Ref. 8.15

WIND REPOWERING RETIREMENTS

Electric Plant in Service

Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Other Plant Wind	SG-W	(169,820,479)	(257,251,111)	(257,251,111)	(257,251,111)	(257,251,111)	(257,251,111)	(257,251,111)	(257,251,111)	(257,251,111)	(411,874,701)	(411,874,701)	(450,697,522)

Depreciation Expense*

Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Other Plant Wind	SG-W	(233,731)	(587,797)	(708,132)	(708,132)	(708,132)	(708,132)	(708,132)	(708,132)	(708,132)	(920,947)	(1,133,762)	(1,187,196)

Depreciation Reserve

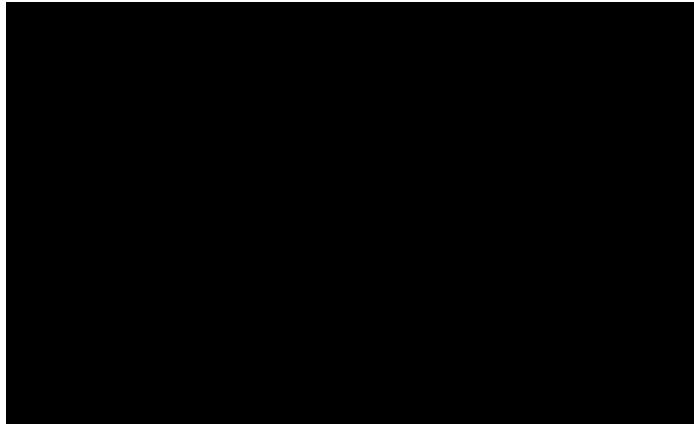
Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Other Plant Wind	SG-W	169,820,479	257,251,111	257,251,111	257,251,111	257,251,111	257,251,111	257,251,111	257,251,111	257,251,111	411,874,701	411,874,701	450,697,522 Ref. 8.15.2

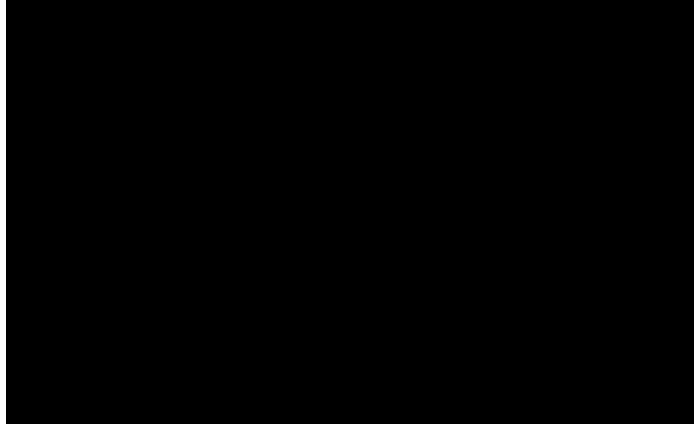
*Composite Depreciation Rate - Wind 3.303%

Year-End	Dec 2020	Adjustment
343	(450,697,522)	(450,697,522) Ref. 8.15
403OP	(9,020,356)	(9,020,356) Ref. 8.15
108OP	450,697,522	450,697,522 Ref. 8.15

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 Repowering Project Capital Additions
 REDACTED

Note: Please see Confidential Exhibit No. 41 for redacted information.

Project	Date	Project Capital Amount
Long Term Service Agreement and Operating		
		
Total		5,764,150

Capital Additions	Date	Amount	2020 Gross Plant Retirement Amounts
			
			Marengo 1 169,820,479
			Marengo 2 87,430,632
			Dunlap 1 154,623,590
			Foote Creek 38,822,821
Total		442,393,020	<u>450,697,522</u>
			Ref 8.15.1
Total		<u>448,157,170</u>	
		Ref 8.15.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
New Wind Capital - Wind	343	3	1,633,692,555	SG-W	5.9111%	96,569,584	8.16.1
New Wind Capital - Transmission	355	3	779,060,627	SG	5.9111%	46,051,235	8.16.1
Adjustment to Depreciation Expense:							
New Wind Capital - Wind Depr. Expense	403OP	3	79,051,811	SG-W	5.9111%	4,672,850	8.16.1
New Wind Capital - Transmission Depr. Expense	403TP	3	13,394,842	SG	5.9111%	791,786	8.16.1
Adjustment to Depreciation Reserve:							
New Wind Capital - Wind Depr. Reserve	108OP	3	(41,747,087)	SG-W	5.9111%	(2,467,722)	8.16.1
New Wind Capital - Transmission Depr. Reserve	108TP	3	(7,468,691)	SG	5.9111%	(441,484)	8.16.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind Repowering O&M Expense	549	3	19,937,139	SG	5.9111%	1,178,509	8.16.2
Adjustment to Tax:							
Schedule M Adjustment - New Wind	SCHMAT	3	79,051,811	SG	5.9111%	4,672,850	
Schedule M Adjustment - New Wind	SCHMDT	3	514,320,484	SG	5.9111%	30,402,119	
Deferred Income Tax Expense - New Wind	41110	3	(19,436,153)	SG	5.9111%	(1,148,895)	
Deferred Income Tax Expense - New Wind	41010	3	126,453,920	SG	5.9111%	7,474,847	
Deferred Income Tax Expense - Flowthrough - New Wind	41110	3	466,356	SG	5.9111%	27,567	
Accumulated Def Inc Tax Balance - New Wind	282	3	(108,581,706)	SG	5.9111%	(6,418,399)	
Schedule M Adjustment - New Wind Transmission	SCHMAT	3	13,394,842	SG	5.9111%	791,786	
Schedule M Adjustment - New Wind Transmission	SCHMDT	3	70,649,988	SG	5.9111%	4,176,208	
Deferred Income Tax Exp - Flowthrough - New Wind Transmission	41110	3	205,908	SG	5.9111%	12,171	
Deferred Income Tax Exp - New Wind Transmission	41110	3	(3,293,336)	SG	5.9111%	(194,673)	
Deferred Income Tax Exp - New Wind Transmission	41010	3	17,370,430	SG	5.9111%	1,026,788	
Accumulated Def Inc Tax Bal - New Wind Transmission	282	3	(10,117,930)	SG	5.9111%	(598,083)	

Description of Adjustment:

This adjustment adds the capital additions, and incremental operations and maintenance amounts for the new EV 2020 and Pryor Mountain wind and transmission projects set to occur before the end of 2020. Please refer to testimony of Mr. Robert Van Engelenhoven and Mr. Timothy J. Hemstreet for details on the New Wind Generation. Please refer to Mr. Richard A. Vail for details on associated Transmission Projects.

Rocky Mountain Power
 Idaho General Rate Case - December 2019
 New Wind Generation Capital Additions

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant Wind	SG-W	1,626,386,588	1,629,335,581	1,631,482,953	1,633,630,326	1,634,756,838	1,634,877,844	1,634,998,850	1,635,119,856	1,635,240,862	1,635,361,869	1,635,482,875	1,635,603,881	1,635,724,887	1,633,692,555
Transmission Plant	SG	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627

Depreciation Expense*

Account	Factor	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec 21	13 Month Avg Dec 21
Other Plant Wind	SG-W	6,563,254	6,573,527	6,582,185	6,588,785	6,591,300	6,591,788	6,592,276	6,592,764	6,593,251	6,593,739	6,594,227	6,594,715	79,051,811	79,051,811
Transmission Plant	SG	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	13,394,842	13,394,842

Depreciation Reserve


Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant Wind	SG-W	(2,245,815)	(8,809,068)	(15,382,596)	(21,964,781)	(28,553,566)	(35,144,866)	(41,736,654)	(48,328,929)	(54,921,693)	(61,514,944)	(68,108,684)	(74,702,911)	(81,297,626)	(41,747,087)
Transmission Plant	SG	(771,269)	(1,887,506)	(3,003,743)	(4,119,980)	(5,236,217)	(6,352,454)	(7,468,691)	(8,584,927)	(9,701,164)	(10,817,401)	(11,933,638)	(13,049,875)	(14,166,112)	(7,468,691)

	12 ME		13 Month Avg		Adjustment
	Dec 2019	Dec 2021	Dec 2019	Dec 2021	
343	-	1,633,692,555	1,633,692,555	1,633,692,555	Ref. 8.16
355	-	779,060,627	779,060,627	779,060,627	Ref. 8.16
403OP	-	79,051,811	79,051,811	79,051,811	Ref. 8.16
403TP	-	13,394,842	13,394,842	13,394,842	Ref. 8.16
108OP	-	(41,747,087)	(41,747,087)	(41,747,087)	Ref. 8.16
108TP	-	(7,468,691)	(7,468,691)	(7,468,691)	Ref. 8.16

*Proposed Composite Depreciation Rate - Wind 4.838%
 * Proposed Composite Depreciation Rate - Trans 1.719%

Rocky Mountain Power
Idaho General Rate Case - December 2019
New Wind Generation Capital Additions
REDACTED

Note: Please see Confidential Exhibit No. 41 for redacted information.

<u>Project</u>	<u>Date</u>	<u>Project Capital Amount</u>
Transmission		
		
		779,060,627 Ref 8.16.1

New Wind		
		
		1,635,724,887 Ref 8.16.1

Total		<u>2,414,785,514</u>
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Project		2021 O&M
		
		19,937,139 Ref 8.16

9. ALLOCATION FACTORS

Idaho General Rate Case
December 2019
Year End Factors

IDAHO General Rate Case
 HISTORICAL DECEMBER 2019 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL
 FACTOR

YEAR-END BALANCE
 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
STEAM:										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,354,828,836	105,823,486	1,935,796,263	564,296,764	3,194,452,059	434,753,011	1,117,065,351	2,641,903	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,354,828,836	105,823,486	1,935,796,263	564,296,764	3,194,452,059	434,753,011	1,117,065,351	2,641,903	0	0
LESS ACCUMULATED DEPRECIATION										
S	10434649.79	0	0	0	8775067.71	1213075.36	446,507	0	0	0
DGP	(779,210,126)	(11,211,509)	(205,088,668)	(59,784,634)	(338,437,433)	(46,060,072)	(118,347,912)	(279,897)	0	0
DGU	(742,185,901)	(10,678,794)	(195,343,865)	(56,943,963)	(322,356,554)	(43,871,525)	(112,724,602)	(266,598)	0	0
SG	(1,535,364,283)	(22,091,282)	(404,108,989)	(117,800,307)	(666,890,875)	(90,757,278)	(233,194,039)	(551,513)	0	0
SSGCH	(253,277,406)	(3,644,231)	(66,662,796)	(19,432,624)	(110,006,983)	(14,971,540)	(38,468,253)	(90,979)	0	0
	(3,299,603,068)	(47,625,817)	(871,204,318)	(253,961,528)	(1,428,886,778)	(194,447,340)	(502,288,299)	(1,188,987)	0	0
	4,055,225,769	58,197,669	1,064,591,944	310,335,235	1,765,565,281	240,305,671	614,777,052	1,452,916	0	0
TOTAL NET STEAM PLANT										
SNPPS	100.0000%	1.4351%	26.2523%	7.6527%	43.5380%	5.9258%	15.1601%	0.0358%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION STEAM										
NUCLEAR:										
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT										
SNPPN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION NUCLEAR										
HYDRO:										
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,085,772,196	15,622,416	285,776,026	83,305,506	471,587,756	64,181,335	164,909,140	390,017	0	0
	1,085,772,196	15,622,416	285,776,026	83,305,506	471,587,756	64,181,335	164,909,140	390,017	0	0
	4208929.32	0	0	0	0	0	0	0	4208929.32	0
DGP	(172,420,433)	(2,480,837)	(45,381,182)	(13,228,900)	(74,888,052)	(10,191,985)	(26,187,542)	(61,935)	0	0
DGU	(31,180,424)	(448,633)	(8,206,710)	(2,392,307)	(13,542,717)	(1,843,113)	(4,735,742)	(11,200)	0	0
SG	(264,156,997)	(3,800,770)	(69,526,313)	(20,267,357)	(114,732,359)	(15,614,646)	(40,120,666)	(94,887)	0	0
	(463,548,924)	(6,730,240)	(123,114,205)	(35,888,564)	(203,163,129)	(27,649,744)	(71,043,950)	(168,022)	4,208,929	0
	4208929.32	0	0	0	0	0	0	0	4208929.32	0
TOTAL HYDRO PLANT										
SNPPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION HYDRO										
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										

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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
TOTAL NET HYDRO PRODUCTION PLANT	8,892,176	162,661,821	47,416,942	268,424,627	36,531,591	93,865,190	221,995	4,208,929	0
SNPPH	1.4291%	26.1420%	7.6206%	43.1396%	5.8711%	15.0855%	0.0357%	0.6764%	0.0000%
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%								

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	74985.87	0	74985.87	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	3,930,200,807	56,548,909	1,034,431,691	301,543,332	1,707,019,747	232,319,021	596,926,352	1,411,754	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	3,930,275,793	56,548,909	1,034,506,677	301,543,332	1,707,019,747	232,319,021	596,926,352	1,411,754	0	0

LESS ACCUMULATED DEPRECIATION

S	0	0	0	0	0	0	0	0	0	0
DGP	68,980,080	992,506	18,155,607	5,292,473	29,960,393	4,077,498	10,476,825	24,778	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(443,863,589)	(6,386,443)	(116,825,217)	(34,055,284)	(192,785,038)	(26,237,325)	(67,414,844)	(159,439)	0	0
SSGCT	(38,510,209)	(554,096)	(10,135,915)	(2,954,683)	(16,726,292)	(2,276,386)	(5,849,004)	(13,833)	0	0
	(413,393,718)	(5,948,033)	(108,805,525)	(31,717,494)	(179,550,937)	(24,436,213)	(62,787,022)	(148,494)	0	0

TOTAL NET OTHER PRODUCTION PLANT

SNPPO

SYSTEM NET PLANT PRODUCTION OTHER

	3,516,882,075	50,600,877	925,701,152	269,825,839	1,527,468,809	207,882,808	534,139,330	1,263,260	0	0
	100.0000%	1.4388%	26.3216%	7.6723%	43.4325%	5.9110%	15.1879%	0.0359%	0.0000%	0.0000%

PRODUCTION:

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,370,801,839	177,994,812	3,256,003,980	949,145,602	5,373,059,561	731,253,367	1,878,900,843	4,443,674	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,370,876,825	177,994,812	3,256,078,966	949,145,602	5,373,059,561	731,253,367	1,878,900,843	4,443,674	0	0

LESS ACCUMULATED DEPRECIATION

S	14643579.11	0	0	0	8775067.71	1213075.36	446,507	0	4,208,929	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,191,189,289)	(60,304,090)	(1,103,124,048)	(321,567,586)	(1,820,375,912)	(247,746,372)	(636,565,777)	(1,505,503)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,176,545,710)	(60,304,090)	(1,103,124,048)	(321,567,586)	(1,811,600,844)	(246,533,297)	(636,119,270)	(1,505,503)	4,208,929	0

TOTAL NET PRODUCTION PLANT

SNPP

SYSTEM NET PRODUCTION PLANT

	8,194,331,115	117,690,722	2,152,954,918	627,578,016	3,561,458,717	484,720,070	1,242,781,572	2,938,171	4,208,929	0
	100.0000%	1.4362%	26.2737%	7.6587%	43.4625%	5.9153%	15.1664%	0.0359%	0.0514%	0.0000%

TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,478,620,080	93,216,331	1,705,177,485	497,069,942	2,813,884,825	382,959,230	983,985,103	2,327,163
	6,478,620,080	93,216,331	1,705,177,485	497,069,942	2,813,884,825	382,959,230	983,985,103	2,327,163

LESS ACCUMULATED DEPRECIATION

DGP	(360,518,097)	(5,187,243)	(94,888,624)	(27,660,630)	(156,585,259)	(21,310,670)	(54,756,172)	(129,500)
DGU	(429,488,682)	(6,179,612)	(113,041,731)	(32,952,374)	(186,541,527)	(25,387,606)	(65,231,555)	(154,275)
SG	(1,073,146,219)	(15,440,750)	(282,452,860)	(82,336,782)	(466,103,865)	(63,434,998)	(162,991,483)	(385,481)
	(1,863,152,998)	(26,807,605)	(490,383,215)	(142,949,786)	(809,230,651)	(110,133,274)	(282,979,210)	(669,257)

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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
TOTAL NET TRANSMISSION PLANT	66,408,726	1,214,794,270	354,120,156	2,004,654,173	272,825,957	701,005,893	1,657,906		
SNPT									
SYSTEM NET PLANT TRANSMISSION	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%		
DISTRIBUTION:									
DISTRIBUTION PLANT - PACIFIC POWER	280,202,605	2,210,514,718	536,772,035	0	0	643,608,779	0		
LESS ACCUMULATED DEPRECIATION	(1,701,367,537)	(1,031,404,029)	(258,230,940)	0	0	-269,599,099	0		
DNPDP	1,969,730,602	1,179,110,689	278,541,095	0	0	374,009,681	0		
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	7.0095%	59.8615%	14.1411%	0.0000%	0.0000%	18.9879%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	0	0	0	3,111,180,487	369,260,148	143,761,879	0		
LESS ACCUMULATED DEPRECIATION	(1,224,578,176)	0	0	(1,013,856,812)	(150,914,978)	(59,806,386)	0		
DNPDU	2,399,624,338	0	0	2,097,323,676	218,345,170	83,955,493	0		
DIVISION NET PLANT DISTRIBUTION R.M.P.	0.0000%	0.0000%	0.0000%	87.4022%	9.0991%	3.4987%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	138,069,136	1,179,110,689	278,541,095	2,097,323,676	218,345,170	457,965,174	0		
DNDP & SNPD									
SYSTEM NET PLANT DISTRIBUTION	3.1599%	26.9859%	6.3749%	48.0008%	4.9972%	10.4813%	0.0000%		
GENERAL:									
GENERAL PLANT	21,105,928	214,895,401	47,785,974	234,842,130	45,235,967	96,416,802	0		
S	0	0	0	0	0	0	0		
DGP	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0		
SE	3,949,884	977,430	295,873	1,704,780	257,609	658,625	1,331		
SG	315,816,543	83,123,142	24,230,918	137,169,855	18,669,306	47,966,815	113,443		
SO	325,821,120	89,850,651	24,713,449	140,056,463	18,625,037	45,575,107	82,609		
CN	17,716,936	5,529,538	1,222,422	8,490,488	745,268	1,306,949	0		
DEU	0	0	0	0	0	0	0		
SSGCT	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0		
Remove Capital Lease	(18,615,657)	(5,397,780)	(968,805)	(9,405,110)	(744,623)	(1,903,488)	(4,394)		
LESS ACCUMULATED DEPRECIATION	1,304,971,028	388,978,383	97,279,831	512,858,606	82,787,565	190,020,810	192,989		
S	(263,003,380)	(91,240,863)	(24,987,043)	(87,233,427)	(17,588,025)	(33,965,289)	0		
DGP	(876,074)	(230,583)	(67,217)	(380,509)	(51,786)	(133,060)	(315)		
DGU	(2,969,281)	(781,517)	(227,817)	(1,289,660)	(175,518)	(450,980)	(1,067)		
SE	(1,638,558)	(405,474)	(122,739)	(707,206)	(106,866)	(273,222)	(552)		
SG	(118,234,218)	(31,119,332)	(9,071,481)	(51,353,138)	(6,988,971)	(17,957,637)	(42,471)		
SO	(112,387,742)	(30,992,809)	(8,524,582)	(48,310,649)	(6,424,463)	(15,720,538)	(28,495)		
CN	(6,598,253)	(2,059,345)	(455,262)	(3,162,081)	(277,557)	(486,742)	0		
SSGCT	(115,696)	(30,451)	(8,877)	(50,251)	(6,839)	(17,572)	(42)		
SSGCH	(2,791,259)	(734,661)	(214,158)	(1,212,338)	(164,995)	(423,942)	(1,003)		
LESS ACCUMULATED DEPRECIATION	(508,614,461)	(157,595,036)	(43,679,175)	(193,699,258)	(31,785,020)	(69,428,982)	(73,943)		
TOTAL NET GENERAL PLANT	796,356,567	231,383,347	53,600,657	319,159,348	51,002,544	120,591,829	119,046		
SNPG									
SYSTEM NET GENERAL PLANT	100.0000%	2.5742%	6.7307%	40.0774%	6.4045%	15.1429%	0.0149%		

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MINING:	2020 PROTOCOL FACTOR										NON-UTILITY
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER		
DESCRIPTION		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL MINING PLANT											
LESS ACCUMULATED DEPRECIATION											
SE	1,854,828	25,468	458,992	138,939	800,549	120,971	309,284	625			
SE	0	0	0	0	0	0	0	0			
	1,854,828	25,468	458,992	138,939	800,549	120,971	309,284	625			
SNPM											
SYSTEM NET PLANT MINING	100.00000%	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%			
INTANGIBLE:											
INTANGIBLE PLANT											
S	(9,045,871)	481,167	4,615,241	2,036,363	(26,190,998)	4,371,145	5,641,211	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	0	0	0	0	0	0	0	0			
CN	184,143,852	4,388,936	57,472,152	12,705,445	88,247,267	7,746,064	13,583,987	0			
SG	379,047,066	5,453,843	99,765,462	29,082,258	164,633,020	22,405,940	57,570,387	136,156			
SO	399,227,706	8,476,367	110,093,751	30,281,320	171,610,791	22,821,206	55,843,051	101,221			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	953,372,754	18,800,314	271,946,606	74,105,387	398,300,080	57,344,355	132,638,636	237,377			
LESS ACCUMULATED AMORTIZATION											
S	30,755,549	(3,555)	(111,716)	(6,047)	32,028,217	(942,377)	(208,974)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(498,069)	(7,166)	(131,092)	(38,214)	(216,328)	(29,441)	(75,648)	(179)			
SE	0	0	0	0	0	0	0	0			
CN	(142,569,251)	(3,398,035)	(44,496,526)	(9,836,906)	(68,323,469)	(5,997,217)	(10,517,098)	0			
SG	(209,626,000)	(3,016,162)	(55,173,715)	(16,083,484)	(91,047,694)	(12,391,252)	(31,838,394)	(75,299)			
SO	(296,537,538)	(6,296,059)	(81,775,211)	(22,492,297)	(127,468,712)	(16,951,088)	(41,478,987)	(75,184)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(26,408)	(380)	(6,951)	(2,026)	(11,470)	(1,561)	(4,011)	(9)			
	(618,501,718)	(12,721,357)	(181,695,211)	(48,458,975)	(255,039,457)	(36,312,936)	(84,123,111)	(150,672)			
TOTAL NET INTANGIBLE PLANT	334,871,036	6,078,957	90,251,395	25,646,412	143,260,623	21,031,419	48,515,525	86,705			
SNPI	100.00000%	1.8153%	26.9511%	7.6586%	42.7808%	6.2805%	14.4878%	0.0259%			
SYSTEM NET INTANGIBLE PLANT											
GROSS PLANT:											
PRODUCTION PLANT	12,370,876,825	177,994,812	3,256,078,966	949,145,602	5,373,059,561	731,253,367	1,878,900,843	4,443,674			
TRANSMISSION PLANT	6,478,620,080	93,216,331	1,705,177,485	497,069,942	2,813,884,825	382,959,230	983,985,103	2,327,163			
DISTRIBUTION PLANT	7,295,300,652	280,202,605	2,210,514,718	536,772,035	3,111,180,487	369,260,148	787,370,658	0			
GENERAL PLANT	1,306,825,856	32,878,313	389,437,375	97,418,770	513,659,155	82,908,536	190,330,094	193,614			
INTANGIBLE PLANT	953,372,754	18,800,314	271,946,606	74,105,387	398,300,080	57,344,355	132,638,636	237,377			
	28,404,996,167	603,092,375	7,833,155,150	2,154,511,736	12,210,084,109	1,623,725,636	3,973,225,334	7,201,827			
TOTAL GROSS PLANT											
GPS	100.00000%	2.1232%	27.5767%	7.5850%	42.9857%	5.7163%	13.9878%	0.0254%		0.0000%	
GROSS PLANT-SYSTEM FACTOR											
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,176,545,710)	(60,304,090)	(1,103,124,048)	(321,567,586)	(1,811,600,844)	(246,533,297)	(636,119,270)	(1,505,503)		4,208,929	
TRANSMISSION PLANT	(1,863,152,998)	(26,807,605)	(490,383,215)	(142,949,786)	(809,230,651)	(110,133,274)	(282,979,210)	(669,257)		0	
DISTRIBUTION PLANT	(2,925,945,713)	(142,133,469)	(1,031,404,029)	(258,230,940)	(1,013,856,812)	(150,914,978)	(329,405,485)	0		0	
GENERAL PLANT	(508,614,461)	(12,353,047)	(157,595,036)	(43,679,175)	(193,699,258)	(31,785,020)	(69,428,982)	(73,943)		0	
INTANGIBLE PLANT	(618,501,718)	(12,721,357)	(181,695,211)	(48,458,975)	(255,039,457)	(36,312,936)	(84,123,111)	(150,672)		0	
	(10,092,760,599)	(254,319,568)	(2,964,201,539)	(814,886,461)	(4,083,427,023)	(575,679,505)	(1,402,056,058)	(2,399,374)		4,208,929	

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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
NET PLANT	348,772,807	4,868,953,611	1,339,625,275	8,126,657,086	1,048,046,131	2,571,169,276	4,802,453	4,208,929	0	
SNP										
SYSTEM NET PLANT FACTOR (SNP)	1.9046%	26.5885%	7.3155%	44.3783%	5.7232%	14.0407%	0.0262%	0.0230%	0.0000%	
NON-UTILITY RELATED INTEREST PERCENTAGE										
INT										
INTEREST FACTOR SNP - NON-UTILITY	1.9046%	26.5885%	7.3155%	44.3783%	5.7232%	14.0407%	0.0262%	0.0230%	0.0000%	

TOTAL GROSS PLANT (LESS SO FACTOR)
 SO

27,681,342,395	587,727,822	7,633,595,458	2,099,622,782	11,899,016,529	1,582,359,139	3,872,002,314	7,018,352		
100.00000%	2.1232%	27.5767%	7.5850%	42.9857%	5.7163%	13.9878%	0.0254%		

SYSTEM OVERHEAD FACTOR (SO)

IBT
 INCOME BEFORE TAXES

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
INCOME BEFORE STATE TAXES	1,039,359,113	27,254,356	292,613,599	61,330,424	427,144,435	63,726,719	144,434,409	13,247,674	16,411,549	(6,804,053)
Interest Synchronization	33,058,172	948,969	6,723,768	2,399,318	13,293,439	2,044,644	5,788,152	133,045	783,925	942,910
	1,072,417,285	28,203,326	299,337,366	63,729,742	440,437,875	65,771,363	150,222,562	13,380,719	17,195,475	(5,861,142)
INCOME BEFORE TAXES (FACTOR)	100.00000%	2.6299%	27.9124%	5.9426%	41.0696%	6.1330%	14.0078%	1.2477%	1.6034%	-0.5465%

See Calculation of EXCTAX

DITEXP:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Pacific Power Production										
Transmission										
Distribution										
General										
Mining Plant										
Non-Utility										
Total Pacific Power	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251

Rocky Mountain Power

Production										
Transmission										
Distribution										
General										
Mining Plant										
Non-Utility										
Total Rocky Mountain Power	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0

PC (Post Merger)

Production										
Hydro - P										
Hydro - U										
Transmission										
Distribution										
General										
Mining Plant										
Intangibles										
Non-Utility										
Total PC (Post Merger)	787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410		40,512,699

IDAHO General Rate Case
 HISTORICAL DECEMBER 2019 FACTORS
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2020 PROTOCOL
 FACTOR

Page Ref.

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY

Total Deferred Taxes 772,750,304 14,791,952 211,718,410 24,805,331 322,777,412 38,139,096 114,126,241 2,491,912 0 43,899,950

Percentage of Total (DITEXP) 100.00000% 1.9142% 27.3980% 3.2100% 41.7699% 4.9355% 14.7688% 0.3225% 0.0000% 5.6810%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
DITBAL:										
Pacific Power										
Production	13,457,094	757,654	8,907,795	2,995,303	(2,150,046)	(135,346)	3,083,979	(2,245)	0	0
Transmission	9,522,522	370,077	5,234,269	1,439,216	386,830	(7,773)	2,119,947	(44)	0	0
Distribution	4,735,365	1,086,792	2,590,798	1,729,076	(1,304,679)	720	632,658	0	0	0
General	(630,157)	(3,805)	(251,136)	(14,386)	(238,321)	(10,796)	(111,531)	(182)	0	0
Mining Plant	4,366	67	1,093	333	1,852	271	742	8	0	0
Non-Utility Plant	(1,372,273)	0	0	0	0	0	0	0	0	(1,372,273)
Total Pacific Power	25,716,917	2,210,785	16,482,819	6,149,542	(3,324,364)	(152,924)	5,725,795	(2,463)	0	(1,372,273)
Rocky Mountain Power										
Production	29,350,024	13,815	(1,000,634)	76,581	24,763,613	4,320,169	963,968	212,512	0	0
Transmission	22,289,083	1,580	47	8,859	18,882,591	2,473,219	811,021	111,766	0	0
Distribution	18,121,819	173,053	1,146,822	342,146	13,445,643	1,919,220	1,094,935	0	0	0
General	(879,786)	(12,694)	(256,571)	(46,627)	(328,088)	(90,041)	(144,871)	(894)	0	0
Mining Plant	9,978	152	2,497	762	4,233	620	1,695	19	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	68,891,118	175,906	(107,839)	381,721	56,767,992	8,623,187	2,726,748	323,403	0	0
Pacificorp										
Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Intangibles	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)	2,762,282,894	61,080,831	703,154,258	174,923,341	1,205,417,836	157,259,027	407,334,163	6,757,257	0	46,356,181
Total Deferred Taxes	2,856,890,929	63,467,522	719,529,238	181,454,604	1,258,861,464	165,729,290	415,786,706	7,078,197	0	44,983,908
Percentage of Total (DITBAL)	100.00000%	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%

IDAHO General Rate Case
 HISTORICAL DECEMBER 2019 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL
 FACTOR

DESCRIPTION	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
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OPRV-WY	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Total Sales to Ultimate Customers	Utah Division	Combined Total							
	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0

	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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OPRV-ID	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0
Less: Interstate Sales for Resale		
Montana Power	0	0
Portland General Electric	0	0
Puget Sound Power & Light	0	0
Washington Water Power Co.	0	0
Less: Uncollectibles (net)	0	0
Total Interstate Revenues	0	0

	0.0000%	0.0000%	0.0000%
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BADDEBT

Account 904 Balance	13,068,251	716,515	4,943,057	4,342,141	657,699	1,082,302	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	5.4829%	37.8249%	33.2266%	5.0328%	8.2819%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Total Electric Customers	2,000,438	47,679	624,346	138,025	958,670	84,149	147,569	0	0	0
Customer System factor - CN		2.3834%	31.2105%	6.8997%	47.9230%	4.2065%	7.3768%	0.0000%	0.0000%	0.0000%

Pacific Power Customers	941,260	47,679	624,346	138,025	0	0	131,210	0	0	0
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Customer Service Pacific Power factor - CNP

Customer Service Pacific Power factor - CNP		5.07%	66.33%	14.66%	0.00%	0.00%	13.94%	0.00%	0.00%	0.00%
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Rocky Mountain Power Customers	1,059,178	0	0	0	958,670	84,149	16,359	0	0	0
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Customer Service R.M.P. factor - CNU

Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	90.51%	7.94%	1.54%	0.00%	0.00%	0.00%
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IDAHO General Rate Case
HISTORICAL DECEMBER 2019 FACTORS
YEAR-END FACTORS

2020 PROTOCOL
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Division Net Plant Nuclear Pacific Power	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
System Net Nuclear Plant	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	
Account 182.22	TOTAL									
Pre-merger (101)	17,094,202	4,499,206	1,311,547	7,424,593	1,010,459	2,596,300	6,140	0	0	
(108) SG	(8,434,030)	(2,219,843)	(647,098)	(3,663,186)	(498,546)	(1,280,976)	(3,030)	0	0	
Post-merger (101)	3,485,613	917,416	267,432	1,513,920	206,039	529,402	1,252	0	0	
(108) SG	(240,609)	(63,328)	(18,461)	(104,505)	(14,223)	(36,544)	(86)	0	0	
(107) SG	1,778,549	468,115	136,459	772,484	105,132	270,129	639	0	0	
(120) SE	1,975,759	488,917	147,998	852,743	128,858	329,449	666	0	0	
(228) SG	7,220,849	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	2,594	0	
(228) SE	1,472,376	21,185	112,968	639,503	87,034	223,627	529	0	0	
(228) SNNP	3,531,000	50,805	270,915	1,533,633	208,722	536,295	1,268	0	0	
(228) SE	1,743,025	23,933	130,564	752,294	113,679	290,641	587	0	0	
Total Acct 182.22	29,626,734	423,833	2,266,340	12,857,740	1,773,988	4,555,039	10,559	2,594	0	
Revised Study (228)	112,680	1,621	8,645	48,941	6,661	17,114	40	0	0	
(228) SE	941,950	12,934	70,558	406,548	61,434	157,066	317	0	0	
December 1993 Adj.	1,054,630	14,555	79,204	455,489	68,094	174,180	358	0	0	
Adjusted Acct 182.22	30,681,364	438,389	2,345,544	13,313,229	1,842,082	4,729,219	10,917	2,594	0	
TROJP Trojan Plant Allocator	100.0000%	26.0809%	7.6448%	43.3919%	6.0039%	15.4140%	0.0356%	0.0085%	0.0000%	
Account 228.42	TOTAL									
Plant - Premerger SG	7,220,849	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	2,594	0	
- Postmerger SG	1,472,376	387,530	112,968	639,503	87,034	223,627	529	0	0	
Storage Facility SE	1,743,025	431,325	130,564	752,294	113,679	290,641	587	0	0	
Transition Costs SNNP	3,531,000	50,805	270,915	1,533,633	208,722	536,295	1,268	0	0	
Total Acct 228.42	13,967,250	199,819	1,068,464	6,061,690	836,268	2,147,280	4,978	2,594	0	
Transition Costs SNNP	112,680	1,621	8,645	48,941	6,661	17,114	40	0	0	
Storage Facility SE	941,950	12,934	70,558	406,548	61,434	157,066	317	0	0	
December 1993 Adj.	1,054,630	14,555	79,204	455,489	68,094	174,180	358	0	0	
Adjusted Acct 228.42	15,021,880	214,374	1,147,667	6,517,179	904,362	2,321,460	5,336	2,594	0	
TROJD Trojan Decommissioning Allocator	100.0000%	26.0387%	7.6400%	43.3846%	6.0203%	15.4539%	0.0355%	0.0173%	0.0000%	
SCHMA	TOTAL									
Amortization Expense :	50,041,742	912,030	3,719,546	18,145,572	2,688,696	6,547,305	12,321	4,263,005	0	
Amortization of Limited Term Plant Acct 404	0	0	0	0	0	0	0	0	0	
Amortization of Other Electric Plant Acct 405	5,083,195	68,799	366,864	2,378,429	282,644	726,232	1,718	0	0	
Amortization of Plant Acquisitions Acct 406	124,290	0	966	0	0	0	0	124,290	0	
Amort of Prop. Losses, Unrecovered Plant, etc. Acct 407										
Total Amortization Expense :	55,249,227	980,829	4,087,375	20,524,001	2,971,340	7,273,537	14,038	4,387,295	0	
Schedule M Amortization Factor	100.0000%	1.7753%	7.3981%	37.1480%	5.3781%	13.1650%	0.0254%	7.9409%	0.0000%	

IDAHO General Rate Case
 HISTORICAL DECEMBER 2019 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL
 FACTOR

SCHMD	DESCRIPTION	California		Oregon		Washington		Utah		Idaho		Wyoming		FERC-UPL		OTHER		NON-UTILITY		Page Ref.
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility									
	Depreciation Expense :																			
	Steam	245,513,947	3,532,528	64,619,448	18,836,975	106,635,049	14,512,632	37,289,124	88,190	0	0	0	0	0	0	0	0	0	0	0
	Nuclear	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Hydro	41,515,627	597,339	10,926,943	3,185,272	18,031,647	2,454,040	6,305,472	14,913	0	0	0	0	0	0	0	0	0	0	0
	Other	128,265,418	1,845,521	33,759,551	9,841,121	55,710,029	7,581,927	19,481,195	46,074	0	0	0	0	0	0	0	0	0	0	0
	Transmission	112,507,659	1,618,794	29,612,097	8,632,112	48,865,899	6,650,467	17,087,877	40,413	0	0	0	0	0	0	0	0	0	0	0
	Distribution	161,981,289	8,162,018	54,651,488	14,532,905	56,556,825	7,262,954	20,815,098	0	0	0	0	0	0	0	0	0	0	0	0
	General	41,351,407	905,967	12,427,974	3,158,684	16,250,155	2,441,080	6,160,026	7,519	0	0	0	0	0	0	0	0	0	0	0
	Mining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Experimental	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
	Total Depreciation Expense :	731,135,346	16,662,169	205,997,501	58,187,070	302,049,605	40,903,101	107,138,792	197,109	0	0	0	0	0	0	0	0	0	0	0

Schedule M Depreciation Factor

100.00000%	2.2789%	28.1750%	7.9585%	41.3124%	5.5945%	14.6538%	0.0270%	0.0000%	0.0000%	0.0000%
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TAXDEPR

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Production	0									
Transmission	0									
Distribution	0									
General	0									
Mining	0									
Intangible	0									
Non-Utility Plant	0									
Total	696,126,889	13,642,552	183,296,782	44,568,184	312,595,166	39,270,340	95,663,874	167,352	6,920,639	0

Tax Depreciation Factor

100.00000%	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%
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Rocky Mountain Power
Idaho General Rate Case - December 2019
Regulatory Assets & Liabilities Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc. Amort.</u>
Pro Forma Amount (below)	4,781,559	144,704,699	(137,582,014)
Base Period Amount (below)	4,781,559	144,704,699	(130,808,138)
Pro Forma Adjustment	-	-	(6,773,876)
	Ref 8.9	Ref 8.9	Ref 8.9

Year	<u>Rate Base</u>			<u>End Balance Accumulated Amortization</u>	<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Beg Balance Accumulated Amortization</u>	<u>Amortization</u>		<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699	-		(126,026,578)		
2019 January	144,704,699	(126,026,578)	(398,463)	(126,425,042)		
February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
March	144,704,699	(126,823,505)	(398,463)	(127,221,968)		
April	144,704,699	(127,221,968)	(398,463)	(127,620,432)		
May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
July	144,704,699	(128,417,358)	(398,463)	(128,815,821)		
August	144,704,699	(128,815,821)	(398,463)	(129,214,285)		
September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
October	144,704,699	(129,612,748)	(398,463)	(130,011,211)		
November	144,704,699	(130,011,211)	(398,463)	(130,409,675)		
December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
		Base Period Amort =	(4,781,559)			
2020 January	144,704,699	(130,808,138)	(398,463)	(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)	(131,605,064)		
March	144,704,699	(131,605,064)	(398,463)	(132,003,528)		
April	144,704,699	(132,003,528)	(398,463)	(132,401,991)		
May	144,704,699	(132,401,991)	(398,463)	(132,800,454)		
June	144,704,699	(132,800,454)	(398,463)	(133,198,918)		
July	144,704,699	(133,198,918)	(398,463)	(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)	(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)	(134,394,307)		
October	144,704,699	(134,394,307)	(398,463)	(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)	(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(135,589,697)		
2021 January	144,704,699	(135,589,697)	(398,463)	(135,988,160)		
February	144,704,699	(135,988,160)	(398,463)	(136,386,624)		
March	144,704,699	(136,386,624)	(398,463)	(136,785,087)		
April	144,704,699	(136,785,087)	(398,463)	(137,183,550)		
May	144,704,699	(137,183,550)	(398,463)	(137,582,014)		
June	144,704,699	(137,582,014)	(398,463)	(137,980,477)		
July	144,704,699	(137,980,477)	(398,463)	(138,378,940)		
August	144,704,699	(138,378,940)	(398,463)	(138,777,403)		
September	144,704,699	(138,777,403)	(398,463)	(139,175,867)		
October	144,704,699	(139,175,867)	(398,463)	(139,574,330)		
November	144,704,699	(139,574,330)	(398,463)	(139,972,793)		
December	144,704,699	(139,972,793)	(398,463)	(140,371,257)	144,704,699	(137,582,014)
		Pro Forma Amort =	(4,781,559)			

IDAHO GENERAL RATE CASE
HISTORICAL DECEMBER 2019
FACTORS ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2019	1	72,439	1,343,149	428,440	738,100	2,235,317	291,330	135,211	1,971	2,233,345	5,243,984
2019	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2019	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2019	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2019	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2019	6	68,523	1,099,297	352,262	669,512	2,121,615	399,479	127,169	1,438	2,120,177	4,837,858
2019	7	77,044	1,199,718	384,550	706,604	2,644,998	491,532	132,294	1,927	2,643,071	5,636,739
2019	8	77,314	1,240,290	397,700	723,613	2,601,003	388,012	131,669	1,923	2,599,080	5,559,602
2019	9	57,895	1,069,707	352,039	679,857	2,133,104	315,932	123,836	1,524	2,131,580	4,732,369
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,213,187	320,146	138,663	1,991	2,211,195	5,263,368
		815,759	14,353,220	4,559,396	8,386,961	25,799,331	3,839,208	1,575,374	20,056	25,779,274	59,329,247

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2019	1	-	-	-	-	(8,140)	-	-	-	(8,140)	(8,140)
2019	2	-	-	-	-	-	-	-	-	-	-
2019	3	-	-	-	-	-	-	-	-	-	-
2019	4	-	-	-	-	-	-	-	-	-	-
2019	5	-	-	-	-	-	-	-	-	-	-
2019	6	-	-	-	-	(2,546)	-	-	-	(2,546)	(2,546)
2019	7	-	-	-	-	(6,296)	-	-	-	(6,296)	(6,296)
2019	8	-	-	-	-	(5,665)	-	-	-	(5,665)	(5,665)
2019	9	-	-	-	-	(1,911)	-	-	-	(1,911)	(1,911)
2019	10	-	-	-	-	-	-	-	-	-	-
2019	11	-	-	-	-	-	-	-	-	-	-
2019	12	-	-	-	-	(8,913)	-	-	-	(8,913)	(8,913)
		-	-	-	-	(33,471)	-	-	-	(33,471)	(33,471)

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2019	1	72,439	1,343,149	428,440	738,100	2,227,176	291,330	135,211	1,971	2,225,205	5,235,844
2019	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2019	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2019	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2019	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2019	6	68,523	1,099,297	352,262	669,512	2,119,069	399,479	127,169	1,438	2,117,631	4,835,312
2019	7	77,044	1,199,718	384,550	706,604	2,638,702	491,532	132,294	1,927	2,636,775	5,630,444
2019	8	77,314	1,240,290	397,700	723,613	2,595,339	388,012	131,669	1,923	2,593,416	5,553,937
2019	9	57,895	1,069,707	352,039	679,857	2,131,193	315,932	123,836	1,524	2,129,670	4,730,458
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,204,273	320,146	138,663	1,991	2,202,282	5,254,455
		815,759	14,353,220	4,559,396	8,386,961	25,765,860	3,839,208	1,575,374	20,056	25,745,804	59,295,776

+ plus

		Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2019	1	-	34,517	-	-	85	85	-	-	85	34,687
2019	2	-	31,471	-	-	100	8,437	-	-	100	40,008
2019	3	-	34,254	-	-	49	29	-	-	49	34,332
2019	4	-	31,372	-	-	211	119	-	-	211	31,702
2019	5	-	34,178	-	-	108	105	-	-	108	34,391
2019	6	-	32,883	-	-	193	161	-	-	193	33,238
2019	7	-	34,403	-	-	98	5,018	-	-	98	39,519
2019	8	-	34,377	-	-	297	224	-	-	297	34,898
2019	9	-	32,943	-	-	298	2,441	-	-	298	35,681
2019	10	-	33,736	-	-	166	3,468	-	-	166	37,371
2019	11	-	32,563	-	-	149	79	-	-	149	32,792
2019	12	-	33,623	-	-	146	270	-	-	146	34,039
		-	400,319	-	-	1,901	20,437	-	-	1,901	422,658

IDAHO GENERAL RATE CASE
HISTORICAL DECEMBER 2019
FACTORS ENERGY

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NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2019	1	72,439	1,377,665	428,440	738,100	2,227,262	291,415	135,211	1,971	2,225,290	5,270,531
2019	2	72,424	1,349,027	425,635	694,849	1,976,845	265,618	122,913	1,690	1,975,156	4,907,312
2019	3	69,250	1,305,103	393,385	714,975	2,031,173	247,522	136,524	1,631	2,029,542	4,897,930
2019	4	56,867	1,090,179	303,385	667,016	1,885,633	267,519	128,201	1,398	1,884,235	4,398,802
2019	5	64,850	1,083,202	320,262	673,168	1,951,784	302,562	137,936	1,413	1,950,371	4,533,764
2019	6	68,523	1,132,180	352,262	669,512	2,119,263	399,640	127,169	1,438	2,117,824	4,868,550
2019	7	77,044	1,234,121	384,550	706,604	2,638,800	496,550	132,294	1,927	2,636,873	5,669,962
2019	8	77,314	1,274,667	397,700	723,613	2,595,635	388,236	131,669	1,923	2,593,712	5,588,835
2019	9	57,895	1,102,650	352,039	679,857	2,131,491	318,373	123,836	1,524	2,129,967	4,766,140
2019	10	59,594	1,186,572	371,996	693,885	1,985,352	304,315	134,525	1,516	1,983,836	4,736,239
2019	11	65,290	1,242,674	393,483	686,413	2,020,105	257,478	126,433	1,634	2,018,471	4,791,877
2019	12	74,268	1,375,499	436,258	738,970	2,204,420	320,416	138,663	1,991	2,202,428	5,288,494
		815,759	14,753,539	4,559,396	8,386,961	25,767,762	3,859,644	1,575,374	20,056	25,747,705	59,718,434

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2019	1	2,916	45,748	11,846	1,669	7,579	649	159	-	7,579	70,566
2019	2	(6,510)	(93,266)	(70,462)	(12,457)	(5,161)	(1,656)	(1,198)	-	(5,161)	(190,710)
2019	3	(1,032)	(33,215)	(46,338)	(11,776)	(7,075)	(3,707)	(1,153)	-	(7,075)	(104,296)
2019	4	2,760	40,436	8,163	1,328	12,320	2,027	191	-	12,320	67,225
2019	5	493	15,068	(3,959)	(3,951)	38,561	8,765	(613)	-	38,561	54,364
2019	6	(182)	(16,490)	(4,381)	6,940	49,213	12,401	184	-	49,213	47,684
2019	7	256	22,339	19,335	5,258	(34,979)	13,309	115	-	(34,979)	25,633
2019	8	(116)	(20,687)	(5,040)	55	(89,928)	(1,954)	4	-	(89,928)	(117,666)
2019	9	(275)	3,046	(2,654)	(3,057)	(39,648)	(6,134)	(26)	-	(39,648)	(48,748)
2019	10	(1,765)	(34,382)	(18,031)	(14,496)	(18,277)	(2,961)	(1,537)	-	(18,277)	(91,448)
2019	11	879	(5,785)	(9,622)	(6,148)	6,620	(70)	(571)	-	6,620	(14,698)
2019	12	4,249	55,418	21,121	4,985	27,414	2,359	517	-	27,414	116,063
		1,673	(21,770)	(100,022)	(31,651)	(53,361)	23,030	(3,929)	-	(53,361)	(186,031)

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2019	1	75,354	1,423,413	440,285	739,769	2,234,841	292,065	135,369	1,971	2,232,869	5,341,096
2019	2	65,914	1,255,761	355,174	682,392	1,971,684	263,962	121,715	1,690	1,969,995	4,716,602
2019	3	68,218	1,271,887	347,047	703,199	2,024,098	243,815	135,371	1,631	2,022,467	4,793,635
2019	4	59,627	1,130,616	311,548	668,344	1,897,953	269,546	128,392	1,398	1,896,555	4,466,026
2019	5	65,343	1,098,270	316,303	669,217	1,990,344	311,328	137,322	1,413	1,988,932	4,588,128
2019	6	68,341	1,115,691	347,881	676,451	2,168,475	412,041	127,353	1,438	2,167,037	4,916,234
2019	7	77,300	1,256,460	403,885	711,862	2,603,821	509,859	132,409	1,927	2,601,894	5,695,595
2019	8	77,198	1,253,980	392,661	723,668	2,505,707	386,282	131,673	1,923	2,503,784	5,471,168
2019	9	57,620	1,105,696	349,385	676,799	2,091,843	312,239	123,810	1,524	2,090,319	4,717,391
2019	10	57,830	1,152,190	353,964	679,390	1,967,075	301,354	132,988	1,516	1,965,559	4,644,791
2019	11	66,169	1,236,889	383,861	680,265	2,026,725	257,408	125,862	1,634	2,025,090	4,777,179
2019	12	78,516	1,430,917	457,380	743,954	2,231,834	322,775	139,180	1,991	2,229,843	5,404,557
		817,431	14,731,770	4,459,374	8,355,310	25,714,400	3,882,674	1,571,444	20,056	25,694,344	59,532,403

SE	1.37%	24.75%	7.49%	14.03%		6.52%	2.64%	0.03%	43.16%
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**HISTORICAL DECEMBER 2019 FACTORS
IDAHO GENERAL RATE CASE**

	CALIFORNIA	OREGON	WASHINGTON	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	TOTAL
Subtotal	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
System Energy Factor	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Divisional Energy - Pacific	2.8819%	51.9385%	15.7220%	29.4576%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	82.4368%	12.4570%	5.0418%	0.0643%	100.00%
System Generation Factor	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Divisional Generation - Pacific	2.9811%	54.5325%	15.8966%	26.5899%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	83.9535%	11.4258%	4.5513%	0.0694%	100.00%
System Capacity (kw)	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
Accord	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
Modified Accord	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
Rolled-In	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
Rolled-In with Hydro Adj.	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
Rolled-In with Off-Sys Adj.	1,472.0	27,051.0	7,792.4	12,528.6	43,858.7	5,751.3	2,276.9	36.9	100,767.9 Ref Page 9.14
System Capacity Factor	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
Accord	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
Modified Accord	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
Rolled-In	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
Rolled-In with Hydro Adj.	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
Rolled-In with Off-Sys Adj.	1.4607%	26.8448%	7.7331%	12.4331%	43.5244%	5.7075%	2.2596%	0.0367%	100.00% Ref Page 9.14
System Energy (kwh)	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
Accord	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
Modified Accord	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
Rolled-In	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
Rolled-In with Hydro Adj.	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
Rolled-In with Off-Sys Adj.	817,431	14,731,770	4,459,374	8,355,310	25,694,344	3,882,674	1,571,444	20,056	59,532,403 Ref Page 9.16
System Energy Factor	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Accord	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Modified Accord	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Rolled-In	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Rolled-In with Hydro Adj.	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
Rolled-In with Off-Sys Adj.	1.3731%	24.7458%	7.4907%	14.0349%	43.1603%	6.5220%	2.6396%	0.0337%	100.00% Ref Page 9.16
System Generation Factor	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Accord	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Modified Accord	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Rolled-In	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Rolled-In with Hydro Adj.	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14
Rolled-In with Off-Sys Adj.	1.4388%	26.3201%	7.6725%	12.8336%	43.4334%	5.9111%	2.3546%	0.0359%	100.00% Ref Page 9.14

**IDAHO General Rate Case
2020 Protocol Adjustment**

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2020 Protocol Baseline ECD	(10,164,458)	-	(11,000,000)	-	-	836,000	-	-
2020 Protocol Wyoming QF Adjustment	(5,000,000)	-	-	-	-	-	(5,000,000)	-
2020 Protocol Adjustment	(15,164,458)	-	(11,000,000)	-	-	836,000	(5,000,000)	-

B1. REVENUE



Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

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



Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	(1,029)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	(1,600)	-	-	(1,600)	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(8,248)	(8,248)	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	477	-	477	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	3,098	-	-	3,098	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	63	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(47)	-	(47)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	96	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	642	-	-	-	642	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	2,713	2,713	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	4,289	-	-	4,289	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(178)	(178)	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	412	-	412	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	98	-	98	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	CA	(1,208)	(1,208)	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	IDU	(36)	-	-	-	(36)	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	OR	201	201	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	UT	(0)	-	-	(0)	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	WYP	799	-	799	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	4,078	-	-	-	-	-	4,078
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	41	-	-	-	-	-	41
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	22,261	-	-	-	-	-	22,261
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	2,967	-	-	-	-	-	2,967
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	32	-	-	-	-	-	32
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	1,227	-	-	-	-	-	1,227
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	28	-	-	-	-	-	28
4421000 Total					1,547,128	34,148	479,425	108,077	732,845	43,891	30,633
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	6,456	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	12,626	-	-	-	12,626	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	119,716	119,716	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	339,029	-	-	339,029	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	50,059	50,059	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	335,300	-	335,300	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	91,306	-	91,306	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	95,566	-	-	-	95,566	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	134,133	-	-	134,133	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adj	WA	(1,495)	(1,495)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(4)	(4)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	13	-	-	-	13	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(1,119)	(1,119)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	(258)	-	-	(258)	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	(2,461)	(2,461)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	1,869	-	1,869	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	2,735	-	-	2,735	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	28	28	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(234)	-	(234)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(103)	(103)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(6,112)	-	-	-	(6,112)	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(861)	(861)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(6,231)	-	-	(6,231)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	411	411	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	3,365	-	3,365	-	-	-	-



Electric Operations Revenue

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	WYU	(1,398)	-	-	-	(1,398)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	CA	(295)	(295)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	IDU	(128)	-	-	-	-	(128)	-	-	-
4422000	IND SLS/EXCL IRRIG	OR	64	-	64	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UT	0	-	-	0	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYP	3,945	-	-	-	3,945	-	-	-	-
4422000	IND SLS/EXCL IRRIG	OTHER	2,646	-	-	-	-	-	-	-	2,646
4422000	IND SLS/EXCL IRRIG	OTHER	12	-	-	-	-	-	-	-	12
4422000	IND SLS/EXCL IRRIG	OTHER	7,319	-	-	-	-	-	-	-	7,319
4422000	IND SLS/EXCL IRRIG	OTHER	793	-	-	-	-	-	-	-	793
4422000	IND SLS/EXCL IRRIG	OTHER	1,080	-	-	-	-	-	-	-	1,080
4422000	IND SLS/EXCL IRRIG	OTHER	559	-	-	-	-	-	-	-	559
4422000	IND SLS/EXCL IRRIG	OTHER	12	-	-	-	-	-	-	-	12
4422000 Total			1,188,343	6,054	117,800	46,542	434,153	469,408	101,965	-	12,421
4423000	INDUST SALES-IRRIG	CA	12,481	12,481	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	53,994	-	-	-	-	-	53,994	-	-
4423000	INDUST SALES-IRRIG	OR	27,651	-	27,651	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	16,307	-	-	16,307	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WA	13,135	-	-	13,135	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	1,601	-	-	-	1,601	-	-	-	-
4423000	INDUST SALES-IRRIG	WYU	508	-	-	-	508	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	(454)	(454)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	(39)	-	-	-	-	-	(39)	-	-
4423000	INDUST SALES-IRRIG	OR	13	-	13	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	0	-	-	-	-	0	-	-	-
4423000	INDUST SALES-IRRIG	WYP	15	-	-	-	15	-	-	-	-
4423000	INDUST SALES-IRRIG	WA	(886)	-	-	(886)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	(20)	(20)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	(196)	-	-	-	-	-	(196)	-	-
4423000	INDUST SALES-IRRIG	OR	(144)	-	(144)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	(6)	-	-	(6)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WA	(466)	-	-	(466)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	9	-	-	-	9	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	91	-	-	-	-	91	-	-	-
4423000	INDUST SALES-IRRIG	WA	6	-	-	6	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	(1)	-	-	-	(1)	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	(76)	(76)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	22	-	-	-	-	-	22	-	-
4423000	INDUST SALES-IRRIG	OR	181	-	181	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	24	-	-	-	-	24	-	-	-
4423000	INDUST SALES-IRRIG	WA	1,346	-	-	1,346	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	61	-	-	-	61	-	-	-	-
4423000	INDUST SALES-IRRIG	WYU	2	-	-	-	2	-	-	-	-
4423000	INDUST SALES-IRRIG	OTHER	177	-	-	-	-	-	-	-	177
4423000	INDUST SALES-IRRIG	OTHER	2	-	-	-	-	-	-	-	2
4423000	INDUST SALES-IRRIG	OTHER	2,782	-	-	-	-	-	-	-	2,782
4423000	INDUST SALES-IRRIG	OTHER	1	-	-	-	-	-	-	-	1
4423000	INDUST SALES-IRRIG	OTHER	3	-	-	-	-	-	-	-	3
4423000 Total			128,126	11,932	27,700	13,135	2,196	16,416	53,781	-	2,966
4441000	PUB ST/HWY LIGHT	CA	424	424	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	IDU	513	-	-	-	-	-	513	-	-
4441000	PUB ST/HWY LIGHT	OR	6,206	-	6,206	-	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	UT	7,837	-	-	-	-	7,837	-	-	-
4441000	PUB ST/HWY LIGHT	WA	1,182	-	-	1,182	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYP	1,555	-	-	-	1,555	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYU	338	-	-	-	338	-	-	-	-
4441000	PUB ST/HWY LIGHT	CA	(4)	(4)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	OR	(17)	-	(17)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	UT	(22)	-	-	-	-	(22)	-	-	-
4441000	PUB ST/HWY LIGHT	WA	(49)	-	-	(49)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYU	10	-	-	-	10	-	-	-	-
4441000	PUB ST/HWY LIGHT	UT	23	-	-	-	-	23	-	-	-
4441000	PUB ST/HWY LIGHT	WYP	(0)	-	-	-	(0)	-	-	-	-
4441000	PUB ST/HWY LIGHT	CA	(28)	(28)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	IDU	2	-	-	-	-	-	2	-	-
4441000	PUB ST/HWY LIGHT	OR	169	-	-	169	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	UT	(276)	-	-	-	-	(276)	-	-	-
4441000	PUB ST/HWY LIGHT	WA	(54)	-	-	(54)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYP	88	-	-	-	88	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYU	(51)	-	-	-	(51)	-	-	-	-
4441000	PUB ST/HWY LIGHT	CA	(8)	(8)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	IDU	(0)	-	-	-	-	-	(0)	-	-
4441000	PUB ST/HWY LIGHT	OR	1	-	-	1	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	UT	0	-	-	-	-	0	-	-	-
4441000	PUB ST/HWY LIGHT	WYP	7	-	-	-	7	-	-	-	-
4441000	PUB ST/HWY LIGHT	OTHER	30	-	-	-	-	-	-	-	30
4441000	PUB ST/HWY LIGHT	OTHER	0	-	-	-	-	-	-	-	0
4441000	PUB ST/HWY LIGHT	OTHER	326	-	-	-	-	-	-	-	326
4441000	PUB ST/HWY LIGHT	OTHER	0	-	-	-	-	-	-	-	0
4441000 Total			18,198	384	6,360	1,078	1,946	7,563	512	-	355
4471000	ON-SYS WHOLE-FIRM	FERC	14,224	-	-	-	-	-	-	14,224	-
4471000	ON-SYS WHOLE-FIRM	UT	(77)	-	-	-	-	(77)	-	-	-
4471000 Total			14,147	-	-	-	-	(77)	-	14,224	-
4471300	POST MERGER FIRM	SG	13,687	197	3,602	1,050	2,079	5,945	809	5	-
4471300 Total			13,687	197	3,602	1,050	2,079	5,945	809	5	-
4471400	S/T FIRM WHOLESAL	SG	389,394	5,603	102,489	29,876	59,142	169,127	23,018	140	-
4471400	S/T FIRM WHOLESAL	SG	35	0	9	3	5	15	2	0	-
4471400	S/T FIRM WHOLESAL	SG	(3,081)	(44)	(811)	(236)	(468)	(1,338)	(182)	(1)	-
4471400	S/T FIRM WHOLESAL	SG	(230,005)	(3,309)	(60,538)	(17,647)	(34,934)	(99,899)	(13,596)	(83)	-
4471400	S/T FIRM WHOLESAL	SG	7,504	108	1,975	576	1,140	3,259	444	3	-
4471400	S/T FIRM WHOLESAL	SG	3	0	1	0	1	1	0	0	-
4471400	S/T FIRM WHOLESAL	SG	304	4	80	23	46	132	18	0	-
4471400	S/T FIRM WHOLESAL	SG	47	1	12	4	7	20	3	0	-
4471400	S/T FIRM WHOLESAL	SG	6,662	96	1,753	511	1,012	2,894	394	2	-
4471400 Total			170,863	2,458	44,971	13,109	25,951	74,211	10,100	61	-
4472000	SLS FOR RESL-SURP	SG	(12,287)	(177)	(3,234)	(943)	(1,866)	(5,337)	(726)	(4)	-
4472000	SLS FOR RESL-SURP	SG	(31)	(0)	(8)	(2)	(5)	(13)	(2)	(0)	-
4472000	SLS FOR RESL-SURP	SG	93,197	1,341	24,530	7,151	14,155	40,479	5,509	33	-
4472000	SLS FOR RESL-SURP	SG	(93,197)	(1,341)	(24,530)	(7,151)	(14,155)	(40,479)	(5,509)	(33)	-
4472000 Total			(12,318)	(177)	(3,242)	(945)	(1,871)	(5,350)	(728)	(4)	-
4475000	OFF-SYS - NON FIRM	SE	(4,130)	(57)	(1,022)	(309)	(689)	(1,783)	(269)	(1)	-
4475000 Total			(4,130)	(57)	(1,022)	(309)	(689)	(1,783)	(269)	(1)	-
4476100	BOOKOUTS NETTED-GAIN	SG	9,640	139	2,537	740	1,464	4,187	570	3	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4476100 Total			9,640	139	2,537	740	1,464	4,187	570	3	-
4476200	TRADING NETTED-GAINS	SG	299	4	79	23	45	130	18	0	-
4476200 Total			299	4	79	23	45	130	18	0	-
4479000	TRANS SRVC	FERC	84	-	-	-	-	-	-	84	-
4479000 Total			84	-	-	-	-	-	-	84	-
4501000	FORF DISC/INT-RES	CA	176	176	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	IDU	220	-	-	-	-	-	220	-	-
4501000	FORF DISC/INT-RES	OR	3,029	-	3,029	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	UT	2,368	-	-	-	-	2,368	-	-	-
4501000	FORF DISC/INT-RES	WA	578	-	-	578	-	-	-	-	-
4501000	FORF DISC/INT-RES	WYP	414	-	-	-	414	-	-	-	-
4501000	FORF DISC/INT-RES	WYU	47	-	-	-	47	-	-	-	-
4501000 Total			6,832	176	3,029	578	461	2,368	220	-	-
4502000	FORF DISC/INT-COMM	CA	50	50	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	IDU	28	-	-	-	-	-	28	-	-
4502000	FORF DISC/INT-COMM	OR	780	-	780	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	UT	664	-	-	-	-	664	-	-	-
4502000	FORF DISC/INT-COMM	WA	138	-	-	138	-	-	-	-	-
4502000	FORF DISC/INT-COMM	WYP	105	-	-	-	105	-	-	-	-
4502000	FORF DISC/INT-COMM	WYU	14	-	-	-	14	-	-	-	-
4502000 Total			1,780	50	780	138	119	664	28	-	-
4503000	FORF DISC/INT-IND	CA	28	28	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	IDU	83	-	-	-	-	-	83	-	-
4503000	FORF DISC/INT-IND	OR	260	-	260	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	UT	198	-	-	-	-	198	-	-	-
4503000	FORF DISC/INT-IND	WA	33	-	-	33	-	-	-	-	-
4503000	FORF DISC/INT-IND	WYP	48	-	-	-	48	-	-	-	-
4503000	FORF DISC/INT-IND	WYU	23	-	-	-	23	-	-	-	-
4503000 Total			674	28	260	33	72	198	83	-	-
4504000	GOVT MUNI/ALL OTH	CA	1	1	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	IDU	5	-	-	-	-	-	5	-	-
4504000	GOVT MUNI/ALL OTH	OR	45	-	45	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	UT	80	-	-	-	-	80	-	-	-
4504000	GOVT MUNI/ALL OTH	WA	2	-	-	2	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	WYP	(4)	-	-	-	(4)	-	-	-	-
4504000	GOVT MUNI/ALL OTH	WYU	0	-	-	-	0	-	-	-	-
4504000 Total			130	1	45	2	(4)	80	5	-	-
4511000	ACCOUNT SERV CHG	CA	425	425	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	IDU	40	-	-	-	-	-	40	-	-
4511000	ACCOUNT SERV CHG	OR	2,749	-	2,749	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	UT	2,620	-	-	-	-	2,620	-	-	-
4511000	ACCOUNT SERV CHG	WA	69	-	-	69	-	-	-	-	-
4511000	ACCOUNT SERV CHG	WYP	99	-	-	-	99	-	-	-	-
4511000	ACCOUNT SERV CHG	WYU	7	-	-	-	7	-	-	-	-
4511000	ACCOUNT SERV CHG	CA	11	11	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	IDU	36	-	-	-	-	-	36	-	-
4511000	ACCOUNT SERV CHG	OR	320	-	320	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	UT	561	-	-	-	-	561	-	-	-
4511000	ACCOUNT SERV CHG	WA	65	-	-	65	-	-	-	-	-
4511000	ACCOUNT SERV CHG	WYP	86	-	-	-	86	-	-	-	-
4511000	ACCOUNT SERV CHG	WYU	9	-	-	-	9	-	-	-	-
4511000 Total			7,099	436	3,069	134	201	3,181	76	-	-



Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4512000	TAMPER/RECONNECT	301826	1	1	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	0	-	-	-	-	-	0	-	-
4512000	TAMPER/RECONNECT	301826	5	-	5	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	3	0	1	0	0	1	0	0	-
4512000	TAMPER/RECONNECT	301826	3	-	-	-	-	3	-	-	-
4512000	TAMPER/RECONNECT	301826	2	-	-	2	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	1	-	-	-	1	-	-	-	-
4512000	TAMPER/RECONNECT	301826	0	-	-	-	0	-	-	-	-
4512000 Total			15	1	6	2	2	5	0	0	-
4513000	OTHER	301828	60	60	-	-	-	-	-	-	-
4513000	OTHER	301828	13	-	-	-	-	-	13	-	-
4513000	OTHER	301828	359	-	359	-	-	-	-	-	-
4513000	OTHER	301828	25	1	7	2	4	11	1	0	-
4513000	OTHER	301828	713	-	-	-	-	713	-	-	-
4513000	OTHER	301828	11	-	-	11	-	-	-	-	-
4513000	OTHER	301828	80	-	-	-	80	-	-	-	-
4513000	OTHER	301828	11	-	-	-	11	-	-	-	-
4513000	OTHER	301840	2	2	-	-	-	-	-	-	-
4513000	OTHER	301840	14	-	14	-	-	-	-	-	-
4513000	OTHER	301840	412	-	-	-	-	412	-	-	-
4513000	OTHER	301840	29	-	-	29	-	-	-	-	-
4513000 Total			1,731	63	380	43	94	1,136	14	0	-
4514100	ENERGY FINANSWER	301836	1	-	-	-	-	1	-	-	-
4514100 Total			1	-	-	-	-	1	-	-	-
4530000	SLS WATER & W PWR	358900	54	1	14	4	8	23	3	0	-
4530000 Total			54	1	14	4	8	23	3	0	-
4541000	RENTS - COMMON	301860	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	301860	854	-	854	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	368	5	97	28	56	160	22	0	-
4541000	RENTS - COMMON	301860	1,856	39	512	141	260	798	106	0	-
4541000	RENTS - COMMON	301860	879	-	-	-	-	879	-	-	-
4541000	RENTS - COMMON	301860	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	301860	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	301860	18	-	-	-	18	-	-	-	-
4541000	RENTS - COMMON	301864	523	523	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	167	-	-	-	-	-	167	-	-
4541000	RENTS - COMMON	301864	2,664	-	2,664	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	1,940	-	-	-	-	1,940	-	-	-
4541000	RENTS - COMMON	301864	679	-	-	679	-	-	-	-	-
4541000	RENTS - COMMON	301864	332	-	-	-	332	-	-	-	-
4541000	RENTS - COMMON	301866	1	1	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	5	-	-	-	-	-	5	-	-
4541000	RENTS - COMMON	301866	11	-	11	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301866	1	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	301866	0	-	-	0	-	-	-	-	-
4541000	RENTS - COMMON	301867	7	7	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	68	-	68	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	277	-	-	-	-	277	-	-	-
4541000	RENTS - COMMON	301867	8	-	-	8	-	-	-	-	-
4541000	RENTS - COMMON	301867	42	-	-	-	42	-	-	-	-



Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	CA	0	0	-	-	-	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OR	(2)	(2)	(2)	-	-	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	OR	(2)	(2)	(2)	-	-	-	-	-	-
4541000	RENTS - COMMON	UT	(13)	(13)	-	-	-	(13)	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	UT	(13)	(13)	-	-	-	(13)	-	-	-
4541000	RENTS - COMMON	WA	2	2	-	-	-	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	WA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	WYP	1	1	-	-	1	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	WYP	1	1	-	-	1	-	-	-	-
4541000	RENT REV - STEAM	SG	184	184	3	48	14	28	80	11	0
4541000	RENT REV - HYDRO	SG	203	203	3	53	16	31	88	12	0
4541000	RENT REV - TRANS	SG	1,210	1,210	17	318	93	184	525	72	0
4541000	RENT REV - DIST	SO	46	46	1	13	3	6	20	3	0
4541000	RENT REV - DIST	UT	422	422	-	-	-	422	-	-	-
4541000	RENTS - GENERAL	SG	50	50	1	13	4	8	22	3	0
4541000	RENTS - GENERAL	SO	81	81	2	22	6	11	35	5	0
4541000	RENTS - CORP	SO	8	8	0	2	1	1	4	0	0
4541000	JOINT USE BACK RENT	OR	1	1	-	1	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	CA	42	42	42	-	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	IDU	12	12	-	-	-	-	-	12	-
4541000	Joint Use Contracted Program Reimburse	OR	372	372	-	372	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	UT	25	25	-	-	-	25	-	-	-
4541000	Joint Use Contracted Program Reimburse	WA	52	52	-	-	52	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	WYP	9	9	-	-	-	9	-	-	-
4541000	RENT REVENUE - SUBLE	SG	38	38	1	10	3	6	17	2	0
4541000	RENT REVENUE - SUBLE	SO	627	627	13	173	48	88	270	36	0
4541000	RENT REVENUE - SUBLE	UT	7	7	-	-	-	7	-	-	-
4541000 Total			14,104	660	5,230	1,107	1,093	5,556	457	1	-
4542000	RENTS - NON COMMON	UT	(2)	(2)	-	-	-	(2)	-	-	-
4542000 Total			(2)	(2)	-	-	-	(2)	-	-	-
4543000	MCI FOGWIRE REVENUES	SG	3,351	48	882	257	509	1,456	198	1	-
4543000 Total			3,351	48	882	257	509	1,456	198	1	-
4545000	VERT BRIDGE REVENUES	SG	6	6	0	2	0	3	0	0	-
4545000 Total			6	6	0	2	0	3	0	0	-
4561100	Other Wheeling Rev	SG	1,901	27	500	146	289	826	112	1	-
4561100	Other Wheeling Rev	SG	975	14	257	75	148	423	58	0	-
4561100	Other Wheeling Rev	SG	462	7	121	35	70	200	27	0	-
4561100	Other Wheeling Rev	SG	1,938	28	510	149	294	842	115	1	-
4561100	Other Wheeling Rev	SG	3,008	43	792	231	457	1,306	178	1	-
4561100	Other Wheeling Rev	SG	1,808	26	476	139	275	785	107	1	-
4561100	Other Wheeling Rev	SG	4,007	58	1,055	307	609	1,740	237	1	-
4561100	Other Wheeling Rev	SG	5	5	0	1	0	2	0	0	-
4561100	Other Wheeling Rev	SG	3	3	0	1	1	1	0	0	-
4561100	Other Wheeling Rev	SG	36	1	10	3	5	16	2	0	-
4561100	Other Wheeling Rev	SG	906	13	238	70	138	393	54	0	-
4561100	Other Wheeling Rev	SG	139	2	37	11	21	61	8	0	-
4561100	Other Wheeling Rev	SG	578	8	152	44	88	251	34	0	-
4561100 Total			15,766	227	4,150	1,210	2,395	6,848	932	6	-
4561910	S/T FIRM WHEEL REV	SG	2,794	40	735	214	424	1,213	165	1	-
4561910 Total			2,794	40	735	214	424	1,213	165	1	-
4561920	L/T FIRM WHEEL REV	SG	15,314	220	4,031	1,175	2,326	6,652	905	6	-
4561920	L/T FIRM WHEEL REV	SG	7,678	110	2,021	589	1,166	3,335	454	3	-
4561920	L/T FIRM WHEEL REV	SG	22,516	324	5,926	1,728	3,420	9,780	1,331	8	-
4561920	L/T FIRM WHEEL REV	SG	32,870	473	8,651	2,522	4,992	14,276	1,943	12	-
4561920 Total			78,378	1,128	20,629	6,013	11,904	34,042	4,633	28	-
4561930	NON-FIRM WHEEL REV	SE	14,357	197	3,553	1,075	2,394	6,197	936	5	-



Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	I/C Non-Firm Wheeling Revenue-Nevada Pwr	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561930	NON-FIRM WHEEL REV		SE	201	3	50	15	34	87	13	0	-
4561930 Total				14,558	200	3,603	1,091	2,428	6,283	949	5	-
4561990	TRANSMN REV REFUND	Transmission Tariff True-up	SG	417	6	110	32	63	181	25	0	-
4561990 Total				417	6	110	32	63	181	25	0	-
4562100	USE OF FACIL REV	"INCOME FROM FISH, WILDLIFE"	SG	12	0	3	1	2	5	1	0	-
4562100 Total				12	0	3	1	2	5	1	0	-
4562300	MISC OTHER REV	ELECTRIC INCOME OTHER	SG	31	0	8	2	5	13	2	0	-
4562300	MISC OTHER REV	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	WASHINGTON - COLSTRIP 3	WA	(52)	-	-	(52)	-	-	-	-	-
4562300	MISC OTHER REV	OTHER ELEC REV - MISC	SG	781	11	206	60	119	339	46	0	-
4562300	MISC OTHER REV	Estimated Other Electric Revenue	SG	14	0	4	1	2	6	1	0	-
4562300	MISC OTHER REV	FLYASH & BY-PRODUCT SALES	SG	4,076	59	1,073	313	619	1,770	241	1	-
4562300	MISC OTHER REV	THIRD PARTY TRN O&M REV	SG	464	7	122	36	70	201	27	0	-
4562300	MISC OTHER REV	NON-WHEELING SYS REV	SG	638	9	168	49	97	277	38	0	-
4562300	MISC OTHER REV	OTHER REV WY REG KENNECOTT	WYP	150	-	-	-	150	-	-	-	-
4562300	MISC OTHER REV	Wind-based Ancillary Services Estimate	SG	(1,154)	(17)	(304)	(89)	(175)	(501)	(68)	(0)	-
4562300	MISC OTHER REV	Wind-based Ancillary Services/Revenue	SG	10,319	148	2,716	792	1,567	4,482	610	4	-
4562300	MISC OTHER REV	I/C Transmission O&M Revenue-Sierra Pac	SG	8	0	2	1	1	3	0	0	-
4562300	MISC OTHER REV	STEAM SALES	SG	557	8	147	43	85	242	33	0	-
4562300	MISC OTHER REV	Timber Sales - Utility Property	SG	650	9	171	50	99	282	38	0	-
4562300 Total				16,506	236	4,312	1,205	2,639	7,140	968	6	-
4562310	EIM - MISCELLANEOUS	EIM Rev-Forecasting Fee: Pac to TC	SG	15	0	4	1	2	6	1	0	-
4562310 Total				15	0	4	1	2	6	1	0	-
4562400	M&S INVENTORY SALES	M&S INVENTORY SALES	OR	0	-	0	-	-	-	-	-	-
4562400	M&S INVENTORY SALES	M&S INVENTORY SALES	SG	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	M&S INVENTORY SALES	SO	4,420	94	1,219	335	618	1,900	253	1	-
4562400	M&S INVENTORY SALES	M&S INVENTORY SALES	UT	193	-	-	-	-	193	-	-	-
4562400 Total				4,613	94	1,219	335	618	2,093	253	1	-
4562500	M&S INV COST OF SALE	M&S INVENTORY COST OF SALES	UT	(4,945)	-	-	-	-	(4,945)	-	-	-
4562500 Total				(4,945)	-	-	-	-	(4,945)	-	-	-
4562700	RNW ENRGY CRDT SALES	Renewable Energy Credit Sales-Deferral	SG	(1,132)	(16)	(298)	(87)	(172)	(492)	(67)	(0)	-
4562700	RNW ENRGY CRDT SALES	Renewable Energy Credit Sales-Estimate	SG	837	12	220	64	127	364	49	0	-
4562700	RNW ENRGY CRDT SALES	Renewable Energy Credit Sales	SG	4,408	63	1,160	338	670	1,915	261	2	-
4562700	RNW ENRGY CRDT SALES	Renwbl En Cr Sis-Amt	OTHER	(1,245)	-	-	-	-	-	-	-	(1,245)
4562700	RNW ENRGY CRDT SALES	REC Sales - Wind Wake Loss Indemnity	SG	7	0	2	1	1	3	0	0	-
4562700 Total				2,874	59	1,084	316	626	1,789	244	1	(1,245)
4562800	CA GHG Emission Allo	CA GHG Allowance Revenues	OTHER	12,784	-	-	-	-	-	-	-	12,784
4562800	CA GHG Emission Allo	CA GHG Allowance Revenues - Deferral	OTHER	(12,784)	-	-	-	-	-	-	-	(12,784)
4562800	CA GHG Emission Allo	CA GHG Allowance Revenues - Amortz	OTHER	12,105	-	-	-	-	-	-	-	12,105
4562800	CA GHG Emission Allo	CA GHG Allow Revenues - SOMAH Amortz	OTHER	150	-	-	-	-	-	-	-	150
4562800 Total				12,255	-	-	-	-	-	-	-	12,255
4563500	Oth Elec Rev-Def Trn	FERC Transmission Refund-Deferral	OR	(10,088)	-	(10,088)	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn	FERC Transmission Refund-Amortz	OR	6,953	-	6,953	-	-	-	-	-	-
4563500 Total				(3,135)	-	(3,135)	-	-	-	-	-	-
Grand Total				5,065,709	103,140	1,363,735	334,273	719,008	2,135,306	298,763	14,423	97,062

B2. O&M EXPENSE



Operations & Maintenance Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	SG	17,711	255	4,662	1,359	2,690	7,693	1,047	6	-
5000000 Total			17,711	255	4,662	1,359	2,690	7,693	1,047	6	-
5001000	OPER SUPV & ENG	SG	114	2	30	9	17	49	7	0	-
5001000 Total			114	2	30	9	17	49	7	0	-
5010000	FUEL CONSUMED	SE	3,309	45	819	248	552	1,428	216	1	-
5010000 Total			3,309	45	819	248	552	1,428	216	1	-
5011000	FUEL CONSUMED-COAL	SE	704,731	9,677	174,391	52,789	117,511	304,164	45,962	237	-
5011000 Total			704,731	9,677	174,391	52,789	117,511	304,164	45,962	237	-
5011200	FUEL - OVRBDN AMORT	IDU	115	-	-	-	-	-	115	-	-
5011200	FUEL - OVRBDN AMORT	WYP	324	-	-	-	324	-	-	-	-
5011200 Total			440	-	-	-	324	-	115	-	-
5011500	FUEL REG CST DFRL AM	CA	0	0	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	OR	1,656	-	1,656	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	SE	(1,147)	(16)	(284)	(86)	(191)	(495)	(75)	(0)	-
5011500	FUEL REG CST DFRL AM	WA	1	-	-	1	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	WYP	2,371	-	-	-	2,371	-	-	-	-
5011500 Total			2,881	(16)	1,372	(85)	2,179	(495)	(75)	(0)	-
5012000	FUEL HAND-COAL	SE	10,160	140	2,514	761	1,694	4,385	663	3	-
5012000 Total			10,160	140	2,514	761	1,694	4,385	663	3	-
5013000	START UP FUEL - GAS	SE	294	4	73	22	49	127	19	0	-
5013000 Total			294	4	73	22	49	127	19	0	-
5013500	FUEL CONSUMED-GAS	SE	7,470	103	1,849	560	1,246	3,224	487	3	-
5013500 Total			7,470	103	1,849	560	1,246	3,224	487	3	-
5014000	FUEL CONSUMED-DIESEL	SE	11	0	3	1	2	5	1	0	-
5014000 Total			11	0	3	1	2	5	1	0	-
5014500	START UP FUEL-DIESEL	SE	5,344	73	1,322	400	891	2,306	349	2	-
5014500 Total			5,344	73	1,322	400	891	2,306	349	2	-
5015000	FUEL CONS-RES DISP	SE	133	2	33	10	22	57	9	0	-
5015000 Total			133	2	33	10	22	57	9	0	-
5015100	ASH & ASH BYPRD SALE	SE	0	0	0	0	0	0	0	0	-
5015100 Total			0	0	0	0	0	0	0	0	-
5020000	STEAM EXPENSES	SG	45,228	651	11,904	3,470	6,869	19,644	2,673	16	-
5020000 Total			45,228	651	11,904	3,470	6,869	19,644	2,673	16	-
5022000	STM EXP - FLYASH	SG	4,790	69	1,261	368	728	2,081	283	2	-
5022000 Total			4,790	69	1,261	368	728	2,081	283	2	-
5023000	STM EXP BOTTOM ASH	SG	647	9	170	50	98	281	38	0	-
5023000 Total			647	9	170	50	98	281	38	0	-
5024000	STM EXP SCRUBBER	SG	7,824	113	2,059	600	1,188	3,398	462	3	-
5024000 Total			7,824	113	2,059	600	1,188	3,398	462	3	-
5029000	STM EXP - OTHER	SG	21,760	313	5,727	1,670	3,305	9,451	1,286	8	-
5029000 Total			21,760	313	5,727	1,670	3,305	9,451	1,286	8	-
5030000	STEAM FRM OTH SRCS	SE	4,837	66	1,197	362	807	2,088	315	2	-
5030000 Total			4,837	66	1,197	362	807	2,088	315	2	-
5050000	ELECTRIC EXPENSES	SG	1,531	22	403	117	232	665	90	1	-
5050000 Total			1,531	22	403	117	232	665	90	1	-
5051000	ELEC EXP GENERAL	SG	2	0	0	0	0	1	0	0	-
5051000 Total			2	0	0	0	0	1	0	0	-
5060000	MISC STEAM PWR EXP	SG	48,918	704	12,875	3,753	7,430	21,247	2,892	18	-
5060000 Total			48,918	704	12,875	3,753	7,430	21,247	2,892	18	-
5061000	MISC STM EXP - CON	SG	1,270	18	334	97	193	552	75	0	-
5061000 Total			1,270	18	334	97	193	552	75	0	-
5061100	MISC STM EXP PCLLU	SG	1,374	20	362	105	209	597	81	0	-
5061100 Total			1,374	20	362	105	209	597	81	0	-



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5061300	MISC STM EXP COMPT	0	413	6	109	32	63	180	24	0	-
5061300 Total			413	6	109	32	63	180	24	0	-
5061400	MISC STM EXP OFFIC	0	2,348	34	618	180	357	1,020	139	1	-
5061400 Total			2,348	34	618	180	357	1,020	139	1	-
5061500	MISC STM EXP COMM	0	150	2	39	11	23	65	9	0	-
5061500 Total			150	2	39	11	23	65	9	0	-
5061600	MISC STM EXP FIRE	0	51	1	13	4	8	22	3	0	-
5061600 Total			51	1	13	4	8	22	3	0	-
5062000	MISC STM - ENVRMNT	0	3,543	51	932	272	538	1,539	209	1	-
5062000 Total			3,543	51	932	272	538	1,539	209	1	-
5063000	MISC STEAM JVA CR	0	(40,549)	(583)	(10,672)	(3,111)	(6,159)	(17,612)	(2,397)	(15)	-
5063000 Total			(40,549)	(583)	(10,672)	(3,111)	(6,159)	(17,612)	(2,397)	(15)	-
5064000	MISC STM EXP RCRT	0	25	0	7	2	4	11	1	0	-
5064000 Total			25	0	7	2	4	11	1	0	-
5065000	MISC STM EXP - SEC	0	522	8	137	40	79	227	31	0	-
5065000 Total			522	8	137	40	79	227	31	0	-
5066000	MISC STM EXP -SFTY	0	1,148	17	302	88	174	498	68	0	-
5066000 Total			1,148	17	302	88	174	498	68	0	-
5067000	MISC STM EXP TRNG	0	4,849	70	1,276	372	736	2,106	287	2	-
5067000 Total			4,849	70	1,276	372	736	2,106	287	2	-
5069000	MISC STM EXP WTSPLY	0	192	3	50	15	29	83	11	0	-
5069000 Total			192	3	50	15	29	83	11	0	-
5069900	MISC STM EXP MISC	0	2,789	40	734	214	424	1,211	165	1	-
5069900 Total			2,789	40	734	214	424	1,211	165	1	-
5070000	RENTS (STEAM GEN)	0	492	7	130	38	75	214	29	0	-
5070000 Total			492	7	130	38	75	214	29	0	-
5100000	MNT SUPERV & ENG	0	4,196	60	1,104	322	637	1,823	248	2	-
5100000 Total			4,196	60	1,104	322	637	1,823	248	2	-
5101000	MNTNCE SUPVSN & ENG	0	3,097	45	815	238	470	1,345	183	1	-
5101000 Total			3,097	45	815	238	470	1,345	183	1	-
5110000	MNT OF STRUCTURES	0	6,443	93	1,696	494	979	2,798	381	2	-
5110000 Total			6,443	93	1,696	494	979	2,798	381	2	-
5111000	MNT OF STRUCTURES BOILER & STRUCTURES	0	4,864	70	1,280	373	739	2,113	288	2	-
5111000 Total			4,864	70	1,280	373	739	2,113	288	2	-
5111100	MNT STRCT PMP PLNT	0	583	8	154	45	89	253	34	0	-
5111100 Total			583	8	154	45	89	253	34	0	-
5111200	MNT STRCT WASTE WT	0	1,099	16	289	84	167	477	65	0	-
5111200 Total			1,099	16	289	84	167	477	65	0	-
5112000	STRUCTURAL SYSTEMS	0	10,146	146	2,670	778	1,541	4,407	600	4	-
5112000 Total			10,146	146	2,670	778	1,541	4,407	600	4	-
5114000	MNT OF STRCT CATH	0	32	0	8	2	5	14	2	0	-
5114000 Total			32	0	8	2	5	14	2	0	-
5116000	MNT STRCT DAM RIVR	0	121	2	32	9	18	53	7	0	-
5116000 Total			121	2	32	9	18	53	7	0	-
5117000	MNT STRCT FIRE PRT	0	1,438	21	378	110	218	624	85	1	-
5117000 Total			1,438	21	378	110	218	624	85	1	-
5118000	MNT STRCT-GROUNDS	0	804	12	212	62	122	349	48	0	-
5118000 Total			804	12	212	62	122	349	48	0	-
5119000	MNT OF STRCT-HVAC	0	1,517	22	399	116	230	659	90	1	-
5119000 Total			1,517	22	399	116	230	659	90	1	-
5119900	MNT OF STRCT-MISC	0	567	8	149	44	86	246	34	0	-
5119900 Total			567	8	149	44	86	246	34	0	-
5120000	MANT OF BOILER PLNT	0	13,094	188	3,446	1,005	1,989	5,687	774	5	-



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5120000 Total			13,094	188	3,446	1,005	1,989	5,687	774	5	-
5121000	MNT BOILR-AIR HTR	0	6,702	96	1,764	514	1,018	2,911	396	2	-
5121000 Total			6,702	96	1,764	514	1,018	2,911	396	2	-
5121100	MNT BOILR-CHEM FD	0	163	2	43	13	25	71	10	0	-
5121100 Total			163	2	43	13	25	71	10	0	-
5121200	MNT BOILR-CL HANDL	0	4,562	66	1,201	350	693	1,981	270	2	-
5121200 Total			4,562	66	1,201	350	693	1,981	270	2	-
5121400	MNT BOIL-DEMNERLZ	0	352	5	93	27	54	153	21	0	-
5121400 Total			352	5	93	27	54	153	21	0	-
5121500	MNT BOIL-EXTRC STM	0	371	5	98	28	56	161	22	0	-
5121500 Total			371	5	98	28	56	161	22	0	-
5121600	MNT BOILR-FLYASH	0	3,533	51	930	271	537	1,534	209	1	-
5121600 Total			3,533	51	930	271	537	1,534	209	1	-
5121700	MNT BOIL-FUEL OIL	0	682	10	180	52	104	296	40	0	-
5121700 Total			682	10	180	52	104	296	40	0	-
5121800	MNT BOIL-FEEDWATR	0	5,461	79	1,437	419	829	2,372	323	2	-
5121800 Total			5,461	79	1,437	419	829	2,372	323	2	-
5121900	MNT BOIL-FRZ PRTEC	0	38	1	10	3	6	17	2	0	-
5121900 Total			38	1	10	3	6	17	2	0	-
5122000	MNT BOILR-AUX SYST	0	885	13	233	68	134	384	52	0	-
5122000 Total			885	13	233	68	134	384	52	0	-
5122100	MNT BOILR-MAIN STM	0	3,632	52	956	279	552	1,578	215	1	-
5122100 Total			3,632	52	956	279	552	1,578	215	1	-
5122200	MNT BOIL-PLVRZD CL	0	7,890	114	2,077	605	1,198	3,427	466	3	-
5122200 Total			7,890	114	2,077	605	1,198	3,427	466	3	-
5122300	MNT BOIL-PRECIP/BAG	0	3,215	46	846	247	488	1,396	190	1	-
5122300 Total			3,215	46	846	247	488	1,396	190	1	-
5122400	MNT BOIL-PRTRT WTR	0	492	7	129	38	75	214	29	0	-
5122400 Total			492	7	129	38	75	214	29	0	-
5122500	MNT BOIL-RV OSMSIS	0	97	1	26	7	15	42	6	0	-
5122500 Total			97	1	26	7	15	42	6	0	-
5122600	MNT BOIL-RHEAT ST	0	486	7	128	37	74	211	29	0	-
5122600 Total			486	7	128	37	74	211	29	0	-
5122800	MNT BOIL-SOOTBLWG	0	2,076	30	546	159	315	902	123	1	-
5122800 Total			2,076	30	546	159	315	902	123	1	-
5122900	MNT BOILR-SCRUBBER	0	7,611	110	2,003	584	1,156	3,306	450	3	-
5122900 Total			7,611	110	2,003	584	1,156	3,306	450	3	-
5123000	MNT BOILR-BOTM ASH	0	2,678	39	705	205	407	1,163	158	1	-
5123000 Total			2,678	39	705	205	407	1,163	158	1	-
5123100	MNT BOIL-WTR TRTMT	0	279	4	73	21	42	121	16	0	-
5123100 Total			279	4	73	21	42	121	16	0	-
5123200	MNT BOIL-CNTL SUPT	0	636	9	167	49	97	276	38	0	-
5123200 Total			636	9	167	49	97	276	38	0	-
5123300	MAINT GEO GATH SYS	0	243	3	64	19	37	105	14	0	-
5123300 Total			243	3	64	19	37	105	14	0	-
5123400	MAINT OF BOILERS	0	3,126	45	823	240	475	1,358	185	1	-
5123400 Total			3,126	45	823	240	475	1,358	185	1	-
5124000	MNT BOILR-CONTROLS	0	1,327	19	349	102	202	576	78	0	-
5124000 Total			1,327	19	349	102	202	576	78	0	-
5125000	MNT BOILER-DRAFT	0	2,991	43	787	229	454	1,299	177	1	-
5125000 Total			2,991	43	787	229	454	1,299	177	1	-
5126000	MNT BOILR-FIRESIDE	0	2,633	38	693	202	400	1,144	156	1	-
5126000 Total			2,633	38	693	202	400	1,144	156	1	-



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5127000	MNT BLR-BEARNG WTR	0	5127000/0	171	2	45	13	26	74	10	0
5127000 Total				171	2	45	13	26	74	10	0
5128000	MNT BOILR WTR/STMD	0	5128000/0	8,733	126	2,299	670	1,326	3,793	516	3
5128000 Total				8,733	126	2,299	670	1,326	3,793	516	3
5129000	MNT BOIL-COMP AIR	0	5129000/0	264	4	70	20	40	115	16	0
5129000 Total				264	4	70	20	40	115	16	0
5129900	MAINT BOILER-MISC	0	5129900/0	4,617	66	1,215	354	701	2,005	273	2
5129900 Total				4,617	66	1,215	354	701	2,005	273	2
5130000	MAINT ELEC PLANT	0	5130000/0	2,317	33	610	178	352	1,006	137	1
5130000 Total				2,317	33	610	178	352	1,006	137	1
5131000	MAINT ELEC AC	0	5131000/0	16,595	239	4,368	1,273	2,521	7,208	981	6
5131000 Total				16,595	239	4,368	1,273	2,521	7,208	981	6
5131100	MAINT/LUBE-OIL SYS	0	5131100/0	655	9	172	50	99	284	39	0
5131100 Total				655	9	172	50	99	284	39	0
5131300	MAINT/PREVENT ROUT	0	5131300/0	4	0	1	0	1	2	0	0
5131300 Total				4	0	1	0	1	2	0	0
5131400	MAINT/MAIN TURBINE	0	5131400/0	13,159	189	3,464	1,010	1,999	5,716	778	5
5131400 Total				13,159	189	3,464	1,010	1,999	5,716	778	5
5132000	MAINT ALARMS/INFO	0	5132000/0	1,550	22	408	119	235	673	92	1
5132000 Total				1,550	22	408	119	235	673	92	1
5133000	MAINT/AIR-COOL-CON	0	5133000/0	51	1	13	4	8	22	3	0
5133000 Total				51	1	13	4	8	22	3	0
5134000	MAINT/COMPNT COOL	0	5134000/0	212	3	56	16	32	92	13	0
5134000 Total				212	3	56	16	32	92	13	0
5135000	MAINT/COMPNT AUXIL	0	5135000/0	968	14	255	74	147	420	57	0
5135000 Total				968	14	255	74	147	420	57	0
5137000	MAINT-COOLING TOWR	0	5137000/0	1,409	20	371	108	214	612	83	1
5137000 Total				1,409	20	371	108	214	612	83	1
5138000	MAINT-CIRCUL WATER	0	5138000/0	1,811	26	477	139	275	787	107	1
5138000 Total				1,811	26	477	139	275	787	107	1
5139000	MAINT-ELECT - DC	0	5139000/0	366	5	96	28	56	159	22	0
5139000 Total				366	5	96	28	56	159	22	0
5139900	MNT ELEC PLT-MISC	0	5139900/0	412	6	109	32	63	179	24	0
5139900 Total				412	6	109	32	63	179	24	0
5140000	MAINT MISC STM PLN	0	5140000/0	3,842	55	1,011	295	584	1,669	227	1
5140000 Total				3,842	55	1,011	295	584	1,669	227	1
5141000	MISC STM-COMP AIR	0	5141000/0	1,379	20	363	106	209	599	81	0
5141000 Total				1,379	20	363	106	209	599	81	0
5142000	MISC STM PLT-CONSU	0	5142000/0	4	0	1	0	1	2	0	0
5142000 Total				4	0	1	0	1	2	0	0
5144000	MISC STM PLNT-LAB	0	5144000/0	335	5	88	26	51	145	20	0
5144000 Total				335	5	88	26	51	145	20	0
5145000	MAINT MISC-SM TOOL	0	5145000/0	520	7	137	40	79	226	31	0
5145000 Total				520	7	137	40	79	226	31	0
5146000	MAINT/PAGING SYS	0	5146000/0	205	3	54	16	31	89	12	0
5146000 Total				205	3	54	16	31	89	12	0
5147000	MAINT/PLANT EQUIP	0	5147000/0	1,331	19	350	102	202	578	79	0
5147000 Total				1,331	19	350	102	202	578	79	0
5148000	MAINT/PLT-VEHICLES	0	5148000/0	1,658	24	436	127	252	720	98	1
5148000 Total				1,658	24	436	127	252	720	98	1
5149000	MAINT MISC-OTHER	0	5149000/0	69	1	18	5	10	30	4	0
5149000 Total				69	1	18	5	10	30	4	0
5149500	MAINT STM PLT-ENV AM	566,700	Environmental Cost Amortization	1,014	15	267	78	154	440	60	0



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5149500 Total			1,014	15	267	78	154	440	60	0	-
5350000	OPER SUPERV & ENG	SG-P	8,085	116	2,128	620	1,228	3,512	478	3	-
5350000	OPER SUPERV & ENG	SG-U	1,377	20	363	106	209	598	81	0	-
5350000 Total			9,463	136	2,491	726	1,437	4,110	559	3	-
5360000	WATER FOR POWER	SG-P	36	1	10	3	5	16	2	0	-
5360000 Total			36	1	10	3	5	16	2	0	-
5370000	HYDRAULIC EXPENSES	SG-P	2,311	33	608	177	351	1,004	137	1	-
5370000 Total			2,311	33	608	177	351	1,004	137	1	-
5371000	HYDRO/FISH & WILD	SG-P	599	9	158	46	91	260	35	0	-
5371000	HYDRO/FISH & WILD	SG-U	113	2	30	9	17	49	7	0	-
5371000 Total			712	10	187	55	108	309	42	0	-
5372000	HYDRO/HATCHERY EXP	SG-P	129	2	34	10	20	56	8	0	-
5372000 Total			129	2	34	10	20	56	8	0	-
5374000	HYDRO/OTH REC FAC	SG-P	182	3	48	14	28	79	11	0	-
5374000	HYDRO/OTH REC FAC	SG-U	24	0	6	2	4	11	1	0	-
5374000 Total			206	3	54	16	31	89	12	0	-
5379000	HYDRO EXPENSE-OTH	SG-P	540	8	142	41	82	235	32	0	-
5379000	HYDRO EXPENSE-OTH	SG-U	176	3	46	13	27	76	10	0	-
5379000 Total			716	10	188	55	109	311	42	0	-
5390000	MSC HYD PWR GEN EX	SG-P	11,932	172	3,141	916	1,812	5,183	705	4	-
5390000	MSC HYD PWR GEN EX	SG-U	8,106	117	2,134	622	1,231	3,521	479	3	-
5390000 Total			20,039	288	5,274	1,537	3,043	8,703	1,185	7	-
5400000	RENTS (HYDRO GEN)	SG-P	1,639	24	431	126	249	712	97	1	-
5400000	RENTS (HYDRO GEN)	SG-U	58	1	15	4	9	25	3	0	-
5400000 Total			1,696	24	446	130	258	737	100	1	-
5410000	MNT SUPERV & ENG	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total			0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	SG-P	626	9	165	48	95	272	37	0	-
5420000	MAINT OF STRUCTURE	SG-U	21	0	6	2	3	9	1	0	-
5420000 Total			647	9	170	50	98	281	38	0	-
5430000	MNT DAMS & WTR SYS	SG-P	1,096	16	288	84	166	476	65	0	-
5430000	MNT DAMS & WTR SYS	SG-U	674	10	178	52	102	293	40	0	-
5430000 Total			1,770	25	466	136	269	769	105	1	-
5440000	MAINT OF ELEC PLNT	SG-U	65	1	17	5	10	28	4	0	-
5440000 Total			65	1	17	5	10	28	4	0	-
5441000	PRIME MOVERS & GEN	SG-P	968	14	255	74	147	421	57	0	-
5441000	PRIME MOVERS & GEN	SG-U	208	3	55	16	32	91	12	0	-
5441000 Total			1,177	17	310	90	179	511	70	0	-
5442000	ACCESS ELEC EQUIP	SG-P	651	9	171	50	99	283	38	0	-
5442000	ACCESS ELEC EQUIP	SG-U	121	2	32	9	18	52	7	0	-
5442000 Total			772	11	203	59	117	335	46	0	-
5450000	MNT MISC-HYDRO PLT	SG-P	7	0	2	1	1	3	0	0	-
5450000 Total			7	0	2	1	1	3	0	0	-
5451000	MNT-FISH/WILDLIFE	SG-P	986	14	259	76	150	428	58	0	-
5451000 Total			986	14	259	76	150	428	58	0	-
5454000	MAINT-OTH REC FAC	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total			0	0	0	0	0	0	0	0	-
5455000	MAINT-RDS/TRAIL/BR	SG-P	1,095	16	288	84	166	476	65	0	-
5455000	MAINT-RDS/TRAIL/BR	SG-U	315	5	83	24	48	137	19	0	-
5455000 Total			1,410	20	371	108	214	612	83	1	-
5459000	MAINT-HYDRO-OTHER	SG-P	1,545	22	407	119	235	671	91	1	-
5459000	MAINT-HYDRO-OTHER	SG-U	364	5	96	28	55	158	22	0	-
5459000 Total			1,910	27	503	147	290	829	113	1	-



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Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5459500	MAINT OF HYDRO PLT-E	SG-P	66	1	17	5	10	28	4	0	-
5459500 Total	Environmental Cost Amortization		66	1	17	5	10	28	4	0	-
5460000	OPER SUPERV & ENG	SG	356	5	94	27	54	155	21	0	-
5460000 Total			356	5	94	27	54	155	21	0	-
5471000	NATURAL GAS	SE	280,208	3,847	69,340	20,989	46,723	120,939	18,275	94	-
5471000 Total			280,208	3,847	69,340	20,989	46,723	120,939	18,275	94	-
5480000	GENERATION EXP	SG	17,254	248	4,541	1,324	2,621	7,494	1,020	6	-
5480000 Total			17,254	248	4,541	1,324	2,621	7,494	1,020	6	-
5490000	MIS OTH PWR GEN EX	OR	103	-	103	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	SG	7,712	111	2,030	592	1,171	3,350	456	3	-
5490000 Total			7,815	111	2,133	592	1,171	3,350	456	3	-
5500000	RENTS (OTHER GEN)	OR	384	-	384	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	SG	2,850	41	750	219	433	1,238	168	1	-
5500000 Total			3,234	41	1,134	219	433	1,238	168	1	-
5520000	MAINT OF STRUCTURE	SG	2,374	34	625	182	361	1,031	140	1	-
5520000 Total			2,374	34	625	182	361	1,031	140	1	-
5530000	MNT GEN & ELEC PLT	SG	12,239	176	3,221	939	1,859	5,316	723	4	-
5530000 Total			12,239	176	3,221	939	1,859	5,316	723	4	-
5540000	MNT MSC OTH PWR GN	SG	1,183	17	311	91	180	514	70	0	-
5540000 Total			1,183	17	311	91	180	514	70	0	-
5546000	MISC PLANT EQUIP	SG	25	0	7	2	4	11	2	0	-
5546000 Total			25	0	7	2	4	11	2	0	-
5549500	MAINT OF OTH PWR PLT	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
5549500	MAINT OF OTH PWR PLT	SG	1,793	26	472	138	272	779	106	1	-
5549500 Total			1,789	26	471	137	272	777	106	1	-
5552400	RENEW ENRGY CR PURCH	OTHER	930	-	-	-	-	-	-	-	930
5552400 Total	RENEWABLE ENERGY CREDIT PURCHASES		930	-	-	-	-	-	-	-	930
5552500	OTH/INT/REC/DEL	SE	(15,254)	(209)	(3,775)	(1,143)	(2,544)	(6,584)	(995)	(5)	-
5552500 Total			(15,254)	(209)	(3,775)	(1,143)	(2,544)	(6,584)	(995)	(5)	-
5552700	PURCH POWER-UT SITUS	UT	4,880	-	-	-	-	4,880	-	-	-
5552700 Total	PURCHASED POWER-UT SITUS		4,880	-	-	-	-	4,880	-	-	-
5555700	NPC Deferral Mchmsm	OTHER	(52,470)	-	-	-	-	-	-	-	(52,470)
5555700 Total	NPC DEFERRAL MECHANISMS		(52,470)	-	-	-	-	-	-	-	(52,470)
5555900	Short-Term Firm Whis	SG	452,961	6,517	119,220	34,753	68,797	196,737	26,775	163	-
5555900 Total	Short-Term Firm Wholesale Purchases		452,961	6,517	119,220	34,753	68,797	196,737	26,775	163	-
5556200	TRADING NETTED-LOSS	SG	55	1	14	4	8	24	3	0	-
5556200 Total			55	1	14	4	8	24	3	0	-
5556300	FIRM ENERGY PURCH	SG	410,073	5,900	107,932	31,463	62,283	178,109	24,240	147	-
5556300 Total			410,073	5,900	107,932	31,463	62,283	178,109	24,240	147	-
5556400	FIRM DEMAND PURCH	SG	41,665	599	10,966	3,197	6,328	18,097	2,463	15	-
5556400 Total			41,665	599	10,966	3,197	6,328	18,097	2,463	15	-
5556700	POST-MERG FIRM PUR	SG	(178,064)	(2,562)	(46,867)	(13,662)	(27,045)	(77,339)	(10,526)	(64)	-
5556700 Total			(178,064)	(2,562)	(46,867)	(13,662)	(27,045)	(77,339)	(10,526)	(64)	-
5556710	EIM - FIRM PURCHASES	SG	(31,580)	(454)	(8,312)	(2,423)	(4,796)	(13,716)	(1,867)	(11)	-
5556710 Total	EIM - FIRM PURCHASES/DEMAND & ENERGY		(31,580)	(454)	(8,312)	(2,423)	(4,796)	(13,716)	(1,867)	(11)	-
5560000	SYS CTRL & LD DISP	SG	771	11	203	59	117	335	46	0	-
5560000 Total			771	11	203	59	117	335	46	0	-
5570000	OTHER EXPENSES	SE	10	0	2	1	2	4	1	0	-
5570000	OTHER EXPENSES	SG	38,259	550	10,070	2,935	5,811	16,617	2,262	14	-
5570000 Total			38,269	551	10,072	2,936	5,813	16,621	2,262	14	-
5579000	OTH EXP-ST SITUS ACT	IDU	3,700	-	-	-	-	-	3,700	-	-
5579000	OTH EXP-ST SITUS ACT	OR	2,535	-	2,535	-	-	-	-	-	-
5579000 Total	OTHER EXPENSES - STATE SITUS ACTIVITY		6,235	-	2,535	-	-	-	3,700	-	-



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5579100	OTH EXP-LIQ DAMAGE	UT	35	-	-	-	-	-	35	-	-
5579100	OTH EXP-LIQ DAMAGE	WYU	54	-	-	-	54	-	-	-	-
5579100 Total			89	-	-	-	54	35	-	-	-
5600000	OPER SUPERV & ENG	SG	7,361	106	1,937	565	1,118	3,197	435	3	-
5600000 Total			7,361	106	1,937	565	1,118	3,197	435	3	-
5612000	LD - MONITOR & OPER	SG	7,814	112	2,057	599	1,187	3,394	462	3	-
5612000 Total			7,814	112	2,057	599	1,187	3,394	462	3	-
5614000	SCHED, SYS CTR & DSP	SG	408	6	107	31	62	177	24	0	-
5614000 Total			408	6	107	31	62	177	24	0	-
5614010	EIM - SCHEDULING,SYS	SG	843	12	222	65	128	366	50	0	-
5614010 Total			843	12	222	65	128	366	50	0	-
5615000	REL PLAN & STDS DEV	SG	1,962	28	516	151	298	852	116	1	-
5615000 Total			1,962	28	516	151	298	852	116	1	-
5616000	TRANS. SVC STUDIES	SG	82	1	22	6	13	36	5	0	-
5616000 Total			82	1	22	6	13	36	5	0	-
5617000	GEN INTERCNCCT STUD	SG	505	7	133	39	77	219	30	0	-
5617000 Total			505	7	133	39	77	219	30	0	-
5618000	REL PLN & STAND SVCS	SG	8,801	127	2,316	675	1,337	3,823	520	3	-
5618000 Total			8,801	127	2,316	675	1,337	3,823	520	3	-
5620000	STATION EXP(TRANS)	SG	3,124	45	822	240	474	1,357	185	1	-
5620000 Total			3,124	45	822	240	474	1,357	185	1	-
5630000	OVERHEAD LINE EXP	SG	1,090	16	287	84	165	473	64	0	-
5630000 Total			1,090	16	287	84	165	473	64	0	-
5650000	TRNS ELEC BY OTHERS	SG	154	2	40	12	23	67	9	0	-
5650000 Total			154	2	40	12	23	67	9	0	-
5650010	EIM - TRANSM OF ELEC	SG	2,054	30	541	158	312	892	121	1	-
5650010 Total			2,054	30	541	158	312	892	121	1	-
5651000	S/T FIRM WHEELING	SG	7,452	107	1,961	572	1,132	3,237	441	3	-
5651000 Total			7,452	107	1,961	572	1,132	3,237	441	3	-
5652500	NON-FIRM WHEEL EXP	SE	4,935	68	1,221	370	823	2,130	322	2	-
5652500 Total			4,935	68	1,221	370	823	2,130	322	2	-
5654600	POST-MRG WHEEL EXP	SG	131,231	1,888	34,540	10,069	19,932	56,998	7,757	47	-
5654600 Total			131,231	1,888	34,540	10,069	19,932	56,998	7,757	47	-
5660000	MISC TRANS EXPENSE	SG	3,000	43	790	230	456	1,303	177	1	-
5660000 Total			3,000	43	790	230	456	1,303	177	1	-
5660010	MISC TRANS EXPENSE	SG	6	0	2	0	1	3	0	0	-
5660010 Total			6	0	2	0	1	3	0	0	-
5670000	RENITS-TRANSMISSION	SG	2,244	32	591	172	341	975	133	1	-
5670000 Total			2,244	32	591	172	341	975	133	1	-
5680000	MNT SUPERV & ENG	SG	1,304	19	343	100	198	567	77	0	-
5680000 Total			1,304	19	343	100	198	567	77	0	-
5690000	MAINT OF STRUCTURE	SG	105	2	28	8	16	46	6	0	-
5690000 Total			105	2	28	8	16	46	6	0	-
5692000	MAINT-COMP SW TRANS	SG	951	14	250	73	144	413	56	0	-
5692000 Total			951	14	250	73	144	413	56	0	-
5693000	MAINT-COM EOP TRANS	SG	4,732	68	1,245	363	719	2,055	280	2	-
5693000 Total			4,732	68	1,245	363	719	2,055	280	2	-
5700000	MAINT STATION EQIP	SG	11,797	170	3,105	905	1,792	5,124	697	4	-
5700000 Total			11,797	170	3,105	905	1,792	5,124	697	4	-
5710000	MAINT OVHD LINES	SG	16,201	233	4,264	1,243	2,461	7,037	958	6	-
5710000 Total			16,201	233	4,264	1,243	2,461	7,037	958	6	-
5720000	MNT UNDERGRD LINES	SG	58	1	15	4	9	25	3	0	-
5720000 Total			58	1	15	4	9	25	3	0	-



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5730000	MNT MSC TRANS PLINT	SG	5730000/0	153	2	40	12	23	67	9	0
5730000 Total				153	2	40	12	23	67	9	0
5800000	OPER SUPERV & ENG	CA	5800000/0	211	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	IDU	5800000/0	26	-	-	-	-	-	26	-
5800000	OPER SUPERV & ENG	OR	5800000/0	385	-	385	-	-	-	-	-
5800000	OPER SUPERV & ENG	SNPD	5800000/0	8,248	261	2,226	526	865	3,959	412	-
5800000	OPER SUPERV & ENG	UT	5800000/0	411	-	-	-	-	411	-	-
5800000	OPER SUPERV & ENG	WA	5800000/0	113	-	-	113	-	-	-	-
5800000	OPER SUPERV & ENG	WYP	5800000/0	125	-	-	-	125	-	-	-
5800000 Total				9,521	472	2,611	639	990	4,371	438	-
5810000	LOAD DISPATCHING	SNPD	5810000/0	12,160	384	3,282	775	1,275	5,837	608	-
5810000 Total				12,160	384	3,282	775	1,275	5,837	608	-
5820000	STATION EXP(DIST)	CA	5820000/0	78	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	IDU	5820000/0	472	-	-	-	-	-	472	-
5820000	STATION EXP(DIST)	OR	5820000/0	883	-	883	-	-	-	-	-
5820000	STATION EXP(DIST)	SNPD	5820000/0	3	0	1	0	0	2	0	-
5820000	STATION EXP(DIST)	UT	5820000/0	2,156	-	-	-	-	2,156	-	-
5820000	STATION EXP(DIST)	WA	5820000/0	307	-	-	307	-	-	-	-
5820000	STATION EXP(DIST)	WYP	5820000/0	808	-	-	-	808	-	-	-
5820000 Total				4,708	78	884	307	809	2,158	472	-
5830000	OVHD LINE EXPENSES	CA	5830000/0	293	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	IDU	5830000/0	314	-	-	-	-	-	314	-
5830000	OVHD LINE EXPENSES	OR	5830000/0	1,711	-	1,711	-	-	-	-	-
5830000	OVHD LINE EXPENSES	SNPD	5830000/0	0	0	0	0	0	0	0	-
5830000	OVHD LINE EXPENSES	UT	5830000/0	6,583	-	-	-	-	6,583	-	-
5830000	OVHD LINE EXPENSES	WA	5830000/0	252	-	-	252	-	-	-	-
5830000	OVHD LINE EXPENSES	WYP	5830000/0	646	-	-	-	646	-	-	-
5830000	OVHD LINE EXPENSES	WYU	5830000/0	156	-	-	-	156	-	-	-
5830000 Total				9,956	293	1,712	252	802	6,583	314	-
5840000	UDGRND LINE EXP	OR	5840000/0	0	-	0	-	-	-	-	-
5840000	UDGRND LINE EXP	UT	5840000/0	0	-	-	-	-	0	-	-
5840000 Total				0	-	0	-	-	0	-	-
5850000	STRT LGHT-SGNL SYS	SNPD	5850000/0	224	7	60	14	23	108	11	-
5850000 Total				224	7	60	14	23	108	11	-
5860000	METER EXPENSES	CA	5860000/0	80	-	-	-	-	-	-	-
5860000	METER EXPENSES	IDU	5860000/0	183	-	-	-	-	-	183	-
5860000	METER EXPENSES	OR	5860000/0	652	-	652	-	-	-	-	-
5860000	METER EXPENSES	SNPD	5860000/0	13	0	3	1	1	6	1	-
5860000	METER EXPENSES	UT	5860000/0	807	-	-	-	-	807	-	-
5860000	METER EXPENSES	WA	5860000/0	315	-	-	315	-	-	-	-
5860000	METER EXPENSES	WYP	5860000/0	375	-	-	-	375	-	-	-
5860000	METER EXPENSES	WYU	5860000/0	101	-	-	-	101	-	-	-
5860000 Total				2,526	81	656	316	477	813	184	-
5870000	CUST INSTL EXPENSE	CA	5870000/0	591	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	IDU	5870000/0	887	-	-	-	-	-	887	-
5870000	CUST INSTL EXPENSE	OR	5870000/0	5,763	-	5,763	-	-	-	-	-
5870000	CUST INSTL EXPENSE	UT	5870000/0	5,554	-	-	-	-	5,554	-	-
5870000	CUST INSTL EXPENSE	WA	5870000/0	1,189	-	-	1,189	-	-	-	-
5870000	CUST INSTL EXPENSE	WYP	5870000/0	1,177	-	-	-	1,177	-	-	-
5870000	CUST INSTL EXPENSE	WYU	5870000/0	108	-	-	-	108	-	-	-
5870000 Total				15,269	591	5,763	1,189	1,285	5,554	887	-
5880000	MSC DISTR EXPENSES	CA	5880000/0	30	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	IDU	5880000/0	(49)	-	-	-	-	-	(49)	-
5880000	MSC DISTR EXPENSES	OR	5880000/0	64	-	64	-	-	-	-	-



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5880000	MSC DISTR EXPENSES	SNPD	967	31	261	62	101	464	48	-	-
5880000	MSC DISTR EXPENSES	UT	(122)	-	-	-	-	(122)	-	-	-
5880000	MSC DISTR EXPENSES	WA	(17)	-	-	(17)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	WYP	(113)	-	-	-	(113)	-	-	-	-
5880000	MSC DISTR EXPENSES	WYU	(109)	-	-	-	(109)	-	-	-	-
5880000 Total			649	61	325	44	(121)	342	(1)	-	-
5890000	RENTS-DISTRIBUTION	CA	81	81	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	IDU	35	-	-	-	-	-	35	-	-
5890000	RENTS-DISTRIBUTION	OR	1,568	-	1,568	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	SNPD	3	0	1	0	0	1	0	-	-
5890000	RENTS-DISTRIBUTION	UT	477	-	-	-	-	477	-	-	-
5890000	RENTS-DISTRIBUTION	WA	151	-	-	151	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	WYP	471	-	-	-	471	-	-	-	-
5890000	RENTS-DISTRIBUTION	WYU	89	-	-	-	89	-	-	-	-
5890000 Total			2,874	81	1,569	151	560	478	35	-	-
5900000	MAINT SUPERV & ENG	CA	121	121	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	IDU	182	-	-	-	-	-	182	-	-
5900000	MAINT SUPERV & ENG	OR	923	-	923	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	SNPD	3,040	96	820	194	319	1,459	152	-	-
5900000	MAINT SUPERV & ENG	UT	1,422	-	-	-	-	1,422	-	-	-
5900000	MAINT SUPERV & ENG	WA	178	-	-	178	-	-	-	-	-
5900000	MAINT SUPERV & ENG	WYP	515	-	-	-	515	-	-	-	-
5900000 Total			6,381	217	1,744	372	834	2,881	334	-	-
5910000	MAINT OF STRUCTURE	CA	44	44	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	IDU	142	-	-	-	-	-	142	-	-
5910000	MAINT OF STRUCTURE	OR	406	-	406	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	SNPD	127	4	34	8	13	61	6	-	-
5910000	MAINT OF STRUCTURE	UT	1,010	-	-	-	-	1,010	-	-	-
5910000	MAINT OF STRUCTURE	WA	117	-	-	117	-	-	-	-	-
5910000	MAINT OF STRUCTURE	WYP	402	-	-	-	402	-	-	-	-
5910000	MAINT OF STRUCTURE	WYU	110	-	-	-	110	-	-	-	-
5910000 Total			2,359	48	441	125	525	1,071	148	-	-
5920000	MAINT STAT EQUIP	CA	257	257	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	IDU	417	-	-	-	-	-	417	-	-
5920000	MAINT STAT EQUIP	OR	2,621	-	2,621	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	SNPD	1,819	57	491	116	191	873	91	-	-
5920000	MAINT STAT EQUIP	UT	3,042	-	-	-	-	3,042	-	-	-
5920000	MAINT STAT EQUIP	WA	443	-	-	443	-	-	-	-	-
5920000	MAINT STAT EQUIP	WYP	1,011	-	-	-	1,011	-	-	-	-
5920000	MAINT STAT EQUIP	WYU	56	-	-	-	56	-	-	-	-
5920000 Total			9,665	314	3,112	559	1,257	3,915	508	-	-
5930000	MAINT OVHD LINES	CA	11,443	11,443	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	IDU	2,666	-	-	-	-	-	2,666	-	-
5930000	MAINT OVHD LINES	OR	33,525	-	33,525	-	-	-	-	-	-
5930000	MAINT OVHD LINES	SNPD	2,246	71	606	143	235	1,078	112	-	-
5930000	MAINT OVHD LINES	UT	28,931	-	-	-	-	28,931	-	-	-
5930000	MAINT OVHD LINES	WA	4,872	-	-	4,872	-	-	-	-	-
5930000	MAINT OVHD LINES	WYP	4,767	-	-	-	4,767	-	-	-	-
5930000	MAINT OVHD LINES	WYU	747	-	-	-	747	-	-	-	-
5930000 Total			89,197	11,514	34,131	5,015	5,749	30,009	2,778	-	-
5931000	MAINT O/H LINES-LB P	CA	(258)	(258)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	IDU	(190)	-	-	-	-	-	(190)	-	-
5931000	MAINT O/H LINES-LB P	OR	(1,186)	-	(1,186)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	SNPD	0	0	0	0	0	0	0	-	-



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5931000	MAINT O/H LINES-LB P	UT	861	-	-	-	-	-	861	-	-
5931000	MAINT O/H LINES-LB P	WA	(38)	-	-	(38)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	WYP	264	-	-	-	264	-	-	-	-
5931000 Total			(547)	(258)	(1,186)	(38)	264	861	(190)		
5940000	MAINT UDGRND LINES	CA	565	-	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	IDU	902	-	-	-	-	-	902	-	-
5940000	MAINT UDGRND LINES	OR	6,359	-	6,359	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	SNPD	10	0	3	1	1	5	0	-	-
5940000	MAINT UDGRND LINES	UT	15,935	-	-	-	-	15,935	-	-	-
5940000	MAINT UDGRND LINES	WA	1,122	-	-	1,122	-	-	-	-	-
5940000	MAINT UDGRND LINES	WYP	2,147	-	-	-	2,147	-	-	-	-
5940000	MAINT UDGRND LINES	WYU	288	-	-	-	288	-	-	-	-
5940000 Total			27,327	565	6,361	1,122	2,435	15,940	902		
5950000	MAINT LINE TRNSFRM	SNPD	1,003	32	271	64	105	481	50	-	-
5950000 Total			1,003	32	271	64	105	481	50		
5960000	MNT STR LGHT-SIG S	CA	72	-	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	IDU	91	-	-	-	-	-	91	-	-
5960000	MNT STR LGHT-SIG S	OR	890	-	890	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	UT	910	-	-	-	-	910	-	-	-
5960000	MNT STR LGHT-SIG S	WA	87	-	-	87	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	WYP	353	-	-	-	353	-	-	-	-
5960000	MNT STR LGHT-SIG S	WYU	101	-	-	-	101	-	-	-	-
5960000 Total			2,504	72	890	87	454	910	91		
5970000	MNT OF METERS	CA	17	17	-	-	-	-	-	-	-
5970000	MNT OF METERS	IDU	41	-	-	-	-	-	41	-	-
5970000	MNT OF METERS	OR	257	-	257	-	-	-	-	-	-
5970000	MNT OF METERS	SNPD	(98)	(3)	(26)	(6)	(10)	(47)	(5)	-	-
5970000	MNT OF METERS	UT	239	-	-	-	-	239	-	-	-
5970000	MNT OF METERS	WA	17	-	-	17	-	-	-	-	-
5970000	MNT OF METERS	WYP	37	-	-	-	37	-	-	-	-
5970000	MNT OF METERS	WYU	19	-	-	-	19	-	-	-	-
5970000 Total			529	14	231	10	46	193	36		
5980000	MNT MISC DIST PLNT	CA	78	78	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	IDU	65	-	-	-	-	-	65	-	-
5980000	MNT MISC DIST PLNT	OR	818	-	818	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	SNPD	2,233	71	603	142	234	1,072	112	-	-
5980000	MNT MISC DIST PLNT	UT	642	-	-	-	-	642	-	-	-
5980000	MNT MISC DIST PLNT	WA	89	-	-	89	-	-	-	-	-
5980000	MNT MISC DIST PLNT	WYP	303	-	-	-	303	-	-	-	-
5980000 Total			4,228	148	1,421	231	537	1,714	176		
5989500	MNT DIST PLNT-ENV AM	SNPD	2,228	70	601	142	234	1,070	111	-	-
5989500 Total			2,228	70	601	142	234	1,070	111		
9010000	SUPRV (CUST ACCT)	CN	2,282	54	712	157	168	1,093	96	-	-
9010000	SUPRV (CUST ACCT)	WYP	0	-	-	-	0	-	-	-	-
9010000 Total			2,282	54	712	157	169	1,093	96		
9020000	METER READING EXP	CA	395	395	-	-	-	-	-	-	-
9020000	METER READING EXP	CN	640	15	200	44	47	307	27	-	-
9020000	METER READING EXP	IDU	2,144	-	-	-	-	-	2,144	-	-
9020000	METER READING EXP	OR	4,669	-	4,669	-	-	-	-	-	-
9020000	METER READING EXP	UT	4,734	-	-	-	-	4,734	-	-	-
9020000	METER READING EXP	WA	693	-	-	693	-	-	-	-	-
9020000	METER READING EXP	WYP	1,102	-	-	-	1,102	-	-	-	-
9020000	METER READING EXP	WYU	219	-	-	-	219	-	-	-	-
9020000 Total			14,596	411	4,869	737	1,368	5,040	2,171		



Operations & Maintenance Expense
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Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9030000	CUST RCRD/COLL EXP	CN	1,105	26	345	76	82	529	46	-	-
9030000 Total			1,105	26	345	76	82	529	46	-	-
9031000	CUST RCRD/CUST SYS	CN	2,320	55	724	160	171	1,112	98	-	-
9031000	CUST RCRD/CUST SYS	OR	21	-	21	-	-	-	-	-	-
9031000 Total			2,341	55	745	160	171	1,112	98	-	-
9032000	CUST ACCTG/BILL	CN	9,398	224	2,933	648	693	4,504	395	-	-
9032000	CUST ACCTG/BILL	UT	(4)	-	-	-	-	(4)	-	-	-
9032000 Total			9,393	224	2,933	648	693	4,499	395	-	-
9033000	CUST ACCTG/COLL	CA	83	83	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CN	13,963	333	4,358	963	1,030	6,692	587	-	-
9033000	CUST ACCTG/COLL	IDU	262	-	-	-	-	-	262	-	-
9033000	CUST ACCTG/COLL	OR	1,186	-	1,186	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	UT	2,888	-	-	-	-	2,888	-	-	-
9033000	CUST ACCTG/COLL	WA	521	-	-	521	-	-	-	-	-
9033000	CUST ACCTG/COLL	WYP	498	-	-	-	498	-	-	-	-
9033000	CUST ACCTG/COLL	WYU	82	-	-	-	82	-	-	-	-
9033000 Total			19,482	415	5,544	1,485	1,610	9,579	849	-	-
9035000	CUST ACCTG/REQ	CA	8	8	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	IDU	12	-	-	-	-	-	12	-	-
9035000	CUST ACCTG/REQ	OR	110	-	110	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	UT	52	-	-	-	-	52	-	-	-
9035000	CUST ACCTG/REQ	WA	14	-	-	14	-	-	-	-	-
9035000	CUST ACCTG/REQ	WYP	16	-	-	-	16	-	-	-	-
9035000	CUST ACCTG/REQ	WYU	5	-	-	-	5	-	-	-	-
9035000 Total			217	8	110	14	21	52	12	-	-
9036000	CUST ACCTG/COMMON	CN	14,008	334	4,372	967	1,033	6,713	589	-	-
9036000	CUST ACCTG/COMMON	OR	18	-	18	-	-	-	-	-	-
9036000 Total			14,027	334	4,390	967	1,033	6,713	589	-	-
9040000	UNCOLLECT ACCOUNTS	CA	673	673	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CN	988	24	308	68	73	474	42	-	-
9040000	UNCOLLECT ACCOUNTS	IDU	616	-	-	-	-	-	616	-	-
9040000	UNCOLLECT ACCOUNTS	OR	4,754	-	4,754	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	UT	3,921	-	-	-	-	3,921	-	-	-
9040000	UNCOLLECT ACCOUNTS	WA	1,257	-	-	1,257	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	WYP	1,016	-	-	-	1,016	-	-	-	-
9040000 Total			13,225	697	5,063	1,325	1,088	4,394	657	-	-
9042000	UNCOLL ACCTS-JOINT U	CA	20	20	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	IDU	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	OR	(120)	-	(120)	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	UT	(52)	-	-	-	-	(52)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WA	2	-	-	2	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WYP	(6)	-	-	-	(6)	-	-	-	-
9042000 Total			(156)	20	(120)	2	(6)	(52)	0	-	-
9050000	MISC CUST ACCT EXP	CN	18	0	6	1	1	9	1	-	-
9050000	MISC CUST ACCT EXP	UT	330	-	-	-	-	330	-	-	-
9050000 Total			348	0	6	1	1	339	1	-	-
9070000	SUPRV (CUST SERV)	CN	7	0	2	0	0	3	0	-	-
9070000 Total			7	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	CN	9	0	3	1	1	4	0	-	-
9080000	CUST ASSIST EXP	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	UT	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	WA	8	-	-	8	-	-	-	-	-
9080000	CUST ASSIST EXP	WYP	1	-	-	-	1	-	-	-	-
9080000 Total			23	0	4	9	2	8	0	-	-



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9081000	CUST ASST EXP-GENL	CA	150	150	-	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	CN	831	20	259	57	61	398	35	-	-
9081000 Total			981	170	259	57	61	398	35	-	-
9084000	DSM DIRECT	CA	17	17	-	-	-	-	-	-	-
9084000	DSM DIRECT	CN	1,268	30	396	87	94	608	53	-	-
9084000	DSM DIRECT	OTHER	84	-	-	-	-	-	-	-	84
9084000	DSM DIRECT	WA	6	-	-	6	-	-	-	-	-
9084000 Total			1,376	48	396	94	94	608	53	-	84
9085100	DSM AMORT-SBC/ECC	OTHER	70,485	-	-	-	-	-	-	-	70,485
9085100 Total			70,485	-	-	-	-	-	-	-	70,485
9086000	CUST SERV	CN	594	14	185	41	44	285	25	-	-
9086000	CUST SERV	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	OR	2,226	-	2,226	-	-	-	-	-	-
9086000	CUST SERV	UT	2,520	-	-	-	-	2,520	-	-	-
9086000	CUST SERV	WA	359	-	-	359	-	-	-	-	-
9086000	CUST SERV	WYP	941	-	-	-	941	-	-	-	-
9086000 Total			6,660	14	2,411	400	985	2,805	44	-	-
9089500	BLUE SKY EXPENSE	OTHER	4,775	-	-	-	-	-	-	-	4,775
9089500 Total			4,775	-	-	-	-	-	-	-	4,775
9089600	SOLAR FEED-IN EXP	OTHER	10,686	-	-	-	-	-	-	-	10,686
9089600 Total			10,686	-	-	-	-	-	-	-	10,686
9089700	SUBSCRIBER SOLAR	UT	132	-	-	-	-	132	-	-	-
9089700 Total			132	-	-	-	-	132	-	-	-
9089800	COMMUNITY SOLAR	OTHER	106	-	-	-	-	-	-	-	106
9089800 Total			106	-	-	-	-	-	-	-	106
9090000	INFOR/INSTRUCT ADV	CA	111	111	-	-	-	-	-	-	-
9090000	INFOR/INSTRUCT ADV	CN	2,864	68	894	198	211	1,372	120	-	-
9090000	INFOR/INSTRUCT ADV	IDU	146	-	-	-	-	-	146	-	-
9090000	INFOR/INSTRUCT ADV	OR	1,431	-	1,431	-	-	-	-	-	-
9090000	INFOR/INSTRUCT ADV	UT	1,190	-	-	-	-	1,190	-	-	-
9090000	INFOR/INSTRUCT ADV	WA	228	-	-	228	-	-	-	-	-
9090000	INFOR/INSTRUCT ADV	WYP	339	-	-	-	339	-	-	-	-
9090000	INFOR/INSTRUCT ADV	WYU	2	-	-	-	2	-	-	-	-
9090000 Total			6,311	180	2,325	425	552	2,562	266	-	-
9100000	MISC CUST SERV/INF	CN	5	0	1	0	0	2	0	-	-
9100000 Total			5	0	1	0	0	2	0	-	-
9200000	ADMIN & GEN SALARY	OR	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	SO	76,579	1,626	21,118	5,808	10,712	32,918	4,377	19	-
9200000	ADMIN & GEN SALARY	WA	0	-	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	WYP	0	-	-	-	0	-	-	-	-
9200000 Total			76,579	1,626	21,118	5,808	10,712	32,918	4,377	19	-
9210000	OFFICE SUPPL & EXP	CA	4	4	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	CN	87	2	27	6	6	42	4	-	-
9210000	OFFICE SUPPL & EXP	IDU	28	-	-	-	-	-	28	-	-
9210000	OFFICE SUPPL & EXP	OR	46	-	46	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	SO	9,254	196	2,552	702	1,294	3,978	529	2	-
9210000	OFFICE SUPPL & EXP	UT	124	-	-	-	-	124	-	-	-
9210000	OFFICE SUPPL & EXP	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	WYP	35	-	-	-	35	-	-	-	-
9210000	OFFICE SUPPL & EXP	WYU	8	-	-	-	8	-	-	-	-
9210000 Total			9,594	203	2,625	716	1,344	4,143	560	2	-
9220000	A&G EXP TRANSF-CR	SO	(34,578)	(734)	(9,535)	(2,623)	(4,837)	(14,864)	(1,977)	(9)	-
9220000 Total			(34,578)	(734)	(9,535)	(2,623)	(4,837)	(14,864)	(1,977)	(9)	-
9230000	OUTSIDE SERVICES	CA	128	128	-	-	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000	OUTSIDE SERVICES	IDU	0	-	-	-	-	-	-	0	-
9230000	OUTSIDE SERVICES	OR	190	-	190	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	SO	12,349	262	3,405	937	1,727	5,308	706	3	-
9230000	OUTSIDE SERVICES	UT	1,258	-	-	-	-	1,258	-	-	-
9230000	OUTSIDE SERVICES	WA	0	-	-	0	-	-	-	-	-
9230000	OUTSIDE SERVICES	WYP	5	-	-	-	5	-	-	-	-
9230000	OUTSIDE SERVICES	WYU	47	-	-	-	47	-	-	-	-
9230000 Total			13,978	390	3,596	937	1,780	6,566	706	3	-
9239990	AFFL SERV EMPLOYED	OR	40	-	40	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	SO	8,019	170	2,211	608	1,122	3,447	458	2	-
9239990	AFFL SERV EMPLOYED	UT	0	-	-	-	-	0	-	-	-
9239990	AFFL SERV EMPLOYED	WYP	2	-	-	-	2	-	-	-	-
9239990 Total			8,062	170	2,251	608	1,124	3,448	458	2	-
9241000	PROP INS-ACCRL SITUS	IDU	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	OR	7,069	-	7,069	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	UT	2,152	-	-	-	-	2,152	-	-	-
9241000	PROP INS-ACCRL SITUS	WYP	350	-	-	-	350	-	-	-	-
9241000 Total			9,684	-	7,069	-	350	2,152	114	-	-
9242000	PROP INS-CLAIM SITUS	CA	1,126	1,126	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	OR	(618)	-	(618)	-	-	-	-	-	-
9242000 Total			509	1,126	(618)	-	-	-	-	-	-
9243000	PROP INS - PREMIUMS	SO	4,737	101	1,306	359	663	2,036	271	1	-
9243000 Total			4,737	101	1,306	359	663	2,036	271	1	-
9250000	INJURIES & DAMAGES	SO	8,097	172	2,233	614	1,133	3,480	463	2	-
9250000 Total			8,097	172	2,233	614	1,133	3,480	463	2	-
9251000	INJURIES & DAMAGES	OR	1,846	-	1,846	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	SO	(1,846)	(39)	(509)	(140)	(258)	(793)	(106)	(0)	-
9251000 Total			-	(39)	(509)	(140)	(258)	(793)	(106)	(0)	-
9261200	PEN EXP-OTH NBC	SO	(12,133)	(258)	(3,346)	(920)	(1,697)	(5,216)	(694)	(3)	-
9261200 Total			(12,133)	(258)	(3,346)	(920)	(1,697)	(5,216)	(694)	(3)	-
9261500	PEN EXP-STATE SITUS	SO	(3,133)	(67)	(864)	(238)	(438)	(1,347)	(179)	(1)	-
9261500	PEN EXP-STATE SITUS	WA	73	-	-	73	-	-	-	-	-
9261500 Total			(3,060)	(67)	(864)	(165)	(438)	(1,347)	(179)	(1)	-
9262200	POSTRET EXP-OTH NBC	SO	(8,141)	(173)	(2,245)	(617)	(1,139)	(3,499)	(465)	(2)	-
9262200 Total			(8,141)	(173)	(2,245)	(617)	(1,139)	(3,499)	(465)	(2)	-
9262500	POSTRET EXP-ST SITUS	WYP	375	-	-	-	375	-	-	-	-
9262500 Total			375	-	-	-	375	-	-	-	-
9263200	SERP EXP-OTH NBC	SO	2,914	62	804	221	408	1,253	167	1	-
9263200 Total			2,914	62	804	221	408	1,253	167	1	-
9269100	GROSS-UP - PENSION	SO	7,267	154	2,004	551	1,016	3,124	415	2	-
9269100 Total			7,267	154	2,004	551	1,016	3,124	415	2	-
9269200	GROSS-UP - POST-RETR	SO	2,189	46	604	166	306	941	125	1	-
9269200 Total			2,189	46	604	166	306	941	125	1	-
9269300	GROSS-UP - SERP	SO	25	1	7	2	4	11	1	0	-
9269300 Total			25	1	7	2	4	11	1	0	-
9269400	GROSS-UP - MD/DN/V/L	SO	59,886	1,272	16,515	4,542	8,377	25,743	3,423	15	-
9269400 Total			59,886	1,272	16,515	4,542	8,377	25,743	3,423	15	-
9269500	GROSS-UP - 401(K) EX	SO	38,630	820	10,653	2,930	5,403	16,605	2,208	10	-
9269500 Total			38,630	820	10,653	2,930	5,403	16,605	2,208	10	-
9269600	GROSS-UP - POST-EMPL	SO	7,623	162	2,102	578	1,066	3,277	436	2	-
9269600 Total			7,623	162	2,102	578	1,066	3,277	436	2	-
9269700	GROSS-UP - OTH BEN E	SO	6,648	141	1,833	504	930	2,858	380	2	-
9269700 Total			6,648	141	1,833	504	930	2,858	380	2	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	CA	651	651	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	IDU	40	-	-	-	-	-	40	-	-
9280000	REGULATORY COM EXP	OR	783	-	783	-	-	-	-	-	-
9280000	REGULATORY COM EXP	SO	5,480	116	1,511	416	766	2,355	313	1	-
9280000	REGULATORY COM EXP	UT	244	-	-	-	-	244	-	-	-
9280000	REGULATORY COM EXP	WA	411	-	-	411	-	-	-	-	-
9280000	REGULATORY COM EXP	WYP	110	-	-	-	110	-	-	-	-
9280000 Total			7,717	767	2,294	826	876	2,600	353	1	-
9282000	REG COMM EXPENSE	CA	80	80	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	IDU	684	-	-	-	-	-	684	-	-
9282000	REG COMM EXPENSE	OR	3,374	-	3,374	-	-	-	-	-	-
9282000	REG COMM EXPENSE	UT	6,244	-	-	-	-	6,244	-	-	-
9282000	REG COMM EXPENSE	WA	627	-	-	627	-	-	-	-	-
9282000	REG COMM EXPENSE	WYP	1,752	-	-	-	1,752	-	-	-	-
9282000 Total			12,762	80	3,374	627	1,752	6,244	684	-	-
9283000	FERC FILING FEE	SG	5,127	74	1,349	393	779	2,227	303	2	-
9283000 Total			5,127	74	1,349	393	779	2,227	303	2	-
9290000	DUPLICATE CHRGS-CR	SO	(8,378)	(178)	(2,310)	(635)	(1,172)	(3,601)	(479)	(2)	-
9290000 Total			(8,378)	(178)	(2,310)	(635)	(1,172)	(3,601)	(479)	(2)	-
9299100	DUP CHG CR - PENSION	SO	(7,267)	(154)	(2,004)	(551)	(1,016)	(3,124)	(415)	(2)	-
9299100 Total			(7,267)	(154)	(2,004)	(551)	(1,016)	(3,124)	(415)	(2)	-
9299200	DUP CHG CR - POST-RT	SO	(2,189)	(46)	(604)	(166)	(306)	(941)	(125)	(1)	-
9299200 Total			(2,189)	(46)	(604)	(166)	(306)	(941)	(125)	(1)	-
9299300	DUP CHRG CR - SERP	SO	(25)	(1)	(7)	(2)	(4)	(11)	(1)	(0)	-
9299300 Total			(25)	(1)	(7)	(2)	(4)	(11)	(1)	(0)	-
9299400	DUP CHG CR - M/D/V/L	SO	(59,886)	(1,272)	(16,515)	(4,542)	(8,377)	(25,743)	(3,423)	(15)	-
9299400 Total			(59,886)	(1,272)	(16,515)	(4,542)	(8,377)	(25,743)	(3,423)	(15)	-
9299500	DUP CHRG CR - 401(K) EXP	SO	(38,630)	(820)	(10,653)	(2,930)	(5,403)	(16,605)	(2,208)	(10)	-
9299500 Total			(38,630)	(820)	(10,653)	(2,930)	(5,403)	(16,605)	(2,208)	(10)	-
9299600	DUP CHG CR - POST-EM	SO	(7,623)	(162)	(2,102)	(578)	(1,066)	(3,277)	(436)	(2)	-
9299600 Total			(7,623)	(162)	(2,102)	(578)	(1,066)	(3,277)	(436)	(2)	-
9299700	DUP CHG CR - OTH BEN	SO	(6,648)	(141)	(1,833)	(504)	(930)	(2,858)	(380)	(2)	-
9299700 Total			(6,648)	(141)	(1,833)	(504)	(930)	(2,858)	(380)	(2)	-
9301000	GEN ADVERTISING EXP	SO	55	1	15	4	8	24	3	0	-
9301000 Total			55	1	15	4	8	24	3	0	-
9302000	MISC GEN EXP-OTHER	CA	2	2	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	OR	26	-	26	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	SO	2,189	46	604	166	306	941	125	1	-
9302000	MISC GEN EXP-OTHER	UT	20	-	-	-	-	20	-	-	-
9302000	MISC GEN EXP-OTHER	WA	7	-	-	7	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	WYP	0	-	-	-	0	-	-	-	-
9302000 Total			2,244	48	630	173	306	961	125	1	-
9310000	RENTS (A&G)	CA	42	42	-	-	-	-	-	-	-
9310000	RENTS (A&G)	IDU	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	OR	230	-	230	-	-	-	-	-	-
9310000	RENTS (A&G)	SO	2,179	46	601	165	305	936	125	1	-
9310000	RENTS (A&G)	UT	10	-	-	-	-	10	-	-	-
9310000	RENTS (A&G)	WA	41	-	-	41	-	-	-	-	-
9310000	RENTS (A&G)	WYP	39	-	-	-	39	-	-	-	-
9310000 Total			2,541	88	831	206	344	946	126	1	-
9350000	MAINT GENERAL PLNT	CA	95	95	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	CN	50	1	16	3	4	24	2	-	-
9350000	MAINT GENERAL PLNT	IDU	17	-	-	-	-	-	17	-	-
9350000	MAINT GENERAL PLNT	OR	134	-	134	-	-	-	-	-	-



Operations & Maintenance Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9350000	MAINT GENERAL PLNT	SO	23,940	508	6,602	1,816	3,349	10,291	1,369	6	-
9350000	MAINT GENERAL PLNT	UT	97	-	-	-	-	97	-	-	-
9350000	MAINT GENERAL PLNT	WA	35	-	-	35	-	-	-	-	-
9350000	MAINT GENERAL PLNT	WYP	38	-	-	-	38	-	-	-	-
9350000	MAINT GENERAL PLNT	WYU	11	-	-	-	11	-	-	-	-
9350000 Total			24,419	605	6,752	1,855	3,401	10,413	1,388	6	-
9359500	MAINT GEN PLT-ENV AM	SO	18	0	5	1	3	8	1	0	-
9359500 Total			18	0	5	1	3	8	1	0	-
Grand Total			2,812,375	54,566	739,203	204,161	415,899	1,195,221	167,886	843	34,596

B3. DEPRECIATION EXPENSE



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	909	13	239	70	138	395	54	0	-
4030000	DEPN EXPENSE-ELECT	3110000	30,321	436	7,980	2,326	4,605	13,169	1,792	11	-
4030000	DEPN EXPENSE-ELECT	3120000	165,113	2,376	43,458	12,668	25,078	71,714	9,760	59	-
4030000	DEPN EXPENSE-ELECT	3140000	34,677	499	9,127	2,661	5,267	15,062	2,050	12	-
4030000	DEPN EXPENSE-ELECT	3150000	14,911	215	3,925	1,144	2,265	6,476	881	5	-
4030000	DEPN EXPENSE-ELECT	3157000	1	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	1,409	20	371	108	214	612	83	1	-
4030000	DEPN EXPENSE-ELECT	3302000	78	1	20	6	12	34	5	0	-
4030000	DEPN EXPENSE-ELECT	3302000	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3303000	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3304000	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	260	4	68	20	39	113	15	0	-
4030000	DEPN EXPENSE-ELECT	3311000	848	12	223	65	129	368	50	0	-
4030000	DEPN EXPENSE-ELECT	3311000	254	4	67	20	39	111	15	0	-
4030000	DEPN EXPENSE-ELECT	3312000	9,369	135	2,466	719	1,423	4,069	554	3	-
4030000	DEPN EXPENSE-ELECT	3312000	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	462	7	122	35	70	201	27	0	-
4030000	DEPN EXPENSE-ELECT	3313000	98	1	26	8	15	43	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	87	1	23	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3320000	920	13	242	71	140	400	54	0	-
4030000	DEPN EXPENSE-ELECT	3321000	14,683	211	3,865	1,127	2,230	6,378	868	5	-
4030000	DEPN EXPENSE-ELECT	3321000	3,226	46	849	248	490	1,401	191	1	-
4030000	DEPN EXPENSE-ELECT	3322000	6,876	99	1,810	528	1,044	2,987	406	2	-
4030000	DEPN EXPENSE-ELECT	3322000	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	(758)	(11)	(200)	(58)	(115)	(329)	(45)	(0)	-
4030000	DEPN EXPENSE-ELECT	3330000	2,140	31	563	164	325	930	127	1	-
4030000	DEPN EXPENSE-ELECT	3340000	201	3	53	15	30	87	12	0	-
4030000	DEPN EXPENSE-ELECT	3340000	667	10	176	51	101	290	39	0	-
4030000	DEPN EXPENSE-ELECT	3347000	(779)	(11)	(205)	(60)	(118)	(338)	(46)	(0)	-
4030000	DEPN EXPENSE-ELECT	3347000	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3360000	733	11	193	56	111	319	43	0	-
4030000	DEPN EXPENSE-ELECT	3360000	79	1	21	6	12	34	5	0	-
4030000	DEPN EXPENSE-ELECT	3402000	52	1	14	4	8	22	3	0	-
4030000	DEPN EXPENSE-ELECT	3410000	6,649	96	1,750	510	1,010	2,888	393	2	-
4030000	DEPN EXPENSE-ELECT	3420000	495	7	130	38	75	215	29	0	-
4030000	DEPN EXPENSE-ELECT	3430000	94,564	1,361	24,889	7,255	14,363	41,072	5,590	34	-
4030000	DEPN EXPENSE-ELECT	3440000	14,770	213	3,888	1,133	2,243	6,415	873	5	-
4030000	DEPN EXPENSE-ELECT	3450000	9,567	138	2,518	734	1,453	4,155	566	3	-
4030000	DEPN EXPENSE-ELECT	3460000	447	6	118	34	68	194	26	0	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3502000	2,717	39	715	208	413	1,180	161	1	-
4030000	DEPN EXPENSE-ELECT	3520000	3,948	57	1,039	303	600	1,715	233	1	-
4030000	DEPN EXPENSE-ELECT	3530000	35,023	504	9,218	2,687	5,319	15,212	2,070	13	-
4030000	DEPN EXPENSE-ELECT	3534000	2,863	41	753	220	435	1,243	169	1	-
4030000	DEPN EXPENSE-ELECT	3537000	393	6	103	30	60	171	23	0	-
4030000	DEPN EXPENSE-ELECT	3540000	19,939	287	5,248	1,530	3,028	8,660	1,179	7	-
4030000	DEPN EXPENSE-ELECT	3550000	21,456	309	5,647	1,646	3,259	9,319	1,268	8	-
4030000	DEPN EXPENSE-ELECT	3560000	23,823	343	6,270	1,828	3,618	10,347	1,408	9	-
4030000	DEPN EXPENSE-ELECT	3570000	59	1	16	5	9	26	4	0	-
4030000	DEPN EXPENSE-ELECT	3580000	137	2	36	11	21	60	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	158	2	41	12	24	68	9	0	-
4030000	DEPN EXPENSE-ELECT	3602000	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	27	-	-	-	-	-	-	27	-
4030000	DEPN EXPENSE-ELECT	3602000	62	-	62	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	185	-	-	-	-	185	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	43	-	-	-	43	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	80	-	-	-	80	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	107	107	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	53	-	-	-	-	-	53	-	-
4030000	DEPN EXPENSE-ELECT	3610000	580	-	580	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	960	-	-	-	-	960	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	102	-	-	102	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	224	-	-	-	224	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	89	-	-	-	89	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	720	720	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	722	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	4,932	-	4,932	-	-	-	722	-	-
4030000	DEPN EXPENSE-ELECT	3620000	11,176	-	-	-	-	11,176	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	1,605	-	-	1,605	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	2,346	-	-	-	2,346	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	366	-	-	-	366	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	79	-	79	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	165	-	-	-	-	165	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	2,738	2,738	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	3,326	-	-	-	-	-	3,326	-	-
4030000	DEPN EXPENSE-ELECT	3640000	13,045	-	13,045	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	14,325	-	-	-	-	14,325	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	4,039	-	-	4,039	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	5,468	-	-	-	5,468	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	1,139	-	-	-	1,139	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	1,126	1,126	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000									



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3650000	991	-	-	-	-	-	991	-	-
4030000	DEPN EXPENSE-ELECT	3650000	7,185	-	7,185	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	6,819	-	-	-	-	6,819	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	1,880	-	-	1,880	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	2,505	-	-	-	2,505	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	344	-	-	-	344	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	553	553	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	245	-	-	-	-	-	245	-	-
4030000	DEPN EXPENSE-ELECT	3660000	1,933	-	1,933	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	5,331	-	-	-	-	5,331	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	539	-	-	539	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	835	-	-	-	835	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	168	-	-	-	168	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	505	505	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	666	-	-	-	-	-	666	-	-
4030000	DEPN EXPENSE-ELECT	3670000	4,026	-	4,026	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	14,361	-	-	-	-	14,361	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	757	-	-	757	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	1,573	-	-	-	1,573	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	621	-	-	-	621	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	1,397	1,397	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	1,963	-	-	-	-	-	1,963	-	-
4030000	DEPN EXPENSE-ELECT	3680000	11,267	-	11,267	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	13,031	-	-	-	-	13,031	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	3,064	-	-	3,064	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	3,538	-	-	-	3,538	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	497	-	-	-	497	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	187	187	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	202	-	-	-	-	-	202	-	-
4030000	DEPN EXPENSE-ELECT	3691000	2,237	-	2,237	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	2,087	-	-	-	-	2,087	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	547	-	-	547	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	367	-	-	-	367	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	73	-	-	-	73	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	305	305	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	789	-	-	-	-	-	789	-	-
4030000	DEPN EXPENSE-ELECT	3692000	4,686	-	4,686	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	5,514	-	-	-	-	5,514	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	1,127	-	-	1,127	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	951	-	-	-	951	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	329	-	-	-	329	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	377	377	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	655	-	-	-	-	-	655	-	-
4030000	DEPN EXPENSE-ELECT	3700000	3,284	-	3,284	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	3,627	-	-	-	-	3,627	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	532	-	-	532	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	558	-	-	-	558	-	-	-	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	101	-	-	-	101	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3710000	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	269	-	-	-	-	269	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	24	24	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	36	-	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	701	-	701	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	1,044	-	-	-	-	1,044	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	246	-	-	-	246	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	61	61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	125	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	187	-	-	-	-	-	187	-	-
4030000	DEPN EXPENSE-ELECT	3900000	636	-	636	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	21	0	5	2	3	9	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	131	2	35	10	20	57	8	0	-
4030000	DEPN EXPENSE-ELECT	3900000	1,591	34	439	121	223	684	91	0	-
4030000	DEPN EXPENSE-ELECT	3900000	677	-	-	-	-	677	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	186	-	-	-	186	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	50	1	16	3	4	24	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	73	1	19	6	11	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3910000	550	12	152	42	77	236	31	0	-
4030000	DEPN EXPENSE-ELECT	3910000	37	-	-	-	-	37	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	611	15	191	42	45	293	26	-	-
4030000	DEPN EXPENSE-ELECT	3912000	58	-	-	-	-	-	58	-	-
4030000	DEPN EXPENSE-ELECT	3912000	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	1	0	0	0	0	0	0	0	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	349	5	92	27	53	151	21	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,479	180	2,338	643	1,186	3,645	485	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	95	-	-	-	-	95	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	48	-	-	48	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	333	-	-	-	333	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	9	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	-	-	-	-	-	20	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	106	-	106	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	233	3	61	18	35	101	14	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	132	-	-	-	-	132	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	45	-	-	-	45	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	31	31	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	85	-	-	-	-	-	85	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	439	-	439	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	3	0	1	0	1	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	993	14	261	76	151	431	59	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	88	2	24	7	12	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	594	-	-	-	-	594	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	114	-	-	114	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	154	-	-	-	154	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	-	-	-	17	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	-	-	-	-	-	65	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	408	-	408	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	56	1	14	4	9	24	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	328	5	86	25	50	142	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	248	5	68	19	35	107	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	394	-	-	-	-	394	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	65	-	-	65	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	125	-	-	-	125	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	256	256	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	52	11	12	79	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	475	-	-	-	-	-	475	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,179	-	3,179	-	-	-	-	-	-



Depreciation Expense

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Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	SG	7,773	112	2,046	596	1,181	3,376	459	3	-
4030000	DEPN EXPENSE-ELECT	SO	4,023	85	1,109	305	563	1,729	230	1	-
4030000	DEPN EXPENSE-ELECT	UT	2,654	-	-	-	-	2,654	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	551	-	-	551	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	1,075	-	-	-	1,075	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	255	-	-	-	255	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	IDU	30	-	-	-	-	-	30	-	-
4030000	DEPN EXPENSE-ELECT	OR	229	-	229	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	SG	365	5	96	28	55	159	22	0	-
4030000	DEPN EXPENSE-ELECT	SO	45	1	12	3	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT	UT	178	-	-	-	-	178	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	49	-	-	49	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	OR	57	-	57	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	SG	135	2	35	10	20	59	8	0	-
4030000	DEPN EXPENSE-ELECT	SO	110	2	30	8	15	47	6	0	-
4030000	DEPN EXPENSE-ELECT	UT	68	-	-	-	-	68	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total			753,365	16,554	204,535	57,746	108,403	322,811	43,121	196	-
4032000	DEPR - STEAM	SG	(1,828)	(26)	(481)	(140)	(278)	(794)	(108)	(1)	-
4032000 Total			(1,828)	(26)	(481)	(140)	(278)	(794)	(108)	(1)	-
4033000	DEPR - HYDRO	SG-P	2,232	32	588	171	339	970	132	1	-
4033000	DEPR - HYDRO	SG-U	(243)	(3)	(64)	(19)	(37)	(105)	(14)	(0)	-
4033000 Total			1,990	29	524	153	302	864	118	1	-
4034000	DEPR - OTHER	SG	659	9	173	51	100	286	39	0	-
4034000 Total			659	9	173	51	100	286	39	0	-
4035000	DEPR-TRANSMISSION	SG	1,992	29	524	153	302	865	118	1	-
4035000 Total			1,992	29	524	153	302	865	118	1	-
4036000	DEPR-DISTRIBUTION	CA	56	56	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	IDU	(2,432)	-	-	-	-	-	(2,432)	-	-
4036000	DEPR-DISTRIBUTION	OR	508	-	508	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	UT	(22,338)	-	-	-	-	(22,338)	-	-	-
4036000	DEPR-DISTRIBUTION	WA	163	-	-	163	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	WYP	(1,816)	-	-	-	(1,816)	-	-	-	-
4036000 Total			(25,859)	56	508	163	(1,816)	(22,338)	(2,432)	-	-
4037000	DEPR - GENERAL	SG	1,063	15	280	82	161	462	63	0	-
4037000 Total			1,063	15	280	82	161	462	63	0	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4039999	DEPR EXP-ELEC, OTH	DEPRECIATION-JOINT OWNER BILLED-CREDIT		(246)	(4)	(65)	(19)	(37)	(107)	(15)	(0)
4039999 Total			(246)	(4)	(65)	(19)	(37)	(107)	(15)	(0)	(0)
Grand Total			731,135	16,662	205,998	58,187	107,139	302,050	40,903	197	-

B4. AMORTIZATION EXPENSE



Amortization Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	20	-	-	-	-	-	20	-	-
4040000	FRANCHISES AND CONSENTS	3020000	584	8	154	45	89	254	35	0	-
4040000	AMOR LTD TRM PLNT	3020000	10,551	152	2,777	810	1,603	4,583	624	4	-
4040000	FRANCHISES AND CONSENTS	3020000	331	5	87	25	50	144	20	0	-
4040000	AMOR LTD TRM PLNT	3020000	(3,452)	-	-	-	-	(3,452)	-	-	-
4040000	FRANCHISES AND CONSENTS	3020000	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	1,331	19	350	102	202	578	79	0	-
4040000	FRANCHISES AND CONSENTS	3031040	34	-	-	-	-	34	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	58	-	-	-	58	-	-	-	-
4040000	FRANCHISES AND CONSENTS	3031040	23	0	6	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3031050	187	4	52	14	26	80	11	0	-
4040000	DISTRIBUTION AUTOMATION PILOT	3031680	4,108	98	1,282	283	303	1,969	173	-	-
4040000	CUSTOMER SERVICE SYSTEM	3031830	2,543	54	701	193	356	1,093	145	1	-
4040000	SAP	3032040	23	0	6	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3032340	191	4	53	14	27	82	11	0	-
4040000	FACILITY INSPECTION REPORTING SYSTEM	3032340	13	0	4	1	2	6	1	0	-
4040000	2002 GRID NET POWER COST MODELING	3032360	34	1	9	3	5	14	2	0	-
4040000	MID OFFICE IMPROVEMENT PROJECT	3032450	437	9	121	33	61	188	25	0	-
4040000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	3032590	4	0	1	0	1	2	0	0	-
4040000	SINGLE PERSON SCHEDULING	3032600	7	0	2	1	1	3	0	0	-
4040000	TIBCO SOFTWARE	3032640	4	0	1	0	1	2	0	0	-
4040000	TRANSMISSION WHOLESALE BILLING SYSTEM	3032680	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032710	4	0	1	0	1	2	0	0	-
4040000	ROUGE RIVER HYDRO INTANGIBLES	3032710	4	0	1	0	1	2	0	0	-
4040000	GADSBY INTANGIBLE ASSETS	3032740	4	0	1	0	1	2	0	0	-
4040000	SWIFT 2 IMPROVEMENTS	3032760	432	6	114	33	66	188	26	0	-
4040000	NORTH UMPOUA - SETTLEMENT AGREEMENT	3032770	24	0	6	2	4	10	1	0	-
4040000	BEAR RIVER-SETTLEMENT AGREEMENT	3032780	5	0	1	0	1	2	0	0	-
4040000	BEAR RIVER-SETTLEMENT AGREEMENT	3032780	1	0	0	0	0	0	0	0	-
4040000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	3032830	107	2	30	8	15	46	6	0	-
4040000	WEB SOFTWARE	3032860	850	18	235	65	119	366	49	0	-
4040000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	3032900	360	5	95	28	55	156	21	0	-
4040000	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	3032990	220	5	61	17	31	95	13	0	-
4040000	STEAM PLANT INTANGIBLE ASSETS	3033090	2,857	41	752	219	434	1,241	169	1	-
4040000	AMOR LTD TRM PLNT	3033170	717	17	224	50	53	344	30	-	-
4040000	ArcFM Software	3033210	801	17	221	61	112	344	46	0	-
4040000	MONARCH EMS/SCADA	3033220	2,962	63	817	225	414	1,273	169	1	-
4040000	VREALIZE VMWARE - SHARED	3033230	211	4	58	16	30	91	12	0	-
4040000	IEE - Itron Enterprise Addition	3033240	738	18	230	51	54	353	31	-	-
4040000	AMI Metering Software	3033250	4,816	115	1,503	332	355	2,308	203	-	-
4040000	Big Data & Analytics	3033260	233	5	64	18	33	100	13	0	-
4040000	C&T - ENERGY TRADING SYSTEM	3033310	1,466	31	404	111	205	630	84	0	-
4040000	CAS - CONTROL AREA SCHEDULING (TRANSM)	3033320	604	13	167	46	85	260	35	0	-
4040000	DISTRIBUTION INTANGIBLES	3033370	4	-	-	-	4	-	-	-	-
4040000	RMT TRADE SYSTEM	3033390	197	4	54	15	28	85	11	0	-
4040000	MISC - MISCELLANEOUS	3034900	2	2	-	-	-	-	-	-	-
4040000	MISC - MISCELLANEOUS	3034900	1	0	0	0	0	1	0	-	-
4040000	MISC - MISCELLANEOUS	3034900	3	-	-	-	-	-	-	3	-
4040000	MISC - MISCELLANEOUS	3034900	3	-	-	-	-	-	-	-	-
4040000	MISC - MISCELLANEOUS	3034900	9,343	134	2,459	717	1,419	4,058	552	3	-



Amortization Expense

Sum of Range: 01/2019 - 12/2019

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	SO	272	6	75	21	38	117	16	0	-
4040000	AMOR LTD TRM PLNT	UT	5	-	-	-	-	5	-	-	-
4040000	AMOR LTD TRM PLNT	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	WYP	49	-	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT	SG	155	2	41	12	24	67	9	0	-
4040000	AMOR LTD TRM PLNT	SG-P	15	0	4	1	2	6	1	0	-
4040000	AMOR LTD TRM PLNT	CN	509	12	159	35	38	244	21	-	-
4040000	AMOR LTD TRM PLNT	SG-P	312	4	82	24	47	135	18	0	-
4040000	AMOR LTD TRM PLNT	CA	28	28	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	OR	266	-	266	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	SO	284	6	78	22	40	122	16	0	-
4040000	AMOR LTD TRM PLNT	UT	5	-	-	-	-	5	-	-	-
4040000	AMOR LTD TRM PLNT	WA	81	-	-	81	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	WYP	43	-	-	-	43	-	-	-	-
4040000 Total			46,027	916	13,819	3,739	6,585	18,254	2,703	12	-
4049000	AMR LTD TRM PLNT-OTH	OTHER	4,263	-	-	-	-	-	-	-	4,263
4049000	AMR LTD TRM PLNT-OTH	SG	(249)	(4)	(65)	(19)	(38)	(108)	(15)	(0)	-
4049000 Total			4,014	(4)	(65)	(19)	(38)	(108)	(15)	(0)	4,263
4061000	EL PLNT ACQ ADJ-CM	SG	4,782	69	1,259	367	726	2,077	283	2	-
4061000	EL PLNT ACQ ADJ-CM	UT	302	-	-	-	-	302	-	-	-
4061000 Total			5,083	69	1,259	367	726	2,378	283	2	-
4073000	REGULATORY DEBITS	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total			124	-	-	-	-	-	-	-	124
4074100	Reg Credits-BPA Exch	IDU	5,643	-	-	-	-	-	5,643	-	-
4074100	Reg Credits-BPA Exch	OR	42,889	-	42,889	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	12,419	-	-	12,419	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	383	-	-	-	-	-	383	-	-
4074100	Reg Credits-BPA Exch	OR	947	-	947	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	612	-	-	612	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	41	-	-	-	-	-	41	-	-
4074100	Reg Credits-BPA Exch	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	18	-	-	18	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	1,884	-	-	-	-	-	1,884	-	-
4074100	Reg Credits-BPA Exch	OR	807	-	807	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	675	-	-	675	-	-	-	-	-
4074100	Reg Credits-BPA Exch	OR	0	-	0	-	-	-	-	-	-
4074100 Total			66,321	-	44,646	13,724	-	-	7,951	-	-
4074200	Reg Credits-BPA Exch	OR	(44,647)	-	(44,647)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	WA	(13,723)	-	-	(13,723)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	IDU	(7,951)	-	-	-	-	-	(7,951)	-	-
4074200 Total			(66,321)	-	(44,647)	(13,723)	-	-	(7,951)	-	-
Grand Total			55,249	981	15,011	4,087	7,274	20,524	2,971	14	4,387

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	SO	208	4	57	16	29	90	12	0	-
4081000	TAX OTH INC-U OP I	SO	(453)	(10)	(125)	(34)	(63)	(195)	(26)	(0)	-
4081000 Total			(245)	(5)	(67)	(19)	(34)	(105)	(14)	(0)	-
4081500	PROPERTY TAXES	GPS	148,789	3,159	41,031	11,286	20,812	63,958	8,505	38	-
4081500 Total			148,789	3,159	41,031	11,286	20,812	63,958	8,505	38	-
4081800	FRANCHISE TAXES	CA	1,207	1,207	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	GPS	3	0	1	0	0	1	0	0	-
4081800	FRANCHISE TAXES	OR	30,248	-	30,248	-	-	-	-	-	-
4081800	FRANCHISE TAXES	WYP	1,917	-	-	-	1,917	-	-	-	-
4081800 Total			33,375	1,207	30,249	0	1,917	1	0	0	-
4081990	MISC TAXES - OTHER	SO	12,517	266	3,452	949	1,751	5,381	716	3	-
4081990	MISC TAXES - OTHER	OR	1,611	-	1,611	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	SE	229	3	57	17	38	99	15	0	-
4081990	MISC TAXES - OTHER	WA	23	-	-	23	-	-	-	-	-
4081990	MISC TAXES - OTHER	SE	58	1	14	4	10	25	4	0	-
4081990	MISC TAXES - OTHER	WYP	77	-	-	-	77	-	-	-	-
4081990	MISC TAXES - OTHER	SE	163	2	40	12	27	70	11	0	-
4081990	MISC TAXES - OTHER	SG	2,051	30	540	157	311	891	121	1	-
4081990	MISC TAXES - OTHER	SO	35	1	10	3	5	15	2	0	-
4081990	MISC TAXES - OTHER	SE	453	6	112	34	76	196	30	0	-
4081990 Total			17,217	308	5,836	1,200	2,295	6,676	898	4	-
Grand Total			199,137	4,670	77,049	12,467	24,990	70,530	9,389	42	-

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	SG	(27,793)	(400)	(7,315)	(2,132)	(4,221)	(12,071)	(1,643)	(10)	-
4091000	INC TX UTIL OP INC	SE	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	SE	(48)	(1)	(12)	(4)	(8)	(21)	(3)	(0)	-
4091000	INC TX UTIL OP INC	SG	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	SE	(17)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
4091000	INC TX UTIL OP INC	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total			(27,877)	(401)	(7,336)	(2,139)	(4,235)	(12,107)	(1,648)	(10)	-
4091100	STATE INC TAX-ELEC	SG	-	-	-	-	-	-	-	-	-
4091100 Total			-	-	-	-	-	-	-	-	-
4118000	GAINS-DISP OF ALLOW	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4191000	AFUDC - OTHER	SNP	(72,317)	(1,377)	(19,228)	(5,290)	(10,154)	(32,093)	(4,139)	(19)	(17)
4191000 Total			(72,317)	(1,377)	(19,228)	(5,290)	(10,154)	(32,093)	(4,139)	(19)	(17)
4211000	GAIN DISPOS PROP	OR	223	-	223	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	SG	(2,433)	(35)	(640)	(187)	(370)	(1,057)	(144)	(1)	-
4211000	GAIN DISPOS PROP	SO	(1,385)	(29)	(382)	(105)	(194)	(595)	(79)	(0)	-
4211000 Total			(3,595)	(64)	(800)	(292)	(563)	(1,652)	(223)	(1)	-
4212000	LOSS DISPOS PROP	OR	0	-	0	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	SO	200	4	55	15	28	86	11	0	-
4212000	LOSS DISPOS PROP	WYP	0	-	-	-	0	-	-	-	-
4212000 Total			200	4	55	15	28	86	11	0	-
4270000	INT ON LNG-TRM DBT	SNP	333,342	6,349	88,631	24,386	46,804	147,931	19,078	87	77
4270000	INT ON LNG-TRM DBT	SNP	31,567	601	8,393	2,309	4,432	14,009	1,807	8	7
4270000	INT ON LNG-TRM DBT	SNP	3,937	75	1,047	288	553	1,747	225	1	1
4270000	INT ON LNG-TRM DBT	SNP	1,007	19	268	74	141	447	58	0	0
4270000 Total			369,853	7,044	98,339	27,056	51,930	164,135	21,167	97	85
4280000	AMT DBT DISC & EXP	SNP	879	17	234	64	123	390	50	0	0
4280000	AMT DBT DISC & EXP	SNP	3,014	57	801	220	423	1,337	172	1	1
4280000 Total			3,892	74	1,035	285	546	1,727	223	1	1
4281000	AMORTZN OF LOSS	SNP	584	11	155	43	82	259	33	0	0
4281000 Total			584	11	155	43	82	259	33	0	0
4290000	AMT PREM ON DEBT	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	SNP	11,968	228	3,182	876	1,680	5,311	685	3	3
4310000 Total			11,968	228	3,182	876	1,680	5,311	685	3	3
4313000	INT EXP ON REG LIAB	SNP	12,654	241	3,365	926	1,777	5,616	724	3	3
4313000 Total			12,654	241	3,365	926	1,777	5,616	724	3	3
4320000	AFUDC - BORROWED	SNP	(36,564)	(696)	(9,722)	(2,675)	(5,134)	(16,227)	(2,093)	(10)	(8)
4320000	AFUDC - BORROWED	SNP	280	5	74	20	39	124	16	0	0
4320000 Total			(36,284)	(691)	(9,647)	(2,654)	(5,095)	(16,102)	(2,077)	(10)	(8)
Grand Total			(75,712)	(1,438)	(19,972)	(5,567)	(10,689)	(33,659)	(4,350)	(20)	(17)



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax									
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	148	3	42	12	22	61	8	0	
SCHMAP	110200	Tax Percentage Depletion - Deer Creek									
SCHMAP	120101	Other A/R Bad Debt Write-offs									
SCHMAP	130100	Non - Deductible Expenses	1,947	41	537	148	272	837	111	0	
SCHMAP	130400	PMINon-deductible Exp	28	0	7	2	5	12	2	0	
SCHMAP	130505	Executive Compensation 162(m)	161	3	44	12	23	69	9	0	
SCHMAP	130550	MEHC Insurance Services-Premium									
SCHMAP	130700	Mining Rescue Training Credit Addback									
SCHMAP	130750	Non-deductible Fringe Benefits	479	10	132	36	67	206	27	0	
SCHMAP	130755	Non-deductible Parking Costs	470	10	130	36	66	202	27	0	
SCHMAP	130900	Non - Deductible Executive Comp									
SCHMAP	505505	Income Tax Interest									
SCHMAP	610106	PMIFuel Tax Cr	17	0	4	1	3	8	1	0	
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	3	0	1	0	0	1	0	0	
SCHMAP	7201051	Contra Medicare Subsidy									
SCHMAP	920106	PMI Dividend Received Deduction									
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	48	1	12	4	8	21	3	0	
SCHMAP Total			3,301	70	909	251	465	1,417	189	1	-
SCHMAT	105100	Capitalized Labor Costs	7,659	163	2,112	581	1,071	3,292	438	2	
SCHMAT	105120	Book Depreciation	943,502	21,502	265,832	75,088	138,259	389,783	52,784	254	
SCHMAT	105121	PMIBook Depreciation	16,300	224	4,034	1,221	2,718	7,035	1,063	5	
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	(11,175)	(161)	(2,941)	(857)	(1,697)	(4,854)	(661)	(4)	
SCHMAT	105130	CIAC	114,942	3,632	31,018	7,327	12,047	55,173	5,744	-	
SCHMAT	105137	Auto Depreciation									
SCHMAT	105140	Highway relocation	2,372	75	640	151	249	1,139	119	-	
SCHMAT	105142	Avoided Costs	67,459	1,285	17,936	4,935	9,472	29,937	3,861	18	16
SCHMAT	105145	Acquisition Adjustment Amort									
SCHMAT	105146	Capitalization of Test Energy	4,130	59	1,087	317	627	1,794	244	1	
SCHMAT	105147	Sec 1031 Like Kind Exchange									
SCHMAT	105165	Coal Mine Development									
SCHMAT	105170	Coal Mine Receding Face (Extension)									
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr									
SCHMAT	105205	Coal Mine Development-30%Amort									
SCHMAT	105471	UT Kalamath Relicensing Costs									
SCHMAT	110100	Book Cost Depletion									
SCHMAT	110105	SRC Book Depletion step up basis adj									
SCHMAT	1101051	SRC Book Cost Depletion									
SCHMAT	120105	Willow Wind Account Receivable									
SCHMAT	205100	Coal Pile Inventory Adjustment	110	2	27	8	18	48	7	0	
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme									
SCHMAT	205411	PMI Sec 263A Adjustment									
SCHMAT	210105	Self Insured Health Benefit									
SCHMAT	210120	Prepaid Taxes-UT PUC									
SCHMAT	210130	Prepaid Taxes-ID PUC									
SCHMAT	210200	Prepaid Taxes-property taxes	(1,737)	(37)	(479)	(132)	(243)	(747)	(99)	(0)	
SCHMAT	220100	Bad Debts Allowance - Cash Basis	52	3	20	5	4	17	3	-	
SCHMAT	320110	Transition Team Costs-UT									
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total									



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	320140	May 2000 Transition Plan Costs-OR									
SCHMAT	320210	Research & Exper. Sec. 174 Amort.									
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o									
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order									
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	13,022	276	3,591	988	1,821	5,598	744	3	
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	(18,355)	(390)	(5,062)	(1,392)	(2,567)	(7,890)	(1,049)	(5)	
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	353	7	97	27	49	152	20	0	
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	(291)					(291)			
SCHMAT	320283	Reg Asset - Post-Retirement Settlement L	22				22				
SCHMAT	330100	Amort. Pollution Control Facility									
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit									
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	5,047								5,047
SCHMAT	415120	Def Reg Asset-Foote Creek Contract									
SCHMAT	415300	Environmental Cleanup Accrual									
SCHMAT	415301	Environmental Costs WA	140			140					
SCHMAT	415406	Reg Asset Utah ECAM									
SCHMAT	415423	Contra PP&E Deer Creek									
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	7,658	105	1,895	574	1,277	3,305	499	3	
SCHMAT	415425	Contra Reg Asset - UMWA Pension									
SCHMAT	415430	Reg Asset - CA - Transportation Electri	(62)								(62)
SCHMAT	415500	Cholla Pit Transact Costs-APS Amort									
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	52			52					
SCHMAT	415555	WY PCAM Def Net Power Costs									
SCHMAT	415640	IDAI Costs-Direct Access-CA									
SCHMAT	415650	SB 1149-Related Reg Assets-OR									
SCHMAT	415680	OR Deferred Intervenor Funding Grants									
SCHMAT	415700	Reg Liability BPA balancing accounts-OR									
SCHMAT	415701	CA Deferred Intervenor Funding									
SCHMAT	415702	Reg Asset - Lake Side Liq.	27				27				
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	21				21				
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -									
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -									
SCHMAT	415710	Reg Liability - WA - Accelerated Deprci	12,612			12,612					
SCHMAT	415801	Contra RTO Grid West N/R Allowance									
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA									
SCHMAT	415803	WA RTO Grid West N/R w/o									
SCHMAT	415804	RTO Grid West Notes Receivable-OR									
SCHMAT	415805	RTO Grid West Notes Receivable-WY									
SCHMAT	415806	IDU RTO Grid West N/R									
SCHMAT	415822	Reg Asset - Pension MMT -UT									
SCHMAT	415827	Regulatory Asset - Post -Ret MMT -OR									
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY									
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT									
SCHMAT	415830	Regulatory Asset - Post - Ret MMT -ID									
SCHMAT	415831	Regulatory Asset - Post - Ret MMT -CA									
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua									
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE									
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	24							24	
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR									



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA		-	-	-	-	-	-	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	1,126	-	-	-	-	-	-	-	1,126
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY		-	-	-	-	-	-	-	-
SCHMAT	415857	ID - Deferred Overburden Costs	115	-	-	-	-	-	-	-	115
SCHMAT	415858	WY - Deferred Overburden Costs	324	-	-	-	324	-	-	-	-
SCHMAT	415859	WY - Deferred Advertising Costs		-	-	-	-	-	-	-	-
SCHMAT	415865	Reg Asset - UT MPA		-	-	-	-	-	-	-	-
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff		-	-	-	-	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	(5,047)	-	-	-	-	-	-	-	(5,047)
SCHMAT	415870	Deferred Excess Net Power Costs-CA		-	-	-	-	-	-	-	-
SCHMAT	415871	Deferred Excess Net Power Costs-WY		-	-	-	-	-	-	-	-
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08		-	-	-	-	-	-	-	-
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	(2,980)	-	-	-	-	-	-	-	(2,980)
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	1,039	-	-	-	-	-	-	-	1,039
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	592	-	-	-	-	-	-	-	592
SCHMAT	415890	ID MEHC 2006 Transition Costs		-	-	-	-	-	-	-	-
SCHMAT	415891	WY - 2006 Transition Severance Costs		-	-	-	-	-	-	-	-
SCHMAT	415893	OR - MEHC Transition Service Costs		-	-	-	-	-	-	-	-
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred		-	-	-	-	-	-	-	-
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement		-	-	-	-	-	-	-	-
SCHMAT	415897	Reg Asset MEHC Transition Service Costs		-	-	-	-	-	-	-	-
SCHMAT	415898	Deferred Coal Costs - Naughton Contract		-	-	-	-	-	-	-	-
SCHMAT	415900	OR SB 408 Recovery		-	-	-	-	-	-	-	-
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current		-	-	-	-	-	-	-	-
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA		-	-	-	-	-	-	-	-
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR		-	-	-	-	-	-	-	-
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA		-	-	-	-	-	-	-	-
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs		-	-	-	-	-	-	-	-
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs		-	-	-	-	-	-	-	-
SCHMAT	415926	Reg Liability - Depreciation Decrease -	1,305	-	-	-	-	-	-	-	1,305
SCHMAT	415927	Reg Liability - Depreciation Decrease De		-	-	-	-	-	-	-	-
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning		-	-	-	-	-	-	-	-
SCHMAT	425100	Deferred Regulatory Expense		-	-	-	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	142	-	-	-	-	-	-	-	142
SCHMAT	425125	Deferred Coal Cost - Arch		-	-	-	-	-	-	-	-
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs		-	-	-	-	-	-	-	-
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue		-	-	-	-	-	-	-	-
SCHMAT	425250	TGS Buyout-SG	15	0	4	1	2	7	1	0	-
SCHMAT	425260	Lakeview Buyout-SG		-	-	-	-	-	-	-	-
SCHMAT	425280	Joseph Settlement-SG		-	-	-	-	-	-	-	-
SCHMAT	425295	BPA Conservation Rate Credit		-	-	-	-	-	-	-	-
SCHMAT	425360	Hermiston Swap	172	2	45	13	26	75	10	0	-
SCHMAT	425380	Idaho Customer Balancing Account		-	-	-	-	-	-	-	-
SCHMAT	430100	Customer Service / Weatherization	188	-	-	-	-	-	-	-	188
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass		-	-	-	-	-	-	-	-
SCHMAT	430112	Reg Asset - Other - Balance Reclass		-	-	-	-	-	-	-	-
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
SCHMAT	430117	Reg Asset - Current DSM		-	-	-	-	-	-	-	-
SCHMAT	505115	Sales & Use Tax Accrual	(251)	(5)	(69)	(19)	(35)	(108)	(14)	(0)	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	505125	ACCRUED ROYALTIES	449	6	111	34	75	194	29	0	-
SCHMAT	505140	Purchase Card Trans Provision		-	-	-	-	-	-	-	-
SCHMAT	505160	CA PUC Fee		-	-	-	-	-	-	-	-
SCHMAT	505170	West Valley Contract Termination Fee Acc		-	-	-	-	-	-	-	-
SCHMAT	505200	Extraction Tax Paid / Accrued		-	-	-	-	-	-	-	-
SCHMAT	505400	Bonus Liability	(121)	(3)	(33)	(9)	(17)	(52)	(7)	(0)	-
SCHMAT	505500	Federal Income Tax Interest		-	-	-	-	-	-	-	-
SCHMAT	505510	PMIVacationBonus Adjustment		-	-	-	-	-	-	-	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	139	3	38	11	19	60	8	0	-
SCHMAT	505601	Sick Leave Accrual - PMI	(10)	(0)	(2)	(1)	(2)	(4)	(1)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	(1,830)	(39)	(505)	(139)	(256)	(787)	(105)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	(61)	(1)	(16)	(5)	(9)	(26)	(4)	(0)	-
SCHMAT	605301	Environmental Liability - Regulated	837	18	231	63	117	360	48	0	-
SCHMAT	605710	Reverse Accrued Final Reclamation	(5,597)	-	-	-	-	-	-	-	(5,597)
SCHMAT	605715	Trapper Mine Contract Obligation	305	4	76	23	51	132	20	0	-
SCHMAT	610000	Coal Mine Development-PMI	(319)	(4)	(79)	(24)	(53)	(138)	(21)	(0)	-
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR		-	-	-	-	-	-	-	-
SCHMAT	610100	PMI Devt Cost Amort		-	-	-	-	-	-	-	-
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed		-	-	-	-	-	-	-	-
SCHMAT	610114	PMI EITF Pre-Stripping Costs		-	-	-	-	-	-	-	-
SCHMAT	610115	PMIOverburden Removal		-	-	-	-	-	-	-	-
SCHMAT	610130	781 Shopping Incentive_OR		-	-	-	-	-	-	-	-
SCHMAT	610135	SB1149 Costs_OR OTHER		-	-	-	-	-	-	-	-
SCHMAT	610140	Oregon Rate Refund		-	-	-	-	-	-	-	-
SCHMAT	610141	WA Rate Refunds		-	-	-	-	-	-	-	-
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline		-	-	-	-	-	-	-	-
SCHMAT	610143	Reg Liability - WA Low Energy Program	(1,479)	-	-	(1,479)	-	-	-	-	-
SCHMAT	610144	Reg Liability - CA California Alternativ		-	-	-	-	-	-	-	-
SCHMAT	610145	REG LIAB-DSM	(318)	-	-	-	-	-	-	-	(318)
SCHMAT	610146	OR Reg Asset/Liability Consolidation		-	-	-	-	-	-	-	-
SCHMAT	610148	Reg Liability - Def NPC Balance Recl		-	-	-	-	-	-	-	-
SCHMAT	610149	Reg Liability - SB 1149 Balance Recl		-	-	-	-	-	-	-	-
SCHMAT	705210	Property Insurance		-	-	-	-	-	-	-	-
SCHMAT	705230	West Valley Lease Reduction - WA		-	-	-	-	-	-	-	-
SCHMAT	705231	West Valley Lease Reduction - OR		-	-	-	-	-	-	-	-
SCHMAT	705232	West Valley Lease Reduction - CA		-	-	-	-	-	-	-	-
SCHMAT	705233	West Valley Lease Reduction - ID		-	-	-	-	-	-	-	-
SCHMAT	705234	West Valley Lease Reduction - WY		-	-	-	-	-	-	-	-
SCHMAT	705235	West Valley Lease Reduction - UT		-	-	-	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	272	-	-	-	-	-	-	-	272
SCHMAT	705241	Reg Liability - CA California Alternativ		-	-	-	-	-	-	-	-
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	1,918	-	-	-	-	-	-	-	1,918
SCHMAT	705250	A&G Credit-WA		-	-	-	-	-	-	-	-
SCHMAT	705251	A&G Credit-OR		-	-	-	-	-	-	-	-
SCHMAT	705252	A&G Credit-CA		-	-	-	-	-	-	-	-
SCHMAT	705253	A&G Credit-ID		-	-	-	-	-	-	-	-
SCHMAT	705254	A&G Credit-WY		-	-	-	-	-	-	-	-
SCHMAT	705260	March 2006 Transition Plan costs-WA		-	-	-	-	-	-	-	-
SCHMAT	705261	Reg Liability - Sale of renewable Energy		-	-	-	-	-	-	-	-



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 Twelve Months Ending - December 2019
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705262	Reg Liability - Sale of REC's-ID		-	-	-	-	-	-	-	-
SCHMAT	705263	Reg Liability - Sale of REC's-WA		-	-	-	-	-	-	-	-
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge		-	-	-	-	-	-	-	-
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	202	-	-	-	-	-	-	-	202
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	14,685	-	-	-	-	-	-	-	14,685
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def		-	-	-	-	-	-	-	-
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset		-	-	-	-	-	-	-	-
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	649	-	-	-	-	-	-	-	649
SCHMAT	705337	Regulatory Liability - Sale of Renewable		-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	4,017	-	-	-	-	-	-	-	4,017
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	252	-	-	-	-	-	-	-	252
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	2,399	-	-	-	-	-	-	-	2,399
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	131	-	-	-	-	-	-	-	131
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	470	-	-	-	-	-	-	-	470
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	(4,673)	-	-	-	-	-	-	-	(4,673)
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	1,846	-	1,846	-	-	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	(27)	-	-	-	-	-	-	-	(27)
SCHMAT	705451	Reg Liability - OR Property Insurance Re	(7,594)	-	(7,594)	-	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	114	-	-	-	-	-	114	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	350	-	-	-	350	-	-	-	-
SCHMAT	705500	Reg Liability - Powerdale Decommissionin		-	-	-	-	-	-	-	-
SCHMAT	705514	Regulatory Liability - OR Deferred Exces		-	-	-	-	-	-	-	-
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	5,479	-	-	-	-	-	-	-	5,479
SCHMAT	705517	Regulatory Liability - UT Deferred Exces		-	-	-	-	-	-	-	-
SCHMAT	705518	Regulatory Liability - WA Deferred Exces		-	-	-	-	-	-	-	-
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	(14,327)	-	-	-	-	-	-	-	(14,327)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces		-	-	-	-	-	-	-	-
SCHMAT	705522	Regulatory Liability - UT REC's in Rates		-	-	-	-	-	-	-	-
SCHMAT	705523	Regulatory Liability - WA RECS in Rates		-	-	-	-	-	-	-	-
SCHMAT	705525	Regulatory Liability - OR RECS in Rates		-	-	-	-	-	-	-	-
SCHMAT	705526	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
SCHMAT	705527	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in		-	-	-	-	-	-	-	-
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	(2,458)	-	-	-	-	-	-	-	(2,458)
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas		-	-	-	-	-	-	-	-
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback		-	-	-	-	-	-	-	-
SCHMAT	705700	Reg Liability - Current Reclass - Other		-	-	-	-	-	-	-	-
SCHMAT	715050	Microsoft Software License Liability		-	-	-	-	-	-	-	-
SCHMAT	715100	MCI FOG Wire Lease		-	-	-	-	-	-	-	-
SCHMAT	715105	MCI FOG Wire Lease	1	0	0	0	0	0	0	0	0
SCHMAT	715350	Misc. Deferred Credits		-	-	-	-	-	-	-	-
SCHMAT	715720	NW Power Act-WA	(470)	-	-	-	-	-	-	-	(470)
SCHMAT	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	(191)	(3)	(50)	(15)	(29)	(83)	(11)	(0)	-
SCHMAT	720200	Deferred Comp Plan Benefits-PPL		-	-	-	-	-	-	-	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	(75)	(2)	(21)	(6)	(10)	(32)	(4)	(0)	-
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)		-	-	-	-	-	-	-	-
SCHMAT	720550	Accrued CIC Severance		-	-	-	-	-	-	-	-
SCHMAT	720560	Pension Liability - UMWA Withdrawal Obli		-	-	-	-	-	-	-	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	584	11	155	43	82	259	33	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
			(666)	(14)	(184)	(50)	(93)	(286)	(38)	(0)	-
SCHMAT	910245	Contra Receivable from Joint Owners									
SCHMAT	910530	Injuries and Damages Reserve									
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab									
SCHMAT	910905	Bridger Coal Company Underground Mine Co	441	6	109	33	74	190	29	0	
SCHMAT	910910	PMIBridger Section 471 Adj									
SCHMAT	920110	PMI/WY Extraction Tax	659	9	163	49	110	284	43	0	
SCHMAT Total			1,156,610	26,735	314,034	100,169	163,902	483,536	63,871	278	4,085
SCHMDP	105127	Book Depreciation Allocated to Medicare									
SCHMDP	110200	Tax Depletion - Deer Creek									
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	9	0	2	1	2	4	1	0	
SCHMDP	120100	Preferred Dividend - PPL	108	2	29	8	15	48	6	0	0
SCHMDP	120200	Trapper Mine Dividend Deduction									
SCHMDP	130560	MEHC Insurance Services-Receiveable									
SCHMDP	130600	Tax Exempt Interest (No AMT)									
SCHMDP	130605	Tax Exempt Interest - CA IOU									
SCHMDP	130910	SPI 404(K) Contribution									
SCHMDP	305100	Amort of Projects-Klamath Engineering									
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc									
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D									
SCHMDP	720105	MEDICARE SUBSIDY									
SCHMDP	910900	PMI Depletion	4,090	56	1,012	306	682	1,765	267	1	
SCHMDP	910918	PMI Overriding Royalty									
SCHMDP	920105	PMI Tax Exempt Interest Income									
SCHMDP Total			4,208	58	1,043	315	699	1,817	274	1	0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu									
SCHMDT	105122	Repair Deduction	155,653	2,240	40,968	11,942	23,641	67,605	9,201	56	
SCHMDT	105125	Tax Depreciation	684,400	13,413	180,211	43,817	94,052	307,329	38,609	165	
SCHMDT	105126	PMITax Depreciation	4,742	65	1,173	355	791	2,047	309	2	
SCHMDT	105137	Capitalized Depreciation	6,684	142	1,843	507	935	2,873	382	2	
SCHMDT	1051411	AFUDC - DEBT	36,195	689	9,624	2,648	5,082	16,063	2,072	9	8
SCHMDT	1051412	AFUDC - Equity	72,140	1,374	19,181	5,277	10,129	32,014	4,129	19	17
SCHMDT	105143	Basis Intangible Difference	266	6	73	20	37	114	15	0	
SCHMDT	105147	Sec 1031 Like Kind Exchange									
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW									
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI									
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	16,502	350	4,551	1,252	2,308	7,094	943	4	
SCHMDT	105153	Contract Liability Basis Adjustment -Che	(191)	(3)	(50)	(15)	(29)	(83)	(11)	(0)	
SCHMDT	105165	Coal Mine Development									
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	46	1	11	3	8	20	3	0	
SCHMDT	105175	Removal Cost (net of salvage)	69,673	1,479	19,214	5,285	9,746	29,950	3,983	18	
SCHMDT	105181	Stim Rts Blundell Geothermal Tax Depr									
SCHMDT	105185	Repair Allowance 3115									
SCHMDT	105220	Cholla GE Safe Harbor Lease									
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	377	5	99	29	57	164	22	0	
SCHMDT	105470	Book Gain/Loss on Land Sales	4,187	89	1,155	318	586	1,800	239	1	
SCHMDT	110200	Depletion - Tax Percentage Deduction									
SCHMDT	1102051	Tax Percentage Depletion - Deduction	31	0	8	2	5	13	2	0	
SCHMDT	120105	Willow Wind Account Receiveable									
SCHMDT	205025	PMI - Fuel Cost Adjustment	(219)	(3)	(54)	(16)	(37)	(95)	(14)	(0)	



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	205200	Coal M&S Inventory Write-Off	(866)	(27)	(234)	(55)	(91)	(416)	(43)	-	-
SCHMDT	205205	Inventory Reserve - PMI	(770)	(11)	(191)	(58)	(128)	(332)	(50)	(0)	-
SCHMDT	205411	PMISEC 263A Adjustment	739	10	183	55	123	319	48	0	-
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	-	-	-	-	-	-	-	-	-
SCHMDT	210100	Prepaid Taxes-OR PUC	(52)	-	(52)	-	-	-	-	-	-
SCHMDT	210105	Self Insured Health Benefit	-	-	-	-	-	-	-	-	-
SCHMDT	210110	Prepaid Taxes-WA UTC	-	-	-	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	(36)	-	-	-	-	(36)	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	40	-	-	-	-	-	40	-	-
SCHMDT	210140	Prepaid Taxes-WY PSC	-	-	-	-	-	-	-	-	-
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	-	-	-	-	-	-	-	-	-
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	-	-	-	-	-	-	-	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	-	-	-	-	-	-	-	-	-
SCHMDT	210175	Prepaid - FSA O&M - East	252	4	66	19	38	110	15	0	-
SCHMDT	210180	OTHER PREPAIDS	126	3	35	10	18	54	7	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	327	5	86	25	50	142	19	0	-
SCHMDT	210190	Prepaid Water Rights	(161)	(2)	(42)	(12)	(24)	(70)	(10)	(0)	-
SCHMDT	210195	Prepaid Surety Bond Costs	-	-	-	-	-	-	-	-	-
SCHMDT	210200	Prepaid Taxes-property taxes	-	-	-	-	-	-	-	-	-
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	-	-	-	-	-	-	-	-	-
SCHMDT	287616	Regulatory Assets - Interim Provisions	-	-	-	-	-	-	-	-	-
SCHMDT	305100	Amort of Projects-Klamath Engineering	-	-	-	-	-	-	-	-	-
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	-	-	-	-	-	-	-	-	-
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	-	-	-	-	-	-	-	-	-
SCHMDT	320271	Contra Reg Asset - Pension Plan CTG	1,641	35	453	124	230	705	94	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	(18,355)	(390)	(5,062)	(1,392)	(2,567)	(7,890)	(1,049)	(5)	-
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	-	-	-	-	-	-	-	-	-
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	-	-	-	-	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Svcs Deposit	191	3	50	15	29	83	11	0	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	-	-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	769	-	-	-	-	-	-	-	769
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	3,174	-	-	-	-	-	-	-	3,174
SCHMDT	415300	Hazardous Waste Clean-up Costs	2,931	62	808	222	410	1,260	168	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	-	-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	(1,189)	(16)	(294)	(89)	(198)	(513)	(78)	(0)	-
SCHMDT	415411	ContraRA DeerCreekAband CA	19	19	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	(407)	-	-	-	-	-	(407)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	(1,695)	-	(1,695)	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	(15)	-	-	-	-	(15)	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	84	-	-	84	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	(2,104)	-	-	-	(2,104)	-	-	-	-
SCHMDT	415417	Contra RA UMWVA Pension CA	-	-	-	-	-	-	-	-	-
SCHMDT	415418	Contra RA UMWVA Pension ID	-	-	-	-	-	-	-	-	-
SCHMDT	415419	Contra RA UMWVA Pension OR	-	-	-	-	-	-	-	-	-
SCHMDT	415420	Contra RA UMWVA Pension UT	-	-	-	-	-	-	-	-	-
SCHMDT	415421	Contra RA UMWVA Pension WA	-	-	-	-	-	-	-	-	-
SCHMDT	415422	Contra RA UMWVA Pension WY	-	-	-	-	-	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	137	-	-	-	-	-	-	-	137
SCHMDT	415501	Cholla Pit Transact Costs- APS Amort - I	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415502	Cholla Plt Transact Costs- APS Amort - O									
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	150						150		
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	4,400					4,400			
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	1,600				1,600				
SCHMDT	415545	Reg Asset - WA Merwin Project									
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap									
SCHMDT	415655	CA GHG Allowance									
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	(83)								(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	(28)								(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	(13)								(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	570								570
SCHMDT	415700	Reg Liability BPA balancing accounts-OR									
SCHMDT	415701	CA Deferred Intervenor Funding	2								2
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY									
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -									
SCHMDT	415720	Reg Asset - Community Solar - OR	498								498
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU									
SCHMDT	415801	RTO Grid West N/R Allowance									
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA									
SCHMDT	415804	OR RTO Grid West N/R									
SCHMDT	415815	Insurance Reserve									
SCHMDT	415820	Contra Pension Reg Asset MMT & CTG_OR									
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG_WY									
SCHMDT	415823	Contra Pension Reg Asset CTG - UT									
SCHMDT	415824	Contra Pension Reg Asset MMT & CTG_CA									
SCHMDT	415825	Contra Pension Reg Asset CTG - WA									
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet									
SCHMDT	415850	Unrecovered Plant Powerdale									
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA									
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID									
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR									
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA									
SCHMDT	415855	Ca - January 2010 Storm Costs									
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY									
SCHMDT	415857	ID - Deferred Overburden Costs									
SCHMDT	415858	WY - Deferred Overburden Costs									
SCHMDT	415859	WY - Deferred Advertising Costs									
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	5								5
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	62					62			
SCHMDT	415865	Reg Asset - Utah MPA									
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	508								508
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs									
SCHMDT	415870	CA Def Excess NPC	(27)								(27)
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	13,263								13,263
SCHMDT	415875	Deferred Excess Net Power Costs - UT	22,657								22,657
SCHMDT	415876	Deferred Excess Net Power Costs - OR									
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(35)					(35)			
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	(6)					(6)			
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	0								0



Schedule M
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415884	Reg Asset - Current Reclass - Other		-	-	-	-	-	-	-	-
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other		-	-	-	-	-	-	-	-
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power		-	-	-	-	-	-	-	-
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power		-	-	-	-	-	-	-	-
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	6,864	-	-	-	-	-	-	-	6,864
SCHMDT	415893	OR - MEHC Transition Service Costs		-	-	-	-	-	-	-	-
SCHMDT	415894	Reg Asset - REC Sales Deferral - CA - No		-	-	-	-	-	-	-	-
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement		-	-	-	-	-	-	-	-
SCHMDT	415897	Reg Asset MEHC Transition Service Costs		-	-	-	-	-	-	-	-
SCHMDT	415898	Deferred Coal Costs - Naughton Contract		-	-	-	-	-	-	-	-
SCHMDT	415900	OR SB 408 Recovery		-	-	-	-	-	-	-	-
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power		-	-	-	-	-	-	-	-
SCHMDT	415903	Reg Asset - REC Sales Deferral - WA		-	-	-	-	-	-	-	-
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current		-	-	-	-	-	-	-	-
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current		-	-	-	-	-	-	-	-
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	(115)	-	-	-	-	-	-	-	(115)
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu		-	-	-	-	-	-	-	-
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu		-	-	-	-	-	-	-	-
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs		-	-	-	-	-	-	-	-
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA		-	-	-	-	-	-	-	-
SCHMDT	415918	Reg Asset - RPS Compliance Purchases		-	-	-	-	-	-	-	-
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	10	-	-	-	-	-	10	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	(128)	-	-	-	-	(128)	-	-	-
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	(479)	-	-	-	-	-	(479)	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	(3,445)	-	-	-	-	(3,445)	-	-	-
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	(1,158)	-	-	-	(1,158)	-	-	-	-
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID		-	-	-	-	-	-	-	-
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT		-	-	-	-	-	-	-	-
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY		-	-	-	-	-	-	-	-
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	(35)	-	-	-	-	-	(35)	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	(250)	-	-	-	-	(250)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	(624)	-	-	-	(624)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING		-	-	-	-	-	-	-	-
SCHMDT	425100	Deferred Regulatory Expense-IDU		-	-	-	-	-	-	-	-
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance		-	-	-	-	-	-	-	-
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu		-	-	-	-	-	-	-	-
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback		-	-	-	-	-	-	-	-
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs		-	-	-	-	-	-	-	-
SCHMDT	425210	Amort of Debt Disc & Exp		-	-	-	-	-	-	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	(156)	(5)	(42)	(10)	(16)	(75)	(8)	-	-
SCHMDT	425225	Duke/Hermiston Contract Renegotiation		-	-	-	-	-	-	-	-
SCHMDT	425295	BPA Conservation Rate Credit		-	-	-	-	-	-	-	-
SCHMDT	425380	Idaho Customer Balancing Account		-	-	-	-	-	-	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	(3,670)	-	-	-	-	-	-	-	(3,670)
SCHMDT	425700	Trojan Special Assessment -DOE-IRS		-	-	-	-	-	-	-	-
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O		-	-	-	-	-	-	-	-
SCHMDT	430100	Customer Service / Weatherization		-	-	-	-	-	-	-	-
SCHMDT	430110	Reg Asset balance reclass	(318)	-	-	-	-	-	-	-	(318)



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass		-	-	-	-	-	-	-	-
SCHMDT	430112	Reg Asset - Other - Balance Reclass	923	-	-	-	-	-	-	-	923
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
SCHMDT	505115	Sales & Use Tax Accrual		-	-	-	-	-	-	-	-
SCHMDT	505125	Accrued Royalties		-	-	-	-	-	-	-	-
SCHMDT	505140	Purchase Card Trans Provision		-	-	-	-	-	-	-	-
SCHMDT	505170	West Valley Contract Termination Fee Acc		-	-	-	-	-	-	-	-
SCHMDT	505400	Bonus Liability		-	-	-	-	-	-	-	-
SCHMDT	505510	Vacation Accrual - PMI	92	1	23	7	15	40	6	0	-
SCHMDT	505520	PMI Bonus Accrual		-	-	-	-	-	-	-	-
SCHMDT	505600	IGC Vacation Accrual		-	-	-	-	-	-	-	-
SCHMDT	605101	Trojan Decommissioning Costs - WA		-	-	-	-	-	-	-	-
SCHMDT	605102	Trojan Decommissioning Costs - OR		-	-	-	-	-	-	-	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	(2)	-	-	(2)	-	-	-	-	-
SCHMDT	605710	Reverse Accrued Final Reclamation		-	-	-	-	-	-	-	-
SCHMDT	610000	PMI Coal Mine Development		-	-	-	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	(562)	(8)	(139)	(42)	(94)	(243)	(37)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	64	1	18	5	9	28	4	0	-
SCHMDT	610110	Ptax NOPAs		-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	(112)	(2)	(28)	(8)	(19)	(48)	(7)	(0)	-
SCHMDT	610114	PMI ELTF Pre Stripping Costs	2,648	36	655	198	442	1,143	173	1	-
SCHMDT	610130	781 Shopping Incentive_OR		-	-	-	-	-	-	-	-
SCHMDT	610135	SB1149 Costs_OR OTHER		-	-	-	-	-	-	-	-
SCHMDT	610140	OR Rate Refunds		-	-	-	-	-	-	-	-
SCHMDT	610141	WA Rate Refunds		-	-	-	-	-	-	-	-
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	(47)	-	-	-	-	(47)	-	-	-
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM		-	-	-	-	-	-	-	-
SCHMDT	610145	REG LIAB-DSM		-	-	-	-	-	-	-	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	26	-	26	-	-	-	-	-	-
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass		-	-	-	-	-	-	-	-
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR		-	-	-	-	-	-	-	-
SCHMDT	705210	Property Insurance(Injuries & Damages)		-	-	-	-	-	-	-	-
SCHMDT	705232	CA West Valley Lease Reduction		-	-	-	-	-	-	-	-
SCHMDT	705233	West Valley Lease Reduction - ID		-	-	-	-	-	-	-	-
SCHMDT	705234	West Valley Lease Reduction - WY		-	-	-	-	-	-	-	-
SCHMDT	705235	UT West Valley Lease Reduction		-	-	-	-	-	-	-	-
SCHMDT	705250	A&G Credit - WA		-	-	-	-	-	-	-	-
SCHMDT	705251	A&G Credit-OR		-	-	-	-	-	-	-	-
SCHMDT	705252	A&G Credit-CA		-	-	-	-	-	-	-	-
SCHMDT	705253	A&G Credit - ID		-	-	-	-	-	-	-	-
SCHMDT	705254	A&G Credit - WY		-	-	-	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	(23)	-	-	-	-	-	-	-	(23)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	603	-	-	-	-	-	-	-	603
SCHMDT	705300	Reg. Liability - Deferred Benefit_Arch S		-	-	-	-	-	-	-	-
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset		-	-	-	-	-	-	-	-
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset		-	-	-	-	-	-	-	-
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset		-	-	-	-	-	-	-	-
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset		-	-	-	-	-	-	-	-



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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	(62)	-	-	-	-	-	-	-	(62)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	(1,104)	-	-	-	-	(1,104)	-	-	-
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai		-	-	-	-	-	-	-	-
SCHMDT	705537	Regulatory Liability - Other Reg Liabili		-	-	-	-	-	-	-	-
SCHMDT	705700	Reg Liability - Current Reclass - Other		-	-	-	-	-	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot		-	-	-	-	-	-	-	-
SCHMDT	715050	Microsoft Software License Liability		-	-	-	-	-	-	-	-
SCHMDT	715100	University of WY Contract Amort.		-	-	-	-	-	-	-	-
SCHMDT	715350	Misc Deferred Credits		-	-	-	-	-	-	-	-
SCHMDT	715800	Redding Renegotiated Contract		-	-	-	-	-	-	-	-
SCHMDT	720100	FAS 106 Accruals		-	-	-	-	-	-	-	-
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	(1,450)	(31)	(400)	(110)	(203)	(623)	(83)	(0)	-
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI		-	-	-	-	-	-	-	-
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)		-	-	-	-	-	-	-	-
SCHMDT	720500	Severance Accrual	687	15	189	52	96	295	39	0	-
SCHMDT	720550	Accrued CIC Severance		-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	24,626	523	6,791	1,868	3,445	10,586	1,408	6	-
SCHMDT	720805	FAS 158 - Funded Pension Asset		-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	1,269	27	350	96	177	545	73	0	-
SCHMDT	720815	FAS 158 Post Retirement Liability	6,171	131	1,702	468	863	2,653	353	2	-
SCHMDT	740100	Post Merger Loss-Reacquired Debt		-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE		-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	3,787	80	1,044	287	530	1,628	216	1	-
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB		-	-	-	-	-	-	-	-
SCHMDT	910905	PMI Underground Mine Cost Depletion		-	-	-	-	-	-	-	-
SCHMDT	910925	CA Refund		-	-	-	-	-	-	-	-
SCHMDT	920110	PMI WY Extraction Tax		-	-	-	-	-	-	-	-
SCHMDT Total			1,112,377	20,284	282,308	73,182	147,711	475,690	60,433	281	45,685
Grand Total			2,276,496	47,147	598,293	173,917	312,777	962,461	124,766	561	49,769

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



Deferred Income Tax Expense
 Twelve Months Ending - December 2019
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL		-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu		-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	38,270	551	10,073	2,936	5,812	16,622	2,262	14	-
4101000	105125	Tax Depreciation	168,271	3,298	44,308	10,773	23,124	75,562	9,493	40	-
4101000	105126	282DIT PMIDepreciation-Tax	1,166	16	289	87	194	503	76	0	-
4101000	105137	Capitalized Depreciation	1,643	35	453	125	230	706	94	0	-
4101000	105141	AFUDC Debt	8,899	169	2,366	651	1,250	3,949	509	2	2
4101000	1051411	AFUDC Equity	17,737	338	4,716	1,298	2,490	7,871	1,015	5	4
4101000	105143	282Basis Intangible Difference	65	1	18	5	9	28	4	0	-
4101000	105147	Sec 1031 Like Kind Exchange		-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW		-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI		-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	4,057	86	1,119	308	568	1,744	232	1	-
4101000	105153	Contract Liability Basis Adjustment -Che	(47)	(1)	(12)	(4)	(7)	(20)	(3)	(0)	-
4101000	105165	Coal Mine Development		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	11	0	3	1	2	5	1	0	-
4101000	105175	Cost of Removal	17,130	364	4,724	1,299	2,396	7,364	979	4	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	93	1	24	7	14	40	5	0	-
4101000	105470	282Book Gain/Loss on Land Sales	1,029	22	284	78	144	442	59	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	8	0	2	1	1	3	0	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI		-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	(54)	(1)	(13)	(4)	(9)	(23)	(4)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	(213)	(7)	(57)	(14)	(22)	(102)	(11)	-	-
4101000	205205	Inventory Reserve - PMI	(189)	(3)	(47)	(14)	(32)	(82)	(12)	(0)	-
4101000	205411	190PMISec263A	182	2	45	14	30	78	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	(13)	-	(13)	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	(9)	-	-	-	-	(9)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	10	-	-	-	-	-	10	-	-
4101000	210140	283WY PSC Prepaid Taxes		-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West		-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	62	1	16	5	9	27	4	0	-
4101000	210180	283Prepaid Membership Fees-EEL WSCC	31	1	9	2	4	13	2	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	80	1	21	6	12	35	5	0	-
4101000	210190	Prepaid Water Rights	(40)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
4101000	210195	Prepaid Surety Bond Costs		-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi		-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions		-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction		-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	403	9	111	31	56	173	23	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	(4,513)	(96)	(1,244)	(342)	(631)	(1,940)	(258)	(1)	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution		-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C		-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	47	1	12	4	7	20	3	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT		-	-	-	-	-	-	-	-



Deferred Income Tax Expense
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	189	-	-	-	-	-	-	-	189
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	780	-	-	-	-	-	-	-	780
4101000	415300	283Hazardous Waste/Environmental Cleanup	721	15	199	55	101	310	41	0	-
4101000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	(292)	(4)	(72)	(22)	(49)	(126)	(19)	(0)	-
4101000	415411	ContraRA DeerCreekAband CA	5	5	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	(100)	-	-	-	-	-	(100)	-	-
4101000	415413	ContraRA DeerCreekAband OR	(417)	-	(417)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	(4)	-	-	-	-	(4)	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	21	-	-	21	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	(517)	-	-	-	(517)	-	-	-	-
4101000	415417	Contra RA UMWVA Pension CA	-	-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWVA Pension ID	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWVA Pension OR	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWVA Pension UT	-	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWVA Pension WA	-	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWVA Pension WY	-	-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	34	-	-	-	-	-	-	-	34
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	-	-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	-	-	-	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	37	-	-	-	-	-	37	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	1,082	-	-	-	-	1,082	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	393	-	-	-	393	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	-	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	-	-	-	-	-	-	-	-	-
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	140	-	-	-	-	-	-	-	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	0	-	-	-	-	-	-	-	0
4101000	415720	Reg Asset - Community Solar - OR	122	-	-	-	-	-	-	-	122
4101000	415815	Insurance Reserve	-	-	-	-	-	-	-	-	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	-	-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	-	-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	-	-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	-	-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	-	-	-	-	-	-	-	-	-
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	-	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	-	-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	-	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	1	-	-	-	-	-	-	-	1
4101000	415863	Reg Asset - UT Subscriber Solar Program	15	-	-	-	-	15	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	125	-	-	-	-	-	-	-	125
4101000	415869	Reg Asset - CA Deferred Net Power Costs	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	(7)	(7)	-	-	-	-	-	-	-
4101000	415874	Deferred Excess Net Power Costs - WY 09	3,261	-	-	-	-	-	-	-	3,261



Deferred Income Tax Expense
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415875	Deferred Excess Net Power Costs - UT	5,571	-	-	-	-	-	-	-	5,571
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	0	-	-	-	-	-	-	-	0
4101000	415884	Reg Asset - Current Reclass - Other	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	-	-	-	-	-	-	-	-	-
4101000	415886	Reg Asset - ID Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	1,688	-	-	-	-	-	-	-	1,688
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	-	-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	-	-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415903	Reg Asset - REC Sales Deferral - WA	-	-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	(28)	-	-	-	-	-	-	-	(28)
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	-	-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	2	-	-	-	-	-	2	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	(118)	-	-	-	-	-	(118)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	(847)	-	-	-	-	(847)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	(285)	-	-	-	(285)	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID	-	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	-	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	-	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	(9)	-	-	-	-	-	(9)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	(62)	-	-	-	-	(62)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	(153)	-	-	-	(153)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	-	-	-	-	-	-	-	-	-
4101000	425100	190Deferred Regulatory Expense-IDU	-	-	-	-	-	-	-	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	-	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	-	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	-	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	(38)	(1)	(10)	(2)	(4)	(18)	(2)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	(902)	-	-	-	-	-	-	-	(902)
4101000	430110	Reg Asset Balance Reclass	(78)	-	-	-	-	-	-	-	(78)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	227	-	-	-	-	-	-	-	227
4101000	430113	Reg Asset - Def NPC Balance Reclass	-	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	23	0	6	2	4	10	1	0	-
4101000	505600	190Vacation Sickleave & PT Accrual	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	605101	Trojan Decommissioning Costs - WA									
4101000	605102	Trojan Decommissioning Costs - OR									
4101000	605103	ARO/Reg Diff - Trojan - WA	(1)								
4101000	610100	283PMI AMORT DEVELOPMENT	(138)	(2)	(34)	(10)	(23)	(60)	(9)	(0)	
4101000	6101001	190NOPA 103-99-00 RAR	16	0	4	1	2	7	1	0	
4101000	610111	283PMI SALE OF ASSETS	(28)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	
4101000	610114	PMI EITF Pre stripping Cost	651	9	161	49	109	281	42	0	
4101000	610142	283Reg Liability-UT Home Energy Lifeline	(11)					(11)			
4101000	610143	283Reg Liability-WA Low Energy Program									
4101000	610146	190OR Reg Asset/Liability Consol	6		6						
4101000	705200	190OR Gain on Sale of Halsey-OR									
4101000	705210	190Property Insurance									
4101000	705261	Reg Liability - Sale of Renewable Energy	(6)								(6)
4101000	705265	Reg Liab - OR Energy Conservation Charge	148								148
4101000	705300	Reg. Liability - Deferred Benefit_Arch S									
4101000	705305	Reg Liability-CA Gain on Sale of Asset									
4101000	705337	Reg Liability - Sale of Renewable Energy	(15)								(15)
4101000	705454	Reg Liability - UT Property Insurance Re	(272)					(272)			
4101000	705534	Regulatory Liability - OR Asset Sale Gai									
4101000	705537	Regulatory Liability - Other Reg Liabili									
4101000	705700	Reg Liability - Current Reclass - Other									
4101000	705755	Reg Liability - Non current Reclass - Ot									
4101000	715800	190Redding Contract									
4101000	720200	190Deferred Compensation Payout	(356)	(8)	(98)	(27)	(50)	(153)	(20)	(0)	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)									
4101000	720500	190Severance	169	4	47	13	24	73	10	0	
4101000	720800	190FAS 158 Pension Liability	6,055	129	1,670	459	847	2,603	346	2	
4101000	720805	FAS 158 - Funded Pension Asset									
4101000	720810	190FAS 158 Post Retirement Liability	312	7	86	24	44	134	18	0	
4101000	720815	FAS 158 Post Retirement Liability	1,517	32	418	115	212	652	87	0	
4101000	910530	190Injuries & Damages	931	20	257	71	130	400	53	0	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab									
4101000 Total			273,496	4,987	69,410	17,993	36,317	116,956	14,858	69	11,232
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	326								326
4111000	105100	190CAPITALIZED LABOR COSTS	(1,883)	(40)	(519)	(143)	(263)	(809)	(108)	(0)	
4111000	105107	Non-Protected PP&E EDIT - ID	(357)						(357)		
4111000	105112	Non-Protected PP&E EDIT - UT									
4111000	1051151	Depreciation Flow-Through - CA	(808)								
4111000	1051152	Depreciation Flow-Through - FERC	(343)							(343)	
4111000	1051153	Depreciation Flow-Through - ID	(1,501)						(1,501)		
4111000	1051154	Depreciation Flow-Through - OR	(8,406)								
4111000	1051155	Depreciation Flow-Through - OTHER	(1,237)								
4111000	1051156	Depreciation Flow-Through - UT	(10,744)						(10,744)		
4111000	1051157	Depreciation Flow-Through - WA	(1,924)								
4111000	1051158	Depreciation Flow-Through - WYP	(3,228)								
4111000	1051159	Depreciation Flow-Through - WYU	(778)								
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	(13)								
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	(0)								(0)



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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	(209)	-	(209)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	(346)	-	-	-	-	(346)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	(189)	-	-	(189)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	(141)	-	-	-	(141)	-	-	-	-
4111000	105120	Book Depreciation	(231,975)	(5,287)	(65,359)	(18,462)	(33,993)	(95,835)	(12,978)	(63)	-
4111000	105121	282DIT PMIDepreciation-Book	(4,008)	(55)	(992)	(300)	(668)	(1,730)	(261)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	2,747	40	723	211	417	1,193	162	1	-
4111000	105130	CIAC	(28,260)	(893)	(7,626)	(1,802)	(2,962)	(13,565)	(1,412)	-	-
4111000	105140	Highway Relocation	(583)	(18)	(157)	(37)	(61)	(280)	(29)	-	-
4111000	105142	Avoided Costs	(16,586)	(316)	(4,410)	(1,213)	(2,329)	(7,361)	(949)	(4)	(4)
4111000	105146	Capitalization of Test Energy	(1,016)	(15)	(267)	(78)	(154)	(441)	(60)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	(349)	(5)	(92)	(27)	(53)	(151)	(21)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADBACK	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	(27)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	427	9	118	32	60	184	24	0	-
4111000	220100	190Bad Debt Allowance	(13)	(1)	(5)	(1)	(1)	(4)	(1)	-	-
4111000	2874941	190Idaho ITC Credits	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	(3,202)	(68)	(883)	(243)	(448)	(1,376)	(183)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	4,513	96	1,244	342	631	1,940	258	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(87)	(2)	(24)	(7)	(12)	(37)	(5)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	72	-	-	-	-	72	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	(5)	-	-	-	(5)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	(1,241)	-	-	-	-	-	-	-	(1,241)
4111000	415301	190Hazardous Waste/Environmental-WA	(35)	-	-	(35)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	(1,883)	(26)	(466)	(141)	(314)	(813)	(123)	(1)	-
4111000	415425	Contra Reg Asset - UMWVA Pension	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	15	-	-	-	-	-	-	-	15
4111000	415500	283Cholla Pit Trans-APS Amort	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	(13)	-	-	(13)	-	-	-	-	-
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	(3,101)	-	-	(3,101)	-	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset - Pension MMT - UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	-	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	-	-	-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	-	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	-	-	-	-	-	-	-	-	-



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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(6)	-	-	-	-	-	(6)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	(277)	-	-	-	-	-	-	-	(277)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	(28)	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	(80)	-	-	-	(80)	-	-	-	(28)
4111000	415858	WY - Deferred Overburden Costs	-	-	-	-	-	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	1,241	-	-	-	-	-	-	-	1,241
4111000	415876	Deferred Excess Net PowerCosts - OR	733	-	-	-	-	-	-	-	733
4111000	415881	Deferral of Renewable Energy Credit - UT	(255)	-	-	-	-	-	-	-	(255)
4111000	415883	Deferral of Renewable Energy Credit - WY	(145)	-	-	-	-	-	-	-	(145)
4111000	415890	ID MEHC 2006 Transition Costs	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	-	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	-	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	-	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	-	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	(321)	-	-	-	-	-	-	-	(321)
4111000	415927	Reg Liability - Depreciation Decrease De	-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	-	-	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	(35)	-	-	-	-	-	-	-	(35)
4111000	425125	Deferred Coal Cost - Arch	-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	(42)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4111000	425360	190Hermiston Swap	-	-	-	-	-	-	-	-	-
4111000	425380	190Idaho Customer Bal Acct	(46)	-	-	-	-	-	-	-	(46)
4111000	430100	283Weatherization	-	-	-	-	-	-	-	-	-
4111000	430117	Reg Asset - Current DSM	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	62	1	17	5	9	27	4	0	-
4111000	505125	190Accrued Royalties	(110)	(2)	(27)	(8)	(18)	(48)	(7)	(0)	-
4111000	505400	190Bonus Liability	30	1	8	2	4	13	2	0	-
4111000	505600	190Vacation Sickleave & PT Accrual	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	2	0	1	0	0	1	0	0	-
4111000	505700	190Accrued Retention Bonus	450	10	124	34	63	193	26	0	-
4111000	605100	283TROIAN DECOMMISSIONING AMORT	15	0	4	1	2	6	1	0	-
4111000	605301	Environmental Liability - Regulated	(206)	(4)	(57)	(16)	(29)	(88)	(12)	(0)	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	1,376	-	-	-	-	-	-	-	1,376



Deferred Income Tax Expense
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	605715	Trapper Mine Contract Obligation	(75)	(1)	(19)	(6)	(13)	(32)	(5)	(0)	-
4111000	610000	283PMI Development Costs	78	1	19	6	13	34	5	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	364	-	-	364	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	78	-	-	-	-	-	-	-	78
4111000	610148	Reg Liability - Def NPC Balance Reclass	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	(67)	-	-	-	-	-	-	-	(67)
4111000	705241	Reg Liability - CA California Alternativ	-	-	-	-	-	-	-	-	-
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(472)	-	-	-	-	-	-	-	(472)
4111000	705262	Reg Liability - Sale of REC's-ID	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	-	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	(50)	-	-	-	-	-	-	-	(50)
4111000	705267	Reg Liability - WA Decoupling Mechanism	(3,611)	-	-	-	-	-	-	-	(3,611)
4111000	705281	Non-Property EDIT - ID	(101)	-	-	-	-	-	(101)	-	-
4111000	705283	Non-Property EDIT - UT	-	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	(13)	-	-	-	-	-	-	(13)	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	(963)	(963)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	(2,595)	-	-	-	-	-	(2,595)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	(13,385)	-	(13,385)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	(3,064)	-	-	(3,064)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	(7,479)	-	-	-	(7,479)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	301	-	-	-	301	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	(20,275)	-	-	-	-	(20,275)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	(3,196)	-	-	-	-	-	-	(3,196)	-
4111000	705295	Non-Protected PP&E EDIT - ID	(478)	-	-	-	-	-	(478)	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	(738)	-	-	-	-	-	-	(738)	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	(160)	-	-	-	-	-	-	-	(160)
4111000	705340	Reg Liability - Excess Income Tax Deferr	(988)	-	-	-	-	-	-	-	(988)
4111000	705341	Reg Liability - Excess Income Tax Deferr	(62)	-	-	-	-	-	-	-	(62)
4111000	705342	Reg Liability - Excess Income Tax Deferr	(590)	-	-	-	-	-	-	-	(590)
4111000	705343	Reg Liability - Excess Income Tax Deferr	(32)	-	-	-	-	-	-	-	(32)
4111000	705344	Reg Liability - Excess Income Tax Deferr	(115)	-	-	-	-	-	-	-	(115)
4111000	705345	Reg Liability - Excess Income Tax Deferr	1,149	-	-	-	-	-	-	-	1,149
4111000	705346	Deferral of Protected PP&E ARAM - CA	1,260	1,260	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	2,296	-	-	-	-	-	2,296	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	13,769	-	13,769	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	26,411	-	-	-	-	26,411	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	4,056	-	-	4,056	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	9,160	-	-	-	9,160	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	(454)	-	(454)	-	-	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	7	-	-	-	-	-	-	-	7
4111000	705451	Reg Liability - OR Property Insurance Re	1,867	-	1,867	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	(86)	-	-	-	(86)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	-	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	(1,347)	-	-	-	-	-	-	-	(1,347)



Deferred Income Tax Expense
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705517	Regulatory Liability - UT Deferred Exces		-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces		-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	3,522	-	-	-	-	-	-	-	3,522
4111000	705521	Regulatory Liability - WY Deferred Exces		-	-	-	-	-	-	-	-
4111000	705522	Regulatory Liability - UT RECS in Rates		-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates		-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR		-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	604	-	-	-	-	-	-	-	604
4111000	705536	Regulatory Liability - CA GreenHouse Gas		-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback		-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclss - Other		-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4111000	715720	190NW Power Act(BPA Regional Crs) - WA	116	-	-	-	-	-	-	-	116
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	47	1	12	4	7	20	3	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	18	0	5	1	3	8	1	0	-
4111000	720560	Pension Liability - UMWVA Withdrawal Obli		-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(144)	(3)	(38)	(10)	(20)	(64)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	164	3	45	12	23	70	9	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(108)	(1)	(27)	(8)	(18)	(47)	(7)	(0)	-
4111000	920110	190PMIWWYExtractionTax	(162)	(2)	(40)	(12)	(27)	(70)	(11)	(0)	-
4111000	930100	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	1	0	0	0	0	1	0	0	-
4111000 Total			(309,699)	(7,101)	(85,532)	(25,775)	(42,515)	(123,990)	(18,512)	(4,358)	(1,915)
Grand Total			(36,203)	(2,114)	(16,122)	(7,782)	(6,198)	(7,034)	(3,654)	(4,289)	9,317



Investment Tax Credit Amortization

Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	DEF ITC CREDIT	FED	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0		DGU	(2,738.72)	-	-	-	(125)	(2,299)	(313)	(2)	-
4114000 Total					(2,738.72)	-	-	-	(125)	(2,299)	(313)	(2)	-
Grand Total					(2,738.72)	-	-	-	(125)	(2,299)	(313)	(2)	-

B8. PLANT IN SERVICE



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	1,000	-	-	-	0	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	10,338	149	2,721	793	1,570	4,490	611	-	4
1010000	ELEC PLANT IN SERV	3020000	175,245	2,521	46,125	13,446	26,616	76,115	10,359	63	-
1010000	ELEC PLANT IN SERV	3020000	9,951	143	2,619	764	1,511	4,322	588	4	-
1010000	ELEC PLANT IN SERV	3020000	(32,081)	-	-	-	0	(32,081)	-	-	-
1010000	ELEC PLANT IN SERV	3031040	531	-	531	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	40,389	581	10,630	3,099	6,134	17,542	2,387	15	-
1010000	ELEC PLANT IN SERV	3031040	1,579	-	-	-	0	1,579	-	-	-
1010000	ELEC PLANT IN SERV	3031040	4,202	-	-	-	4,202	-	-	-	-
1010000	ELEC PLANT IN SERV	3031050	11,051	235	3,047	838	1,546	4,750	632	3	-
1010000	ELEC PLANT IN SERV	3031080	3,293	70	908	250	461	1,415	188	1	-
1010000	ELEC PLANT IN SERV	3031230	4,410	94	1,216	334	617	1,896	252	1	-
1010000	ELEC PLANT IN SERV	3031680	13,886	295	3,829	1,053	1,942	5,969	794	4	-
1010000	ELEC PLANT IN SERV	3031830	138,029	3,290	43,080	9,524	10,182	66,148	5,806	-	-
1010000	ELEC PLANT IN SERV	3032040	179,357	3,808	49,461	13,604	25,088	77,098	10,253	45	-
1010000	ELEC PLANT IN SERV	3032220	1,660	35	458	126	232	714	95	0	-
1010000	ELEC PLANT IN SERV	3032270	5,877	125	1,621	446	822	2,526	336	1	-
1010000	ELEC PLANT IN SERV	3032330	2,908	62	802	221	407	1,250	166	1	-
1010000	ELEC PLANT IN SERV	3032340	2,020	43	557	153	283	868	115	1	-
1010000	ELEC PLANT IN SERV	3032360	8,960	190	2,471	680	1,253	3,851	512	2	-
1010000	ELEC PLANT IN SERV	3032450	10,561	224	2,912	801	1,477	4,540	604	3	-
1010000	ELEC PLANT IN SERV	3032510	10,386	221	2,864	788	1,453	4,465	594	3	-
1010000	ELEC PLANT IN SERV	3032530	1,892	40	522	144	265	813	108	0	-
1010000	ELEC PLANT IN SERV	3032590	2,416	51	666	183	338	1,038	138	1	-
1010000	ELEC PLANT IN SERV	3032600	12,958	275	3,573	983	1,813	5,570	741	3	-
1010000	ELEC PLANT IN SERV	3032640	6,357	135	1,753	482	889	2,732	363	2	-
1010000	ELEC PLANT IN SERV	3032680	1,600	23	421	123	243	695	95	1	-
1010000	ELEC PLANT IN SERV	3032710	207	3	54	16	31	90	12	0	-
1010000	ELEC PLANT IN SERV	3032740	51	1	13	4	8	22	3	0	-
1010000	ELEC PLANT IN SERV	3032760	23,200	334	6,106	1,780	3,524	10,077	1,371	8	-
1010000	ELEC PLANT IN SERV	3032770	652	9	172	50	99	283	39	0	-
1010000	ELEC PLANT IN SERV	3032780	117	2	31	9	18	51	7	0	-
1010000	ELEC PLANT IN SERV	3032830	2,629	56	725	199	368	1,130	150	1	-
1010000	ELEC PLANT IN SERV	3032860	11,958	254	3,298	907	1,673	5,140	684	3	-
1010000	ELEC PLANT IN SERV	3032900	8,774	126	2,309	673	1,333	3,811	519	3	-
1010000	ELEC PLANT IN SERV	3032910	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV	3032920	3,357	-	-	-	0	-	3,357	-	-
1010000	ELEC PLANT IN SERV	3032930	4,287	-	-	-	0	4,287	-	-	-
1010000	ELEC PLANT IN SERV	3032990	6,292	134	1,735	477	880	2,705	360	2	-
1010000	ELEC PLANT IN SERV	3033090	87,693	1,262	23,081	6,728	13,319	38,088	5,184	31	-
1010000	ELEC PLANT IN SERV	3033170	8,198	195	2,559	566	605	3,929	345	-	-
1010000	ELEC PLANT IN SERV	3033190	5,868	140	1,832	405	433	2,812	247	-	-
1010000	ELEC PLANT IN SERV	3033210	3,978	84	1,097	302	557	1,710	227	1	-
1010000	ELEC PLANT IN SERV	3033220	29,411	624	8,110	2,231	4,114	12,642	1,681	7	-
1010000	ELEC PLANT IN SERV	3033230	1,055	22	291	80	148	453	60	0	-
1010000	ELEC PLANT IN SERV	3033240	3,688	88	1,151	254	272	1,767	155	-	-
1010000	ELEC PLANT IN SERV	3033250	23,140	552	7,222	1,597	1,707	11,089	973	-	-
1010000	ELEC PLANT IN SERV	3033260	1,744	37	481	132	244	750	100	0	-
1010000	ELEC PLANT IN SERV	3033300	1,085	26	339	75	80	520	46	-	-
1010000	ELEC PLANT IN SERV	3033310	21,326	453	5,881	1,618	2,983	9,167	1,219	5	-
1010000	ELEC PLANT IN SERV	3033320	9,934	143	2,615	762	1,509	4,315	587	4	-
1010000	ELEC PLANT IN SERV	3033330	4,071	-	4,071	-	0	-	-	-	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WA	2,021	-	-	2,021	0	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	472	472	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	1,601	23	421	123	243	695	95	1	-
1010000	ELEC PLANT IN SERV	SO	923	20	255	70	129	397	53	0	-
1010000	ELEC PLANT IN SERV	CA	9	9	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	CN	3	0	1	0	0	1	0	-	-
1010000	ELEC PLANT IN SERV	IDU	15	-	-	-	0	-	15	-	-
1010000	ELEC PLANT IN SERV	OR	14	-	14	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	7,551	109	1,987	579	1,147	3,280	446	3	-
1010000	ELEC PLANT IN SERV	SO	40,683	864	11,219	3,086	5,691	17,488	2,326	10	-
1010000	ELEC PLANT IN SERV	UT	24	-	-	-	0	24	-	-	-
1010000	ELEC PLANT IN SERV	WA	15	-	-	15	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	243	-	-	-	243	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	1,745	25	459	134	265	758	103	1	-
1010000	ELEC PLANT IN SERV	CN	4,132	98	1,290	285	305	1,980	174	-	-
1010000	ELEC PLANT IN SERV	SO	1,240	26	342	94	173	533	71	0	-
1010000	ELEC PLANT IN SERV	SG	1,306	19	344	100	198	567	77	0	-
1010000	ELEC PLANT IN SERV	SG	12,850	185	3,382	986	1,952	5,581	760	5	-
1010000	ELEC PLANT IN SERV	SG	43,158	621	11,359	3,311	6,555	18,745	2,551	16	-
1010000	ELEC PLANT IN SERV	SG	35,638	513	9,380	2,734	5,413	15,479	2,107	13	-
1010000	ELEC PLANT IN SERV	SG	37	1	10	3	6	16	2	0	-
1010000	ELEC PLANT IN SERV	SG	1,050,481	15,115	276,487	80,598	159,549	456,259	62,095	377	-
1010000	ELEC PLANT IN SERV	SG	4,633,852	66,673	1,219,633	355,531	703,798	2,012,639	273,913	1,665	-
1010000	ELEC PLANT IN SERV	SG	1,003,750	14,442	264,188	77,012	152,451	435,963	59,333	361	-
1010000	ELEC PLANT IN SERV	SG	489,323	7,041	128,790	37,543	74,319	212,529	28,924	176	-
1010000	ELEC PLANT IN SERV	SG	62	1	16	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	SG	33,766	486	8,887	2,591	5,128	14,666	1,996	12	-
1010000	ELEC PLANT IN SERV	SG-U	172	2	45	13	26	75	10	0	-
1010000	ELEC PLANT IN SERV	SG-P	21,151	304	5,567	1,623	3,212	9,186	1,250	8	-
1010000	ELEC PLANT IN SERV	SG-U	5,780	83	1,521	443	878	2,510	342	2	-
1010000	ELEC PLANT IN SERV	SG-P	8,035	116	2,115	617	1,220	3,490	475	3	-
1010000	ELEC PLANT IN SERV	SG-U	365	5	96	28	55	158	22	0	-
1010000	ELEC PLANT IN SERV	SG-P	21	0	5	2	3	9	1	0	-
1010000	ELEC PLANT IN SERV	SG-U	140	2	37	11	21	61	8	0	-
1010000	ELEC PLANT IN SERV	SG-P	257	4	68	20	39	111	15	0	-
1010000	ELEC PLANT IN SERV	SG-U	91	1	24	7	14	40	5	0	-
1010000	ELEC PLANT IN SERV	SG-P	310	4	81	24	47	134	18	0	-
1010000	ELEC PLANT IN SERV	SG-P	7	0	2	1	1	3	0	0	-
1010000	ELEC PLANT IN SERV	SG-U	7,268	105	1,913	558	1,104	3,157	430	3	-
1010000	ELEC PLANT IN SERV	SG-P	65,632	944	17,274	5,036	9,968	28,506	3,880	24	-
1010000	ELEC PLANT IN SERV	SG-U	8,079	116	2,126	620	1,227	3,509	478	3	-
1010000	ELEC PLANT IN SERV	SG-P	159,173	2,290	41,894	12,213	24,176	69,134	9,409	57	-
1010000	ELEC PLANT IN SERV	SG-U	364	5	96	28	55	158	21	0	-
1010000	ELEC PLANT IN SERV	SG-P	21,676	312	5,705	1,663	3,292	9,415	1,281	8	-
1010000	ELEC PLANT IN SERV	SG-U	2,031	29	535	156	308	882	120	1	-
1010000	ELEC PLANT IN SERV	SG-P	14,659	211	3,858	1,125	2,226	6,367	867	5	-
1010000	ELEC PLANT IN SERV	SG-P	6,301	91	1,658	483	957	2,737	372	2	-
1010000	ELEC PLANT IN SERV	SG-U	25,697	370	6,763	1,972	3,903	11,161	1,519	9	-
1010000	ELEC PLANT IN SERV	SG-P	389,012	5,597	102,388	29,847	59,084	168,961	22,995	140	-
1010000	ELEC PLANT IN SERV	SG-U	70,480	1,014	18,550	5,408	10,705	30,612	4,166	25	-
1010000	ELEC PLANT IN SERV	SG-P	23,758	342	6,253	1,823	3,608	10,319	1,404	9	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3322000	411	6	108	32	62	178	24	0	-
1010000	ELEC PLANT IN SERV	3323000	214	3	56	16	33	93	13	0	-
1010000	ELEC PLANT IN SERV	3323000	63	1	17	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	93,063	1,339	24,494	7,140	14,135	40,421	5,501	33	-
1010000	ELEC PLANT IN SERV	3330000	48,830	703	12,852	3,747	7,416	21,209	2,886	18	-
1010000	ELEC PLANT IN SERV	3340000	68,093	980	17,922	5,224	10,342	29,575	4,025	24	-
1010000	ELEC PLANT IN SERV	3340000	14,180	204	3,732	1,088	2,154	6,159	838	5	-
1010000	ELEC PLANT IN SERV	3347000	2,896	42	762	222	440	1,258	171	1	-
1010000	ELEC PLANT IN SERV	3347000	64	1	17	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3350000	173	2	45	13	26	75	10	0	-
1010000	ELEC PLANT IN SERV	3351000	2,385	34	628	183	362	1,036	141	1	-
1010000	ELEC PLANT IN SERV	3360000	22,729	327	5,982	1,744	3,452	9,872	1,344	8	-
1010000	ELEC PLANT IN SERV	3360000	2,216	32	583	170	337	962	131	1	-
1010000	ELEC PLANT IN SERV	3401000	75	-	75	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	12,649	182	3,329	970	1,921	5,494	748	5	-
1010000	ELEC PLANT IN SERV	3402000	5,526	80	1,454	424	839	2,400	327	2	-
1010000	ELEC PLANT IN SERV	3403000	32,709	471	8,609	2,510	4,968	14,207	1,933	12	-
1010000	ELEC PLANT IN SERV	3410000	229,722	3,305	60,463	17,625	34,891	99,776	13,579	83	-
1010000	ELEC PLANT IN SERV	3420000	16,188	233	4,261	1,242	2,459	7,031	957	6	-
1010000	ELEC PLANT IN SERV	3430000	2,795,568	40,223	735,795	214,489	424,596	1,214,210	165,249	1,004	-
1010000	ELEC PLANT IN SERV	3440000	498,147	7,167	131,113	38,220	75,659	216,362	29,446	179	-
1010000	ELEC PLANT IN SERV	3450000	324,321	4,666	85,362	24,883	49,259	140,864	19,171	116	-
1010000	ELEC PLANT IN SERV	3460000	15,924	229	4,191	1,222	2,419	6,916	941	6	-
1010000	ELEC PLANT IN SERV	3500000	841	12	221	65	128	365	50	0	-
1010000	ELEC PLANT IN SERV	3501000	60,690	873	15,974	4,656	9,218	26,360	3,587	22	-
1010000	ELEC PLANT IN SERV	3502000	219,077	3,152	57,661	16,809	33,274	95,153	12,950	79	-
1010000	ELEC PLANT IN SERV	3520000	282,668	4,067	74,398	21,688	42,932	122,772	16,709	102	-
1010000	ELEC PLANT IN SERV	3530000	2,029,894	29,207	534,270	155,743	308,304	881,652	119,990	729	-
1010000	ELEC PLANT IN SERV	3534000	165,796	2,386	43,638	12,721	25,181	72,011	9,800	60	-
1010000	ELEC PLANT IN SERV	3537000	22,808	328	6,003	1,750	3,464	9,906	1,348	8	-
1010000	ELEC PLANT IN SERV	3540000	1,306,123	18,793	343,772	100,212	198,376	567,294	77,207	469	-
1010000	ELEC PLANT IN SERV	3550000	1,010,504	14,539	265,965	77,531	153,477	438,896	59,732	363	-
1010000	ELEC PLANT IN SERV	3560000	1,281,220	18,435	337,218	98,301	194,594	556,477	75,734	460	-
1010000	ELEC PLANT IN SERV	3570000	3,849	55	1,013	295	585	1,672	228	1	-
1010000	ELEC PLANT IN SERV	3580000	8,238	119	2,168	632	1,251	3,578	487	3	-
1010000	ELEC PLANT IN SERV	3590000	11,937	172	3,142	916	1,813	5,185	706	4	-
1010000	ELEC PLANT IN SERV	3600000	1	-	-	-	0	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	8	-	8	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	168	-	-	-	0	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	729	729	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	502	-	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	9,052	-	9,052	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	25,836	-	-	-	0	25,836	-	-	-
1010000	ELEC PLANT IN SERV	3601000	1,401	-	-	1,401	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	675	-	-	-	675	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	1,091	1,091	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	1,333	-	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	5,131	-	5,131	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	11,126	-	-	-	0	11,126	-	-	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3602000	467	467	-	467	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	2,163	2,163	-	-	2,163	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	4,016	4,016	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	5,243	5,243	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	3,367	3,367	-	-	0	-	3,367	-	-
1010000	ELEC PLANT IN SERV	3610000	32,622	32,622	32,622	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	58,923	58,923	-	-	0	58,923	-	-	-
1010000	ELEC PLANT IN SERV	3610000	6,368	6,368	-	6,368	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	12,285	12,285	-	-	12,285	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	4,812	4,812	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	30,308	30,308	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	36,959	36,959	-	-	0	-	36,959	-	-
1010000	ELEC PLANT IN SERV	3620000	255,035	255,035	255,035	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	478,700	478,700	-	-	0	478,700	-	-	-
1010000	ELEC PLANT IN SERV	3620000	75,522	75,522	-	75,522	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	117,922	117,922	-	-	117,922	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	18,393	18,393	-	-	18,393	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	404	404	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	565	565	-	-	0	-	565	-	-
1010000	ELEC PLANT IN SERV	3627000	4,140	4,140	4,140	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	7,026	7,026	-	-	0	7,026	-	-	-
1010000	ELEC PLANT IN SERV	3627000	1,294	1,294	-	1,294	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	1,948	1,948	-	-	1,948	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	235	235	-	-	235	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	72,850	72,850	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	94,598	94,598	-	-	0	-	94,598	-	-
1010000	ELEC PLANT IN SERV	3640000	403,492	403,492	403,492	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	405,719	405,719	-	-	0	405,719	-	-	-
1010000	ELEC PLANT IN SERV	3640000	112,644	112,644	-	112,644	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	140,026	140,026	-	-	140,026	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	28,881	28,881	-	-	28,881	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	36,295	36,295	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	40,464	40,464	-	-	0	-	40,464	-	-
1010000	ELEC PLANT IN SERV	3650000	277,762	277,762	277,762	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	249,635	249,635	-	-	0	249,635	-	-	-
1010000	ELEC PLANT IN SERV	3650000	76,171	76,171	-	76,171	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	106,287	106,287	-	-	106,287	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	14,210	14,210	-	-	14,210	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	18,561	18,561	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	10,669	10,669	-	-	0	-	10,669	-	-
1010000	ELEC PLANT IN SERV	3660000	99,506	99,506	99,506	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	218,041	218,041	-	-	0	218,041	-	-	-
1010000	ELEC PLANT IN SERV	3660000	19,265	19,265	-	19,265	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	25,681	25,681	-	-	25,681	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	5,121	5,121	-	-	5,121	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	20,852	20,852	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	29,478	29,478	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	193,902	193,902	193,902	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	589,297	589,297	-	-	0	589,297	-	-	-
1010000	ELEC PLANT IN SERV	3670000	30,536	30,536	-	30,536	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	47,652	47,652	-	-	47,652	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	18,677	18,677	-	-	18,677	-	-	-	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CA	55,538	55,538	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	85,092	-	-	-	0	-	85,092	-	-
1010000	ELEC PLANT IN SERV	OR	468,022	-	468,022	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	570,321	-	-	-	0	570,321	-	-	-
1010000	ELEC PLANT IN SERV	WA	117,760	-	-	117,760	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	112,094	-	-	-	112,094	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	15,776	-	-	-	15,776	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	10,658	10,658	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	9,063	-	-	-	0	-	9,063	-	-
1010000	ELEC PLANT IN SERV	OR	99,988	-	99,988	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	93,929	-	-	-	0	93,929	-	-	-
1010000	ELEC PLANT IN SERV	WA	24,485	-	-	24,485	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	17,984	-	-	-	17,984	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	3,734	-	-	-	3,734	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	16,982	16,982	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	35,664	-	-	-	0	-	35,664	-	-
1010000	ELEC PLANT IN SERV	OR	204,653	-	204,653	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	251,925	-	-	-	0	251,925	-	-	-
1010000	ELEC PLANT IN SERV	WA	43,723	-	-	43,723	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	35,536	-	-	-	35,536	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	12,416	-	-	-	12,416	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	8,385	8,385	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	16,828	-	-	-	0	-	16,828	-	-
1010000	ELEC PLANT IN SERV	OR	95,311	-	95,311	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	94,445	-	-	-	0	94,445	-	-	-
1010000	ELEC PLANT IN SERV	WA	13,628	-	-	13,628	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	13,994	-	-	-	13,994	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	2,517	-	-	-	2,517	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	279	279	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	170	-	-	-	0	-	170	-	-
1010000	ELEC PLANT IN SERV	OR	2,642	-	2,642	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	4,219	-	-	-	0	4,219	-	-	-
1010000	ELEC PLANT IN SERV	WA	512	-	-	512	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	821	-	-	-	821	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	779	779	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	770	-	-	-	0	-	770	-	-
1010000	ELEC PLANT IN SERV	OR	24,205	-	24,205	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	21,593	-	-	-	0	21,593	-	-	-
1010000	ELEC PLANT IN SERV	WA	4,073	-	-	4,073	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	8,536	-	-	-	8,536	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	2,274	-	-	-	2,274	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	89	89	-	-	0	-	89	-	-
1010000	ELEC PLANT IN SERV	OR	228	-	228	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	UT	1,327	-	-	-	0	1,327	-	-	-
1010000	ELEC PLANT IN SERV	WA	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	997	997	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	CN	1,129	27	352	78	83	541	47	-	-
1010000	ELEC PLANT IN SERV	IDU	100	-	-	-	0	-	100	-	-
1010000	ELEC PLANT IN SERV	OR	5,886	-	5,886	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	7,516	160	2,073	570	1,051	3,231	430	2	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3891000	2,669	-	-	-	0	2,669	-	-	-
1010000	ELEC PLANT IN SERV	3891000	1,099	-	-	1,099	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	1,756	-	-	-	1,756	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	5	-	-	-	0	-	5	-	-
1010000	ELEC PLANT IN SERV	3892000	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	84	-	-	-	0	84	-	-	-
1010000	ELEC PLANT IN SERV	3892000	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	3,590	3,590	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	8,208	196	2,562	566	605	3,933	345	-	-
1010000	ELEC PLANT IN SERV	3900000	11,375	-	-	-	0	-	11,375	-	-
1010000	ELEC PLANT IN SERV	3900000	34,387	-	34,387	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	1,402	19	347	105	234	605	91	0	-
1010000	ELEC PLANT IN SERV	3900000	7,730	111	2,035	593	1,174	3,358	457	3	-
1010000	ELEC PLANT IN SERV	3900000	91,783	1,949	25,311	6,962	12,838	39,454	5,247	23	-
1010000	ELEC PLANT IN SERV	3900000	45,142	-	-	-	0	45,142	-	-	-
1010000	ELEC PLANT IN SERV	3900000	11,549	-	-	11,549	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	10,571	-	-	-	10,571	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	3,888	-	-	-	3,888	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	506	506	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	334	-	-	-	0	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	5,463	-	5,463	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	4,644	99	1,281	352	650	1,996	265	1	-
1010000	ELEC PLANT IN SERV	3901000	33	-	-	-	0	33	-	-	-
1010000	ELEC PLANT IN SERV	3901000	2,407	-	-	2,407	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	4,572	-	-	-	4,572	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	110	110	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	1,142	27	357	79	84	547	48	-	-
1010000	ELEC PLANT IN SERV	3910000	94	-	-	-	0	-	94	-	-
1010000	ELEC PLANT IN SERV	3910000	1,505	-	1,505	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	1,504	22	396	115	228	653	89	1	-
1010000	ELEC PLANT IN SERV	3910000	12,092	257	3,335	917	1,691	5,198	691	3	-
1010000	ELEC PLANT IN SERV	3910000	757	-	-	-	0	757	-	-	-
1010000	ELEC PLANT IN SERV	3910000	63	-	-	63	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	548	-	-	-	548	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	34	-	-	-	34	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	32	32	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	3,307	79	1,032	228	244	1,585	139	-	-
1010000	ELEC PLANT IN SERV	3912000	341	-	-	-	0	-	341	-	-
1010000	ELEC PLANT IN SERV	3912000	708	-	708	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	12	0	3	1	2	5	1	0	-
1010000	ELEC PLANT IN SERV	3912000	2,259	33	595	173	343	981	134	1	-
1010000	ELEC PLANT IN SERV	3912000	41,370	878	11,409	3,138	5,787	17,783	2,365	10	-
1010000	ELEC PLANT IN SERV	3912000	433	-	-	-	0	433	-	-	-
1010000	ELEC PLANT IN SERV	3912000	261	-	-	261	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	1,676	-	-	-	1,676	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	27	-	-	-	27	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3913000	1	-	-	-	0	-	1	-	-
1010000	ELEC PLANT IN SERV	3913000	3	-	3	-	0	-	-	-	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3913000	56	1	15	4	9	24	3	0	-
1010000	ELEC PLANT IN SERV	3913000	115	2	32	9	16	49	7	0	-
1010000	ELEC PLANT IN SERV	3913000	8	-	-	-	0	8	-	-	-
1010000	ELEC PLANT IN SERV	3913000	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	41	41	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	259	-	-	-	0	-	259	-	-
1010000	ELEC PLANT IN SERV	3920100	1,754	-	1,754	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	52	1	13	4	9	22	3	0	-
1010000	ELEC PLANT IN SERV	3920100	501	7	132	38	76	218	30	0	-
1010000	ELEC PLANT IN SERV	3920100	559	12	154	42	78	240	32	0	-
1010000	ELEC PLANT IN SERV	3920100	2,517	-	-	-	0	2,517	-	-	-
1010000	ELEC PLANT IN SERV	3920100	180	-	-	180	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	389	-	-	-	389	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	116	-	116	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	35	0	9	3	5	15	2	0	-
1010000	ELEC PLANT IN SERV	3920200	91	2	25	7	13	39	5	0	-
1010000	ELEC PLANT IN SERV	3920200	313	-	-	-	0	313	-	-	-
1010000	ELEC PLANT IN SERV	3920200	31	-	-	31	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	19	-	-	-	19	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	435	435	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	1,588	-	-	-	0	-	1,588	-	-
1010000	ELEC PLANT IN SERV	3920400	5,574	-	5,574	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	170	2	42	13	28	73	11	0	-
1010000	ELEC PLANT IN SERV	3920400	8,472	122	2,230	650	1,287	3,680	501	3	-
1010000	ELEC PLANT IN SERV	3920400	1,264	27	349	96	177	543	72	0	-
1010000	ELEC PLANT IN SERV	3920400	7,282	-	-	-	0	7,282	-	-	-
1010000	ELEC PLANT IN SERV	3920400	1,193	-	-	1,193	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	2,061	-	-	-	2,061	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	338	-	-	-	338	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	872	872	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	3,329	-	-	-	0	-	3,329	-	-
1010000	ELEC PLANT IN SERV	3920500	12,335	-	12,335	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	215	3	53	16	36	93	14	0	-
1010000	ELEC PLANT IN SERV	3920500	7,172	103	1,888	550	1,089	3,115	424	3	-
1010000	ELEC PLANT IN SERV	3920500	447	9	123	34	63	192	26	0	-
1010000	ELEC PLANT IN SERV	3920500	18,732	-	-	-	0	18,732	-	-	-
1010000	ELEC PLANT IN SERV	3920500	2,900	-	-	2,900	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	4,281	-	-	-	4,281	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	1,197	-	-	-	1,197	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	269	-	269	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	3,925	56	1,033	301	596	1,705	232	1	-
1010000	ELEC PLANT IN SERV	3920600	125	-	-	-	0	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	489	489	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	1,232	-	-	-	0	-	1,232	-	-
1010000	ELEC PLANT IN SERV	3920900	3,829	-	3,829	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	41	1	10	3	7	18	3	0	-
1010000	ELEC PLANT IN SERV	3920900	1,498	22	394	115	228	651	89	1	-
1010000	ELEC PLANT IN SERV	3920900	1,061	23	293	80	148	456	61	0	-
1010000	ELEC PLANT IN SERV	3920900	7,266	-	-	-	0	7,266	-	-	-
1010000	ELEC PLANT IN SERV	3920900	893	-	-	893	0	-	-	-	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WYP	2,994	-	-	-	2,994	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	384	-	-	-	384	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	104	104	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	88	-	-	-	0	-	88	-	-
1010000	ELEC PLANT IN SERV	OR	415	-	415	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SE	6	0	2	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	SG	1,026	15	270	79	156	446	61	0	0
1010000	ELEC PLANT IN SERV	SO	35	1	10	3	5	15	2	0	0
1010000	ELEC PLANT IN SERV	UT	426	-	-	-	0	426	-	-	-
1010000	ELEC PLANT IN SERV	WA	129	-	-	129	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	278	-	-	-	278	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	317	-	317	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	457	7	120	35	69	199	27	0	0
1010000	ELEC PLANT IN SERV	SO	316	7	87	24	44	136	18	0	0
1010000	ELEC PLANT IN SERV	UT	1,589	-	-	-	0	1,589	-	-	-
1010000	ELEC PLANT IN SERV	WA	170	-	-	170	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	SO	2,993	64	825	227	419	1,287	171	1	1
1010000	ELEC PLANT IN SERV	CA	180	180	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	508	-	-	-	0	-	508	-	-
1010000	ELEC PLANT IN SERV	OR	2,744	-	2,744	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	5,923	85	1,559	454	900	2,573	350	2	2
1010000	ELEC PLANT IN SERV	SO	255	5	70	19	36	110	15	0	0
1010000	ELEC PLANT IN SERV	UT	3,382	-	-	-	0	3,382	-	-	-
1010000	ELEC PLANT IN SERV	WA	742	-	-	742	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	1,215	-	-	-	1,215	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	851	851	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	2,131	-	-	-	0	-	2,131	-	-
1010000	ELEC PLANT IN SERV	OR	11,049	-	11,049	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SE	118	2	29	9	20	51	8	0	0
1010000	ELEC PLANT IN SERV	SG	24,445	352	6,434	1,876	3,713	10,617	1,445	9	9
1010000	ELEC PLANT IN SERV	SO	2,152	46	594	163	301	925	123	1	1
1010000	ELEC PLANT IN SERV	UT	14,839	-	-	-	0	14,839	-	-	-
1010000	ELEC PLANT IN SERV	WA	2,893	-	-	2,893	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	3,769	-	-	-	3,769	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	402	-	-	-	402	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	305	305	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	1,307	-	-	-	0	-	1,307	-	-
1010000	ELEC PLANT IN SERV	OR	8,524	-	8,524	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SE	1,324	18	328	99	221	571	86	0	0
1010000	ELEC PLANT IN SERV	SG	6,380	92	1,679	490	969	2,771	377	2	2
1010000	ELEC PLANT IN SERV	SO	4,963	105	1,369	376	694	2,133	284	1	1
1010000	ELEC PLANT IN SERV	UT	7,939	-	-	-	0	7,939	-	-	-
1010000	ELEC PLANT IN SERV	WA	1,372	-	-	1,372	0	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	2,642	-	-	-	2,642	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	121	-	-	-	121	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	1,564	1,564	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	3,148	-	-	-	0	-	3,148	-	-
1010000	ELEC PLANT IN SERV	OR	12,081	-	12,081	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	475	7	125	36	72	206	28	0	0



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960300	1,339	28	369	102	187	576	77	0	-
1010000	ELEC PLANT IN SERV	3960300	12,636	-	-	-	0	12,636	-	-	-
1010000	ELEC PLANT IN SERV	3960300	2,891	-	-	2,891	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	4,844	-	-	-	4,844	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	978	-	-	-	978	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	173	173	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	171	-	-	-	0	-	171	-	-
1010000	ELEC PLANT IN SERV	3960700	892	-	892	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	124	2	33	10	19	54	7	0	-
1010000	ELEC PLANT IN SERV	3960700	409	-	-	-	0	409	-	-	-
1010000	ELEC PLANT IN SERV	3960700	210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	2,101	2,101	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	3,062	-	-	-	0	-	3,062	-	-
1010000	ELEC PLANT IN SERV	3960800	12,047	-	12,047	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	1,308	19	344	100	199	568	77	0	-
1010000	ELEC PLANT IN SERV	3960800	1,767	38	487	134	247	760	101	0	-
1010000	ELEC PLANT IN SERV	3960800	14,673	-	-	-	0	14,673	-	-	-
1010000	ELEC PLANT IN SERV	3960800	2,992	-	-	2,992	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	5,511	-	-	-	5,511	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	830	-	-	-	830	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	413	-	413	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	3,287	47	865	252	499	1,427	194	1	-
1010000	ELEC PLANT IN SERV	3961000	3	3	-	-	0	3	-	-	-
1010000	ELEC PLANT IN SERV	3961100	1,217	-	1,217	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	34,771	500	9,152	2,668	5,281	15,102	2,055	12	-
1010000	ELEC PLANT IN SERV	3961100	1,321	28	364	100	185	568	76	0	-
1010000	ELEC PLANT IN SERV	3961100	1,476	-	-	-	0	1,476	-	-	-
1010000	ELEC PLANT IN SERV	3961100	900	-	-	-	900	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	1,639	1,639	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	2,971	-	-	-	0	-	2,971	-	-
1010000	ELEC PLANT IN SERV	3961200	9,952	-	9,952	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	325	5	86	25	49	141	19	0	-
1010000	ELEC PLANT IN SERV	3961200	1,145	24	316	87	160	492	65	0	-
1010000	ELEC PLANT IN SERV	3961200	16,297	-	-	-	0	16,297	-	-	-
1010000	ELEC PLANT IN SERV	3961200	2,192	-	-	2,192	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	4,430	-	-	-	4,430	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	994	-	-	-	994	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	529	529	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	1,498	-	-	-	0	-	1,498	-	-
1010000	ELEC PLANT IN SERV	3961300	2,765	-	2,765	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	237	3	59	18	39	102	15	0	-
1010000	ELEC PLANT IN SERV	3961300	7,146	103	1,881	548	1,085	3,104	422	3	-
1010000	ELEC PLANT IN SERV	3961300	589	13	163	45	82	253	34	0	-
1010000	ELEC PLANT IN SERV	3961300	5,215	-	-	-	0	5,215	-	-	-
1010000	ELEC PLANT IN SERV	3961300	872	-	-	872	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	1,772	-	-	-	1,772	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	780	-	-	-	780	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	6,226	6,226	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	3,849	92	1,201	266	284	1,844	162	-	-
1010000	ELEC PLANT IN SERV	3970000	11,198	-	-	-	0	-	11,198	-	-
1010000	ELEC PLANT IN SERV	3970000	74,654	-	74,654	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	278	4	69	21	46	120	18	0	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3970000	178,818	2,573	47,065	13,720	27,159	77,667	10,570	64	-
1010000	ELEC PLANT IN SERV	3970000	93,824	1,992	25,874	7,117	13,124	40,331	5,363	24	-
1010000	ELEC PLANT IN SERV	3970000	62,218	-	-	-	0	62,218	-	-	-
1010000	ELEC PLANT IN SERV	3970000	12,249	-	-	12,249	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	24,180	-	-	-	24,180	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	5,911	-	-	-	5,911	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	313	313	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	328	-	-	-	0	-	328	-	-
1010000	ELEC PLANT IN SERV	3972000	2,493	-	2,493	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	82	82	20	6	14	35	5	0	-
1010000	ELEC PLANT IN SERV	3972000	4,191	60	1,103	322	636	1,820	248	2	-
1010000	ELEC PLANT IN SERV	3972000	495	11	137	38	69	213	28	0	-
1010000	ELEC PLANT IN SERV	3972000	1,753	-	-	-	0	1,753	-	-	-
1010000	ELEC PLANT IN SERV	3972000	520	-	-	520	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	720	-	-	-	720	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	104	-	-	-	104	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	50	50	-	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	82	2	26	6	6	40	3	-	-
1010000	ELEC PLANT IN SERV	3980000	82	-	-	-	0	-	82	-	-
1010000	ELEC PLANT IN SERV	3980000	1,222	-	1,222	-	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	2,738	39	721	210	416	1,189	162	1	-
1010000	ELEC PLANT IN SERV	3980000	2,202	47	607	167	308	947	126	1	-
1010000	ELEC PLANT IN SERV	3980000	1,380	-	-	-	0	1,380	-	-	-
1010000	ELEC PLANT IN SERV	3980000	188	-	-	188	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	229	-	-	-	229	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	1,855	25	459	139	309	801	121	1	-
1010000 Total			28,138,159	598,982	7,751,391	2,132,199	3,934,734	12,103,974	1,609,735	7,144	-
1019000	ELEC PLT IN SERV-OTH	140129	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	(16,090)	(232)	(4,235)	(1,234)	(2,444)	(6,988)	(951)	(6)	-
1019000	ELEC PLT IN SERV-OTH	140149	(2,746)	(40)	(723)	(211)	(417)	(1,192)	(162)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	(77)	(77)	-	-	0	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	(221)	-	-	-	0	-	(221)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	(1,609)	-	(1,609)	-	0	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	(1,771)	-	-	-	0	(1,771)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	(514)	-	-	(514)	0	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	(511)	-	-	-	(511)	-	-	-	-
1019000 Total			(23,580)	(349)	(6,578)	(1,962)	(3,378)	(9,969)	(1,337)	(7)	-
1020000	ELEC PL PUR OR SLD	0	(553)	(8)	(146)	(42)	(84)	(240)	(33)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	553	8	146	42	84	240	33	0	-
1020000 Total			0	-	-	-	0	-	-	-	-
1061000	DIST COMP CONST NOT	0	1,325	1,325	-	-	0	-	-	-	-
1061000	DIST COMP CONST NOT	0	3,958	-	-	-	0	-	3,958	-	-
1061000	DIST COMP CONST NOT	0	36,654	-	36,654	-	0	-	-	-	-
1061000	DIST COMP CONST NOT	0	32,048	-	-	-	0	32,048	-	-	-
1061000	DIST COMP CONST NOT	0	9,435	-	-	9,435	0	-	-	-	-
1061000	DIST COMP CONST NOT	0	13,008	-	-	-	13,008	-	-	-	-
1061000 Total			96,429	1,325	36,654	9,435	13,008	32,048	3,958	-	-
1062000	TRAN COMP CONST NOT	0	77,721	1,118	20,456	5,963	11,804	33,757	4,594	28	-
1062000 Total			77,721	1,118	20,456	5,963	11,804	33,757	4,594	28	-
1063000	PROD COMP CONST NOT	0	66,143	952	17,409	5,075	10,046	28,728	3,910	24	-



Electric Plant in Service

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1063000 Total			66,143	952	17,409	5,075	10,046	28,728	3,910	24	-
1064000	GEN COMP CONST NOT	0	50,124	1,064	13,823	3,802	7,011	21,546	2,865	13	-
1064000 Total			50,124	1,064	13,823	3,802	7,011	21,546	2,865	13	-
Grand Total			28,404,996	603,092	7,833,155	2,154,512	3,973,225	12,210,084	1,623,726	7,202	-

B9. CAPITAL LEASE PLANT



Capital Lease

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	OR	2,463	-	2,463	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	SO	2,380	51	656	181	333	1,023	136	-	1
1011000	PRPTY UND CPTL LSS	SG	12,159	175	3,200	933	1,847	5,281	719	-	4
1011000 Total			17,002	225	6,320	1,113	2,180	6,304	855	-	5
1011500	CAP LEASES-ACCM AMRT	OR	(411)	-	(411)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	SO	(985)	(21)	(272)	(75)	(138)	(423)	(56)	(0)	-
1011500	CAP LEASES-ACCM AMRT	SG	(911)	(13)	(240)	(70)	(138)	(396)	(54)	(0)	-
1011500 Total			(2,307)	(34)	(922)	(145)	(276)	(819)	(110)	(1)	-
1011900	PRPTY UND CPTL LSS-O	UT	11,714	-	-	-	-	11,714	-	-	-
1011900	PRPTY UND CPTL LSS-O	OR	3,146	-	3,146	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	SG	4,793	69	1,261	368	728	2,082	283	-	2
1011900	PRPTY UND CPTL LSS-O	SO	10,284	218	2,836	780	1,439	4,421	588	-	3
1011900 Total			29,937	287	7,244	1,148	2,166	18,217	871	-	4
1011950	CAP LEASES-ACCM AMRT	UT	(7,794)	-	-	-	-	(7,794)	-	-	-
1011950	CAP LEASES-ACCM AMRT	OR	(3,146)	-	(3,146)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	SG	(4,793)	(69)	(1,261)	(368)	(728)	(2,082)	(283)	(2)	-
1011950	CAP LEASES-ACCM AMRT	SO	(10,284)	(218)	(2,836)	(780)	(1,439)	(4,421)	(588)	(3)	-
1011950 Total			(26,017)	(287)	(7,244)	(1,148)	(2,166)	(14,296)	(871)	(4)	-
Grand Total			18,616	191	5,398	969	1,903	9,405	745	4	-

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE 3401000	SG	8,923	128	2,349	685	1,355	3,876	527		3
1050000	EL PLT HLD FTR USE 3501000	SG	2,903	42	764	223	441	1,261	172		1
1050000	EL PLT HLD FTR USE 3502000	SG	755	11	199	58	115	328	45		0
1050000	EL PLT HLD FTR USE 3601000	CA	683	683	-	-	-	-	-		-
1050000	EL PLT HLD FTR USE 3601000	OR	3,912	-	3,912	-	-	-	-		-
1050000	EL PLT HLD FTR USE 3601000	UT	5,731	-	-	-	-	5,731	-		-
1050000	EL PLT HLD FTR USE 3601000	WYP	1	-	-	-	1	-	-		-
1050000	EL PLT HLD FTR USE 3891000	OR	2,982	-	2,982	-	-	-	-		-
1050000 Total			25,890	864	10,206	965	1,911	11,195	744		5
Grand Total			25,890	864	10,206	965	1,911	11,195	744		5
											0

B11. MISC. DEFERRED DEBITS



Deferred Debits
 Year End: 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	SE	2,347	32	581	176	391	1,013	153	1	-
1861000	MS DEF DB-OTH WIP	SE	(2,040)	(28)	(505)	(153)	(340)	(880)	(133)	(1)	-
1861000 Total			307	4	76	23	51	132	20	0	0
1861200	FINANCING COSTS DEFR	SO	164	3	45	12	23	70	9	0	-
1861200	FINANCING COSTS DEFR	OTHER	1,683	-	-	-	-	-	-	-	1,683
1861200	FINANCING COSTS DEFR	OTHER	434	-	-	-	-	-	-	-	434
1861200	FINANCING COSTS DEFR	OTHER	284	-	-	-	-	-	-	-	284
1861200 Total			2,565	3	45	12	23	70	9	0	2,402
1865000	DEF COAL MINE COSTS	SE	1,006	14	249	75	168	434	66	0	-
1865000	DEF COAL MINE COSTS	SE	3,647	50	902	273	608	1,574	238	1	-
1865000 Total			4,652	64	1,151	349	776	2,008	303	2	0
1867000	MSC DF DR-BAL TRAN	SE	1	0	0	0	0	1	0	0	-
1867000 Total			1	0	0	0	0	1	0	0	0
1868000	MISC DF DR-OTH-CST	SO	735	16	203	56	103	316	42	0	-
1868000	MISC DF DR-OTH-CST	OTHER	75	-	-	-	-	-	-	-	75
1868000	MISC DF DR-OTH-CST	SG	1	0	0	0	0	1	0	0	-
1868000	MISC DF DR-OTH-CST	SG	9,847	142	2,592	756	1,496	4,277	582	4	-
1868000	MISC DF DR-OTH-CST	SG	95	1	25	7	14	41	6	0	-
1868000	MISC DF DR-OTH-CST	SG	829	12	218	64	126	360	49	0	-
1868000	MISC DF DR-OTH-CST	SG	1,061	15	279	81	161	461	63	0	-
1868000	MISC DF DR-OTH-CST	OTHER	498	-	-	-	-	-	-	-	498
1868000	MISC DF DR-OTH-CST	SG	14,100	203	3,711	1,082	2,141	6,124	833	5	-
1868000	MISC DF DR-OTH-CST	SG	29,772	428	7,836	2,284	4,522	12,931	1,760	11	-
1868000	MISC DF DR-OTH-CST	SG	16,947	244	4,460	1,300	2,574	7,360	1,002	6	-
1868000	MISC DF DR-OTH-CST	SG	15,350	221	4,040	1,178	2,331	6,667	907	6	-
1868000	MISC DF DR-OTH-CST	SG	745	11	196	57	113	323	44	0	-
1868000	MISC DF DR-OTH-CST	SG	1,657	24	436	127	252	720	98	1	-
1868000	MISC DF DR-OTH-CST	SG	680	10	179	52	103	295	40	0	-
1868000	MISC DF DR-OTH-CST	SG	134	2	35	10	20	58	8	0	-
1868000 Total			92,527	1,328	24,211	7,054	13,957	39,935	5,434	33	573
1869000	MISC DF DR-OTH-NC	SG	2,847	41	749	218	432	1,237	168	1	-
1869000 Total			2,847	41	749	218	432	1,237	168	1	0
Grand Total			102,899	1,441	26,233	7,657	15,240	43,383	5,935	36	2,975

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVENTORY-HUNTER	SE	27,260	374	6,746	2,042	4,545	11,765	1,778	9	-
1511120 Total			27,260	374	6,746	2,042	4,545	11,765	1,778	9	-
1511130	COAL INVENTORY-HTG	SE	25,938	356	6,419	1,943	4,325	11,195	1,692	9	-
1511130 Total			25,938	356	6,419	1,943	4,325	11,195	1,692	9	-
1511140	COAL INVENTORY-JB	SE	16,607	228	4,110	1,244	2,769	7,168	1,083	6	-
1511140 Total			16,607	228	4,110	1,244	2,769	7,168	1,083	6	-
1511160	COAL INVENTORY-NAU	SE	18,680	256	4,623	1,399	3,115	8,062	1,218	6	-
1511160 Total			18,680	256	4,623	1,399	3,115	8,062	1,218	6	-
1511200	COAL INVENTORY-CHOLLA	SE	7,544	104	1,867	565	1,258	3,256	492	3	-
1511200 Total			7,544	104	1,867	565	1,258	3,256	492	3	-
1511300	COAL INVENTORY-COLSTRI	SE	1,611	22	399	121	269	695	105	1	-
1511300 Total			1,611	22	399	121	269	695	105	1	-
1511400	COAL INVENTORY-CRAIG	SE	4,254	58	1,053	319	709	1,836	277	1	-
1511400 Total			4,254	58	1,053	319	709	1,836	277	1	-
1511600	COAL INVENTORY-DJ	SE	11,009	151	2,724	825	1,836	4,752	718	4	-
1511600 Total			11,009	151	2,724	825	1,836	4,752	718	4	-
1511700	COAL INVENTORY-RG	SE	31,430	432	7,778	2,354	5,241	13,565	2,050	11	-
1511700 Total			31,430	432	7,778	2,354	5,241	13,565	2,050	11	-
1511900	COAL INVENTORY-HAYDEN	SE	2,190	30	542	164	365	945	143	1	-
1511900 Total			2,190	30	542	164	365	945	143	1	-
1512180	NATURAL GAS-CLAY BAS	SE	1,243	17	308	93	207	537	81	0	-
1512180 Total			1,243	17	308	93	207	537	81	0	-
1514000	FUEL STK-FUEL OIL	SE	2,396	33	593	179	399	1,034	156	1	-
1514000 Total			2,396	33	593	179	399	1,034	156	1	-
1514300	OIL INVENTORY-COLSTRIP	SE	111	2	27	8	18	48	7	0	-
1514300 Total			111	2	27	8	18	48	7	0	-
1514400	OIL INVENTORY-CRAIG	SE	69	1	17	5	12	30	5	0	-
1514400 Total			69	1	17	5	12	30	5	0	-
1514900	OIL INVENTORY-HAYDEN	SE	63	1	16	5	10	27	4	0	-
1514900 Total			63	1	16	5	10	27	4	0	-
1541000	PLNT M&S STK CNTRL	SO	(148)	(3)	(41)	(11)	(21)	(64)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	SG	25,286	364	6,655	1,940	3,840	10,982	1,495	9	-
1541000	PLNT M&S STK CNTRL	SG	16,575	238	4,362	1,272	2,517	7,199	980	6	-
1541000	PLNT M&S STK CNTRL	SG	6,720	97	1,769	516	1,021	2,919	397	2	-
1541000	PLNT M&S STK CNTRL	SG	4,304	62	1,133	330	654	1,869	254	2	-
1541000	PLNT M&S STK CNTRL	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	SG	13,256	191	3,489	1,017	2,013	5,757	784	5	-
1541000	PLNT M&S STK CNTRL	SG	17,845	257	4,697	1,369	2,710	7,751	1,055	6	-
1541000	PLNT M&S STK CNTRL	SG	25,177	362	6,627	1,932	3,824	10,935	1,488	9	-
1541000	PLNT M&S STK CNTRL	SG	1,198	17	315	92	182	520	71	0	-
1541000	PLNT M&S STK CNTRL	SG	3,846	55	1,012	295	584	1,670	227	1	-
1541000	PLNT M&S STK CNTRL	SG	6,269	90	1,650	481	952	2,723	371	2	-
1541000	PLNT M&S STK CNTRL	SG	3,858	56	1,015	296	586	1,676	228	1	-
1541000	PLNT M&S STK CNTRL	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	SG	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	SG	494	7	130	38	75	215	29	0	-
1541000	PLNT M&S STK CNTRL	SG	90	1	24	7	14	39	5	0	-



Material & Supplies

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1715	662	10	174	51	101	287	39	0	-
1541000	PLNT M&S STK CNTRL	1720	674	10	177	52	102	293	40	0	-
1541000	PLNT M&S STK CNTRL	1725	970	14	255	74	147	421	57	0	-
1541000	PLNT M&S STK CNTRL	1730	597	9	157	46	91	259	35	0	-
1541000	PLNT M&S STK CNTRL	1740	478	7	126	37	73	208	28	0	-
1541000	PLNT M&S STK CNTRL	1745	616	9	162	47	94	267	36	0	-
1541000	PLNT M&S STK CNTRL	1799	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	613	-	-	-	613	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	157	-	-	-	157	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	263	-	-	-	263	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	662	-	-	-	662	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	687	-	-	-	687	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	449	-	-	-	449	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	630	-	-	-	630	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	15	-	-	-	15	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	540	-	-	-	540	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	1,364	-	-	-	1,364	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	476	-	-	-	476	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	464	-	-	-	464	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	1,293	-	-	-	-	-	1,293	-	-
1541000	PLNT M&S STK CNTRL	2085	652	-	-	-	-	-	652	-	-
1541000	PLNT M&S STK CNTRL	2090	79	-	-	-	-	-	79	-	-
1541000	PLNT M&S STK CNTRL	2095	128	-	-	-	-	-	128	-	-
1541000	PLNT M&S STK CNTRL	2100	219	-	-	-	-	-	219	-	-
1541000	PLNT M&S STK CNTRL	2110	408	-	-	-	-	408	-	-	-
1541000	PLNT M&S STK CNTRL	2205	169	-	-	-	-	169	-	-	-
1541000	PLNT M&S STK CNTRL	2210	1,497	-	-	-	-	1,497	-	-	-
1541000	PLNT M&S STK CNTRL	2215	584	-	-	-	-	584	-	-	-
1541000	PLNT M&S STK CNTRL	2220	8,623	-	-	-	-	8,623	-	-	-
1541000	PLNT M&S STK CNTRL	2230	872	-	-	-	-	872	-	-	-
1541000	PLNT M&S STK CNTRL	2235	1,127	-	-	-	-	1,127	-	-	-
1541000	PLNT M&S STK CNTRL	2240	437	-	-	-	-	437	-	-	-
1541000	PLNT M&S STK CNTRL	2245	505	-	-	-	-	505	-	-	-
1541000	PLNT M&S STK CNTRL	2400	264	-	-	-	-	264	-	-	-
1541000	PLNT M&S STK CNTRL	2405	1,768	-	-	-	-	1,768	-	-	-
1541000	PLNT M&S STK CNTRL	2410	442	-	-	-	-	442	-	-	-
1541000	PLNT M&S STK CNTRL	2415	336	-	-	-	-	336	-	-	-
1541000	PLNT M&S STK CNTRL	2420	679	-	-	-	-	679	-	-	-
1541000	PLNT M&S STK CNTRL	2425	642	-	-	-	-	642	-	-	-
1541000	PLNT M&S STK CNTRL	2430	782	-	-	-	-	782	-	-	-
1541000	PLNT M&S STK CNTRL	2435	137	-	-	-	-	137	-	-	-
1541000	PLNT M&S STK CNTRL	2445	104	-	-	-	-	104	-	-	-
1541000	PLNT M&S STK CNTRL	2450	934	-	-	-	-	934	-	-	-
1541000	PLNT M&S STK CNTRL	2455	385	-	-	-	-	385	-	-	-
1541000	PLNT M&S STK CNTRL	2460	581	-	-	-	-	581	-	-	-
1541000	PLNT M&S STK CNTRL	2620	1,652	-	-	1,652	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	0	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	411	-	-	411	-	-	-	-	-



Material & Supplies

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2635	189	-	189	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	848	-	848	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	526	-	526	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	12,202	-	12,202	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	1,293	-	1,293	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	125	-	125	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	1,957	-	1,957	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	188	-	188	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	229	-	229	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	2,823	-	2,823	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	850	-	850	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	1,117	-	1,117	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	990	-	990	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	2,812	-	2,812	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	127	-	127	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	83	83	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	254	254	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	1,455	1,455	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	473	473	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	146	3	40	11	20	63	8	0	0
1541000	PLNT M&S STK CNTRL	5110	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	71	2	19	5	7	34	4	-	-
1541000	PLNT M&S STK CNTRL	5120	57	-	57	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	10,622	-	10,622	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	8,286	-	8,286	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	7,488	-	7,488	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	3,402	-	3,402	-	-	3,402	-	-	-
1541000	PLNT M&S STK CNTRL	5150	4,277	-	4,277	-	-	4,277	-	-	-
1541000	PLNT M&S STK CNTRL	5155	5,788	-	5,788	-	5,788	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	22,017	-	22,017	-	-	22,017	-	-	-
1541000	PLNT M&S STK CNTRL	5200	20	1	5	1	2	10	1	-	-
1541000	PLNT M&S STK CNTRL	5300	3	-	-	-	-	3	-	-	-
1541000 Total			251,521	4,122	79,196	19,449	31,698	103,609	13,399	46	-
1541500	OTHER M&S	0	198	3	49	15	33	85	13	0	-
1541500	OTHER M&S	120001	(198)	(3)	(49)	(15)	(33)	(85)	(13)	(0)	-
1541500	OTHER M&S	120001	81	2	22	6	11	35	5	0	-
1541500 Total			81	2	22	6	11	35	5	0	-
1541900	PLNT M&S GEN JV CUT	120005	2,948	42	776	226	448	1,280	174	1	-
1541900	PLNT M&S GEN JV CUT	120005	(1,380)	(29)	(380)	(105)	(193)	(593)	(79)	(0)	-
1541900 Total			1,568	13	395	122	255	687	95	1	-
1549900	CR-OBSOL&SURPL INV	102930	(27)	(1)	(8)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	(423)	(6)	(111)	(32)	(64)	(184)	(25)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120932	(857)	(27)	(231)	(55)	(90)	(412)	(43)	-	-
1549900	CR-OBSOL&SURPL INV	120933	(609)	(19)	(164)	(39)	(64)	(293)	(30)	-	-
1549900	CR-OBSOL&SURPL INV	120934	(1,111)	(16)	(293)	(85)	(169)	(483)	(66)	(0)	-
1549900 Total			(3,041)	(69)	(811)	(214)	(392)	(1,387)	(166)	(1)	-
2531600	WORK CAP DEP-UAMPS	289920	(2,479)	(34)	(613)	(186)	(413)	(1,070)	(162)	(1)	-



Material & Supplies

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600 Total			(2,479)	(34)	(613)	(186)	(413)	(1,070)	(162)	(1)	-
2531700	289921	SE	(2,622)	(36)	(649)	(196)	(437)	(1,132)	(171)	(1)	-
2531700 Total			(2,622)	(36)	(649)	(196)	(437)	(1,132)	(171)	(1)	-
2531800	289922	SG	(273)	(4)	(72)	(21)	(41)	(119)	(16)	(0)	-
2531800 Total			(273)	(4)	(72)	(21)	(41)	(119)	(16)	(0)	-
Grand Total			395,160	6,059	114,688	30,226	55,759	165,539	22,794	95	-

B14. CASH WORKING CAPITAL



Cash Working Capital
 12 Month Average: 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	SO	3	0	1	0	0	1	0	0	0
1430000 Total			3	0	1	0	0	1	0	0	0
1431000	EMP ACCOUNTS REC	SO	4,636	98	1,279	352	649	1,993	265	265	1
1431000 Total			4,636	98	1,279	352	649	1,993	265	265	1
1431500	INC TAXES RECEIVABLE	SO	(70)	(1)	(19)	(5)	(10)	(30)	(4)	(4)	(0)
1431500	InterCo State Tax Rec- (Even Years) - MEHC	SO	186	4	51	14	26	80	11	11	0
1431500	InterCo State Tax Rec - (Odd Years) - MEHC	SO	(116)	(2)	(32)	(9)	(16)	(50)	(7)	(7)	(0)
1431500 Total			0	-	-	-	-	-	-	-	0
1433000	JOINT OWNER REC	SO	13,725	291	3,785	1,041	1,920	5,900	785	785	3
1433000 Total			13,725	291	3,785	1,041	1,920	5,900	785	785	3
1436000	OTH ACCT REC	SO	16,867	358	4,651	1,279	2,359	7,250	964	964	4
1436000 Total			16,867	358	4,651	1,279	2,359	7,250	964	964	4
1437000	CSS OAR BILLINGS	SO	5,769	122	1,591	438	807	2,480	330	330	1
1437000 Total			5,769	122	1,591	438	807	2,480	330	330	1
1437100	CSS OAR BILLINGS-WOR	SO	(1,927)	(41)	(531)	(146)	(270)	(828)	(110)	(110)	(0)
1437100 Total			(1,927)	(41)	(531)	(146)	(270)	(828)	(110)	(110)	(0)
2300000	ASSET RETIREMENT OBL	OTHER	(5,559)	-	-	-	-	-	-	-	(5,559)
2300000 Total			(5,559)	-	-	-	-	-	-	-	(5,559)
2320000	ACCOUNTS PAYABLE	SE	(1,671)	(23)	(413)	(125)	(279)	(721)	(109)	(109)	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(505)	(11)	(139)	(38)	(71)	(217)	(29)	(29)	0
2320000	ACCOUNTS PAYABLE	SO	(1,288)	(27)	(355)	(98)	(180)	(554)	(74)	(74)	0
2320000	ACCOUNTS PAYABLE	SO	(4,038)	(86)	(1,113)	(306)	(565)	(1,736)	(231)	(231)	0
2320000	ACCOUNTS PAYABLE	SO	(50)	(1)	(14)	(4)	(7)	(22)	(3)	(3)	0
2320000	ACCOUNTS PAYABLE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	6	0	2	0	1	3	0	0	0
2320000	ACCOUNTS PAYABLE	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(1)	0
2320000	ACCOUNTS PAYABLE	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(1)	0
2320000	ACCOUNTS PAYABLE	SO	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(1)	0
2320000	ACCOUNTS PAYABLE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	19	0	5	1	3	8	1	1	0
2320000	ACCOUNTS PAYABLE	OTHER	(15)	-	-	-	-	-	-	-	(15)
2320000	ACCOUNTS PAYABLE	SG	(2,988)	(43)	(786)	(229)	(454)	(1,298)	(177)	(177)	0
2320000	ACCOUNTS PAYABLE	SE	(62)	(1)	(15)	(5)	(10)	(27)	(4)	(4)	0
2320000	ACCOUNTS PAYABLE	SO	(971)	(21)	(268)	(74)	(136)	(418)	(56)	(56)	0
2320000	ACCOUNTS PAYABLE	SO	(95)	(2)	(26)	(7)	(13)	(41)	(5)	(5)	0
2320000 Total			(11,728)	(215)	(3,143)	(889)	(1,721)	(5,051)	(689)	(689)	(15)
2533000	O DEF CR-MISC PPL	SE	(6,634)	(91)	(1,642)	(497)	(1,106)	(2,863)	(433)	(433)	0
2533000 Total			(6,634)	(91)	(1,642)	(497)	(1,106)	(2,863)	(433)	(433)	0
Grand Total			15,152	523	5,990	1,577	2,639	8,882	1,112	1,112	4

B15. MISC. RATE BASE



Miscellaneous Rate Base

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	SG	144,705	2,082	38,086	11,102	21,978	62,850	8,554	52	-
1140000	EL PLT ACQUIST ADJ	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total			156,468	2,082	38,086	11,102	21,978	74,614	8,554	52	-
1150000	Ac Prov EI Pt Acq Ad	SG	(130,808)	(1,882)	(34,429)	(10,036)	(19,867)	(56,814)	(7,732)	(47)	-
1150000	Ac Prov EI Pt Acq Ad	UT	(1,445)	-	-	-	-	(1,445)	-	-	-
1150000 Total			(132,253)	(1,882)	(34,429)	(10,036)	(19,867)	(58,260)	(7,732)	(47)	-
1281000	Oth Special Funds-Ph	SO	30,155	640	8,316	2,287	4,218	12,962	1,724	8	-
1281000 Total			30,155	640	8,316	2,287	4,218	12,962	1,724	8	-
1651000	PREPAY-INSURANCE	SO	3,633	77	1,002	276	508	1,562	208	1	-
1651000	PREPAY-INSURANCE	SO	2,204	47	608	167	308	947	126	1	-
1651000	PREPAY-INSURANCE	SO	496	11	137	38	69	213	28	0	-
1651000	PREPAY-INSURANCE	SO	139	3	38	11	19	60	8	0	-
1651000	PREPAY-INSURANCE	SO	58	1	16	4	8	25	3	0	-
1651000 Total			6,530	139	1,801	495	913	2,807	373	2	-
1652000	PREPAY-TAXES	GPS	13,407	285	3,697	1,017	1,875	5,763	766	3	-
1652000	PREPAY-TAXES	SO	750	16	207	57	105	322	43	0	-
1652000 Total			14,156	301	3,904	1,074	1,980	6,085	809	4	-
1652100	PREPAY - OTHER	SG	594	9	156	46	90	258	35	0	-
1652100	PREPAY - OTHER	OTHER	12,638	-	-	-	-	-	-	-	12,638
1652100	PREPAY - OTHER	OTHER	5,644	-	-	-	-	-	-	-	5,644
1652100	PREPAY - OTHER	SO	43	1	12	3	6	18	2	0	-
1652100	PREPAY - OTHER	SG	211	3	56	16	32	92	12	0	-
1652100	PREPAY - OTHER	SG	42	1	11	3	6	18	2	0	-
1652100	PREPAY - OTHER	SG	1,113	16	293	85	169	484	66	0	-
1652100	PREPAY - OTHER	SG	558	8	147	43	85	242	33	0	-
1652100	PREPAY - OTHER	SO	20	0	6	2	3	9	1	0	-
1652100	PREPAY - OTHER	GPS	43	1	12	3	6	18	2	0	-
1652100	PREPAY - OTHER	SG	325	5	85	25	49	141	19	0	-
1652100	PREPAY - OTHER	SG	96	1	25	7	15	42	6	0	-
1652100	PREPAY - OTHER	SG	327	5	86	25	50	142	19	0	-
1652100	PREPAY - OTHER	SG	984	14	259	75	149	427	58	0	-
1652100	PREPAY - OTHER	SE	72	1	18	5	12	31	5	0	-
1652100	PREPAY - OTHER	SO	1,614	34	445	122	226	694	92	0	-
1652100	PREPAY - OTHER	OR	1,010	-	1,010	-	-	-	-	-	-
1652100	PREPAY - OTHER	UT	3,104	-	-	-	-	3,104	-	-	-
1652100	PREPAY - OTHER	IDU	362	-	-	-	-	-	362	-	-
1652100	PREPAY - OTHER	SO	10,500	223	2,896	796	1,469	4,514	600	3	-
1652100	PREPAY - OTHER	SE	(58)	(1)	(14)	(4)	(10)	(25)	(4)	(0)	-
1652100	PREPAY - OTHER	SO	(1,586)	(34)	(437)	(120)	(222)	(682)	(91)	(0)	-
1652100	PREPAY - OTHER	SO	1,644	35	453	125	230	707	94	0	-
1652100 Total			39,300	322	5,518	1,258	2,365	10,234	1,316	5	18,282
2281000	ACC PROV-PROP INS	OR	10,647	-	10,647	-	-	-	(890)	-	-
2281000	ACC PROV-PROP INS	IDU	(890)	-	-	-	-	(8,149)	-	-	-
2281000	ACC PROV-PROP INS	UT	(8,149)	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	WYP	(1,121)	-	-	-	(1,121)	-	-	-	-
2281000	ACC PROV-PROP INS	OTHER	(10,647)	-	-	-	-	-	-	-	(10,647)
2281000 Total			(10,160)	-	10,647	-	(1,121)	(8,149)	(890)	-	(10,647)
2282100	ACC-PRV IN & DAMAG	SO	(11,965)	(254)	(3,299)	(908)	(1,674)	(5,143)	(684)	(3)	-
2282100 Total			(11,965)	(254)	(3,299)	(908)	(1,674)	(5,143)	(684)	(3)	-
2282400	ACCUM PRV FR I&D-OR	OR	(9,886)	-	(9,886)	-	-	-	-	-	-
2282400 Total			(9,886)	-	(9,886)	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	SO	(1,616)	(34)	(446)	(123)	(226)	(695)	(92)	(0)	-



Miscellaneous Rate Base

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283000 Total			(1,616)	(34)	(446)	(123)	(226)	(695)	(92)	(0)	-
2283400	FAS 106-Contira Liability-Medicare Subsid	SO	22,389	475	6,174	1,698	3,132	9,624	1,280	(0)	6
2283400	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(5,429)	(115)	(1,497)	(412)	(759)	(2,334)	(310)	(1)	-
2283400	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	5,429	115	1,497	412	759	2,334	310	(1)	-
2283400	FAS 106-Contira Liab-Med.Sub.Claims	SO	(16,960)	(360)	(4,677)	(1,286)	(2,372)	(7,290)	(969)	(4)	-
2283400	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(115)	(1,497)	(412)	(759)	(2,334)	(310)	(1)	-
2283400 Total			-	-	-	-	-	-	-	-	-
2283500	PENSIONS - Local 57	SO	(553)	(12)	(152)	(42)	(77)	(238)	(32)	(0)	-
2283500	PENSIONS	SO	(75,393)	(1,601)	(20,791)	(5,719)	(10,546)	(32,408)	(4,310)	(19)	-
2283500	PENSIONS	SO	553	12	152	42	77	238	32	0	-
2283500 Total			(75,393)	(1,601)	(20,791)	(5,719)	(10,546)	(32,408)	(4,310)	(19)	-
2284100	AC MIS OP PR-OTHER	SG	(326)	(5)	(86)	(25)	(50)	(142)	(19)	(0)	-
2284100 Total			(326)	(5)	(86)	(25)	(50)	(142)	(19)	(0)	-
2300000	ASSET RETIREMENT OBL	TROJID	(5,600)	(80)	(1,458)	(428)	(865)	(2,430)	(337)	(2)	-
2300000 Total			(5,600)	(80)	(1,458)	(428)	(865)	(2,430)	(337)	(2)	-
2530000	OTHER DEF CREDITS	CA	(223)	(223)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	IDU	(67)	-	-	-	-	-	(67)	-	-
2530000	OTHER DEF CREDITS	OR	(1,274)	-	(1,274)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	UT	(953)	-	-	-	-	(953)	-	-	-
2530000	OTHER DEF CREDITS	WA	(331)	-	-	(331)	-	-	-	-	-
2530000	OTHER DEF CREDITS	WYP	(185)	-	-	(185)	-	-	-	-	-
2530000 Total			(3,032)	(223)	(1,274)	(331)	(185)	(953)	(67)	-	-
2533500	OTH DEF CR-PEN & BEN	SE	(115,119)	(1,581)	(28,487)	(8,623)	(19,196)	(49,686)	(7,508)	(39)	-
2533500 Total			(115,119)	(1,581)	(28,487)	(8,623)	(19,196)	(49,686)	(7,508)	(39)	-
2539900	OTH DEF CR - OTHER	SE	(5,006)	(69)	(1,239)	(375)	(835)	(2,161)	(327)	(2)	-
2539900	OTH DEF CR - OTHER	CA	(22)	(22)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	SO	(9,096)	(193)	(2,509)	(690)	(1,272)	(3,910)	(520)	(2)	-
2539900	OTH DEF CR - OTHER	SO	(4,893)	(104)	(1,349)	(371)	(684)	(2,103)	(280)	(1)	-
2539900	OTH DEF CR - OTHER	SO	(1,215)	(26)	(335)	(92)	(170)	(522)	(69)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(602)	(13)	(166)	(46)	(84)	(259)	(34)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(272)	(6)	(75)	(21)	(38)	(117)	(16)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(504)	(11)	(139)	(38)	(71)	(217)	(29)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(885)	(19)	(244)	(67)	(124)	(380)	(51)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(4,921)	(104)	(1,357)	(373)	(688)	(2,115)	(281)	(1)	-
2539900	OTH DEF CR - OTHER	SO	(297)	(6)	(82)	(23)	(41)	(128)	(17)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(765)	(16)	(211)	(58)	(107)	(329)	(44)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(3,588)	(76)	(990)	(272)	(502)	(1,542)	(205)	(1)	-
2539900	OTH DEF CR - OTHER	SO	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(665)	(14)	(183)	(50)	(93)	(286)	(38)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(65)	(1)	(18)	(5)	(9)	(28)	(4)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(2,516)	(53)	(694)	(191)	(352)	(1,082)	(144)	(1)	-
2539900	OTH DEF CR - OTHER	SO	(240)	(5)	(66)	(18)	(34)	(103)	(14)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(152)	(3)	(42)	(12)	(21)	(66)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(2,097)	(45)	(578)	(159)	(293)	(902)	(120)	(1)	-
2539900	OTH DEF CR - OTHER	SO	(613)	(13)	(169)	(46)	(86)	(263)	(35)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(888)	(19)	(245)	(67)	(124)	(382)	(51)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(151)	(3)	(42)	(11)	(21)	(65)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(1,420)	(30)	(392)	(108)	(199)	(611)	(81)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(733)	(16)	(202)	(56)	(103)	(315)	(42)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(39)	(1)	(11)	(3)	(5)	(17)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	SO	(3,122)	(66)	(861)	(237)	(437)	(1,342)	(178)	(1)	-



Miscellaneous Rate Base

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288655		(990)	(21)	(273)	(75)	(138)	(426)	(57)	(0)
2539900	OTH DEF CR - OTHER	288656		(13,606)	(289)	(3,752)	(1,032)	(1,903)	(5,848)	(778)	(3)
2539900	OTH DEF CR - OTHER	288660		(1,369)	(29)	(377)	(104)	(191)	(588)	(78)	(0)
2539900	OTH DEF CR - OTHER	288664		(103)	(2)	(28)	(8)	(14)	(44)	(6)	(0)
2539900	OTH DEF CR - OTHER	288666		(411)	(9)	(113)	(31)	(57)	(177)	(23)	(0)
2539900	OTH DEF CR - OTHER	288668		(80)	(2)	(22)	(6)	(11)	(34)	(5)	(0)
2539900	OTH DEF CR - OTHER	289051		(46)	(1)	(12)	(4)	(7)	(20)	(3)	(0)
2539900	OTH DEF CR - OTHER	289341		(7,631)	(105)	(1,888)	(572)	(1,272)	(3,293)	(498)	(3)
2539900	OTH DEF CR - OTHER	289523		5,006	69	1,239	375	835	2,161	327	2
2539900	OTH DEF CR - OTHER	289540		(6,664)	(96)	(1,754)	(511)	(1,012)	(2,895)	(394)	(2)
2539900	OTH DEF CR - OTHER	289913		(559)	(8)	(147)	(43)	(85)	(243)	(33)	(0)
2539900	OTH DEF CR - OTHER	289914		(2,144)	(31)	(564)	(165)	(326)	(931)	(127)	(1)
2539900	OTH DEF CR - OTHER	289925		(10,488)	(151)	(2,760)	(805)	(1,593)	(4,555)	(620)	(4)
2539900	OTH DEF CR - OTHER	289955		(2,829)	(41)	(745)	(217)	(430)	(1,229)	(167)	(1)
2539900 Total				(86,727)	(1,650)	(23,409)	(6,589)	(12,606)	(37,386)	(5,062)	(25)
2540000	REGULATORY LIAB	231010		(12,864)	-	-	-	-	-	-	(12,864)
2540000	REGULATORY LIAB	231020		(6,248)	-	-	-	-	-	-	(6,248)
2540000	REGULATORY LIAB	231050		(1,244)	-	-	-	-	-	-	(1,244)
2540000	REGULATORY LIAB	231060		(2,892)	-	-	-	-	-	-	(2,892)
2540000	REGULATORY LIAB	231080		(250)	-	-	-	-	-	-	(250)
2540000	REGULATORY LIAB	231090		(13,870)	-	-	-	-	-	-	(13,870)
2540000	REGULATORY LIAB	231100		(18,753)	-	-	-	-	-	-	(18,753)
2540000	REGULATORY LIAB	288001		(1,109)	(1,109)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002		(1,477)	-	-	-	-	(1,477)	-	-
2540000	REGULATORY LIAB	288003		0	-	0	-	-	-	-	-
2540000	REGULATORY LIAB	288005		(1,327)	-	(1,327)	-	-	-	-	-
2540000	REGULATORY LIAB	288006		(11,956)	-	-	(11,956)	-	-	-	-
2540000	REGULATORY LIAB	288007		0	-	-	-	-	-	-	0
2540000	REGULATORY LIAB	288021		(18,355)	(390)	(5,062)	(1,392)	(2,567)	(7,890)	(1,049)	(5)
2540000	REGULATORY LIAB	288060		(4,543)	-	-	-	-	-	-	(4,543)
2540000	REGULATORY LIAB	288070		(1,327)	-	-	-	-	-	-	(1,327)
2540000	REGULATORY LIAB	288079		11,120	-	-	-	-	-	-	11,120
2540000	REGULATORY LIAB	288099		(77)	-	-	-	-	-	-	(77)
2540000	REGULATORY LIAB	288108		(1,188)	-	-	(1,188)	-	-	-	-
2540000	REGULATORY LIAB	288114		1	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288159		12,864	-	-	-	-	-	-	12,864
2540000	REGULATORY LIAB	288161		(638)	-	-	-	-	-	-	(638)
2540000	REGULATORY LIAB	288165		(3,772)	-	-	-	-	-	-	(3,772)
2540000	REGULATORY LIAB	288174		(943)	-	-	-	-	-	-	(943)
2540000	REGULATORY LIAB	288211		(4,205)	(4,205)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288212		(15,131)	-	-	-	-	(15,131)	-	-
2540000	REGULATORY LIAB	288214		(26,211)	-	-	(26,211)	-	-	-	-
2540000	REGULATORY LIAB	288215		(53,127)	-	-	(53,127)	-	-	-	-
2540000	REGULATORY LIAB	288216		(23,864)	-	-	-	(23,864)	-	-	-
2540000	REGULATORY LIAB	288231		(165)	-	-	-	-	-	-	(165)
2540000	REGULATORY LIAB	288232		(35,770)	-	-	-	-	-	-	(35,770)
2540000	REGULATORY LIAB	288240		(1,080)	-	-	-	-	-	-	(1,080)
2540000	REGULATORY LIAB	288243		(7,295)	-	-	-	-	-	-	(7,295)
2540000	REGULATORY LIAB	288245		(365)	-	-	-	-	-	-	(365)
2540000	REGULATORY LIAB	288281		(7,217)	-	-	-	-	-	-	(7,217)
2540000	REGULATORY LIAB	288282		(808)	-	-	-	-	-	-	(808)
2540000	REGULATORY LIAB	288283		(50,954)	-	-	-	-	-	-	(50,954)



Miscellaneous Rate Base

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	(659)	-	-	-	-	-	-	(659)	
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	(8,972)	-	-	-	-	-	-	(8,972)	
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	(2,329)	-	-	-	-	-	-	(2,329)	
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	2,892	-	-	-	-	-	-	2,892	
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5_yr Opt Out	(5,552)	-	-	-	-	-	-	(5,552)	
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	(39,646)	-	(39,646)	-	-	-	-	-	
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	(6,528)	-	-	-	-	-	-	(6,528)	
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	7	-	7	-	-	-	-	-	
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	498	-	-	-	-	-	-	498	
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	(3,896)	-	-	-	-	-	-	(3,896)	
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	49	-	-	-	-	-	-	49	
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	23	-	-	-	-	-	-	23	
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	228	-	-	-	-	-	-	228	
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	(23)	-	-	-	-	-	-	(23)	
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	(649)	-	-	-	-	-	-	(649)	
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	(62)	-	-	-	-	-	-	(62)	
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Recl	(108)	-	-	-	-	-	-	(108)	
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	165	-	-	-	-	-	-	165	
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	1,080	-	-	-	-	-	-	1,080	
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	(12,138)	-	-	-	-	-	-	(12,138)	
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	623	-	-	-	-	-	-	623	
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	13,247	-	-	-	-	-	-	13,247	
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	(623)	-	-	-	-	-	-	(623)	
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	(21,535)	-	-	-	-	-	-	(21,535)	
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Recl to Current	1,467	-	-	-	-	-	-	1,467	
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Recl	(1,467)	-	-	-	-	-	-	(1,467)	
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Recl to Current	1,067	-	-	-	-	-	-	1,067	
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Recl	(1,067)	-	-	-	-	-	-	(1,067)	
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Recl	(14,307)	-	-	-	-	-	-	(14,307)	
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Recl to Current	3,714	-	-	-	-	-	-	3,714	
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Recl	(3,714)	-	-	-	-	-	-	(3,714)	
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	(35,969)	(35,969)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	(93,424)	-	-	-	-	(93,424)	-	-	
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	(408,069)	-	(408,069)	-	-	-	-	-	
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	(98,441)	-	(98,441)	-	-	-	-	-	
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	(228,666)	-	-	(228,666)	-	-	-	-	
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	(720,763)	-	-	-	(720,763)	-	-	-	
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	(3,333)	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	(7,618)	-	-	-	-	(7,618)	-	-	
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	(39,071)	-	(39,071)	-	-	-	-	-	
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	(69,818)	-	-	-	(69,818)	-	-	-	
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	(10,673)	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	(24,201)	-	-	(24,201)	-	-	-	-	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	7,634	-	-	-	-	-	-	7,634	
2540000 Total				(2,135,666)	(45,006)	(452,201)	(178,871)	(320,518)	(822,334)	(118,699)	(5)	(198,032)
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	295	4	77	23	46	128	18	0	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	254	-	-	254	-	-	-	-	-
2541050 Total				549	4	77	276	46	128	18	0	-
Grand Total				(2,340,585)	(48,828)	(507,417)	(195,159)	(355,352)	(910,754)	(132,606)	(70)	(190,398)

B16. REGULATORY ASSETS



Regulatory Assessts

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	985	-	-	-	-	-	-	-	985
1242000	PAC PWR-INT FREE LN	WA	7	-	-	7	-	-	-	-	-
1242000 Total			992	-	-	7	-	-	-	-	985
1243200	OR-VAR WEATHER LOANS	OR	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	WA	(0)	-	-	(0)	-	-	-	-	-
1243200 Total			0	-	0	(0)	-	-	-	-	-
1244100	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1244100	ENERGY FINANSWER	UT	5	-	-	-	-	5	-	-	-
1244100 Total			5	(0)	(0)	(0)	(0)	5	(0)	(0)	-
1244500	HOME COMFORT	CA	6	6	-	-	-	-	-	-	-
1244500	HOME COMFORT	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244500	HOME COMFORT	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500 Total			0	6	(1)	(0)	(1)	(2)	(0)	(0)	(1)
1244900	FINANSWER 12,000	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	FINANSWER 12,000	UT	1	-	-	-	-	1	-	-	-
1244900 Total			0	-	-	-	-	1	-	-	(1)
1245300	IRRIGATION FINANSW	CA	20	20	-	-	-	-	-	-	-
1245300	IRRIGATION FINANSW	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300 Total			0	20	-	-	-	-	-	-	(20)
1245400	RETROFIT ENGY FINANS	OTHER	4	-	-	-	-	-	-	-	4
1245400	RETROFIT ENGY FINANS	UT	(4)	-	-	-	-	(4)	-	-	-
1245400 Total			0	-	-	-	-	(4)	-	-	4
1249000	RESV UNCOLL ESC&WZ	OTHER	(222)	-	-	-	-	-	-	-	(222)
1249000	RESV UNCOLL ESC&WZ	WA	(4)	-	-	(4)	-	-	-	-	-
1249000 Total			(226)	-	-	(4)	-	-	-	-	(222)
1823000	DSR REGULATORY ASSET	IDU	(68)	-	-	-	-	-	(68)	-	-
1823000	DSR REGULATORY ASSET	OTHER	(22,561)	-	-	-	-	-	-	-	(22,561)
1823000	DSR REGULATORY ASSET	WYP	(1,507)	-	-	-	(1,507)	-	-	-	-
1823000 Total			(24,136)	-	-	-	(1,507)	-	(68)	-	(22,561)
1823700	OTH REGA-ENERGY WEST	SE	69,504	954	17,199	5,206	11,589	29,998	4,533	23	-
1823700	OTH REGA-ENERGY WEST	SE	1,078	15	267	81	180	465	70	0	-
1823700	OTH REGA-ENERGY WEST	SE	3,960	54	980	297	660	1,709	258	1	-
1823700	OTH REGA-ENERGY WEST	SE	1,614	22	399	121	269	697	105	1	-
1823700	OTH REGA-ENERGY WEST	SE	9,902	136	2,450	742	1,651	4,274	646	3	-
1823700	OTH REGA-ENERGY WEST	OR	399	-	399	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	94	1	23	7	16	40	6	0	-
1823700	OTH REGA-ENERGY WEST	SE	(4,699)	(65)	(1,163)	(352)	(784)	(2,028)	(306)	(2)	-
1823700	OTH REGA-ENERGY WEST	CA	1,223	1,223	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	OR	(2,032)	-	(2,032)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	(79,015)	(1,085)	(19,553)	(5,919)	(13,175)	(34,103)	(5,153)	(27)	-
1823700	OTH REGA-ENERGY WEST	UT	281	-	-	-	-	281	-	-	-
1823700	OTH REGA-ENERGY WEST	WA	5,486	-	-	5,486	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	814	-	-	-	814	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	6,162	85	1,525	462	1,027	2,660	402	2	-
1823700	OTH REGA-ENERGY WEST	SE	4,492	62	1,112	336	749	1,939	293	2	-
1823700	OTH REGA-ENERGY WEST	SE	843	12	209	63	141	364	55	0	-
1823700	OTH REGA-ENERGY WEST	SE	7,631	105	1,888	572	1,272	3,293	498	3	-
1823700	OTH REGA-ENERGY WEST	WYU	(2,104)	-	-	-	(2,104)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	1,612	22	399	121	269	696	105	1	-
1823700	OTH REGA-ENERGY WEST	SE	2,500	34	619	187	417	1,079	163	1	-
1823700	OTH REGA-ENERGY WEST	SE	45,025	618	11,142	3,373	7,508	19,433	2,937	15	-



Regulatory Assessts

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	SE	(2,818)	(39)	(697)	(211)	(470)	(1,216)	(184)	(1)	-
1823700	OTH REGA-ENERGY WEST	UT	5,788	-	-	-	-	5,788	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(10,511)	-	-	-	(10,511)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	2,979	41	737	223	497	1,286	194	1	-
1823700	OTH REGA-ENERGY WEST	CA	(1,332)	(1,332)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(924)	-	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	WA	(5,975)	-	-	(5,975)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CA	(1,119)	(1,119)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(1,909)	-	-	-	-	-	(1,909)	-	-
1823700	OTH REGA-ENERGY WEST	OR	(9,204)	-	(9,204)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(3,011)	-	-	-	-	(3,011)	-	-	-
1823700	OTH REGA-ENERGY WEST	WA	(5,020)	-	-	(5,020)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(1,928)	-	-	-	-	(1,928)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(107)	-	-	-	(107)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(1,187)	-	-	-	-	-	(1,187)	-	-
1823700	OTH REGA-ENERGY WEST	UT	(7,416)	-	-	-	-	(7,416)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(6,170)	-	-	-	-	(6,170)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(190)	-	-	-	-	-	(190)	-	-
1823700	OTH REGA-ENERGY WEST	WYP	107	-	-	-	107	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	419	-	-	-	419	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	342	-	-	-	342	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	115,119	1,581	28,487	8,623	19,196	49,686	7,508	39	-
1823700	OTH REGA-ENERGY WEST	OTHER	(4,753)	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	OTHER	(1,805)	-	-	-	-	-	-	-	(1,805)
1823700	OTH REGA-ENERGY WEST	OTHER	(8,097)	-	-	-	-	-	-	-	(8,097)
1823700 Total			124,908	1,325	35,185	8,422	18,834	66,891	8,843	63	(14,654)
1823870	DEFERRED PENSION	SO	420,447	8,927	115,945	31,891	58,811	180,732	24,034	107	-
1823870	DEFERRED PENSION	SO	(26,022)	(552)	(7,176)	(1,974)	(3,640)	(11,186)	(1,487)	(7)	-
1823870	DEFERRED PENSION	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	SO	8,323	177	2,295	631	1,164	3,578	476	2	-
1823870	DEFERRED PENSION	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-
1823870	DEFERRED PENSION	UT	1,544	-	-	-	-	1,544	-	-	-
1823870	DEFERRED PENSION	SO	18,355	390	5,062	1,392	2,567	7,890	1,049	5	-
1823870 Total			420,447	8,814	116,126	31,280	57,491	182,558	24,072	107	-
1823910	ENVIR CST UNDR AMORT	SO	299	6	83	23	42	129	17	0	-
1823910	ENVIR CST UNDR AMORT	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	SO	3,540	75	976	269	495	1,522	202	1	-
1823910	ENVIR CST UNDR AMORT	SO	118	3	32	9	16	51	7	0	-
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	SO	88	2	24	7	12	38	5	0	-
1823910	ENVIR CST UNDR AMORT	SO	247	5	68	19	35	106	14	0	-
1823910	ENVIR CST UNDR AMORT	SO	19	0	5	1	3	8	1	0	-
1823910	ENVIR CST UNDR AMORT	SO	5,603	119	1,545	425	784	2,409	320	1	-
1823910	ENVIR CST UNDR AMORT	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	WA	(23)	-	-	(23)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	WA	(72)	-	-	(72)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	SO	368	8	102	28	52	158	21	0	-



Regulatory Assessts

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	ENVIR CST UNDR AMORT	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103446	SO	834	18	230	63	117	359	48	0	-
1823910	ENVIR CST UNDR AMORT	103447	SO	361	8	100	27	50	155	21	0	-
1823910	ENVIR CST UNDR AMORT	103448	SO	477	10	132	36	67	205	27	0	-
1823910	ENVIR CST UNDR AMORT	103449	SO	674	14	186	51	94	290	39	0	-
1823910	ENVIR CST UNDR AMORT	103450	SO	368	8	101	28	51	158	21	0	-
1823910	ENVIR CST UNDR AMORT	103451	SO	26	1	7	2	4	11	1	0	-
1823910	ENVIR CST UNDR AMORT	103452	SO	855	18	236	65	120	368	49	0	-
1823910	ENVIR CST UNDR AMORT	103453	SO	339	7	93	26	47	146	19	0	-
1823910	ENVIR CST UNDR AMORT	103454	SO	9	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	SO	90	2	25	7	13	39	5	0	-
1823910	ENVIR CST UNDR AMORT	103456	SO	373	8	103	28	52	160	21	0	-
1823910	ENVIR CST UNDR AMORT	103457	SO	1,273	27	351	97	178	547	73	0	-
1823910	ENVIR CST UNDR AMORT	103458	SO	113	2	31	9	16	48	6	0	-
1823910	ENVIR CST UNDR AMORT	103459	SO	542	11	149	41	76	233	31	0	-
1823910	ENVIR CST UNDR AMORT	103460	SO	69	1	19	5	5	30	4	0	-
1823910	ENVIR CST UNDR AMORT	103461	SO	181	4	50	14	25	78	10	0	-
1823910	ENVIR CST UNDR AMORT	103462	SO	2,846	60	785	216	398	1,223	163	1	-
1823910	ENVIR CST UNDR AMORT	103464	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103465	SO	30	1	8	2	4	13	2	0	-
1823910	ENVIR CST UNDR AMORT	103466	SO	3,001	64	828	228	420	1,290	172	1	-
1823910	ENVIR CST UNDR AMORT	103467	SO	74	2	20	6	10	32	4	0	-
1823910	ENVIR CST UNDR AMORT	103585	SO	60	1	16	5	8	26	3	0	-
1823910	ENVIR CST UNDR AMORT	103737	SO	19	0	5	1	3	8	1	0	-
1823910	ENVIR CST UNDR AMORT	103851	SO	5	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103940	SO	155	3	43	12	22	67	9	0	-
1823910	ENVIR CST UNDR AMORT	103941	SO	255	5	70	19	36	110	15	0	-
1823910	ENVIR CST UNDR AMORT	103942	SO	506	11	140	38	71	218	29	0	-
1823910	ENVIR CST UNDR AMORT	103947	SO	71	2	20	5	10	30	4	0	-
1823910	ENVIR CST UNDR AMORT	103948	WA	(114)	-	-	(114)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WA	(92)	-	-	(92)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WA	(117)	-	-	(117)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WA	(460)	-	-	(460)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WA	(121)	-	-	(121)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	WA	(56)	-	-	(56)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	WA	(101)	-	-	(101)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	WA	(226)	-	-	(226)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	SO	2,477	53	683	188	346	1,065	142	1	-
1823910	ENVIR CST UNDR AMORT	104072	SO	69	1	19	5	10	30	4	0	-
1823910	ENVIR CST UNDR AMORT	104108	SO	16	0	4	1	2	7	1	0	-
1823910	ENVIR CST UNDR AMORT	104112	SO	3,070	65	846	233	429	1,319	175	1	-
1823910	ENVIR CST UNDR AMORT	104144	SO	20	0	6	2	3	9	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	SO	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	104197	SO	131	3	36	10	18	56	7	0	-
1823910	ENVIR CST UNDR AMORT	104198	SO	25	1	7	2	3	11	1	0	-
1823910	ENVIR CST UNDR AMORT	104199	SO	235	5	65	18	33	101	13	0	-
1823910	ENVIR CST UNDR AMORT	104200	SO	267	6	74	20	37	115	15	0	-
1823910	ENVIR CST UNDR AMORT	104201	SO	106	2	29	8	15	46	6	0	-
1823910	ENVIR CST UNDR AMORT	104202	SO	223	5	62	17	31	96	13	0	-
1823910	ENVIR CST UNDR AMORT	104203	SO	495	11	137	38	69	213	28	0	-



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Primary Account	ENVR CST UNDR AMORT	Secondary Account	Allloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	104204	SO	1	0	0	0	0	0	0	0	-
1823910	ENVR CST UNDR AMORT	104206	SO	53	1	15	4	7	23	3	0	-
1823910	ENVR CST UNDR AMORT	104210	WA	(11)	-	-	(11)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104211	WA	(27)	-	-	(27)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104212	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104213	WA	(11)	-	-	(11)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104214	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104215	WA	(19)	-	-	(19)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104216	WA	(18)	-	-	(18)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104218	WA	(13)	-	-	(13)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104219	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104220	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104221	WA	(40)	-	-	(40)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104222	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104223	WA	(33)	-	-	(33)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104224	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104225	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104226	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104227	WA	(17)	-	-	(17)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104228	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104229	WA	(14)	-	-	(14)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104230	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104231	WA	(38)	-	-	(38)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104232	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104233	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104234	WA	(16)	-	-	(16)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104235	WA	(18)	-	-	(18)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104236	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104237	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104239	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104240	WA	(59)	-	-	(59)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104241	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104242	WA	(96)	-	-	(96)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104244	WA	(120)	-	-	(120)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104245	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104246	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104247	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104248	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104268	WA	(74)	-	-	(74)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104269	WA	(102)	-	-	(102)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104296	SO	195	4	54	15	27	84	11	0	-
1823910	ENVR CST UNDR AMORT	104297	WA	(14)	-	-	(14)	-	-	-	-	-
1823910 Total				29,103	664	8,628	188	4,376	13,449	1,789	8	-
1823920	DSR COSTS AMORTIZED	0	IDU	68	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	0	OTHER	170,126	-	-	-	-	-	-	-	170,126
1823920	DSR COSTS AMORTIZED	102030	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	OTHER	10,718	-	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	OTHER	13	-	-	-	-	-	-	-	13



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	OTHER	54	-	-	-	-	-	-	-	54



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	OTHER	944	-	-	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	OTHER	883	-	-	-	-	-	-	-	883



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	CA	0	0	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	OTHER	7,175	-	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	OTHER	526	-	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	OTHER	86	-	-	-	-	-	-	-	86



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	OTHER	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	OTHER	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	OTHER	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	OTHER	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	OTHER	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	OTHER	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	OTHER	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	OTHER	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	Commercial Curtailment - Oregon	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2011	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2011	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2011	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2011	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	Power Forward - Utah - 2011	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM- UTAH - 2011	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2011	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2011	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2011	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2011	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	OUTREACH and COMMUNICATIONS - UT 2011	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-WY-2011 CAT3	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2011 CAT3	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY -2011 CAT1	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	Low-Income Weatherztn - Wy 2011 CAT1	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2011 CAT3	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	Self Direct - Commercial -Wy-2011 CAT3	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	Self Direct -Industrial -Wy-2011 CAT3	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WY 2011 CAT2	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER -WY 2011 CAT2	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	Self Direct - Commercial Wy-2011 CAT2	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	Self Direct- Industrial Wy-2011 CAT2	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	OUTREACH & COMM- WATTSMART - EVALUATION	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	COMPANY INITIATIVES - PRODUCTION EFFICIEN	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	Portfollo -WY-2011 Cat4	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	Portfollo - Washington	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	Energy Storage Demonstration Project -UT	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	Outreach And Communication-WY-2011	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXPRESS - WASHING	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	PORTFOLIO -WY-2011 CAT2	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	PORTFOLIO -WY-2011 CAT3	1,292	-	-	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	Home Energy Reporting -OPower -WA 2011	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2012	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	1,470	-	-	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2012	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2012	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2012	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2012	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM- UTAH - 2012	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2012		-	-	-	-	-	-	-	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	429								429
1823920	DSR COSTS AMORTIZED	OTHER	1,943								1,943
1823920	DSR COSTS AMORTIZED	OTHER	6,221								6,221
1823920	DSR COSTS AMORTIZED	OTHER	1,280								1,280
1823920	DSR COSTS AMORTIZED	OTHER	460								460
1823920	DSR COSTS AMORTIZED	OTHER	2,097								2,097
1823920	DSR COSTS AMORTIZED	OTHER	11,113								11,113
1823920	DSR COSTS AMORTIZED	OTHER	1,836								1,836
1823920	DSR COSTS AMORTIZED	OTHER	0								0
1823920	DSR COSTS AMORTIZED	OTHER	(30)								(30)
1823920	DSR COSTS AMORTIZED	OTHER	6								6
1823920	DSR COSTS AMORTIZED	OTHER	21								21
1823920	DSR COSTS AMORTIZED	OTHER	534								534
1823920	DSR COSTS AMORTIZED	OTHER	20								20
1823920	DSR COSTS AMORTIZED	OTHER	606								606
1823920	DSR COSTS AMORTIZED	OTHER	169								169
1823920	DSR COSTS AMORTIZED	OTHER	904								904
1823920	DSR COSTS AMORTIZED	OTHER	31								31
1823920	DSR COSTS AMORTIZED	OTHER	143								143
1823920	DSR COSTS AMORTIZED	OTHER	170								170
1823920	DSR COSTS AMORTIZED	OTHER	4								4
1823920	DSR COSTS AMORTIZED	OTHER	60								60
1823920	DSR COSTS AMORTIZED	OTHER	1,203								1,203
1823920	DSR COSTS AMORTIZED	OTHER	58								58
1823920	DSR COSTS AMORTIZED	OTHER	59								59
1823920	DSR COSTS AMORTIZED	OTHER	205								205
1823920	DSR COSTS AMORTIZED	OTHER	1								1
1823920	DSR COSTS AMORTIZED	OTHER	1								1
1823920	DSR COSTS AMORTIZED	OTHER	33								33
1823920	DSR COSTS AMORTIZED	OTHER	155								155
1823920	DSR COSTS AMORTIZED	OTHER	1								1
1823920	DSR COSTS AMORTIZED	OTHER	0								0
1823920	DSR COSTS AMORTIZED	OTHER	35								35
1823920	DSR COSTS AMORTIZED	OTHER	30								30
1823920	DSR COSTS AMORTIZED	OTHER	(27)								(27)
1823920	DSR COSTS AMORTIZED	OTHER	8								8
1823920	DSR COSTS AMORTIZED	OTHER	2								2
1823920	DSR COSTS AMORTIZED	OTHER	42								42
1823920	DSR COSTS AMORTIZED	OTHER	0								0
1823920	DSR COSTS AMORTIZED	OTHER	38								38
1823920	DSR COSTS AMORTIZED	OTHER	10,293								10,293
1823920	DSR COSTS AMORTIZED	OTHER	66								66
1823920	DSR COSTS AMORTIZED	OTHER	1,445								1,445
1823920	DSR COSTS AMORTIZED	OTHER	2,168								2,168
1823920	DSR COSTS AMORTIZED	OTHER	120								120
1823920	DSR COSTS AMORTIZED	OTHER	1,544								1,544
1823920	DSR COSTS AMORTIZED	OTHER	116								116
1823920	DSR COSTS AMORTIZED	OTHER	319								319
1823920	DSR COSTS AMORTIZED	OTHER	1,314								1,314
1823920	DSR COSTS AMORTIZED	OTHER	8,290								8,290
1823920	DSR COSTS AMORTIZED	OTHER	1,444								1,444



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103660	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103700	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	306	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	24,564	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	242	-	-	-	-	-	-	-	242



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	OTHER	95	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	OTHER	356	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	OTHER	203	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	OTHER	157	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103874	23								23
1823920	DSR COSTS AMORTIZED	103876	410								410
1823920	DSR COSTS AMORTIZED	103877	1,345								1,345
1823920	DSR COSTS AMORTIZED	103878	264								264
1823920	DSR COSTS AMORTIZED	103879	136								136
1823920	DSR COSTS AMORTIZED	103880	227								227
1823920	DSR COSTS AMORTIZED	103881	153								153
1823920	DSR COSTS AMORTIZED	103882	4,174								4,174
1823920	DSR COSTS AMORTIZED	103887	18,922								18,922
1823920	DSR COSTS AMORTIZED	103888	2,878								2,878
1823920	DSR COSTS AMORTIZED	103891	476								476
1823920	DSR COSTS AMORTIZED	103892	64								64
1823920	DSR COSTS AMORTIZED	103893	1,611								1,611
1823920	DSR COSTS AMORTIZED	103894	370								370
1823920	DSR COSTS AMORTIZED	103895	1,125								1,125
1823920	DSR COSTS AMORTIZED	103896	1,890								1,890
1823920	DSR COSTS AMORTIZED	103900	15,213								15,213
1823920	DSR COSTS AMORTIZED	103901	6,316								6,316
1823920	DSR COSTS AMORTIZED	103902	4,777								4,777
1823920	DSR COSTS AMORTIZED	103903	257								257
1823920	DSR COSTS AMORTIZED	103904	6								6
1823920	DSR COSTS AMORTIZED	103905	3,896								3,896
1823920	DSR COSTS AMORTIZED	103906	262								262
1823920	DSR COSTS AMORTIZED	103907	0								0
1823920	DSR COSTS AMORTIZED	103909	97								97
1823920	DSR COSTS AMORTIZED	103910	54								54
1823920	DSR COSTS AMORTIZED	103911	0								0
1823920	DSR COSTS AMORTIZED	103912	43								43
1823920	DSR COSTS AMORTIZED	103913	1,207								1,207
1823920	DSR COSTS AMORTIZED	103914	2								2
1823920	DSR COSTS AMORTIZED	103915	85								85
1823920	DSR COSTS AMORTIZED	103916	9								9
1823920	DSR COSTS AMORTIZED	103917	3								3
1823920	DSR COSTS AMORTIZED	103918	30								30
1823920	DSR COSTS AMORTIZED	103919	121								121
1823920	DSR COSTS AMORTIZED	103920	71								71
1823920	DSR COSTS AMORTIZED	103921	29								29
1823920	DSR COSTS AMORTIZED	103922	47								47
1823920	DSR COSTS AMORTIZED	103923	99								99
1823920	DSR COSTS AMORTIZED	103925	0								0
1823920	DSR COSTS AMORTIZED	103927	1								1
1823920	DSR COSTS AMORTIZED	103928	639								639
1823920	DSR COSTS AMORTIZED	103929	1,071								1,071
1823920	DSR COSTS AMORTIZED	103930	286								286
1823920	DSR COSTS AMORTIZED	103931	139								139
1823920	DSR COSTS AMORTIZED	103932	178								178
1823920	DSR COSTS AMORTIZED	103933	1								1
1823920	DSR COSTS AMORTIZED	103934	1								1
1823920	DSR COSTS AMORTIZED	103935	381								381
1823920	DSR COSTS AMORTIZED	103936	1,487								1,487
1823920	DSR COSTS AMORTIZED	103937	18								18



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103938	103938	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	103959	3	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	103962	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	103963	41	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	104013	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	104015	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	104018	98	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	104019	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	104020	166	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	104021	165	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	104023	1,392	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	104024	220	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	104025	607	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	104026	311	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	104027	4,957	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	104029	12,572	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	104030	2,335	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	104031	430	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	104032	59	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	104033	1,313	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	104034	164	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	104035	182	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	104036	1,565	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	104037	20,226	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	104038	10,333	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	104039	114	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	104041	5,308	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	104042	1,099	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	104043	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	104044	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	104045	659	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	104046	14	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	104047	79	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	104048	131	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	104049	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	104050	45	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	104051	16	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	104052	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	104053	(1)	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	104054	1,449	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	104055	193	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	104056	912	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	104057	467	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	104058	1,239	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	104059	4	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	104060	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	104061	602	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	104080	44	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	104081	42	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	104109	(841)	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	104110	398	-	-	-	-	-	-	398



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Primary Account	Secondary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104111	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
1823920 Total				129,538	0	-	-	-	-	68	-	129,470
1823930	DSR COSTS NOT AMORT	102573	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102574	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102575	IDU	144	-	-	-	-	-	144	-	-
1823930	DSR COSTS NOT AMORT	102576	IDU	359	-	-	-	-	-	359	-	-
1823930	DSR COSTS NOT AMORT	102577	IDU	361	-	-	-	-	-	361	-	-
1823930	DSR COSTS NOT AMORT	102578	IDU	2	-	-	-	-	-	2	-	-
1823930	DSR COSTS NOT AMORT	102579	IDU	143	-	-	-	-	-	143	-	-
1823930	DSR COSTS NOT AMORT	102580	IDU	117	-	-	-	-	-	117	-	-
1823930	DSR COSTS NOT AMORT	102581	IDU	47	-	-	-	-	-	47	-	-
1823930	DSR COSTS NOT AMORT	102582	IDU	246	-	-	-	-	-	246	-	-
1823930	DSR COSTS NOT AMORT	102758	IDU	103	-	-	-	-	-	103	-	-
1823930	DSR COSTS NOT AMORT	102808	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	OTHER	17	-	-	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	OTHER	134	-	-	-	-	-	-	-	134



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	OTHER	126	-	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	OTHER	632	-	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	OTHER	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	OTHER	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	OTHER	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	OTHER	303	-	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	OTHER	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	OTHER	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	OTHER	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	OTHER	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	OTHER	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	OTHER	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	OTHER	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	OTHER	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	OTHER	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	OTHER	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	OTHER	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	OTHER	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	OTHER	854	-	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	OTHER	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	OTHER	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	OTHER	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	OTHER	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	OTHER	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	OTHER	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	OTHER	63	-	-	-	-	-	-	-	63



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	OTHER	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	OTHER	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	OTHER	450	-	-	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	OTHER	245	-	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	OTHER	14	-	-	-	-	-	-	-	14
1823930 Total			37,937	-	-	-	-	-	1,524	-	36,413
1823940	DSR CARRYING CHARGES	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	IDU	163	-	-	-	-	-	163	-	-
1823940	DSR CARRYING CHARGES	OTHER	(102)	-	-	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	OTHER	(34)	-	-	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	OTHER	(86)	-	-	-	-	-	-	-	(86)
1823940 Total			2,719	-	-	-	-	-	163	-	2,556
1823990	OTHR REG ASSET-N CST	OTHER	159	-	-	-	-	-	-	-	159
1823990	OTHR REG ASSET-N CST	OTHER	47,444	-	-	-	-	-	-	-	47,444
1823990	OTHR REG ASSET-N CST	OTHER	220	-	-	-	-	-	-	-	220
1823990	OTHR REG ASSET-N CST	OTHER	8,743	-	-	-	-	-	-	-	8,743
1823990	OTHR REG ASSET-N CST	OTHER	5,140	-	-	-	-	-	-	-	5,140
1823990	OTHR REG ASSET-N CST	OTHER	1,719	-	-	-	-	-	-	-	1,719
1823990	OTHR REG ASSET-N CST	OTHER	10	-	-	-	-	-	-	-	10
1823990	OTHR REG ASSET-N CST	OTHER	1,467	-	-	-	-	-	-	-	1,467
1823990	OTHR REG ASSET-N CST	OTHER	1,067	-	-	-	-	-	-	-	1,067
1823990	OTHR REG ASSET-N CST	OTHER	(159)	-	-	-	-	-	-	-	(159)
1823990	OTHR REG ASSET-N CST	OTHER	14,307	-	-	-	-	-	-	-	14,307
1823990	OTHR REG ASSET-N CST	OTHER	3,714	-	-	-	-	-	-	-	3,714
1823990	OTHR REG ASSET-N CST	IDU	28	-	-	-	-	-	28	-	-
1823990	OTHR REG ASSET-N CST	OTHER	49	-	-	-	-	-	-	-	49
1823990	OTHR REG ASSET-N CST	OTHER	(49)	-	-	-	-	-	-	-	(49)
1823990	OTHR REG ASSET-N CST	WA	57	-	-	-	-	-	-	-	57
1823990	OTHR REG ASSET-N CST	OTHER	48	-	-	-	-	-	-	-	48
1823990	OTHR REG ASSET-N CST	OTHER	(8,743)	-	-	-	-	-	-	-	(8,743)
1823990	OTHR REG ASSET-N CST	OTHER	710	-	-	-	-	-	-	-	710
1823990	OTHR REG ASSET-N CST	OTHER	343	-	-	-	-	-	-	-	343
1823990	OTHR REG ASSET-N CST	IDU	300	-	-	-	-	-	300	-	-
1823990	OTHR REG ASSET-N CST	UT	13,200	-	-	-	-	13,200	-	-	-
1823990	OTHR REG ASSET-N CST	WYU	4,000	-	-	-	4,000	-	-	-	-
1823990	OTHR REG ASSET-N CST	CA	(52)	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	IDU	(77)	-	-	-	-	-	(77)	-	-
1823990	OTHR REG ASSET-N CST	UT	1,472	-	-	-	-	1,472	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	5,085	-	-	-	5,085	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	77	-	-	-	-	-	-	-	77
1823990	OTHR REG ASSET-N CST	IDU	479	-	-	-	-	-	479	-	-
1823990	OTHR REG ASSET-N CST	UT	3,445	-	-	-	-	3,445	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	1,158	-	-	-	1,158	-	-	-	-
1823990	OTHR REG ASSET-N CST	SG	3,449	50	908	265	524	1,498	204	1	-
1823990	OTHR REG ASSET-N CST	OTHER	347	-	-	-	-	-	-	-	347
1823990	OTHR REG ASSET-N CST	OTHER	120	-	-	-	-	-	-	-	120
1823990	OTHR REG ASSET-N CST	OTHER	55	-	-	-	-	-	-	-	55



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	378	378	-	-	-	-	-	-	378
1823990	OTHR REG ASSET-N CST	WYP	1,064	1,064	-	1,064	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	(3)	(3)	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST	OTHER	203	203	-	-	-	-	-	-	203
1823990	OTHR REG ASSET-N CST	OTHER	(623)	(623)	-	-	-	-	-	-	(623)
1823990	OTHR REG ASSET-N CST	OTHER	(76)	(76)	-	-	-	-	-	-	(76)
1823990	OTHR REG ASSET-N CST	OTHER	4,800	4,800	-	-	-	-	-	-	4,800
1823990	OTHR REG ASSET-N CST	OTHER	(6,753)	(6,753)	-	-	-	-	-	-	(6,753)
1823990	OTHR REG ASSET-N CST	OTHER	910	910	-	-	-	-	-	-	910
1823990	OTHR REG ASSET-N CST	OTHER	(5,038)	(5,038)	-	-	-	-	-	-	(5,038)
1823990	OTHR REG ASSET-N CST	OTHER	(101)	(101)	-	-	-	-	-	-	(101)
1823990	OTHR REG ASSET-N CST	OTHER	(14,781)	(14,781)	-	-	-	-	-	-	(14,781)
1823990	OTHR REG ASSET-N CST	OTHER	12,003	12,003	-	-	-	-	-	-	12,003
1823990	OTHR REG ASSET-N CST	OTHER	623	623	-	-	-	-	-	-	623
1823990	OTHR REG ASSET-N CST	OTHER	21,535	21,535	-	-	-	-	-	-	21,535
1823990	OTHR REG ASSET-N CST	OTHER	1,725	1,725	-	-	-	-	-	-	1,725
1823990	OTHR REG ASSET-N CST	OTHER	498	498	-	-	-	-	-	-	498
1823990	OTHR REG ASSET-N CST	OTHER	77	77	-	-	-	-	-	-	77
1823990	OTHR REG ASSET-N CST	OTHER	(12,214)	(12,214)	-	-	-	-	-	-	(12,214)
1823990	OTHR REG ASSET-N CST	OTHER	12,138	12,138	-	-	-	-	-	-	12,138
1823990	OTHR REG ASSET-N CST	OTHER	(1,719)	(1,719)	-	-	-	-	-	-	(1,719)
1823990	OTHR REG ASSET-N CST	OTHER	9,169	9,169	-	-	-	-	-	-	9,169
1823990	OTHR REG ASSET-N CST	OTHER	(9,169)	(9,169)	-	-	-	-	-	-	(9,169)
1823990	OTHR REG ASSET-N CST	OTHER	817	817	-	-	-	-	-	-	817
1823990	OTHR REG ASSET-N CST	OTHER	(396)	(396)	-	-	-	-	-	-	(396)
1823990	OTHR REG ASSET-N CST	OTHER	137	137	-	-	-	-	-	-	137
1823990	OTHR REG ASSET-N CST	OTHER	362	362	-	-	-	-	-	-	362
1823990	OTHR REG ASSET-N CST	OTHER	(18)	(18)	-	-	-	-	-	-	(18)
1823990	OTHR REG ASSET-N CST	OTHER	4,546	4,546	-	-	-	-	-	-	4,546
1823990	OTHR REG ASSET-N CST	OTHER	13,755	13,755	-	-	-	-	-	-	13,755
1823990	OTHR REG ASSET-N CST	OTHER	234	234	-	-	-	-	-	-	234
1823990	OTHR REG ASSET-N CST	OTHER	(123)	(123)	-	-	-	-	-	-	(123)
1823990	OTHR REG ASSET-N CST	OTHER	(693)	(693)	-	-	-	-	-	-	(693)
1823990	OTHR REG ASSET-N CST	OTHER	(1,011)	(1,011)	-	-	-	-	-	-	(1,011)
1823990	OTHR REG ASSET-N CST	OTHER	(23)	(23)	-	-	-	-	-	-	(23)
1823990	OTHR REG ASSET-N CST	OTHER	(48)	(48)	-	-	-	-	-	-	(48)
1823990	OTHR REG ASSET-N CST	OTHER	23	23	-	-	-	-	-	-	23
1823990	OTHR REG ASSET-N CST	OTHER	649	649	-	-	-	-	-	-	649
1823990	OTHR REG ASSET-N CST	OTHER	(173)	(173)	-	-	-	-	-	-	(173)
1823990	OTHR REG ASSET-N CST	OTHER	62	62	-	-	-	-	-	-	62
1823990	OTHR REG ASSET-N CST	WYP	758	758	-	-	758	-	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	298	298	-	-	298	-	-	-	-
1823990	OTHR REG ASSET-N CST	UT	490	490	-	-	-	490	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	80	80	-	-	80	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	0	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	OTHER	44	44	-	-	-	-	-	-	44
1823990	OTHR REG ASSET-N CST	IDU	67	67	-	-	-	-	67	-	-
1823990	OTHR REG ASSET-N CST	OTHER	108	108	-	-	-	-	-	-	108
1823990	OTHR REG ASSET-N CST	OTHER	943	943	-	-	-	-	-	-	943
1823990	OTHR REG ASSET-N CST	OTHER	10,647	10,647	-	-	-	-	-	-	10,647
1823990	OTHR REG ASSET-N CST	OTHER	(0)	(0)	-	-	-	-	-	-	(0)



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC	39	-	-	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2017	(0)	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2018	3,606	-	-	-	-	-	-	-	3,606
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2018	(212)	-	-	-	-	-	-	-	(212)
1823990	OTHR REG ASSET-N CST	RegA-CA Wildfire Mitigation Plan(WMPMA)	3,340	-	-	-	-	-	-	-	3,340
1823990	OTHR REG ASSET-N CST	Contra RegA-CA Fire/Wildlife Mitigation	(166)	-	-	-	-	-	-	-	(166)
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2019	2,579	-	-	-	-	-	-	-	2,579
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2019	(129)	-	-	-	-	-	-	-	(129)
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2020	60	-	-	-	-	-	-	-	60
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2020	(3)	-	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2021	45	-	-	-	-	-	-	-	45
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2021	(2)	-	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	RegA - CA Def Exc NPC - Recl to Curr	(3,433)	-	-	-	-	-	-	-	(3,433)
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM CY 2018	5,851	-	-	-	-	-	-	-	5,851
1823990	OTHR REG ASSET-N CST	Reg Asset-ID ECAM CY 2019	19,290	-	-	-	-	-	-	-	19,290
1823990	OTHR REG ASSET-N CST	Reg Asset-ID ECAM CY 2020	380	-	-	-	-	-	-	-	380
1823990	OTHR REG ASSET-N CST	Reg Asset-ID ECAM CY 2021	280	-	-	-	-	-	-	-	280
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM CY 2019	(728)	-	-	-	-	-	-	-	(728)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM CY 2020	(19)	-	-	-	-	-	-	-	(19)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM CY 2021	(14)	-	-	-	-	-	-	-	(14)
1823990	OTHR REG ASSET-N CST	RegA - ID Def Exc NPC - Recl to Curr	(16,679)	-	-	-	-	-	-	-	(16,679)
1823990	OTHR REG ASSET-N CST	Reg Asset - OR TAM CY2020	1,461	-	-	-	-	-	-	-	1,461
1823990	OTHR REG ASSET-N CST	Reg Asset - OR TAM CY2021	1,599	-	-	-	-	-	-	-	1,599
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - OR TAM CY2021	(80)	-	-	-	-	-	-	-	(80)
1823990	OTHR REG ASSET-N CST	RegA - OR Def Exc NPC - Recl to Curr	(1,461)	-	-	-	-	-	-	-	(1,461)
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2018	17,183	-	-	-	-	-	-	-	17,183
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2019	33,875	-	-	-	-	-	-	-	33,875
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2020	2,656	-	-	-	-	-	-	-	2,656
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2021	1,959	-	-	-	-	-	-	-	1,959
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2018	(714)	-	-	-	-	-	-	-	(714)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2019	(1,699)	-	-	-	-	-	-	-	(1,699)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2020	(133)	-	-	-	-	-	-	-	(133)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2021	(98)	-	-	-	-	-	-	-	(98)
1823990	OTHR REG ASSET-N CST	RegA - UT Def Exc NPC - Recl to Curr	(13,724)	-	-	-	-	-	-	-	(13,724)
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2020	718	-	-	-	-	-	-	-	718
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2021	530	-	-	-	-	-	-	-	530
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - WY ECAM CY2020	(36)	-	-	-	-	-	-	-	(36)
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - WY ECAM CY2021	(26)	-	-	-	-	-	-	-	(26)
1823990	OTHR REG ASSET-N CST	RegA - WY Def Exc NPC - Recl to Curr	(12,148)	-	-	-	-	-	-	-	(12,148)
1823990 Total			199,457	(2)	908	321	12,967	20,105	1,000	1	164,157
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Accruals - CA	391	-	-	-	-	-	-	-	391
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - CA	(1,859)	-	-	-	-	-	-	-	(1,859)
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Accruals - ID	539	-	-	-	-	-	-	-	539
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - ID	(1,606)	-	-	-	-	-	-	-	(1,606)
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - OR	159	-	-	-	-	-	-	-	159
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Accruals - UT	5,891	-	-	-	-	-	-	-	5,891
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - UT	(154,075)	-	-	-	-	-	-	-	(154,075)
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Accruals - WA	1,785	-	-	-	-	-	-	-	1,785
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - WA	(5,499)	-	-	-	-	-	-	-	(5,499)
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Accruals - WY	819	-	-	-	-	-	-	-	819
1823999	REGULATORY ASST-OTH	DSM Reg Asset - Balancing Acct - WY	(2,456)	-	-	-	-	-	-	-	(2,456)



Regulatory Assessts

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	REGULATORY ASST-OTH	Secondary Account	DSM Reg Asset - Accruals - WY Cat 1	DSM Reg Asset - Balancing Acct-WY Cat 1	DSM Reg Asset - Accruals - WY Cat 2	DSM Reg Asset - Balancing Acct-WY Cat 2	Allot	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH	186071					OTHER	317	-	-	-	-	-	-	-	317
1823999	REGULATORY ASST-OTH	186075					OTHER	(1,708)	-	-	-	-	-	-	-	(1,708)
1823999	REGULATORY ASST-OTH	186081					OTHER	441	-	-	-	-	-	-	-	441
1823999	REGULATORY ASST-OTH	186085					OTHER	(1,573)	-	-	-	-	-	-	-	(1,573)
1823999 Total								(158,435)	-	-	-	-	-	-	-	(158,435)
Grand Total								762,310	10,827	160,846	40,215	92,161	283,001	37,391	179	137,691

B17.DEPRECIATION RESERVE



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(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	SG	(30,114)	(433)	(7,926)	(2,311)	(4,574)	(13,080)	(1,780)	(11)	-
1080000	AC PR DPR EL PL SR 3103000	SG	(14,473)	(208)	(3,809)	(1,110)	(2,198)	(6,286)	(856)	(5)	-
1080000	AC PR DPR EL PL SR 3110000	SG	(561,463)	(8,078)	(147,777)	(43,078)	(85,276)	(243,862)	(33,189)	(202)	-
1080000	AC PR DPR EL PL SR 3120000	SG	(1,989,657)	(28,628)	(523,679)	(152,656)	(302,193)	(864,176)	(117,611)	(715)	-
1080000	AC PR DPR EL PL SR 3140000	SG	(453,809)	(6,530)	(119,443)	(34,818)	(68,925)	(197,105)	(26,825)	(163)	-
1080000	AC PR DPR EL PL SR 3150000	SG	(258,613)	(3,721)	(68,067)	(19,842)	(39,279)	(112,324)	(15,287)	(93)	-
1080000	AC PR DPR EL PL SR 3157000	SG	(37)	(1)	(10)	(3)	(6)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3160000	SG	(17,960)	(258)	(4,727)	(1,378)	(2,728)	(7,801)	(1,062)	(6)	-
1080000	AC PR DPR EL PL SR 3302000	SG-P	(4,083)	(59)	(1,075)	(313)	(620)	(1,773)	(241)	(1)	-
1080000	AC PR DPR EL PL SR 3302000	SG-U	(62)	(1)	(16)	(5)	(9)	(27)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	SG-U	(117)	(2)	(31)	(9)	(18)	(51)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	SG-P	(258)	(4)	(68)	(20)	(39)	(112)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	SG-U	(74)	(1)	(20)	(6)	(11)	(32)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	SG-P	(167)	(2)	(44)	(13)	(25)	(72)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	SG-P	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	SG-U	(5,312)	(76)	(1,398)	(408)	(807)	(2,307)	(314)	(2)	-
1080000	AC PR DPR EL PL SR 3311000	SG-P	(33,514)	(482)	(8,821)	(2,571)	(5,090)	(14,556)	(1,981)	(12)	-
1080000	AC PR DPR EL PL SR 3311000	SG-U	(1,894)	(27)	(499)	(145)	(288)	(823)	(112)	(1)	-
1080000	AC PR DPR EL PL SR 3312000	SG-P	(31,191)	(449)	(8,210)	(2,393)	(4,737)	(13,547)	(1,844)	(11)	-
1080000	AC PR DPR EL PL SR 3312000	SG-U	(177)	(3)	(47)	(14)	(27)	(77)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	SG-P	(7,058)	(102)	(1,858)	(542)	(1,072)	(3,066)	(417)	(3)	-
1080000	AC PR DPR EL PL SR 3313000	SG-U	(1,308)	(19)	(344)	(100)	(199)	(568)	(77)	(0)	-
1080000	AC PR DPR EL PL SR 3320000	SG-P	(1,525)	(22)	(401)	(117)	(232)	(662)	(90)	(1)	-
1080000	AC PR DPR EL PL SR 3320000	SG-U	(17,572)	(253)	(4,625)	(1,348)	(2,669)	(7,632)	(1,039)	(6)	-
1080000	AC PR DPR EL PL SR 3321000	SG-P	(186,525)	(2,684)	(49,093)	(14,311)	(28,330)	(81,014)	(11,026)	(67)	-
1080000	AC PR DPR EL PL SR 3321000	SG-U	(27,807)	(400)	(7,319)	(2,134)	(4,223)	(12,078)	(1,644)	(10)	-
1080000	AC PR DPR EL PL SR 3322000	SG-P	(9,555)	(137)	(2,515)	(733)	(1,451)	(4,150)	(565)	(3)	-
1080000	AC PR DPR EL PL SR 3322000	SG-U	(229)	(3)	(60)	(18)	(35)	(99)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	SG-P	(79)	(1)	(21)	(6)	(12)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	SG-U	(50)	(1)	(13)	(4)	(8)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	SG-P	(52,614)	(757)	(13,848)	(4,037)	(7,991)	(22,852)	(3,110)	(19)	-
1080000	AC PR DPR EL PL SR 3330000	SG-U	(21,988)	(316)	(5,787)	(1,687)	(3,340)	(9,550)	(1,300)	(8)	-
1080000	AC PR DPR EL PL SR 3340000	SG-P	(32,892)	(473)	(8,657)	(2,524)	(4,996)	(14,286)	(1,944)	(12)	-
1080000	AC PR DPR EL PL SR 3340000	SG-U	(7,156)	(103)	(1,883)	(549)	(1,087)	(3,108)	(423)	(3)	-
1080000	AC PR DPR EL PL SR 3347000	SG-P	(2,714)	(39)	(714)	(208)	(412)	(1,179)	(160)	(1)	-
1080000	AC PR DPR EL PL SR 3347000	SG-U	(10)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	SG-U	(124)	(2)	(33)	(9)	(19)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3351000	SG-P	(1,421)	(20)	(374)	(109)	(216)	(617)	(84)	(1)	-
1080000	AC PR DPR EL PL SR 3360000	SG-P	(9,262)	(133)	(2,438)	(711)	(1,407)	(4,023)	(548)	(3)	-
1080000	AC PR DPR EL PL SR 3360000	SG-U	(1,006)	(14)	(265)	(77)	(153)	(437)	(59)	(0)	-
1080000	AC PR DPR EL PL SR 3402000	SG	(52)	(1)	(14)	(4)	(8)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3403000	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3410000	SG	(23,456)	(337)	(6,174)	(1,800)	(3,563)	(10,188)	(1,387)	(8)	-
1080000	AC PR DPR EL PL SR 3420000	SG	(4,019)	(58)	(1,058)	(308)	(610)	(1,745)	(238)	(1)	-
1080000	AC PR DPR EL PL SR 3430000	SG	(255,379)	(3,674)	(67,216)	(19,594)	(38,787)	(110,920)	(15,096)	(92)	-
1080000	AC PR DPR EL PL SR 3440000	SG	(113,286)	(1,630)	(29,817)	(8,692)	(17,206)	(49,204)	(6,696)	(41)	-
1080000	AC PR DPR EL PL SR 3450000	SG	(15,336)	(221)	(4,036)	(1,177)	(2,329)	(6,661)	(907)	(6)	-
1080000	AC PR DPR EL PL SR 3460000	SG	(1,866)	(27)	(491)	(143)	(283)	(810)	(110)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	SG	(49,157)	(707)	(12,938)	(3,772)	(7,466)	(21,350)	(2,906)	(18)	-
1080000	AC PR DPR EL PL SR 3520000	SG	(49,961)	(719)	(13,150)	(3,833)	(7,588)	(21,700)	(2,953)	(18)	-
1080000	AC PR DPR EL PL SR 3530000	SG	(455,717)	(6,557)	(119,945)	(34,965)	(69,215)	(197,933)	(26,938)	(164)	-
1080000	AC PR DPR EL PL SR 3534000	SG	(39,320)	(566)	(10,349)	(3,017)	(5,972)	(17,078)	(2,324)	(14)	-



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3537000	(5,652)	(81)	(1,488)	(434)	(858)	(2,455)	(334)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	(364,057)	(5,238)	(95,820)	(27,932)	(55,292)	(158,122)	(21,520)	(131)	-
1080000	AC PR DPR EL PL SR	3550000	(368,192)	(5,298)	(96,908)	(28,249)	(55,922)	(159,918)	(21,764)	(132)	-
1080000	AC PR DPR EL PL SR	3560000	(524,989)	(7,554)	(138,177)	(40,280)	(79,736)	(228,020)	(31,033)	(189)	-
1080000	AC PR DPR EL PL SR	3570000	(1,067)	(15)	(281)	(82)	(162)	(463)	(63)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	(2,624)	(38)	(691)	(201)	(399)	(1,140)	(155)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	(5,163)	(74)	(1,359)	(396)	(784)	(2,243)	(305)	(2)	-
1080000	AC PR DPR EL PL SR	3602000	(755)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	(639)	-	-	-	-	-	(639)	-	-
1080000	AC PR DPR EL PL SR	3602000	(3,018)	-	(3,018)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	(3,321)	-	-	-	-	(3,321)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	(197)	-	-	(197)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	(1,367)	-	-	-	(1,367)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	(1,135)	-	-	-	(1,135)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(1,477)	(1,477)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(761)	-	-	-	-	-	(761)	-	-
1080000	AC PR DPR EL PL SR	3610000	(8,037)	-	(8,037)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(12,585)	-	-	-	-	(12,585)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(1,255)	-	-	(1,255)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(3,900)	-	-	-	(3,900)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	(694)	-	-	-	(694)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(8,259)	(8,259)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(12,661)	-	-	-	-	-	(12,661)	-	-
1080000	AC PR DPR EL PL SR	3620000	(84,112)	-	(84,112)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(120,114)	-	-	-	-	(120,114)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(23,254)	-	-	(23,254)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(40,882)	-	-	-	(40,882)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	(3,596)	-	-	-	(3,596)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(226)	(226)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(169)	-	-	-	-	-	(169)	-	-
1080000	AC PR DPR EL PL SR	3627000	(1,225)	-	(1,225)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(1,521)	-	-	-	-	(1,521)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(393)	-	-	(393)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(758)	-	-	-	(758)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(26)	-	-	-	(26)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(41,026)	(41,026)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(41,183)	-	-	-	-	-	(41,183)	-	-
1080000	AC PR DPR EL PL SR	3640000	(268,456)	-	(268,456)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(159,441)	-	-	-	-	(159,441)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(72,775)	-	-	(72,775)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(71,232)	-	-	-	(71,232)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(15,985)	-	-	-	(15,985)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(19,912)	(19,912)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(17,554)	-	-	-	-	-	(17,554)	-	-
1080000	AC PR DPR EL PL SR	3650000	(135,857)	-	(135,857)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(87,991)	-	-	-	-	(87,991)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(35,167)	-	-	(35,167)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(38,557)	-	-	-	(38,557)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(5,209)	-	-	-	(5,209)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(12,640)	(12,640)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(4,574)	-	-	-	-	-	(4,574)	-	-
1080000	AC PR DPR EL PL SR	3660000	(46,799)	-	(46,799)	-	-	-	-	-	-



Depreciation Reserve
 Year End: 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3660000	(84,166)	-	-	-	-	(84,166)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(11,567)	-	-	(11,567)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(10,932)	-	-	-	(10,932)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(3,178)	-	-	-	(3,178)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(14,743)	(14,743)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(14,304)	-	-	-	-	-	(14,304)	-	-
1080000	AC PR DPR EL PL SR	3670000	(89,941)	-	(89,941)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(235,341)	-	-	-	-	(235,341)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(14,065)	-	-	(14,065)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(26,156)	-	-	-	(26,156)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(15,590)	-	-	-	(15,590)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(32,060)	(32,060)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(29,575)	-	-	-	-	-	(29,575)	-	-
1080000	AC PR DPR EL PL SR	3680000	(241,007)	-	(241,007)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(136,113)	-	-	-	-	(136,113)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(62,333)	-	-	(62,333)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(44,085)	-	-	-	(44,085)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(7,053)	-	-	-	(7,053)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(3,202)	(3,202)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(5,095)	-	-	-	-	-	(5,095)	-	-
1080000	AC PR DPR EL PL SR	3691000	(38,198)	-	(38,198)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(41,438)	-	-	-	-	(41,438)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(9,061)	-	-	(9,061)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(6,131)	-	-	-	(6,131)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(949)	-	-	-	(949)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(6,592)	(6,592)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(13,597)	-	-	-	-	-	(13,597)	-	-
1080000	AC PR DPR EL PL SR	3692000	(95,359)	-	(95,359)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(71,901)	-	-	-	-	(71,901)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(21,026)	-	-	(21,026)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(15,631)	-	-	-	(15,631)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(4,299)	-	-	-	(4,299)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(487)	(487)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(10,407)	-	-	-	-	-	(10,407)	-	-
1080000	AC PR DPR EL PL SR	3700000	(7,485)	-	(7,485)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(45,966)	-	-	-	-	(45,966)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(5,488)	-	-	(5,488)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(5,430)	-	-	-	(5,430)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(1,277)	-	-	-	(1,277)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(216)	(216)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(143)	-	-	-	-	-	(143)	-	-
1080000	AC PR DPR EL PL SR	3710000	(2,142)	-	(2,142)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(3,386)	-	-	-	-	(3,386)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(366)	-	-	(366)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(904)	-	-	-	(904)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	(152)	-	-	-	(152)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	(615)	(615)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	(466)	-	-	-	-	-	(466)	-	-
1080000	AC PR DPR EL PL SR	3730000	(11,376)	-	(11,376)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	(12,351)	-	-	-	-	(12,351)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	(1,799)	-	-	(1,799)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	(3,633)	-	-	-	(3,633)	-	-	-	-



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3730000	(1,173)	-	-	-	(1,173)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	(5)	-	-	-	-	-	(5)	-	-
1080000	AC PR DPR EL PL SR	3892000	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	(31)	-	-	-	-	(31)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(760)	(760)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(2,270)	(54)	(708)	(157)	(167)	(1,088)	(95)	-	-
1080000	AC PR DPR EL PL SR	3900000	(4,958)	-	-	-	-	-	(4,958)	-	-
1080000	AC PR DPR EL PL SR	3900000	(10,499)	-	(10,499)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(360)	(5)	(89)	(27)	(60)	(155)	(23)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	(2,837)	(41)	(747)	(218)	(431)	(1,232)	(168)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	(30,167)	(640)	(8,319)	(2,288)	(4,220)	(12,967)	(1,724)	(8)	-
1080000	AC PR DPR EL PL SR	3900000	(12,286)	-	-	-	-	(12,286)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(7,569)	-	-	(7,569)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(1,547)	-	-	-	(1,547)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	(1,428)	-	-	-	(1,428)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(84)	(84)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(908)	(22)	(283)	(63)	(67)	(435)	(38)	-	-
1080000	AC PR DPR EL PL SR	3910000	(32)	-	-	-	-	-	(32)	-	-
1080000	AC PR DPR EL PL SR	3910000	(1,001)	-	(1,001)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	(731)	(11)	(192)	(56)	(111)	(318)	(43)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	(8,142)	(173)	(2,245)	(618)	(1,139)	(3,500)	(465)	(2)	-
1080000	AC PR DPR EL PL SR	3910000	(297)	-	-	-	-	(297)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(40)	-	-	(40)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(310)	-	-	-	(310)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	(12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(24)	(24)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(1,661)	(40)	(518)	(115)	(123)	(796)	(70)	-	-
1080000	AC PR DPR EL PL SR	3912000	(160)	-	-	-	-	(160)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(382)	-	(382)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	(608)	(9)	(160)	(47)	(92)	(264)	(36)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	(18,316)	(389)	(5,051)	(1,389)	(2,562)	(7,873)	(1,047)	(5)	-
1080000	AC PR DPR EL PL SR	3912000	(229)	-	-	-	-	(229)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(126)	-	-	(126)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(843)	-	-	-	(843)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	(20)	-	-	-	(20)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	(1)	-	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR	3913000	(1)	-	(1)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	(3)	-	-	-	-	(3)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	(35)	(35)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	(160)	(160)	-	-	-	-	(160)	-	-
1080000	AC PR DPR EL PL SR	3920100	(931)	(931)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	(37)	(1)	(9)	(3)	(6)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	(312)	(4)	(82)	(24)	(47)	(135)	(18)	(0)	-



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920100	(319)	(7)	(88)	(24)	(45)	(137)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	(1,437)	-	-	-	-	(1,437)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	(128)	-	-	(128)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	(224)	-	-	-	(224)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	(32)	-	(32)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	(31)	(0)	(8)	(2)	(5)	(14)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	(67)	(1)	(18)	(5)	(9)	(29)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	(141)	-	-	-	-	(141)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	(16)	-	-	(16)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	(16)	-	-	-	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(269)	(269)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(834)	-	-	-	-	-	(834)	-	-
1080000	AC PR DPR EL PL SR	3920400	(3,171)	-	(3,171)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(111)	(2)	(28)	(8)	(19)	(48)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	(4,559)	(66)	(1,200)	(350)	(692)	(1,980)	(269)	(2)	-
1080000	AC PR DPR EL PL SR	3920400	(678)	(14)	(187)	(51)	(95)	(292)	(39)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	(4,236)	-	-	-	-	(4,236)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(797)	-	-	(797)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(682)	-	-	-	(682)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(204)	-	-	-	(204)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	(433)	(433)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	(1,157)	-	-	-	-	-	(1,157)	-	-
1080000	AC PR DPR EL PL SR	3920500	(6,505)	-	(6,505)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	(163)	(2)	(40)	(12)	(27)	(70)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	(3,362)	(48)	(885)	(258)	(511)	(1,460)	(199)	(1)	-
1080000	AC PR DPR EL PL SR	3920500	(207)	(4)	(57)	(16)	(29)	(89)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	(7,633)	-	-	-	-	(7,633)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	(1,703)	-	-	(1,703)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	(1,382)	-	-	-	(1,382)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	(305)	-	-	-	(305)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	(84)	-	(84)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	(2,046)	(29)	(539)	(157)	(311)	(889)	(121)	(1)	-
1080000	AC PR DPR EL PL SR	3920600	(99)	-	-	-	-	(99)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(180)	(180)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(370)	-	-	-	-	-	(370)	-	-
1080000	AC PR DPR EL PL SR	3920900	(1,248)	-	(1,248)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	(558)	(8)	(147)	(43)	(85)	(242)	(33)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	(210)	(4)	(58)	(16)	(29)	(90)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	(2,021)	-	-	-	-	(2,021)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(292)	-	-	(292)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(988)	-	-	-	(988)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	(208)	-	-	-	(208)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	(53)	(53)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	(49)	-	-	-	-	-	(49)	-	-
1080000	AC PR DPR EL PL SR	3921400	(199)	-	(199)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	(329)	(5)	(87)	(25)	(50)	(143)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	(21)	(0)	(6)	(3)	(3)	(9)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	(134)	-	-	-	-	(134)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	(35)	-	-	(35)	-	-	-	-	-



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921400	(88)	(88)	-	-	(88)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	(11)	(11)	-	-	(11)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	(188)	(188)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	(304)	(304)	(4)	(80)	(23)	(132)	(18)	(0)	(0)
1080000	AC PR DPR EL PL SR	3921900	(183)	(183)	(4)	(50)	(14)	(79)	(10)	(0)	(0)
1080000	AC PR DPR EL PL SR	3921900	(539)	(539)	-	-	-	(539)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	(140)	(140)	-	(140)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	(51)	(51)	-	-	(51)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	(917)	(917)	(19)	(253)	(70)	(394)	(52)	(0)	(0)
1080000	AC PR DPR EL PL SR	3930000	(101)	(101)	(101)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	(249)	(249)	-	-	-	-	(249)	-	-
1080000	AC PR DPR EL PL SR	3930000	(1,453)	(1,453)	-	(1,453)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	(2,685)	(2,685)	(39)	(707)	(206)	(408)	(1,166)	(159)	(1)
1080000	AC PR DPR EL PL SR	3930000	(130)	(130)	(3)	(36)	(10)	(18)	(56)	(7)	(0)
1080000	AC PR DPR EL PL SR	3930000	(1,643)	(1,643)	-	-	-	(1,643)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	(371)	(371)	-	(371)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	(543)	(543)	-	-	(543)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	(1)	(1)	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(431)	(431)	(431)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(1,043)	(1,043)	-	-	-	-	(1,043)	-	-
1080000	AC PR DPR EL PL SR	3940000	(5,500)	(5,500)	-	(5,500)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(71)	(71)	(1)	(18)	(5)	(12)	(31)	(5)	(0)
1080000	AC PR DPR EL PL SR	3940000	(13,296)	(13,296)	(191)	(3,499)	(1,020)	(2,019)	(5,775)	(786)	(5)
1080000	AC PR DPR EL PL SR	3940000	(1,542)	(1,542)	(33)	(425)	(117)	(216)	(663)	(88)	(0)
1080000	AC PR DPR EL PL SR	3940000	(7,120)	(7,120)	-	-	-	(7,120)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(1,625)	(1,625)	-	(1,625)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(1,954)	(1,954)	-	-	(1,954)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	(299)	(299)	-	-	(299)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(144)	(144)	(144)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(695)	(695)	-	-	-	-	(695)	-	-
1080000	AC PR DPR EL PL SR	3950000	(3,696)	(3,696)	-	(3,696)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(578)	(578)	(8)	(143)	(43)	(96)	(249)	(38)	(0)
1080000	AC PR DPR EL PL SR	3950000	(3,352)	(3,352)	(48)	(882)	(257)	(509)	(1,456)	(198)	(1)
1080000	AC PR DPR EL PL SR	3950000	(2,513)	(2,513)	(53)	(693)	(191)	(352)	(1,080)	(144)	(1)
1080000	AC PR DPR EL PL SR	3950000	(3,674)	(3,674)	-	-	-	(3,674)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(687)	(687)	-	(687)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(1,198)	(1,198)	-	-	(1,198)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	(98)	(98)	-	-	(98)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(835)	(835)	(835)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(1,285)	(1,285)	-	-	-	-	(1,285)	-	-
1080000	AC PR DPR EL PL SR	3960300	(5,351)	(5,351)	-	(5,351)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(382)	(382)	(6)	(101)	(29)	(58)	(166)	(23)	(0)
1080000	AC PR DPR EL PL SR	3960300	(862)	(862)	(18)	(238)	(65)	(121)	(371)	(49)	(0)
1080000	AC PR DPR EL PL SR	3960300	(4,318)	(4,318)	-	-	-	(4,318)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(1,323)	(1,323)	-	(1,323)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(1,848)	(1,848)	-	-	(1,848)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	(340)	(340)	-	-	(340)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	(100)	(100)	(100)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	(69)	(69)	-	-	-	-	-	(69)	-
1080000	AC PR DPR EL PL SR	3960700	(415)	(415)	-	(415)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	(78)	(78)	(1)	(21)	(6)	(12)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR	3960700	(196)	(196)	-	-	-	(196)	-	-	-



Depreciation Reserve

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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960700	(94)	(94)	-	-	(94)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(614)	(614)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(599)	-	-	-	-	-	(599)	-	-
1080000	AC PR DPR EL PL SR	3960800	(4,447)	-	(4,447)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(594)	(9)	(156)	(46)	(90)	(258)	(35)	(0)	(0)
1080000	AC PR DPR EL PL SR	3960800	(745)	(16)	(205)	(57)	(104)	(320)	(43)	(0)	(0)
1080000	AC PR DPR EL PL SR	3960800	(4,367)	-	-	-	-	(4,367)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(1,678)	-	-	(1,678)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(1,012)	-	-	-	(1,012)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	(257)	-	-	-	(257)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	(189)	-	(189)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	(1,484)	(21)	(390)	(114)	(225)	(644)	(88)	(1)	(1)
1080000	AC PR DPR EL PL SR	3961000	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	(360)	-	(360)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	(8,664)	(125)	(2,280)	(665)	(1,316)	(3,763)	(512)	(3)	(3)
1080000	AC PR DPR EL PL SR	3961100	(525)	(11)	(145)	(40)	(73)	(226)	(30)	(0)	(0)
1080000	AC PR DPR EL PL SR	3961100	(591)	-	-	-	-	(591)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	(121)	-	-	-	(121)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(455)	(455)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(516)	-	-	-	-	-	(516)	-	-
1080000	AC PR DPR EL PL SR	3961200	(4,256)	-	(4,256)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(158)	(2)	(42)	(12)	(24)	(69)	(9)	(0)	(0)
1080000	AC PR DPR EL PL SR	3961200	(610)	(13)	(168)	(46)	(85)	(262)	(35)	(0)	(0)
1080000	AC PR DPR EL PL SR	3961200	(5,536)	-	-	-	-	(5,536)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(1,097)	-	-	(1,097)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(1,004)	-	-	-	(1,004)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	(172)	-	-	-	(172)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(225)	(225)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(392)	-	-	-	-	-	(392)	-	-
1080000	AC PR DPR EL PL SR	3961300	(979)	-	(979)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(114)	(2)	(28)	(9)	(19)	(49)	(7)	(0)	(0)
1080000	AC PR DPR EL PL SR	3961300	(2,726)	(39)	(718)	(209)	(414)	(1,184)	(161)	(1)	(1)
1080000	AC PR DPR EL PL SR	3961300	(185)	(4)	(51)	(14)	(26)	(79)	(11)	(0)	(0)
1080000	AC PR DPR EL PL SR	3961300	(1,784)	-	-	-	-	(1,784)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(527)	-	-	(527)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(431)	-	-	-	(431)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	(240)	-	-	-	(240)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(2,508)	(2,508)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(1,714)	(41)	(535)	(118)	(126)	(822)	(72)	-	-
1080000	AC PR DPR EL PL SR	3970000	(4,406)	-	-	-	-	-	(4,406)	-	-
1080000	AC PR DPR EL PL SR	3970000	(33,821)	-	(33,821)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(114)	(2)	(28)	(9)	(19)	(49)	(7)	(0)	(0)
1080000	AC PR DPR EL PL SR	3970000	(71,925)	(1,035)	(18,931)	(5,518)	(10,924)	(31,239)	(4,252)	(26)	(26)
1080000	AC PR DPR EL PL SR	3970000	(40,768)	(866)	(11,242)	(3,092)	(5,703)	(17,524)	(2,330)	(10)	(10)
1080000	AC PR DPR EL PL SR	3970000	(27,025)	-	-	-	-	(27,025)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(4,630)	-	-	(4,630)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(8,763)	-	-	-	(8,763)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	(2,170)	-	-	-	(2,170)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	(205)	(205)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	(235)	-	-	-	-	-	(235)	-	-
1080000	AC PR DPR EL PL SR	3972000	(1,731)	-	(1,731)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	(56)	(1)	(14)	(4)	(9)	(24)	(4)	(0)	(0)



Depreciation Reserve

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	SG	(2,655)	(38)	(699)	(204)	(403)	(1,153)	(157)	(1)	-
1080000	AC PR DPR EL PL SR	SO	(385)	(8)	(106)	(29)	(54)	(165)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	UT	(1,391)	-	-	(384)	-	(1,391)	-	-	-
1080000	AC PR DPR EL PL SR	WA	(384)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(539)	-	-	-	(539)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(75)	-	-	-	(75)	-	-	-	-
1080000	AC PR DPR EL PL SR	CA	(25)	(25)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	CN	(45)	(1)	(14)	(3)	(3)	(22)	(2)	-	-
1080000	AC PR DPR EL PL SR	IDU	(39)	-	-	-	-	-	(39)	-	-
1080000	AC PR DPR EL PL SR	OR	(498)	-	(498)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	SG	(1,274)	(18)	(335)	(98)	(193)	(553)	(75)	(0)	-
1080000	AC PR DPR EL PL SR	SO	(1,312)	(28)	(362)	(99)	(183)	(564)	(75)	(0)	-
1080000	AC PR DPR EL PL SR	UT	(482)	-	-	-	-	(482)	-	-	-
1080000	AC PR DPR EL PL SR	WA	(87)	-	-	(87)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(77)	-	-	-	(77)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(10)	-	-	-	(10)	-	-	-	-
1080000 Total			(9,487,615)	(241,221)	(2,781,156)	(765,619)	(1,315,359)	(3,841,229)	(540,778)	(2,251)	-
1083000	AC PR DPR-REMOVAL	IDU	1,213	-	-	-	-	-	1,213	-	-
1083000	AC PR DPR-REMOVAL	UT	8,775	-	-	-	-	8,775	-	-	-
1083000	AC PR DPR-REMOVAL	WYP	447	-	-	-	447	-	-	-	-
1083000 Total			10,435	-	-	-	447	8,775	1,213	-	-
1085000	AC PR DPR-ACCRUAL	SO	41	1	11	3	6	18	2	0	-
1085000	AC PR DPR-ACCRUAL	OTHER	1,241	-	-	-	-	-	-	-	1,241
1085000	AC PR DPR-ACCRUAL	OTHER	2,968	-	-	-	-	-	-	-	2,968
1085000	AC PR DPR-ACCRUAL	SG-P	(6,881)	(99)	(1,811)	(528)	(1,045)	(2,989)	(407)	(2)	-
1085000	AC PR DPR-ACCRUAL	SG-U	(457)	(7)	(120)	(35)	(69)	(198)	(27)	(0)	-
1085000	AC PR DPR-ACCRUAL	SG	16,090	232	4,235	1,234	2,444	6,988	951	6	-
1085000	AC PR DPR-ACCRUAL	SG	2,746	40	723	211	417	1,192	162	1	-
1085000	AC PR DPR-ACCRUAL	CA	77	77	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	IDU	213	-	-	-	-	-	213	-	-
1085000	AC PR DPR-ACCRUAL	OR	1,609	-	1,609	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	UT	1,779	-	-	-	-	1,779	-	-	-
1085000	AC PR DPR-ACCRUAL	WA	514	-	-	514	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	WYU	511	-	-	-	511	-	-	-	-
1085000 Total			20,451	243	4,647	1,399	(1,312,650)	(3,825,664)	895	4	4,209
Grand Total			(9,456,729)	(240,978)	(2,776,510)	(764,220)	(1,312,650)	(3,825,664)	(538,670)	(2,247)	4,209

B18.AMORTIZATION RESERVE



Amortization Reserve
 Year End: 12/2019
 Allocation Method - Factor 2020 Protocol
 (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	(936)	-	-	-	-	-	(936)	-	-
1110000	AC PR AMR EL PT SR	3020000	(5,819)	(84)	(1,532)	(446)	(884)	(2,528)	(344)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	(110,437)	(1,589)	(29,067)	(8,473)	(16,773)	(47,967)	(6,528)	(40)	-
1110000	AC PR AMR EL PT SR	3020000	(6,690)	(96)	(1,761)	(513)	(1,016)	(2,906)	(395)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	32,081	-	-	-	-	32,081	-	-	-
1110000	AC PR AMR EL PT SR	3031040	(108)	-	(108)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	(15,398)	(222)	(4,053)	(1,181)	(2,339)	(6,688)	(910)	(6)	-
1110000	AC PR AMR EL PT SR	3031040	(38)	-	-	-	-	(38)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	(85)	-	-	-	(85)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	(10,961)	(233)	(3,023)	(831)	(1,533)	(4,712)	(627)	(3)	-
1110000	AC PR AMR EL PT SR	3031080	(3,293)	(70)	(908)	(250)	(461)	(1,415)	(188)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	(4,410)	(94)	(1,216)	(334)	(617)	(1,896)	(252)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	(13,886)	(295)	(3,829)	(1,053)	(1,942)	(5,969)	(794)	(4)	-
1110000	AC PR AMR EL PT SR	3031830	(115,650)	(2,756)	(36,095)	(7,980)	(8,531)	(55,423)	(4,865)	-	-
1110000	AC PR AMR EL PT SR	3032040	(153,915)	(3,268)	(42,445)	(11,674)	(21,529)	(66,162)	(8,798)	(39)	-
1110000	AC PR AMR EL PT SR	3032220	(1,660)	(35)	(458)	(126)	(232)	(714)	(95)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	(5,877)	(125)	(1,621)	(446)	(822)	(2,526)	(336)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	(2,908)	(62)	(802)	(221)	(407)	(1,250)	(166)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	(1,964)	(42)	(542)	(149)	(275)	(844)	(112)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	(8,950)	(190)	(2,468)	(679)	(1,252)	(3,847)	(512)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	(10,561)	(224)	(2,912)	(801)	(1,477)	(4,540)	(604)	(3)	-
1110000	AC PR AMR EL PT SR	3032510	(10,386)	(221)	(2,864)	(788)	(1,453)	(4,465)	(594)	(3)	-
1110000	AC PR AMR EL PT SR	3032530	(1,892)	(40)	(522)	(144)	(265)	(813)	(108)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	(2,398)	(51)	(661)	(182)	(335)	(1,031)	(137)	(1)	-
1110000	AC PR AMR EL PT SR	3032600	(12,958)	(275)	(3,573)	(983)	(1,813)	(5,570)	(741)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	(5,751)	(122)	(1,586)	(436)	(804)	(2,472)	(329)	(1)	-
1110000	AC PR AMR EL PT SR	3032680	(1,594)	(23)	(419)	(122)	(242)	(692)	(94)	(1)	-
1110000	AC PR AMR EL PT SR	3032710	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	(6,630)	(95)	(1,745)	(509)	(1,007)	(2,880)	(392)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	(199)	(3)	(52)	(15)	(30)	(86)	(12)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	(61)	(1)	(16)	(5)	(9)	(27)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	(10)	(0)	(3)	(1)	(2)	(4)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	(2,455)	(52)	(677)	(186)	(343)	(1,055)	(140)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	(3,531)	(75)	(974)	(268)	(494)	(1,518)	(202)	(1)	-
1110000	AC PR AMR EL PT SR	3032900	(2,967)	(43)	(781)	(228)	(451)	(1,289)	(175)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	(5,420)	(115)	(1,495)	(411)	(758)	(2,330)	(310)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	(27,288)	(393)	(7,182)	(2,094)	(4,145)	(11,852)	(1,613)	(10)	-
1110000	AC PR AMR EL PT SR	3033170	(5,026)	(120)	(1,569)	(347)	(371)	(2,409)	(211)	-	-
1110000	AC PR AMR EL PT SR	3033190	(5,868)	(140)	(1,832)	(405)	(433)	(2,812)	(247)	-	-
1110000	AC PR AMR EL PT SR	3033210	(3,611)	(77)	(996)	(274)	(505)	(1,552)	(206)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	(10,754)	(228)	(2,966)	(816)	(1,504)	(4,623)	(615)	(3)	-
1110000	AC PR AMR EL PT SR	3033230	(747)	(16)	(206)	(57)	(105)	(321)	(43)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	(2,121)	(51)	(662)	(146)	(156)	(1,016)	(89)	-	-
1110000	AC PR AMR EL PT SR	3033250	(8,685)	(207)	(2,711)	(599)	(641)	(4,162)	(365)	-	-
1110000	AC PR AMR EL PT SR	3033260	(283)	(6)	(78)	(22)	(40)	(122)	(16)	(0)	-
1110000	AC PR AMR EL PT SR	3033300	(1,085)	(26)	(339)	(75)	(80)	(520)	(46)	-	-
1110000	AC PR AMR EL PT SR	3033310	(15,359)	(326)	(4,236)	(1,165)	(2,148)	(6,602)	(878)	(4)	-
1110000	AC PR AMR EL PT SR	3033320	(9,934)	(143)	(2,615)	(762)	(1,509)	(4,315)	(587)	(4)	-
1110000	AC PR AMR EL PT SR	3033370	(31)	-	-	-	(31)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	(702)	(10)	(185)	(54)	(107)	(305)	(41)	(0)	-



Amortization Reserve
 Year End: 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000 AC PR AMR EL PT SR	3033390 RMT TRADE SYSTEM	SO	(734)	(16)	(202)	(56)	(103)	(315)	(42)	(0)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	CA	(4)	(4)	-	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	CN	(2)	(0)	(1)	(0)	(0)	(1)	(0)	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	IDU	(6)	-	-	-	-	-	(6)	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	OR	(3)	-	(3)	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	SG	(21,686)	(312)	(5,708)	(1,664)	(3,294)	(9,419)	(1,282)	(8)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	SO	(633)	(13)	(175)	(48)	(89)	(272)	(36)	(0)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	UT	(15)	-	-	-	-	(15)	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	WA	(6)	-	-	(6)	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	WYP	(93)	-	-	-	(93)	-	-	-	-
1110000 AC PR AMR EL PT SR	3035320 HYDRO PLANT INTANGIBLES	SG	(550)	(8)	(145)	(42)	(84)	(239)	(33)	(0)	-
1110000 AC PR AMR EL PT SR	3035320 HYDRO PLANT INTANGIBLES	SG-P	(94)	(1)	(25)	(7)	(14)	(41)	(6)	(0)	-
1110000 AC PR AMR EL PT SR	3035322 ACD-Call Center Automated Call Distribut	CN	(4,132)	(98)	(1,290)	(285)	(305)	(1,980)	(174)	-	-
1110000 AC PR AMR EL PT SR	3035330 OATI-OASIS INTERFACE	SO	(1,240)	(26)	(342)	(94)	(173)	(533)	(71)	(0)	-
1110000 AC PR AMR EL PT SR	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,672)	(38)	(703)	(205)	(406)	(1,160)	(158)	(1)	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,305)	-	(4,305)	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,585)	(76)	(989)	(272)	(501)	(1,541)	(205)	(1)	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(22)	-	-	-	-	(22)	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,731)	-	-	(1,731)	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,376)	-	-	-	(4,376)	-	-	-	-
1110000 Total			(636,032)	(13,342)	(187,692)	(50,667)	(89,406)	(257,763)	(37,010)	(153)	-
Grand Total			(636,032)	(13,342)	(187,692)	(50,667)	(89,406)	(257,763)	(37,010)	(153)	-

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



Deferred Income Tax Balance

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	DTA 705.346 - CA - Protected PP&E ARAM	819	819	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	DTA 705.347 - ID - Protected PP&E ARAM	1,873	-	-	-	-	-	1,873	-	-
1900000	ACM DEF INCM TAXES	DTA 705.348 - OR - Protected PP&E ARAM	9,606	-	9,606	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	DTA 705.349 - UT - Protected PP&E ARAM	17,166	-	-	-	-	17,166	-	-	-
1900000	ACM DEF INCM TAXES	DTA 705.350 - WA - Protected PP&E ARAM	2,624	-	-	2,624	-	-	-	-	-
1900000	ACM DEF INCM TAXES	DTA 705.351 - WY - Protected PP&E ARAM	5,950	-	-	-	5,950	-	-	-	-
1900000 Total			38,039	819	9,606	2,624	5,950	17,166	1,873	-	-
1901000	ACCUM DEF INC TAX	DTA 705.340 RL-Income Tax Deferral-CA	1,774	-	-	-	-	-	-	-	1,774
1901000	ACCUM DEF INC TAX	DTA 705.341 RL-Income Tax Deferral-ID	199	-	-	-	-	-	-	-	199
1901000	ACCUM DEF INC TAX	DTA 705.342 RL-Income Tax Deferral-OR	12,528	-	-	-	-	-	-	-	12,528
1901000	ACCUM DEF INC TAX	DTA 705.343 RL-Income Tax Deferral-UT	162	-	-	-	-	-	-	-	162
1901000	ACCUM DEF INC TAX	DTA 705.344 RL-Income Tax Deferral-WA	2,206	-	-	-	-	-	-	-	2,206
1901000	ACCUM DEF INC TAX	DTA 705.345 RL-Income Tax Deferral-WY	573	-	-	-	-	-	-	-	573
1901000	ACCUM DEF INC TAX	DTA 705.287 RL - Prot PP&E EDIT - CA	8,844	8,844	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.288 RL - Prot PP&E EDIT - ID	22,970	-	-	-	-	-	22,970	-	-
1901000	ACCUM DEF INC TAX	DTA 705.289 RL - Prot PP&E EDIT - OR	100,330	-	100,330	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.290 RL - Prot PP&E EDIT - WA	24,203	-	-	24,203	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.291 RL - Prot PP&E EDIT - WY	56,221	-	-	-	56,221	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.292 RL - Prot PP&E EDIT - UT	177,211	-	-	-	-	177,211	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.294 RL-NonProt PP&E EDIT-CA	1,034	1,034	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.295 RL-NonProt PP&E EDIT-ID	3,720	-	-	-	-	-	3,720	-	-
1901000	ACCUM DEF INC TAX	DTA 705.296 RL-NonProt PP&E EDIT-WA	6,444	-	-	6,444	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.297 RL-NonProt PP&E EDIT-WY	13,062	-	-	-	13,062	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.298 RL-NonProt PP&E EDIT-UT	5,867	-	-	-	-	5,867	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.280 RL Excess Def Inc Taxes CA	273	273	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.281 RL Excess Def Inc Taxes ID	363	-	-	-	-	-	363	-	-
1901000	ACCUM DEF INC TAX	DTA 705.282 RL Excess Def Inc Taxes OR	0	-	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.284 RL Excess Def Inc Taxes WA	326	-	-	326	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.285 RL Excess Def Inc Taxes WY	2,940	-	-	-	2,940	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.286 RL Excess Def Inc Tax FERC	(0)	-	-	-	-	-	-	(0)	-
1901000	ACCUM DEF INC TAX	DTA 320.279 FAS 158 Post-Retirement	4,513	96	1,244	342	631	1,940	258	1	-
1901000	ACCUM DEF INC TAX	DTA 220.101 Bad Debt	(41)	(2)	(15)	(4)	(3)	(14)	(2)	-	-
1901000	ACCUM DEF INC TAX	DTA 705.267 RL-WA Decoup Mech	4,427	-	-	-	-	-	-	-	4,427
1901000	ACCUM DEF INC TAX	DTA 415.710 RL-WA Accel Depr	9,748	-	-	9,748	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.266 RL-Energy Savings Assist-CA	157	-	-	-	-	-	-	-	157
1901000	ACCUM DEF INC TAX	DTA 505.115 - Sales & Use Tax Audit Exp	0	-	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	DTA 425.226 - Deferred Revenue Other	219	-	-	-	-	-	-	-	219
1901000	ACCUM DEF INC TAX	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	1,365	-	-	-	-	-	-	-	1,365
1901000	ACCUM DEF INC TAX	DTA 910.245 - Contra Rec Joint Owners	266	6	73	20	37	115	15	0	-
1901000	ACCUM DEF INC TAX	DTA 605.715 Trapper Mine Contract Oblig	1,637	22	405	123	273	707	107	1	-
1901000	ACCUM DEF INC TAX	DTA 715.810 Chehalis Mitigation Oblig	80	1	21	6	12	35	5	0	-
1901000	ACCUM DEF INC TAX	DTA 720.560 Pension Liab UMWMA Withdraw	28,304	389	7,004	2,120	4,720	12,216	1,846	10	-
1901000	ACCUM DEF INC TAX	DTA 605.103 ARO/Reg Diff - Trojan - WA	(62)	-	-	(62)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.531 RL UT Solar Feed-in Tar - NC	5,295	-	-	-	-	-	-	-	5,295
1901000	ACCUM DEF INC TAX	DTA 705.527 RL CA Solar Feed-in Tar - NC	153	-	-	-	-	-	-	-	153
1901000	ACCUM DEF INC TAX	DTA 705.519 RL WA Def NPC - Noncurrent	2,149	-	-	-	-	-	-	-	2,149
1901000	ACCUM DEF INC TAX	DTA 705.515 RL OR Def NPC - Noncurrent	8,835	-	-	-	-	-	-	-	8,835
1901000	ACCUM DEF INC TAX	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	27	-	-	-	-	-	-	-	27
1901000	ACCUM DEF INC TAX	DTA 705.420 RL - CA GHG Allowance Rev	823	-	-	-	-	-	-	-	823
1901000	ACCUM DEF INC TAX	DTA 605.301 Environmental Liab- Reg	13,853	294	3,820	1,051	1,938	5,955	792	4	-
1901000	ACCUM DEF INC TAX	DTA 705.400 Reg Lia - OR Inj & Dam Reser	2,431	-	2,431	-	-	-	-	-	-



Deferred Income Tax Balance

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	DTA 705.453 Reg Lia - ID Property Ins Re	219	-	-	-	-	-	219	-	-
1901000	ACCUM DEF INC TAX	DTA 705.454 Reg Lia - UT Property Ins Re	2,004	-	-	-	-	2,004	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.455 Reg Lia - WY Property Ins Re	276	-	-	-	276	-	-	-	-
1901000	ACCUM DEF INC TAX	Valuation Allowance for DTA	(513)	(11)	(141)	(39)	(72)	(221)	(29)	(0)	-
1901000	ACCUM DEF INC TAX	DTA 705.336 RL - Sale of RECs - UT	160	-	-	-	-	-	-	-	160
1901000	ACCUM DEF INC TAX	DTA 705.337 RL - Sale of RECs - WY	15	-	-	-	-	-	-	-	15
1901000	ACCUM DEF INC TAX	DTA 705.261 Reg Liab-Sale of RECs-OR	6	-	-	-	-	-	-	-	6
1901000	ACCUM DEF INC TAX	DTA - CA AMT CREDIT	271	-	-	-	-	-	-	-	271
1901000	ACCUM DEF INC TAX	DTA 205.210 ERC Impairment Reserve	502	7	124	38	84	216	33	0	-
1901000	ACCUM DEF INC TAX	DTA 705.265 Reg Liab-OR Energy Conservat	927	-	-	-	-	-	-	-	927
1901000	ACCUM DEF INC TAX	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	914	13	226	68	152	395	60	0	-
1901000	ACCUM DEF INC TAX	DTA 610.146 OR REG ASSET/LIAB CONS	(72)	-	(72)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.400 Bonus Liab. Elec.-Cash Basis	3	0	1	0	0	1	0	0	-
1901000	ACCUM DEF INC TAX	DTA 720.200 Deferred Comp. Accrual - Cas	2,473	53	682	188	346	1,063	141	1	-
1901000	ACCUM DEF INC TAX	DTA 720.500 Severance Accrual - Cash Ba	158	3	43	12	22	68	9	0	-
1901000	ACCUM DEF INC TAX	DTA 720.300 Pension/Retirement Accrual -	397	8	110	30	56	171	23	0	-
1901000	ACCUM DEF INC TAX	DTA 505.600 Vacation Accrual-Cash Basis	6,227	132	1,717	472	871	2,677	356	2	-
1901000	ACCUM DEF INC TAX	DTA 715.105 MCI F.O.G. WIRE LEASE	137	2	36	11	21	60	8	0	-
1901000	ACCUM DEF INC TAX	DTA415.110 Def Reg Asset-Transmission Sr	527	8	139	40	80	229	31	0	-
1901000	ACCUM DEF INC TAX	DTA 220.100 Bad Debts Allowance - Cash B	2,280	125	862	231	189	758	115	-	-
1901000	ACCUM DEF INC TAX	DTA 910.530 Injuries & Damages Accrual -	2,942	62	811	223	411	1,265	168	1	-
1901000	ACCUM DEF INC TAX	DTA 425.215 Unearned Joint Use Pole Cont	746	24	201	48	78	358	37	-	-
1901000	ACCUM DEF INC TAX	DTA 930.100 Oregon BETC Credits	1,233	18	325	95	187	536	73	0	-
1901000	ACCUM DEF INC TAX	DTA 610.145 RL - DSM	5,054	-	-	-	-	-	-	-	5,054
1901000	ACCUM DEF INC TAX	DTA 505.700 RT BONUS	28	1	8	2	4	12	2	0	-
1901000	ACCUM DEF INC TAX	DTA 205.200 M&S INV	748	24	202	48	78	359	37	-	-
1901000	ACCUM DEF INC TAX	DTA 605.710 ACCRUED FINAL RECLAMATION	746	-	-	-	-	-	-	-	746
1901000	ACCUM DEF INC TAX	DTA 505.125 Accrued Royalties	1,879	26	465	141	313	811	123	1	-
1901000	ACCUM DEF INC TAX	DTA Net Operating Loss Carryforwrd-State	65,129	1,383	17,960	4,940	9,110	27,996	3,723	17	-
1901000	ACCUM DEF INC TAX	DTA 605.100 Trojan Decom Cost-Regulatory	1,304	19	340	100	202	566	79	0	-
1901000	ACCUM DEF INC TAX	DTA Federal Detriment of State NOL	(13,709)	(291)	(3,781)	(1,040)	(1,918)	(5,893)	(784)	(3)	-
1901000	ACCUM DEF INC TAX	DTA 610.143 WA PRGRM	(240)	-	-	-	-	-	-	-	(240)
1901000	ACCUM DEF INC TAX	DTA 720.800 FAS 158 Pension Liability	18,537	394	5,112	1,406	2,593	7,968	1,060	5	-
1901000	ACCUM DEF INC TAX	DTA 705.270 Reg Liab	600	-	-	-	-	-	-	-	600
1901000	ACCUM DEF INC TAX	DTA 705.271 Reg Liab	133	-	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX	DTA 705.272 Reg Liab	67	-	-	-	-	-	-	-	67
1901000	ACCUM DEF INC TAX	DTA 705.273 Reg Liab	2,130	-	-	-	-	-	-	-	2,130
1901000	ACCUM DEF INC TAX	DTA 705.274 Reg Liab	72	-	-	-	-	-	-	-	72
1901000	ACCUM DEF INC TAX	DTA 705.275 Reg Liab	160	-	-	-	-	-	-	-	160
1901000	ACCUM DEF INC TAX	DTA 105.221 Saf Har	17,437	251	4,589	1,338	2,648	7,574	1,031	6	-
1901000	ACCUM DEF INC TAX	DTA 415.926 RL-Depreciation Decrease-OR	1,605	-	-	-	-	-	-	-	1,605
1901000	ACCUM DEF INC TAX	DTA 415.927 RL-Depreciation Decrease-WA	(2)	-	-	(2)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA - BETC CREDIT CARRYFORWARD	5,176	74	1,362	397	786	2,248	306	2	-
1901000	ACCUM DEF INC TAX	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	2,356	32	583	177	393	1,017	154	1	-
1901000	ACCUM DEF INC TAX	DTL 610.100 COAL MINE DEVT PMI	(503)	(7)	(124)	(38)	(84)	(217)	(33)	(0)	-
1901000	ACCUM DEF INC TAX	DTL 610.100 PMI DEVT COST AMORT	(431)	(6)	(107)	(32)	(72)	(186)	(28)	(0)	-
1901000	ACCUM DEF INC TAX	DTL 505.510 PMI VAC ACCRUAL	176	2	44	13	29	76	11	0	-
1901000	ACCUM DEF INC TAX	DTL 205.411 PMI SEC. 263A	(148)	(2)	(37)	(11)	(25)	(64)	(10)	(0)	-
1901000	ACCUM DEF INC TAX	DTL PMI PP&E	(9,974)	(137)	(2,468)	(747)	(1,663)	(4,305)	(650)	(3)	-
1901000	ACCUM DEF INC TAX	DTL 910.905 PMI COST DEPLETION	(803)	(11)	(199)	(60)	(134)	(347)	(52)	(0)	-
1901000	ACCUM DEF INC TAX	DTA 505.601 PMI - Sick Leave Accrual	9	0	2	1	1	4	1	0	-



Deferred Income Tax Balance

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	SE	189	3	47	14	32	82	12	0	-
1901000	ACCUM DEF INC TAX	OTHER	(5,176)	-	-	-	-	-	-	-	(5,176)
1901000 Total			639,810	13,153	144,377	52,380	94,827	251,310	36,297	43	47,422
1901090	FAS109 DEF TAX ASS	WA	292	-	-	292	-	-	-	-	-
1901090 Total			292	-	-	292	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	SG	(174,830)	(2,516)	(46,015)	(13,414)	(26,553)	(75,935)	(10,334)	(63)	-
2811000 Total			(174,830)	(2,516)	(46,015)	(13,414)	(26,553)	(75,935)	(10,334)	(63)	-
2820000	AC DEF INCTX-PROPT	SO	(1,149)	(24)	(317)	(87)	(161)	(494)	(66)	(0)	-
2820000 Total			(1,149)	(24)	(317)	(87)	(161)	(494)	(66)	(0)	-
2821000	AC DEF TAX-UTILITY	DITBAL	(384)	(9)	(97)	(24)	(56)	(169)	(22)	(1)	-
2821000	AC DEF TAX-UTILITY	IDU	(298)	-	-	-	-	-	(298)	-	-
2821000	AC DEF TAX-UTILITY	UT	(2,157)	-	-	-	-	(2,157)	-	-	-
2821000	AC DEF TAX-UTILITY	WYP	(110)	-	-	-	(110)	-	-	-	-
2821000	AC DEF TAX-UTILITY	OTHER	8,681	-	-	-	-	-	-	-	8,681
2821000	AC DEF TAX-UTILITY	DITBAL	(2,687,386)	(59,702)	(676,838)	(170,689)	(391,117)	(1,184,171)	(155,896)	(6,658)	-
2821000	AC DEF TAX-UTILITY	SE	(4,835)	(66)	(1,197)	(362)	(806)	(2,087)	(315)	(2)	-
2821000	AC DEF TAX-UTILITY	SG	(695)	(10)	(183)	(53)	(106)	(302)	(41)	(0)	-
2821000	AC DEF TAX-UTILITY	SO	53	1	15	4	7	23	3	0	-
2821000	AC DEF TAX-UTILITY	SE	147	2	36	11	25	64	10	0	-
2821000	AC DEF TAX-UTILITY	OTHER	(3,699)	-	-	-	-	-	-	-	(3,699)
2821000 Total			(2,690,684)	(59,784)	(678,263)	(171,113)	(392,163)	(1,188,800)	(156,561)	(6,661)	4,981
2830000	ACC DEF TAX-OTHER	SE	(36)	(0)	(9)	(3)	(6)	(15)	(2)	(0)	-
2830000 Total			(36)	(0)	(9)	(3)	(6)	(15)	(2)	(0)	-
2831000	AC DEF IN TX UTIL	CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2831000	AC DEF IN TX UTIL	IDU	(74)	-	-	-	-	-	(74)	-	-
2831000	AC DEF IN TX UTIL	UT	(3,245)	-	-	-	-	(3,245)	-	-	-
2831000	AC DEF IN TX UTIL	WYP	(983)	-	-	-	(983)	-	-	-	-
2831000	AC DEF IN TX UTIL	GPS	(3,392)	(72)	(935)	(257)	(474)	(1,458)	(194)	(1)	-
2831000	AC DEF IN TX UTIL	SO	(6,655)	(141)	(1,835)	(505)	(931)	(2,861)	(380)	(2)	-
2831000	AC DEF IN TX UTIL	OTHER	(201)	-	-	-	-	-	-	-	(201)
2831000	AC DEF IN TX UTIL	OTHER	97	-	-	-	-	-	-	-	97
2831000	AC DEF IN TX UTIL	OTHER	(34)	-	-	-	-	-	-	-	(34)
2831000	AC DEF IN TX UTIL	OTHER	(122)	-	-	-	-	-	-	-	(122)
2831000	AC DEF IN TX UTIL	OTHER	(780)	-	-	-	-	-	-	-	(780)
2831000	AC DEF IN TX UTIL	SG	(62)	(1)	(16)	(5)	(9)	(27)	(4)	(0)	-
2831000	AC DEF IN TX UTIL	OTHER	(11)	-	-	-	-	-	-	-	(11)
2831000	AC DEF IN TX UTIL	WYU	(186)	-	-	-	(186)	-	-	-	-
2831000	AC DEF IN TX UTIL	OTHER	(5,054)	-	-	-	-	-	-	-	(5,054)
2831000	AC DEF IN TX UTIL	WA	537	-	-	537	-	-	-	-	-
2831000	AC DEF IN TX UTIL	OTHER	(4,616)	-	-	-	-	-	-	-	(4,616)
2831000	AC DEF IN TX UTIL	OTHER	(6,157)	-	-	-	-	-	-	-	(6,157)
2831000	AC DEF IN TX UTIL	WYP	(73)	-	-	-	(73)	-	-	-	-
2831000	AC DEF IN TX UTIL	OTHER	(14)	-	-	-	-	-	-	-	(14)
2831000	AC DEF IN TX UTIL	OTHER	3,043	-	-	-	-	-	-	-	3,043
2831000	AC DEF IN TX UTIL	SO	(21,521)	(457)	(5,935)	(1,632)	(3,010)	(9,251)	(1,230)	(5)	-
2831000	AC DEF IN TX UTIL	WA	(14)	-	-	(14)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	OTHER	(368)	-	-	-	-	-	-	-	(368)
2831000	AC DEF IN TX UTIL	IDU	(16)	-	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL	SE	0	0	0	0	0	0	0	0	-
2831000	AC DEF IN TX UTIL	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-



Deferred Income Tax Balance

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	DTL 425.360 Hermiston Swap	(700)	(10)	(184)	(54)	(106)	(304)	(41)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 210.100 Prepaid Taxes - OR PUC	(248)	-	(248)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.120 Prepaid Taxes - UT PUC	(763)	-	-	-	-	(763)	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.130 Prepaid Taxes - ID PUC	(89)	-	-	-	-	-	(89)	-	-
2831000	AC DEF IN TX UTIL	DTL 210.180 PRE MEM	(127)	(3)	(35)	(10)	(18)	(55)	(7)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 740.100 Post Merger Loss-Reacq Debt	(976)	(19)	(260)	(71)	(137)	(433)	(56)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 210.200 PREPAID PROPERTY TAXES	(3,541)	(75)	(976)	(269)	(495)	(1,522)	(202)	(1)	-
2831000	AC DEF IN TX UTIL	DTL 320.270 Reg Asset FAS 158 Pension	(103,374)	(2,195)	(28,507)	(7,841)	(14,460)	(44,436)	(5,909)	(26)	-
2831000	AC DEF IN TX UTIL	DTL 320.280 Reg Asset FAS 158 Post-Ret	1,885	40	520	143	264	810	108	0	-
2831000	AC DEF IN TX UTIL	DTL 705.240 CA Energy Program	(2)	-	-	-	-	-	-	-	(2)
2831000	AC DEF IN TX UTIL	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	(1,299)	-	-	-	-	-	-	-	(1,299)
2831000	AC DEF IN TX UTIL	DTL 415.870 Def CA	(1,471)	-	-	-	-	-	-	-	(1,471)
2831000	AC DEF IN TX UTIL	DTL 415.410 RA Energy West Mining	(67,002)	(920)	(16,580)	(5,019)	(11,172)	(28,918)	(4,370)	(23)	-
2831000	AC DEF IN TX UTIL	DTL 415.411 ContraRA DeerCreekAband CA	603	603	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.412 ContraRA DeerCreekAband ID	516	-	-	-	-	-	516	-	-
2831000	AC DEF IN TX UTIL	DTL 415.413 ContraRA DeerCreekAband OR	2,165	-	2,165	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.414 ContraRA DeerCreekAband UT	967	-	-	-	-	967	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.415 ContraRA DeerCreekAband WA	2,703	-	-	2,703	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.416 ContraRA DeerCreekAband WY	610	-	-	-	610	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 320.281 RA Post-Ret Settlement Loss	(1,506)	(32)	(415)	(114)	(211)	(647)	(86)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 415.424 ContraRA DeerCreekAband	25,124	345	6,217	1,882	4,189	10,844	1,639	8	-
2831000	AC DEF IN TX UTIL	DTL 415.425 Contra RA UMWVA Pension	1,168	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	DTL 415.417 Contra RA UMWVA Pension CA	444	-	-	-	-	-	-	-	444
2831000	AC DEF IN TX UTIL	DTL 415.421 Contra RA UMWVA Pension WA	1,991	-	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	DTL 415.545 Reg Asset WA Merwin Project	1	-	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL	DTL 415.676 RA Pref Stock Redemption-WY	(29)	-	-	-	-	-	-	-	(29)
2831000	AC DEF IN TX UTIL	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	(259)	-	-	-	-	-	-	-	(259)
2831000	AC DEF IN TX UTIL	DTL 415.857 Reg Asset-ID-Def Overburden	(93)	-	-	-	-	-	-	-	(93)
2831000	AC DEF IN TX UTIL	DTL 415.852 Powerdale Decom Cost Amort-I	(7)	-	-	-	-	-	(7)	-	-
2831000	AC DEF IN TX UTIL	DTL 415.858 Reg Asset-WY-Def Overburden	(262)	-	-	-	(262)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.866 Reg Asset-OR Solar Feed-In T	(1,385)	-	-	-	-	-	-	-	(1,385)
2831000	AC DEF IN TX UTIL	DTL 415.876 Deferred Net Power Costs-OR	(733)	-	-	-	-	-	-	-	(733)
2831000	AC DEF IN TX UTIL	DTL 415.881 Def of Excess RECs UT	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	DTL 415.882 Def of Excess RECs WA	(12)	-	-	-	-	-	-	-	(12)
2831000	AC DEF IN TX UTIL	DTL 415.883 Def of Excess RECs WY	(42)	-	-	-	-	-	-	-	(42)
2831000	AC DEF IN TX UTIL	DTL 425.875 Def Net Power Cost - UT	(13,038)	-	-	-	-	-	-	-	(13,038)
2831000	AC DEF IN TX UTIL	DTL 415.878 RA-UT Liq Damages	(2,951)	-	-	-	-	-	-	-	(2,951)
2831000	AC DEF IN TX UTIL	DTL 415.879 RA-Liq Damages N2-WY	(120)	-	-	-	-	(120)	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.863 RA-UT Subscriber Solar Prog	(424)	-	-	-	-	(424)	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.185-Prepaid Aircraft Maint Cost	(80)	(1)	(21)	(6)	(12)	(35)	(5)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 210.190 - Prepaid Water Rights	(137)	(2)	(36)	(11)	(21)	(60)	(8)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 705.451 - RL - OR Property Ins Res	(2,618)	-	(2,618)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.105 RA-OR Asset Sale Gain GB-NC	(232)	-	-	-	-	-	-	-	(232)
2831000	AC DEF IN TX UTIL	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	(380)	-	-	-	-	(380)	-	-	-
2831000	AC DEF IN TX UTIL	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	(0)	-	-	-	(0)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.936 RA - Carbon Pft Decom/Inv	(848)	(12)	(223)	(65)	(129)	(368)	(50)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 415.115 RA-UT STEP Pilot Program	3,634	-	-	-	-	-	-	-	3,634
2831000	AC DEF IN TX UTIL	DTL 430.112 Reg Asset - Other - Balance	(429)	-	-	-	-	-	-	-	(429)
2831000	AC DEF IN TX UTIL	DTL 415.868 RA UT Solar Incentive Prog	(3,634)	-	-	-	-	-	-	-	(3,634)
2831000	AC DEF IN TX UTIL	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	(27)	-	-	-	-	-	-	-	(27)



Deferred Income Tax Balance

Year End: 12/2019

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	DTL 415.906 RA OR RECs in Rate - NC	DTL 415.920 RA-Depreciation Increase-ID	DTL 415.921 RA-Depreciation Increase-UT	DTL 415.922 RA-Depreciation Increase-WY	DTL 415.923 RA-Carbon Unrec Plant - ID	DTL 415.924 RA-Carbon Unrec Plant - UT	DTL 415.925 RA-Carbon Unrec Plant - WY	DTL 415.675 RA Pref Stock Redemption-UT	DTL 415.862 RA-CA Mobile Home Park Conv	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL	287978									OTHER	(0)	-	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287981									IDU	19	-	-	-	-	-	19	-	-	-
2831000	AC DEF IN TX UTIL	287982									UT	(362)	-	-	(362)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287983									WYP	(1,250)	-	-	(1,250)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287984									IDU	(118)	-	-	-	-	-	(118)	-	-	-
2831000	AC DEF IN TX UTIL	287985									UT	(847)	-	-	-	-	-	(847)	-	-	-
2831000	AC DEF IN TX UTIL	287986									WYP	(285)	-	-	(285)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996									OTHER	(85)	-	-	-	-	-	-	-	-	(85)
2831000	AC DEF IN TX UTIL	287997									OTHER	(50)	-	-	-	-	-	-	-	-	(50)
2831000 Total												(219,913)	(2,939)	(49,924)	(10,607)	(29,183)	(83,895)	(10,566)	(50)	(32,750)	
Grand Total												(2,408,472)	(51,291)	(620,545)	(139,927)	(347,288)	(1,080,663)	(139,358)	(6,731)	19,653	



Investment Tax Credit Balance
 Year End: 12/2019
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000 ACC DEF ITC - FED	285608 JIM BRIDGER RETROFIT ITC - PPL	ITC90	(28)	(0)	(4)	(1)	(5)	(13)	(4)	-	-
2551000 ACC DEF ITC - FED	285620 Accum Def ITC - Solar Arrays - 2013	SG	(126)	(2)	(33)	(10)	(19)	(55)	(7)	(0)	-
2551000 ACC DEF ITC - FED	285621 Accum Def ITC - Solar Arrays - 2014	SG	(85)	(1)	(22)	(7)	(13)	(37)	(5)	(0)	-
2551000 Total			(239)	(3)	(60)	(17)	(37)	(105)	(16)	(0)	-
2552000 ACC DEF ITC-IDAHO	285612 Acc Def Idaho ITC-ID situs ATL	IDU	(35)	-	-	-	-	-	(35)	-	-
2552000 Total			(35)	-	-	-	-	-	(35)	-	-
Grand Total			(274)	(3)	(60)	(17)	(37)	(105)	(52)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances

Year End: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Payments Received Uncompleted Projects	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	OR	(20,848)	-	(20,848)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	SG	(21,929)	(316)	(5,772)	(1,683)	(3,331)	(9,525)	(1,296)	(8)	-
2520000	CUST ADV CONSTRUCT	210550	UT	(1,470)	-	-	-	-	(1,470)	-	-	-
2520000	CUST ADV CONSTRUCT	210553	SG	(2,322)	(33)	(611)	(178)	(353)	(1,008)	(137)	(1)	-
2520000	CUST ADV CONSTRUCT	210556	UT	(437)	-	-	-	-	(437)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	WA	(2)	-	-	(2)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	SG	(52,770)	(759)	(13,889)	(4,049)	(8,015)	(22,920)	(3,119)	(19)	-
2520000 Total				(99,777)	(1,108)	(41,120)	(5,911)	(11,698)	(35,359)	(4,553)	(28)	-
Grand Total				(99,777)	(1,108)	(41,120)	(5,911)	(11,698)	(35,359)	(4,553)	(28)	-