

April 30, 2020

VIA ELECTRONIC FILING

Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Administrator

RE: December 2019 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2019.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2019. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93, and includes the name, nameplate capacity, actual generation and actual capacity by month for each wind resource.

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, please contact Jana Saba at (801) 220-2823.

Sincerely,



Joelle Steward
Vice President, Regulation

Enclosures

cc: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of April, 2020, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

Utah Office of Consumer Services	
Cheryl Murray Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 cmurray@utah.gov	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.gov
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 mbeck@utah.gov	
Division of Public Utilities	
Chris Parker Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 chrisparker@utah.gov	Brenda Salter Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 bsalter@utah.gov
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Katie Savarin
Coordinator, Regulatory Operations



Utah Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2019

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2019

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results	
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated
1 Operating Revenues:										
2 General Business Revenues	4,697,555,109	1,988,715,510	26,364,428	26,364,428	4,723,919,537	2,015,079,938	(37,472,967)	(37,472,967)	4,686,446,570	1,977,606,971
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	192,271,657	77,296,832	-	13,606,145	192,271,657	90,902,977	-	(33,453)	192,271,657	90,869,524
5 Other Operating Revenues	175,882,372	69,397,713	1,035,821	1,315,419	176,918,193	70,713,132	-	(70,611)	176,918,193	70,642,521
6 Total Operating Revenues	5,065,709,138	2,135,410,056	27,400,249	41,285,991	5,093,109,387	2,176,696,047	(37,472,967)	(37,577,030)	5,055,636,420	2,139,119,017
7										
8 Operating Expenses:										
9 Steam Production	1,040,566,325	450,026,443	(3,233,528)	(1,405,219)	1,037,332,797	448,621,224	18,387,015	5,965,224	1,055,719,812	454,586,448
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	44,115,770	19,171,730	-	-	44,115,770	19,171,730	-	(10,752)	44,115,770	19,160,978
12 Other Power Supply	1,002,272,158	463,313,172	31,612	13,738	1,002,303,770	463,326,910	(32,746,328)	(16,646,876)	969,557,442	446,680,034
13 Transmission	218,366,627	94,895,664	-	-	218,366,627	94,895,664	-	(65,096)	218,366,627	94,830,567
14 Distribution	202,761,779	85,367,097	-	-	202,761,779	85,367,097	-	-	202,761,779	85,367,097
15 Customer Accounting	76,859,684	33,249,315	(14,700)	(1,650)	76,844,984	33,247,664	(10,974)	(10,974)	76,834,010	33,236,690
16 Customer Service & Info	101,544,683	6,511,449	(19,032)	(546)	101,525,651	6,510,903	-	-	101,525,651	6,510,903
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	123,122,911	50,125,365	1,465,665	689,877	124,588,576	50,815,242	4,792,181	2,036,553	129,380,757	52,851,795
19										
20 Total O&M Expenses	2,809,609,937	1,202,660,233	(1,769,982)	(703,800)	2,807,839,954	1,201,956,433	(9,578,106)	(8,731,922)	2,798,261,848	1,193,224,511
21										
22 Depreciation	731,135,346	302,184,417	(13,015,426)	(5,646,106)	718,119,920	296,538,311	-	(130,970)	718,119,920	296,407,341
23 Amortization	55,249,227	20,522,628	13,114,036	12,740,143	68,363,263	33,262,772	-	(7,716)	68,363,263	33,255,056
24 Taxes Other Than Income	199,137,026	70,581,289	-	107,464	199,137,026	70,688,753	-	(32,312)	199,137,026	70,656,441
25 Income Taxes - Federal	177,994,087	72,045,798	9,597,737	9,958,508	187,591,823	82,004,306	(4,885,064)	(5,448,157)	182,706,759	76,556,149
26 Income Taxes - State	46,623,994	19,059,958	2,173,622	2,255,329	48,797,615	21,315,287	(1,106,332)	(1,235,431)	47,691,283	20,079,856
27 Income Taxes - Def Net	(36,203,211)	(7,131,485)	1,203,286	(1,197,003)	(34,999,925)	(8,328,488)	(931,080)	(363,521)	(35,931,005)	(8,692,009)
28 Investment Tax Credit Adj.	(2,738,724)	(2,294,243)	-	-	(2,738,724)	(2,294,243)	-	(5,013)	(2,738,724)	(2,299,256)
29 Misc Revenue & Expense	(3,395,390)	(1,567,170)	3,805,549	1,784,945	410,159	217,775	3	261	410,162	218,037
30										
31 Total Operating Expenses:	3,977,412,292	1,676,061,426	15,108,821	19,299,480	3,992,521,113	1,695,360,906	(16,500,579)	(15,954,781)	3,976,020,533	1,679,406,125
32										
33 Operating Rev For Return:	1,088,296,846	459,348,630	12,291,428	21,986,511	1,100,588,274	481,335,141	(20,972,388)	(21,622,250)	1,079,615,887	459,712,891

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2019

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results		
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	
34											
35	Rate Base:										
36	Electric Plant In Service	28,204,842,852	12,132,463,565	63,824,054	46,311,227	28,268,666,906	12,178,774,792	-	(5,162,342)	28,268,666,906	12,173,612,451
37	Plant Held for Future Use	26,174,621	11,197,879	(9,178,055)	(3,988,578)	16,996,567	7,209,302	-	(829)	16,996,567	7,208,472
38	Misc Deferred Debits	867,962,720	329,021,720	-	314,703	867,962,720	329,336,423	-	(604,111)	867,962,720	328,732,312
39	Elec Plant Acq Adj	26,756,854	17,547,628	-	-	26,756,854	17,547,628	-	(3,970)	26,756,854	17,543,659
40	Nuclear Fuel	4,464,716	1,920,521	-	2,978	4,464,716	1,923,499	-	(815)	4,464,716	1,922,684
41	Prepayments	49,459,714	16,267,119	-	17,771	49,459,714	16,284,889	-	(5,690)	49,459,714	16,279,200
42	Fuel Stock	167,980,844	72,946,173	-	-	167,980,844	72,946,173	-	(445,193)	167,980,844	72,500,979
43	Material & Supplies	246,195,997	103,546,779	-	(45)	246,195,997	103,546,734	-	(31,684)	246,195,997	103,515,050
44	Working Capital	44,148,690	24,026,538	131,245	150,891	44,279,935	24,177,430	(213,491)	(155,143)	44,066,443	24,022,287
45	Weatherization Loans	(11,565,455)	2,338	-	(3)	(11,565,455)	2,335	-	1	(11,565,455)	2,336
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	29,626,421,553	12,708,940,261	54,777,244	42,808,945	29,681,198,797	12,751,749,206	(213,491)	(6,409,776)	29,680,985,306	12,745,339,430
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,906,332,026)	(4,023,761,601)	(153,772,725)	(165,315,282)	(10,060,104,751)	(4,189,076,883)	-	1,644,534	(10,060,104,751)	(4,187,432,349)
52	Accum Prov For Amort	(618,645,394)	(251,014,397)	39,874,618	(67,810)	(578,770,776)	(251,082,207)	-	86,610	(578,770,776)	(250,995,596)
53	Accum Def Income Tax	(4,083,287,763)	(1,786,557,047)	1,565,049,075	701,035,782	(2,518,238,688)	(1,085,521,265)	(3,550,393)	(1,459,660)	(2,521,789,081)	(1,086,980,926)
54	Unamortized ITC	(297,463)	(114,062)	-	-	(297,463)	(114,062)	-	53	(297,463)	(114,009)
55	Customer Adv For Const	(74,342,021)	(30,913,538)	-	(6,817,393)	(74,342,021)	(37,730,932)	-	14,054	(74,342,021)	(37,716,878)
56	Customer Service Deposits	-	-	(16,275,584)	(16,275,584)	(16,275,584)	(16,275,584)	-	-	(16,275,584)	(16,275,584)
57	Misc Rate Base Deductions	(889,649,950)	(240,248,879)	(1,517,979,848)	(698,769,064)	(2,407,629,798)	(939,017,944)	14,440,421	6,583,871	(2,393,189,377)	(932,434,072)
58											
59	Total Rate Base Deductions	(15,572,554,618)	(6,332,609,524)	(83,104,464)	(186,209,352)	(15,655,659,081)	(6,518,818,876)	10,890,027	6,869,462	(15,644,769,054)	(6,511,949,414)
60											
61	Total Rate Base:	14,053,866,935	6,376,330,737	(28,327,219)	(143,400,407)	14,025,539,716	6,232,930,330	10,676,536	459,686	14,036,216,252	6,233,390,015
62											
63	Earned Return on Rate Base		7.204%		0.518%		7.722%		-0.347%		7.375%
64											
65	Earned Return on Equity		9.223%		1.004%		10.228%		-0.673%		9.555%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2019

	Utah Allocated Reconciled Unadjusted Results	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments	Tab 7 Tax Adjustments
1 Operating Revenues:						
2 General Business Revenues	1,988,715,510	(4,084,780)	(227,508)	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	77,296,832	13,606,145	-	-	-	-
5 Other Operating Revenues	69,397,713	1,310,705	-	-	-	-
6 Total Operating Revenues	2,135,410,056	10,832,070	(227,508)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	450,026,443	-	7,986,105	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	19,171,730	-	-	-	-	-
12 Other Power Supply	463,313,172	-	936,640	(16,677,462)	-	-
13 Transmission	94,895,664	-	-	-	-	-
14 Distribution	85,367,097	-	-	-	-	-
15 Customer Accounting	33,249,315	-	(12,625)	-	-	-
16 Customer Service & Info	6,511,449	-	(546)	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	50,125,365	-	2,684,531	-	-	-
19						
20 Total O&M Expenses	1,202,660,233	-	11,594,106	(16,677,462)	-	-
21						
22 Depreciation	302,184,417	-	-	-	(1,225,702)	-
23 Amortization	20,522,628	-	-	-	5,018,457	-
24 Taxes Other Than Income	70,581,289	-	-	-	-	-
25 Income Taxes - Federal	73,789,511	2,171,317	(2,287,615)	3,343,950	607,895	(14,932)
26 Income Taxes - State	19,454,860	491,743	(518,081)	757,312	137,671	(3,382)
27 Income Taxes - Def Net	(7,131,485)	5	(400,958)	-	(741,145)	12,054
28 Investment Tax Credit Adj.	(2,294,243)	-	-	-	-	-
29 Misc Revenue & Expense	(1,567,170)	1	1,103,812	-	-	-
30						
31 Total Operating Expenses:	1,678,200,041	2,663,066	9,491,264	(12,576,200)	3,797,176	(6,259)
32						
33 Operating Rev For Return:	457,210,014	8,169,003	(9,718,772)	12,576,200	(3,797,176)	6,259
34						
35 Rate Base:						
36 Electric Plant In Service	12,132,463,565	-	-	-	-	-
37 Plant Held for Future Use	11,197,879	-	-	-	-	-
38 Misc Deferred Debits	329,021,720	-	-	-	-	-
39 Elec Plant Acq Adj	17,547,628	-	-	-	-	-
40 Nuclear Fuel	1,920,521	-	-	-	-	-
41 Prepayments	16,267,119	-	-	-	-	-
42 Fuel Stock	72,946,173	-	-	-	-	-
43 Material & Supplies	103,546,779	-	-	-	-	-
44 Working Capital	24,050,376	29,683	97,958	(140,177)	8,310	(204)
45 Weatherization Loans	2,338	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	12,708,964,098	29,683	97,958	(140,177)	8,310	(204)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(4,023,761,601)	-	-	-	(174,060,330)	-
52 Accum Prov For Amort	(251,014,397)	-	-	-	-	-
53 Accum Def Income Tax	(1,786,557,047)	39	(1,530,394)	-	5,789	701,296,376
54 Unamortized ITC	(114,062)	-	-	-	-	-
55 Customer Adv For Const	(30,913,538)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(240,248,879)	(132)	6,218,751	-	-	(698,654,606)
58						
59 Total Rate Base Deductions	(6,332,609,524)	(93)	4,688,357	-	(174,054,540)	2,641,769
60						
61 Total Rate Base:	6,376,354,574	29,590	4,786,315	(140,177)	(174,046,230)	2,641,565
62						
63 Return on Rate Base	7.170%	0.118%	-0.161%	0.202%	0.155%	-0.003%
64						
65 Return on Equity	9.158%	0.228%	-0.312%	0.391%	0.301%	-0.006%
66						
67 TAX CALCULATION:						
68 Operating Revenue	541,028,658	10,832,068	(12,925,426)	16,677,462	(3,792,755)	-
69 Other Deductions						
70 Interest (AFUDC)	(32,140,818)	-	-	-	399,473	(39,033)
71 Interest	152,481,666	722	116,859	(3,422)	(4,209,627)	64,494
72 Schedule "M" Additions	485,509,017	75	(29)	-	2,415,979	-
73 Schedule "M" Deductions	477,675,675	73	(1,630,829)	-	(599,031)	49,025
74 Income Before Tax	428,521,153	10,831,347	(11,411,486)	16,680,884	3,032,408	(74,486)
75						
76 State Income Taxes	19,454,860	491,743	(518,081)	757,312	137,671	(3,382)
77 Taxable Income	409,066,293	10,339,604	(10,893,404)	15,923,572	2,894,737	(71,105)
78						
79 Federal Income Taxes + Other	73,789,511	2,171,317	(2,287,615)	3,343,950	607,895	(14,932)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2019

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1 Operating Revenues:			
2 General Business Revenues	(6,796,252)	-	1,977,606,971
3 Interdepartmental	-	-	-
4 Special Sales	-	(33,453)	90,869,524
5 Other Operating Revenues	4,714	(70,611)	70,642,521
6 Total Operating Revenues	<u>(6,791,538)</u>	<u>(104,063)</u>	<u>2,139,119,017</u>
7			
8 Operating Expenses:			
9 Steam Production	(1,405,219)	(2,020,881)	454,586,448
10 Nuclear Production	-	-	-
11 Hydro Production	-	(10,752)	19,160,978
12 Other Power Supply	-	(892,316)	446,680,034
13 Transmission	-	(65,096)	94,830,567
14 Distribution	-	-	85,367,097
15 Customer Accounting	-	-	33,236,690
16 Customer Service & Info	-	-	6,510,903
17 Sales	-	-	-
18 Administrative & General	59,413	(17,515)	52,851,795
19			
20 Total O&M Expenses	<u>(1,345,806)</u>	<u>(3,006,560)</u>	<u>1,193,224,511</u>
21			
22 Depreciation	(4,420,403)	(130,970)	296,407,341
23 Amortization	7,721,686	(7,716)	33,255,056
24 Taxes Other Than Income	107,464	(32,312)	70,656,441
25 Income Taxes - Federal	(1,665,444)	611,467	76,556,149
26 Income Taxes - State	(377,174)	136,906	20,079,856
27 Income Taxes - Def Net	(467,913)	37,432	(8,692,009)
28 Investment Tax Credit Adj.	-	(5,013)	(2,299,256)
29 Misc Revenue & Expense	681,133	260	218,037
30			
31 Total Operating Expenses:	<u>233,543</u>	<u>(2,396,506)</u>	<u>1,679,406,125</u>
32			
33 Operating Rev For Return:	<u>(7,025,081)</u>	<u>2,292,443</u>	<u>459,712,891</u>
34			
35 Rate Base:			
36 Electric Plant In Service	46,311,227	(5,162,342)	12,173,612,451
37 Plant Held for Future Use	(3,988,578)	(829)	7,208,472
38 Misc Deferred Debits	314,703	(604,111)	328,732,312
39 Elec Plant Acq Adj	-	(3,970)	17,543,659
40 Nuclear Fuel	2,978	(815)	1,922,684
41 Prepayments	17,771	(5,690)	16,279,200
42 Fuel Stock	-	(445,193)	72,500,979
43 Material & Supplies	(45)	(31,684)	103,515,050
44 Working Capital	(15,171)	(8,488)	24,022,287
45 Weatherization Loans	(3)	1	2,336
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>42,642,883</u>	<u>(6,263,121)</u>	<u>12,745,339,430</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	8,745,048	1,644,534	(4,187,432,349)
52 Accum Prov For Amort	(67,810)	86,610	(250,995,596)
53 Accum Def Income Tax	(266,383)	70,695	(1,086,980,926)
54 Unamortized ITC	-	53	(114,009)
55 Customer Adv For Const	(6,817,393)	14,054	(37,716,878)
56 Customer Service Deposits	(16,275,584)	-	(16,275,584)
57 Misc Rate Base Deductions	(114,458)	365,252	(932,434,072)
58			
59 Total Rate Base Deductions	<u>(14,796,581)</u>	<u>2,181,197</u>	<u>(6,511,949,414)</u>
60			
61 Total Rate Base:	<u>27,846,302</u>	<u>(4,081,924)</u>	<u>6,233,390,015</u>
62			
63 Return on Rate Base	-0.148%	0.042%	7.375%
64			
65 Return on Equity	-0.286%	0.081%	9.555%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(9,535,612)	3,073,235	545,357,631
69 Other Deductions			
70 Interest (AFUDC)	(2,335)	14,092	(31,768,621)
71 Interest	679,642	(98,260)	149,032,074
72 Schedule "M" Additions	1,987,699	(248,081)	489,664,659
73 Schedule "M" Deductions	82,582	(106,234)	475,471,262
74 Income Before Tax	<u>(8,307,802)</u>	<u>3,015,556</u>	<u>442,287,575</u>
75			
76 State Income Taxes	(377,174)	136,906	20,079,856
77 Taxable Income	<u>(7,930,628)</u>	<u>2,878,650</u>	<u>422,207,719</u>
78			
79 Federal Income Taxes + Other	<u>(1,665,444)</u>	<u>611,467</u>	<u>76,556,149</u>

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DEC 31, 2019
FILE:	UT JAM Dec 2019 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2020
TIME:	3:28:00 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2017 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%
TAX GROSS UP FACTOR	1.333
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.36%	5.05%	2.442%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.62%	9.80%	5.059%
	<u>100.00%</u>		<u>7.502%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2018 to 12/31/2019. Prepaid pension is included in rate base, consistent with the Company's direct filing Docket No. 13-035-184. The prepaid pension amounts in rate base are provided for information purposes on page 8.10.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,697,555,109	1,988,715,510	4,686,446,570	1,977,606,971
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	192,271,657	77,296,832	192,271,657	90,869,524
5 Other Operating Revenues	2.4	175,882,372	69,397,713	176,918,193	70,642,521
6 Total Operating Revenues	2.4	5,065,709,138	2,135,410,056	5,055,636,420	2,139,119,017
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,040,566,325	450,026,443	1,055,719,812	454,586,448
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	44,115,770	19,171,730	44,115,770	19,160,978
12 Other Power Supply	2.8, .9	1,002,272,158	463,313,172	969,557,442	446,680,034
13 Transmission	2.10	218,366,627	94,895,664	218,366,627	94,830,567
14 Distribution	2.12	202,761,779	85,367,097	202,761,779	85,367,097
15 Customer Accounting	2.12	76,859,684	33,249,315	76,834,010	33,236,690
16 Customer Service & Infor	2.13	101,544,683	6,511,449	101,525,651	6,510,903
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	123,122,911	50,125,365	129,380,757	52,851,795
19					
20 Total O & M Expenses	2.14	2,809,609,937	1,202,660,233	2,798,261,848	1,193,224,511
21					
22 Depreciation	2.16	731,135,346	302,184,417	718,119,920	296,407,341
23 Amortization	2.17	55,249,227	20,522,628	68,363,263	33,255,056
24 Taxes Other Than Income	2.17	199,137,026	70,581,289	199,137,026	70,656,441
25 Income Taxes - Federal	2.20	177,994,087	72,045,798	182,706,759	76,556,149
26 Income Taxes - State	2.20	46,623,994	19,059,958	47,691,283	20,079,856
27 Income Taxes - Def Net	2.19	(36,203,211)	(7,131,485)	(35,931,005)	(8,692,009)
28 Investment Tax Credit Adj.	2.17	(2,738,724)	(2,294,243)	(2,738,724)	(2,299,256)
29 Misc Revenue & Expense	2.4	(3,395,390)	(1,567,170)	410,162	218,037
30					
31 Total Operating Expenses	2.20	3,977,412,292	1,676,061,426	3,976,020,533	1,679,406,125
32					
33 Operating Revenue for Return		1,088,296,846	459,348,630	1,079,615,887	459,712,891
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	28,204,842,852	12,132,463,565	28,268,666,906	12,173,612,451
37 Plant Held for Future Use	2.31	26,174,621	11,197,879	16,996,567	7,208,472
38 Misc Deferred Debits	2.33	867,962,720	329,021,720	867,962,720	328,732,312
39 Elec Plant Acq Adj	2.31	26,756,854	17,547,628	26,756,854	17,543,659
40 Pensions	2.31	4,464,716	1,920,521	4,464,716	1,922,684
41 Prepayments	2.32	49,459,714	16,267,119	49,459,714	16,279,200
42 Fuel Stock	2.32	167,980,844	72,946,173	167,980,844	72,500,979
43 Material & Supplies	2.32	246,195,997	103,546,779	246,195,997	103,515,050
44 Working Capital	2.33	44,148,690	24,026,538	44,066,443	24,022,287
45 Weatherization Loans	2.31	(11,565,455)	2,338	(11,565,455)	2,336
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		29,626,421,553	12,708,940,261	29,680,985,306	12,745,339,430
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(9,906,332,026)	(4,023,761,601)	(10,060,104,751)	(4,187,432,349)
52 Accum Prov For Amort	2.39	(618,645,394)	(251,014,397)	(578,770,776)	(250,995,596)
53 Accum Def Income Taxes	2.35	(4,083,287,763)	(1,786,557,047)	(2,521,789,081)	(1,086,980,926)
54 Unamortized ITC	2.35	(297,463)	(114,062)	(297,463)	(114,009)
55 Customer Adv for Const	2.34	(74,342,021)	(30,913,538)	(74,342,021)	(37,716,878)
56 Customer Service Deposits	2.34	0	0	(16,275,584)	(16,275,584)
57 Misc. Rate Base Deductions	2.34	(889,649,950)	(240,248,879)	(2,393,189,377)	(932,434,072)
58					
59 Total Rate Base Deductions		(15,572,554,618)	(6,332,609,524)	(15,644,769,054)	(6,511,949,414)
60					
61 Total Rate Base		14,053,866,935	6,376,330,737	14,036,216,252	6,233,390,015
62					
63 Return on Rate Base		7.744%	7.204%	7.692%	7.375%
64					
65 Return on Equity			9.223%		9.555%
66 Net Power Costs			719,388,564		699,925,582
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact			43,645,585		42,667,164
69 Rate Base Decrease			(426,346,064)		(407,754,645)

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,517,985	6,743,770	15,517,985	6,739,988
217		P	SG		2,307,136	1,002,630	2,307,136	1,002,068
218				B2	17,825,121	7,746,400	17,825,121	7,742,056
219								
220	501	Fuel Related-Non NPC						
221		P	S		4,028,247	-	4,028,247	-
222		P	SE		15,215,943	6,607,568	15,215,943	6,567,242
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		2,888,332	1,254,266	2,888,332	1,246,612
226				B2	22,132,521	7,861,834	22,132,521	7,813,853
227								
228	501NPC	Fuel Related-NPC						
229		P	S		439,817	-	439,817	-
230		P	SE		673,602,868	292,514,015	673,602,868	290,728,791
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		38,598,189	16,761,377	38,598,189	16,659,081
234				B2	712,640,874	309,275,392	712,640,874	307,387,872
235								
236		Total Fuel Related		B2	734,773,395	317,137,226	734,773,395	315,201,725
237								
238	502	Steam Expenses						
239		P	SG		74,134,628	32,217,256	74,134,628	32,199,188
240		P	SG		6,114,697	2,657,311	6,114,697	2,655,821
241				B2	80,249,325	34,874,567	80,249,325	34,855,009
242								
243	503	Steam From Other Sources-Non-NPC						
244		P	SE		-	-	-	-
245				B2	-	-	-	-
246								
247	503NPC	Steam From Other Sources-NPC						
248		P	SE		4,836,772	2,100,382	4,836,772	2,087,564
249				B2	4,836,772	2,100,382	4,836,772	2,087,564
250								
251	505	Electric Expenses						
252		P	SG		1,223,111	531,537	1,223,111	531,239
253		P	SG		309,411	134,463	309,411	134,388
254				B2	1,532,522	666,000	1,532,522	665,626
255								
256	506	Misc. Steam Expense						
257		P	SG		24,989,869	10,860,040	45,344,720	19,694,753
258		P	SE		-	-	-	-
259		P	SG		2,052,900	892,144	2,052,900	891,644
260				B2	27,042,769	11,752,184	47,397,620	20,586,397
261								
262	507	Rents						
263		P	SG		492,466	214,015	492,466	213,895
264		P	SG		-	-	-	-
265				B2	492,466	214,015	492,466	213,895
266								
267	510	Maint Supervision & Engineering						
268		P	SG		4,933,805	2,144,121	(267,559)	(116,210)
269		P	SG		2,359,677	1,025,463	2,359,677	1,024,888
270				B2	7,293,482	3,169,584	2,092,118	908,678
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		23,528,487	10,224,956	23,528,487	10,219,221
276		P	SG		4,086,250	1,775,793	4,086,250	1,774,797
277				B2	27,614,737	12,000,749	27,614,737	11,994,019
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		84,184,977	36,584,914	84,184,977	36,564,396
281		P	SG		4,854,765	2,109,772	4,854,765	2,108,589
282				B2	89,039,742	38,694,686	89,039,742	38,672,985
283								
284	513	Maintenance of Electric Plant						
285		P	SG		38,453,187	16,710,898	38,453,187	16,701,526
286		P	SG		1,055,833	458,841	1,055,833	458,584
287				B2	39,509,020	17,169,739	39,509,020	17,160,110
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		9,079,454	3,945,728	9,079,454	3,943,515
291		P	SG		1,277,520	555,182	1,277,520	554,870
292				B2	10,356,974	4,500,910	10,356,974	4,498,386
293								
294		Total Steam Power Generation		B2	1,040,566,325	450,026,443	1,055,719,812	454,586,448

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		3,760,057	1,634,037	3,760,057	1,633,120
361		P	SG		313,252	136,132	313,252	136,056
362								
363				B2	<u>4,073,308</u>	<u>1,770,169</u>	<u>4,073,308</u>	<u>1,769,176</u>
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SG		-	-	-	-
368		P	SG		-	-	-	-
369								
370				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SG		11,932,301	5,185,512	11,932,301	5,182,604
375		P	SG		8,106,211	3,522,779	8,106,211	3,520,803
376								
377								
378				B2	<u>20,038,512</u>	<u>8,708,291</u>	<u>20,038,512</u>	<u>8,703,407</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,638,633	712,113	1,638,633	711,714
383		P	SG		57,739	25,092	57,739	25,078
384								
385				B2	<u>1,696,372</u>	<u>737,205</u>	<u>1,696,372</u>	<u>736,792</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		381	166	381	165
390		P	SG		-	-	-	-
391								
392				B2	<u>381</u>	<u>166</u>	<u>381</u>	<u>165</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		625,785	271,952	625,785	271,800
397		P	SG		20,932	9,096	20,932	9,091
398								
399				B2	<u>646,717</u>	<u>281,049</u>	<u>646,717</u>	<u>280,891</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		1,095,817	476,218	1,095,817	475,951
407		P	SG		674,493	293,120	674,493	292,955
408								
409				B2	<u>1,770,311</u>	<u>769,338</u>	<u>1,770,311</u>	<u>768,906</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,619,288	703,706	1,619,288	703,312
414		P	SG		393,834	171,152	393,834	171,056
415								
416				B2	<u>2,013,122</u>	<u>874,858</u>	<u>2,013,122</u>	<u>874,367</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SG		3,698,810	1,607,420	3,698,810	1,606,519
421		P	SG		679,277	295,199	679,277	295,033
422								
423				B2	<u>4,378,087</u>	<u>1,902,619</u>	<u>4,378,087</u>	<u>1,901,552</u>
424								
425		Total Hydraulic Power Generation		B2	<u>44,115,770</u>	<u>19,171,730</u>	<u>44,115,770</u>	<u>19,160,978</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
860	923	Outside Services						
861		PTD	S		1,671,720	1,258,081	1,671,720	1,258,081
862		CUST	CN		-	-	-	-
863		PTD	SO		20,368,325	8,761,544	20,368,325	8,771,411
864				B2	<u>22,040,045</u>	<u>10,019,625</u>	<u>22,040,045</u>	<u>10,029,492</u>
865								
866	924	Property Insurance						
867		PT	S		10,192,677	2,152,236	10,192,677	2,152,236
868		PT	SG		-	-	-	-
869		PTD	SO		4,737,084	2,037,682	4,737,084	2,039,977
870				B2	<u>14,929,761</u>	<u>4,189,918</u>	<u>14,929,761</u>	<u>4,192,213</u>
871								
872	925	Injuries & Damages						
873		PTD	S		1,845,855	-	1,845,855	-
874		PTD	SO		6,250,814	2,688,821	11,059,920	4,762,841
875				B2	<u>8,096,669</u>	<u>2,688,821</u>	<u>12,905,775</u>	<u>4,762,841</u>
876								
877	926	Employee Pensions & Benefits						
878		LABOR	S		448,380	-	448,380	-
879		CUST	CN		-	-	-	-
880		LABOR	SO		101,775,992	43,779,486	103,268,110	44,471,356
881				B2	<u>102,224,372</u>	<u>43,779,486</u>	<u>103,716,490</u>	<u>44,471,356</u>
882								
883	927	Franchise Requirements						
884		DMSC	S		-	-	-	-
885		DMSC	SO		-	-	-	-
886				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
887								
888	928	Regulatory Commission Expense						
889		DMSC	S		14,999,576	6,488,292	14,982,651	6,471,367
890		P	SE		-	-	-	-
891		DMSC	SO		5,479,721	2,357,131	5,479,721	2,359,786
892		FERC	SG		5,126,539	2,227,879	5,126,539	2,226,630
893				B2	<u>25,605,836</u>	<u>11,073,302</u>	<u>25,588,911</u>	<u>11,057,783</u>
894								
895	929	Duplicate Charges						
896		LABOR	S		-	-	-	-
897		LABOR	SO		(130,646,461)	(56,198,272)	(130,616,624)	(56,248,714)
898				B2	<u>(130,646,461)</u>	<u>(56,198,272)</u>	<u>(130,616,624)</u>	<u>(56,248,714)</u>
899								
900	930	Misc General Expenses						
901		PTD	S		55,230	20,000	55,230	20,000
902		CUST	CN		-	-	-	-
903		P	SG		-	-	-	-
904		LABOR	SO		2,243,870	965,213	2,243,870	966,300
905				B2	<u>2,299,100</u>	<u>985,213</u>	<u>2,299,100</u>	<u>986,300</u>
906								
907	931	Rents						
908		PTD	S		362,675	9,974	362,675	9,974
909		PTD	SO		2,178,624	937,147	2,178,624	938,202
910				B2	<u>2,541,299</u>	<u>947,121</u>	<u>2,541,299</u>	<u>948,176</u>
911								
912	935	Maintenance of General Plant						
913		G	S		428,431	97,430	428,431	97,430
914		CUST	CN		50,456	24,123	50,456	24,123
915		G	SO		23,958,481	10,305,868	23,958,481	10,317,475
916				B2	<u>24,437,368</u>	<u>10,427,422</u>	<u>24,437,368</u>	<u>10,439,028</u>
917								
918		Total Administrative & General Expense		B2	<u>123,122,911</u>	<u>50,125,365</u>	<u>129,380,757</u>	<u>52,851,795</u>
919								
920		Summary of A&G Expense by Factor						
921		S			30,257,770	10,149,670	30,240,845	10,132,745
922		SE			-	-	-	-
923		SO			87,601,195	37,682,121	93,875,966	40,426,725
924		SG			5,126,539	2,227,879	5,126,539	2,226,630
925		CN			137,408	65,694	137,408	65,694
926		Total A&G Expense by Factor			<u>123,122,911</u>	<u>50,125,365</u>	<u>129,380,757</u>	<u>52,851,795</u>
927								
928		Total O&M Expense		B2	<u>2,809,609,937</u>	<u>1,202,660,233</u>	<u>2,798,261,848</u>	<u>1,193,224,511</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1252	SCHMDF	Deductions - Flow Through						
1253		SCHMDF	S		-	-	-	-
1254		SCHMDF	DGP		-	-	-	-
1255		SCHMDF	DGU		-	-	-	-
1256				B6	-	-	-	-
1257	SCHMDP	Deductions - Permanent						
1258		SCHMDP	S		-	-	-	-
1259		P	SE		4,099,703	1,780,308	4,099,703	1,769,443
1260		PTD	SNP		107,935	47,971	107,935	47,357
1261		BOOKDEPR	SCHMDEXP		-	-	-	-
1262		P	SG		-	-	-	-
1263		SCHMDP-SO	SO		-	-	-	-
1264				B6	4,207,638	1,828,279	4,207,638	1,816,800
1265								
1266	SCHMDT	Deductions - Temporary						
1267		GP	S		39,958,772	(598,675)	40,005,465	(551,982)
1268		CUST	BADDEBT		-	-	-	-
1269		SCHMDT-SNP	SNP		108,335,285	48,148,829	108,601,389	47,649,559
1270		CUST	CN		-	-	-	-
1271		SCHMDT	SG		377,111	163,884	377,111	163,792
1272		CUST	DGP		-	-	-	-
1273		P	SE		5,445,869	2,364,884	5,446,039	2,350,525
1274		SCHMDT-SG	SG		156,071,656	67,825,261	156,071,656	67,787,223
1275		SCHMDT-GPS	GPS		90,362,310	38,869,830	90,362,310	38,913,605
1276		SCHMDT-SO	SO		28,447,716	12,236,937	24,394,622	10,505,294
1277		TAXDEPR	TAXDEPR		684,399,818	307,329,135	684,399,818	307,329,135
1278		DPW	SNPD		(1,021,517)	(492,690)	(1,021,517)	(492,690)
1279				B6	1,112,377,019	475,847,396	1,108,636,893	473,654,462
1280								
1281	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,116,584,657	477,675,675	1,112,844,530	475,471,262
1282								
1283	TOTAL SCHEDULE - M ADJUSTMENTS			B6	43,326,417	7,833,343	42,219,342	14,193,397
1284								
1285								
1286								
1287	40911	State Income Taxes						
1288		IBT			46,623,994	19,059,958	47,691,283	20,079,856
1289		IBT	IBT		-	-	-	-
1290		PTC	SG		-	-	-	-
1291		IBT	IBT		-	-	-	-
1292	Total State Tax Expense				46,623,994	19,059,958	47,691,283	20,079,856
1293								
1294								
1295	Calculation of Taxable Income:							
1296	Operating Revenues				5,065,709,138	2,135,410,056	5,055,636,420	2,139,119,017
1297	Operating Deductions:							
1298	O & M Expenses				2,809,609,937	1,202,660,233	2,798,261,848	1,193,224,511
1299	Depreciation Expense				731,135,346	302,184,417	718,119,920	296,407,341
1300	Amortization Expense				55,249,227	20,522,628	68,363,263	33,255,056
1301	Taxes Other Than Income				199,137,026	70,581,289	199,137,026	70,656,441
1302	Interest & Dividends (AFUDC-Equity)				(72,317,120)	(32,140,818)	(72,406,051)	(31,768,621)
1303	Misc Revenue & Expense				(3,395,390)	(1,567,170)	410,162	218,037
1304	Total Operating Deductions				3,719,419,026	1,562,240,579	3,711,886,169	1,561,992,765
1305	Other Deductions:							
1306	Interest Deductions				362,656,318	161,179,962	335,500,794	149,032,074
1307	Interest on PCRBS				-	-	-	-
1308	Schedule M Adjustments				43,326,417	7,833,343	42,219,342	14,193,397
1309								
1310	Income Before State Taxes				1,026,960,211	419,822,857	1,050,468,800	442,287,575
1311								
1312	State Income Taxes				46,623,994	19,059,958	47,691,283	20,079,856
1313								
1314	Total Taxable Income				980,336,217	400,762,899	1,002,777,516	422,207,719
1315								
1316	Tax Rate				21.0%	21.0%	21.0%	21.0%
1317								
1318	Federal Income Tax - Calculated				205,870,606	84,160,209	210,583,278	88,663,621
1319								
1320	Adjustments to Calculated Tax:							
1321	40910	P	SE		(65,560)	(28,470)	(65,560)	(28,296)
1322	40910	PTC	SG		(27,792,500)	(12,078,001)	(27,792,500)	(12,071,227)
1323	40910	P	SO		(18,459)	(7,940)	(18,459)	(7,949)
1324	40910	IRS Settle	LABOR		-	-	-	-
1325	Federal Income Tax Expense				177,994,087	72,045,798	182,706,759	76,556,149
1326								
1327	Total Operating Expenses				3,977,412,292	1,676,061,426	3,976,020,533	1,679,406,125

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1328	310	Land and Land Rights						
1329		P	SG		2,327,849	1,011,631	2,327,849	1,011,064
1330		P	SG		33,837,468	14,705,009	33,837,468	14,696,762
1331		P	SG		54,188,889	23,549,283	54,188,889	23,536,076
1332		P	S		-	-	-	-
1333		P	SG		2,635,317	1,145,250	2,635,317	1,144,608
1334				B8	92,989,523	40,411,173	92,989,523	40,388,509
1335								
1336	311	Structures and Improvements						
1337		P	SG		227,107,006	98,695,640	227,107,006	98,640,289
1338		P	SG		314,002,985	136,458,694	314,002,985	136,382,165
1339		P	SG		431,529,571	187,533,128	431,529,571	187,427,955
1340		P	SG		65,503,822	28,466,500	65,503,822	28,450,535
1341				B8	1,038,143,383	451,153,963	1,038,143,383	450,900,944
1342								
1343	312	Boiler Plant Equipment						
1344		P	SG		591,792,444	257,179,798	591,792,444	257,035,566
1345		P	SG		470,343,514	204,400,802	470,343,514	204,286,169
1346		P	SG		3,209,916,266	1,394,958,024	3,209,916,266	1,394,175,698
1347		P	SG		341,946,986	148,602,534	341,946,986	148,519,194
1348				B8	4,613,999,209	2,005,141,159	4,613,999,209	2,004,016,626
1349								
1350	314	Turbogenerator Units						
1351		P	SG		109,651,372	47,652,041	109,651,372	47,625,316
1352		P	SG		109,802,624	47,717,772	109,802,624	47,691,011
1353		P	SG		712,634,145	309,694,907	712,634,145	309,521,222
1354		P	SG		69,082,461	30,021,697	69,082,461	30,004,860
1355				B8	1,001,170,601	435,086,416	1,001,170,601	434,842,409
1356								
1357	315	Accessory Electric Equipment						
1358		P	SG		86,087,278	37,411,611	86,087,278	37,390,630
1359		P	SG		133,435,263	57,987,989	133,435,263	57,955,468
1360		P	SG		200,294,220	87,043,401	200,294,220	86,994,585
1361		P	SG		68,703,253	29,856,901	68,703,253	29,840,157
1362				B8	488,520,013	212,299,903	488,520,013	212,180,840
1363								
1364								
1365								
1366	316	Misc Power Plant Equipment						
1367		P	SG		2,592,891	1,126,813	2,592,891	1,126,181
1368		P	SG		4,947,418	2,150,038	4,947,418	2,148,832
1369		P	SG		21,579,754	9,378,080	21,579,754	9,372,820
1370		P	SG		4,139,401	1,798,891	4,139,401	1,797,882
1371				B8	33,259,464	14,453,821	33,259,464	14,445,715
1372								
1373	317	Steam Plant ARO						
1374		P	S		-	-	-	-
1375				B8	-	-	-	-
1376								
1377	SP	Unclassified Steam Plant - Account 300						
1378		P	SG		46,348,779	20,142,146	46,348,779	20,130,849
1379				B8	46,348,779	20,142,146	46,348,779	20,130,849
1380								
1381								
1382		Total Steam Production Plant		B8	7,314,430,972	3,178,688,580	7,314,430,972	3,176,905,894
1383								
1384								
1385		Summary of Steam Production Plant by Factor						
1386		S			-	-	-	-
1387		DGP			-	-	-	-
1388		DGU			-	-	-	-
1389		SG			7,314,430,972	3,178,688,580	7,314,430,972	3,176,905,894
1390		SSGCH			-	-	-	-
1391		Total Steam Production Plant by Factor			7,314,430,972	3,178,688,580	7,314,430,972	3,176,905,894
1392	320	Land and Land Rights						
1393		P	SG		-	-	-	-
1394		P	SG		-	-	-	-
1395				B8	-	-	-	-
1396								
1397	321	Structures and Improvements						
1398		P	SG		-	-	-	-
1399		P	SG	B8	-	-	-	-
1400					-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1474								
1475								
1476	335	Misc. Power Plant Equipment						
1477		P	SG		1,130,832	491,435	1,130,832	491,159
1478		P	SG		155,552	67,599	155,552	67,561
1479		P	SG		1,166,322	506,857	1,166,322	506,573
1480		P	SG		18,279	7,944	18,279	7,939
1481				B8	2,470,985	1,073,835	2,470,985	1,073,233
1482								
1483	336	Roads, Railroads & Bridges						
1484		P	SG		4,333,284	1,883,148	4,333,284	1,882,092
1485		P	SG		770,862	335,000	770,862	334,812
1486		P	SG		18,344,615	7,972,161	18,344,615	7,967,690
1487		P	SG		1,431,463	622,082	1,431,463	621,733
1488				B8	24,880,224	10,812,390	24,880,224	10,806,326
1489								
1490	337	Hydro Plant ARO						
1491		P	S		-	-	-	-
1492				B8	-	-	-	-
1493								
1494	HP	Unclassified Hydro Plant - Acct 300						
1495		P	S		-	-	-	-
1496		P	SG		-	-	-	-
1497		P	SG		-	-	-	-
1498		P	SG		-	-	-	-
1499				B8	-	-	-	-
1500								
1501		Total Hydraulic Production Plant		B8	1,077,728,210	468,356,645	1,077,728,210	468,093,980
1502								
1503		Summary of Hydraulic Plant by Factor						
1504		S			-	-	-	-
1505		SG			1,077,728,210	468,356,645	1,077,728,210	468,093,980
1506		DGP			-	-	-	-
1507		DGU			-	-	-	-
1508		Total Hydraulic Plant by Factor			1,077,728,210	468,356,645	1,077,728,210	468,093,980
1509								
1510	340	Land and Land Rights						
1511		P	S		74,986	-	74,986	-
1512		P	SG		39,022,504	16,958,310	39,022,504	16,948,799
1513		P	SG		7,799,858	3,389,644	7,799,858	3,387,743
1514		P	SG		235,129	102,182	235,129	102,125
1515				B8	47,132,478	20,450,136	47,132,478	20,438,668
1516								
1517	341	Structures and Improvements						
1518		P	SG		170,249,153	73,986,485	170,249,153	73,944,992
1519		P	SG		-	-	-	-
1520		P	SG		54,141,555	23,528,713	54,141,555	23,515,517
1521		P	SG		4,273,000	1,856,951	4,273,000	1,855,909
1522				B8	228,663,709	99,372,148	228,663,709	99,316,418
1523								
1524	342	Fuel Holders, Producers & Accessories						
1525		P	SG		13,428,889	5,835,896	13,428,889	5,832,623
1526		P	SG		-	-	-	-
1527		P	SG		2,759,334	1,199,145	2,759,334	1,198,473
1528				B8	16,188,223	7,035,041	16,188,223	7,031,095
1529								
1530	343	Prime Movers						
1531		P	S		-	-	-	-
1532		P	SG		-	-	-	-
1533		P	SG		1,772,655,168	770,356,404	1,772,655,168	769,924,369
1534		P	SG		1,074,602,286	466,998,189	1,074,602,286	466,736,285
1535		P	SG		57,937,388	25,178,297	57,937,388	25,164,176
1536				B8	2,905,194,842	1,262,532,889	2,905,194,842	1,261,824,830
1537								
1538	344	Generators						
1539		P	S		-	-	-	-
1540		P	SG		62,293,764	27,071,481	62,293,764	27,056,298
1541		P	SG		400,771,759	174,166,469	400,771,759	174,068,792
1542		P	SG		17,782,763	7,727,992	17,782,763	7,723,658
1543				B8	480,848,285	208,965,941	480,848,285	208,848,748

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1677	366	Underground Conduit						
1678		DPW	S		389,702,265	213,744,414	389,702,265	213,744,414
1679				B8	389,702,265	213,744,414	389,702,265	213,744,414
1680								
1681								
1682								
1683								
1684	367	Underground Conductors						
1685		DPW	S		911,118,990	575,913,168	911,118,990	575,913,168
1686				B8	911,118,990	575,913,168	911,118,990	575,913,168
1687								
1688	368	Line Transformers						
1689		DPW	S		1,401,493,598	558,762,103	1,401,493,598	558,762,103
1690				B8	1,401,493,598	558,762,103	1,401,493,598	558,762,103
1691								
1692	369	Services						
1693		DPW	S		839,103,922	334,813,450	839,103,922	334,813,450
1694				B8	839,103,922	334,813,450	839,103,922	334,813,450
1695								
1696	370	Meters						
1697		DPW	S		236,587,441	91,938,159	236,587,441	91,938,159
1698				B8	236,587,441	91,938,159	236,587,441	91,938,159
1699								
1700	371	Installations on Customers' Premises						
1701		DPW	S		8,803,801	4,229,239	8,803,801	4,229,239
1702				B8	8,803,801	4,229,239	8,803,801	4,229,239
1703								
1704	372	Leased Property						
1705		DPW	S		-	-	-	-
1706				B8	-	-	-	-
1707								
1708	373	Street Lights						
1709		DPW	S		62,644,883	21,547,099	62,644,883	21,547,099
1710				B8	62,644,883	21,547,099	62,644,883	21,547,099
1711								
1712	DP	Unclassified Dist Plant - Acct 300						
1713		DPW	S		66,957,822	27,861,499	66,957,822	27,861,499
1714				B8	66,957,822	27,861,499	66,957,822	27,861,499
1715								
1716	DS0	Unclassified Dist Sub Plant - Acct 300						
1717		DPW	S		-	-	-	-
1718				B8	-	-	-	-
1719								
1720								
1721		Total Distribution Plant		B8	7,144,303,698	3,051,930,252	7,144,303,698	3,051,930,252
1722		Summary of Distribution Plant by Factor						
1723		S			7,144,303,698	3,051,930,252	7,144,303,698	3,051,930,252
1724								
1725								
1726		Total Distribution Plant by Factor			7,144,303,698	3,051,930,252	7,144,303,698	3,051,930,252

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1727	389	Land and Land Rights						
1728		G-SITUS	S		14,330,816	4,080,600	14,330,816	4,080,600
1729		CUST	CN		1,128,506	539,532	1,128,506	539,532
1730		G-DGU	SG		332	144	332	144
1731		G-SG	SG		1,228	533	1,228	533
1732		PTD	SO		7,516,302	3,233,177	7,516,302	3,236,819
1733				B8	22,977,184	7,853,987	22,977,184	7,857,628
1734								
1735	390	Structures and Improvements						
1736		G-SITUS	S		132,917,235	44,198,383	132,917,235	44,198,383
1737		G-DGP	SG		335,238	145,687	335,238	145,605
1738		G-DGU	SG		1,482,919	644,444	1,482,919	644,082
1739		CUST	CN		8,202,037	3,921,344	8,202,037	3,921,344
1740		G-SG	SG		5,801,798	2,521,332	5,801,798	2,519,918
1741		P	SE		1,293,096	561,531	1,293,096	558,104
1742		PTD	SO		96,666,534	41,581,625	96,666,534	41,628,455
1743				B8	246,698,857	93,574,346	246,698,857	93,615,892
1744								
1745	391	Office Furniture & Equipment						
1746		G-SITUS	S		6,506,522	1,206,258	6,506,522	1,206,258
1747		G-DGP	SG		-	-	-	-
1748		G-DGU	SG		-	-	-	-
1749		CUST	CN		4,259,760	2,036,566	4,259,760	2,036,566
1750		G-SG	SG		3,325,340	1,445,119	3,325,340	1,444,308
1751		P	SE		10,545	4,579	10,545	4,551
1752		PTD	SO		55,974,566	24,077,758	55,974,566	24,104,875
1753		G-SG	SG		-	-	-	-
1754		G-SG	SG		4,039	1,755	4,039	1,754
1755				B8	70,080,773	28,772,035	70,080,773	28,798,312
1756								
1757	392	Transportation Equipment						
1758		G-SITUS	S		88,213,062	37,167,013	88,213,062	37,167,013
1759		PTD	SO		7,114,838	3,060,485	7,114,838	3,063,932
1760		G-SG	SG		21,245,933	9,233,009	21,245,933	9,227,830
1761		CUST	CN		-	-	-	-
1762		G-DGU	SG		472,987	205,550	472,987	205,434
1763		P	SE		500,747	217,451	500,747	216,124
1764		G-DGP	SG		70,616	30,688	70,616	30,671
1765		G-SG	SG		299,519	130,164	299,519	130,091
1766		G-DGU	SG		44,655	19,406	44,655	19,395
1767				B8	117,962,357	50,063,766	117,962,357	50,060,491
1768								
1769	393	Stores Equipment						
1770		G-SITUS	S		8,533,070	3,306,767	8,533,070	3,306,767
1771		G-DGP	SG		-	-	-	-
1772		G-DGU	SG		-	-	-	-
1773		PTD	SO		255,085	109,726	255,085	109,850
1774		G-SG	SG		5,849,438	2,542,035	5,849,438	2,540,610
1775		G-DGU	SG		53,971	23,454	53,971	23,441
1776				B8	14,691,564	5,981,983	14,691,564	5,980,668

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1777								
1778	394	Tools, Shop & Garage Equipment						
1779		G-SITUS	S		34,924,628	14,454,152	34,924,628	14,454,152
1780		G-DGP	SG		93,867	40,793	93,867	40,770
1781		G-SG	SG		22,399,543	9,734,342	22,399,543	9,728,883
1782		PTD	SO		2,208,108	949,829	2,208,108	950,899
1783		P	SE		109,750	47,659	109,750	47,368
1784		G-DGU	SG		-	-	-	-
1785		G-SG	SG		1,718,615	746,872	1,718,615	746,453
1786		G-SG	SG		89,913	39,074	89,913	39,052
1787				B8	61,544,425	26,012,721	61,544,425	26,007,577
1788								
1789	395	Laboratory Equipment						
1790		G-SITUS	S		21,630,155	7,906,771	21,630,155	7,906,771
1791		G-DGP	SG		-	-	-	-
1792		G-DGU	SG		-	-	-	-
1793		PTD	SO		4,958,344	2,132,858	4,958,344	2,135,260
1794		P	SE		1,261,169	547,666	1,261,169	544,324
1795		G-SG	SG		6,336,394	2,753,655	6,336,394	2,752,111
1796		G-SG	SG		223,587	97,166	223,587	97,111
1797		G-SG	SG		14,022	6,093	14,022	6,090
1798				B8	34,423,671	13,444,211	34,423,671	13,441,668
1799								
1800	396	Power Operated Equipment						
1801		G-SITUS	S		136,448,154	50,541,225	136,448,154	50,541,225
1802		G-DGP	SG		277,141	120,439	277,141	120,372
1803		G-SG	SG		44,145,185	19,184,513	44,145,185	19,173,754
1804		PTD	SO		6,711,775	2,887,106	6,711,775	2,890,357
1805		G-DGU	SG		1,057,504	459,568	1,057,504	459,310
1806		P	SE		249,547	108,366	249,547	107,705
1807		P	SG		-	-	-	-
1808		G-SG	SG		1,374,378	597,274	1,374,378	596,939
1809				B8	190,263,684	73,898,491	190,263,684	73,889,662
1810	397	Communication Equipment						
1811		G-SITUS	S		203,253,989	63,203,007	203,253,989	63,203,007
1812		G-DGP	SG		412,544	179,282	412,544	179,182
1813		G-DGU	SG		1,136,750	494,006	1,136,750	493,729
1814		PTD	SO		93,463,016	40,203,615	93,463,016	40,248,892
1815		CUST	CN		3,848,526	1,839,957	3,848,526	1,839,957
1816		G-SG	SG		175,994,453	76,483,264	175,994,453	76,440,371
1817		P	SE		343,512	149,171	343,512	148,261
1818		G-SG	SG		1,285,815	558,787	1,285,815	558,473
1819		G-SG	SG		16,633	7,228	16,633	7,224
1820				B8	479,755,238	183,118,317	479,755,238	183,119,096
1821								
1822	398	Misc. Equipment						
1823		G-SITUS	S		3,035,497	1,354,673	3,035,497	1,354,673
1824		G-DGP	SG		-	-	-	-
1825		G-DGU	SG		-	-	-	-
1826		CUST	CN		79,001	37,770	79,001	37,770
1827		PTD	SO		2,223,286	956,358	2,223,286	957,436
1828		P	SE		4,009	1,741	4,009	1,730
1829		G-SG	SG		2,698,795	1,172,836	2,698,795	1,172,178
1830		G-SG	SG		-	-	-	-
1831				B8	8,040,588	3,523,378	8,040,588	3,523,787
1832								
1833	399	Coal Mine						
1834		P	SE		1,854,828	805,464	107,709,417	46,487,671
1835	MP	P	SE		-	-	-	-
1836				B8	1,854,828	805,464	107,709,417	46,487,671
1837								
1838	399L	WIDCO Capital Lease						
1839		P	SE		-	-	-	-
1840					-	-	-	-
1841					-	-	-	-
1842		Remove Capital Leases			-	-	-	-
1843					-	-	-	-
1844					-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1907	303	Miscellaneous Intangible Plant						
1908		I-SITUS	S		22,022,388	5,890,217	22,022,388	5,890,217
1909		I-SG	SG		172,346,397	74,897,901	172,346,397	74,855,896
1910		PTD	SO		390,075,918	167,793,236	390,075,918	167,982,207
1911		P	SE		-	-	-	-
1912		CUST	CN		176,932,374	84,590,299	176,932,374	84,590,299
1913		P	SG		-	-	-	-
1914		I-DGP	SG		-	-	-	-
1915				B8	<u>761,377,077</u>	<u>333,171,652</u>	<u>761,377,077</u>	<u>333,318,618</u>
1916	303	Less Non-Regulated Plant						
1917		I-SITUS	S		-	-	-	-
1918					<u>761,377,077</u>	<u>333,171,652</u>	<u>761,377,077</u>	<u>333,318,618</u>
1919	IP	Unclassified Intangible Plant - Acct 300						
1920		I-SITUS	S		-	-	-	-
1921		I-SG	SG		-	-	-	-
1922		I-DGU	SG		-	-	-	-
1923		PTD	SO		-	-	-	-
1924					-	-	-	-
1925					-	-	-	-
1926		Total Intangible Plant		B8	<u>925,850,914</u>	<u>386,074,302</u>	<u>883,820,379</u>	<u>386,065,571</u>
1927								
1928		Summary of Intangible Plant by Factor						
1929		S			(9,058,827)	(26,190,998)	23,022,388	5,890,217
1930		DGP			-	-	-	-
1931		DGU			-	-	-	-
1932		SG			367,901,449	159,881,765	293,789,700	127,602,849
1933		SO			390,075,918	167,793,236	390,075,918	167,982,207
1934		CN			176,932,374	84,590,299	176,932,374	84,590,299
1935		SSGCT			-	-	-	-
1936		SSGCH			-	-	-	-
1937		SE			-	-	-	-
1938		Total Intangible Plant by Factor			<u>925,850,914</u>	<u>386,074,302</u>	<u>883,820,379</u>	<u>386,065,571</u>
1939		Summary of Unclassified Plant (Account 106)						
1940		DP			66,957,822	27,861,499	66,957,822	27,861,499
1941		DS0			-	-	-	-
1942		GP			36,905,928	15,875,282	36,905,928	15,893,161
1943		HP			-	-	-	-
1944		NP			-	-	-	-
1945		OP			(476,250)	(206,968)	(476,250)	(206,852)
1946		TP			107,229,090	46,599,371	107,229,090	46,573,237
1947		TS0			-	-	-	-
1948		IP			-	-	-	-
1949		MP			-	-	-	-
1950		SP			46,348,779	20,142,146	46,348,779	20,130,849
1951		Total Unclassified Plant by Factor			<u>256,965,369</u>	<u>110,271,330</u>	<u>256,965,369</u>	<u>110,251,894</u>
1952								
1953		Total Electric Plant In Service		B8	<u>28,204,842,852</u>	<u>12,132,463,565</u>	<u>28,268,666,906</u>	<u>12,173,612,451</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1954	Summary of Electric Plant by Factor							
1955	S				7,790,676,319	3,256,633,990	7,822,757,534	3,288,715,205
1956	SE				5,627,203	2,443,630	111,481,793	48,115,838
1957	DGU				-	-	-	-
1958	DGP				-	-	-	-
1959	SG				19,526,352,844	8,485,717,485	19,452,241,094	8,448,769,236
1960	SO				705,782,605	303,596,151	705,782,605	303,938,065
1961	CN				194,450,204	92,965,467	194,450,204	92,965,467
1962	DEU				-	-	-	-
1963	SSGCH				-	-	-	-
1964	SSGCT				-	-	-	-
1965	Less Capital Leases				(18,046,324)	(8,893,158)	(18,046,324)	(8,891,360)
1966					<u>28,204,842,852</u>	<u>12,132,463,565</u>	<u>28,268,666,906</u>	<u>12,173,612,451</u>
1967	105	Plant Held For Future Use						
1968		DPW	S		13,593,785	5,730,529	13,593,785	5,730,529
1969		P	SG		-	-	-	-
1970		T	SG		3,657,534	1,589,483	3,657,534	1,588,591
1971		P	SG		8,923,302	3,877,868	(254,753)	(110,648)
1972		P	SE		-	-	-	-
1973		G	SG		-	-	-	-
1974					-	-	-	-
1975								
1976		Total Plant Held For Future Use		B10	<u>26,174,621</u>	<u>11,197,879</u>	<u>16,996,567</u>	<u>7,208,472</u>
1977								
1978	114	Electric Plant Acquisition Adjustments						
1979		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1980		P	SG		144,704,699	62,885,435	144,704,699	62,850,167
1981		P	SG		-	-	-	-
1982		Total Electric Plant Acquisition Adjustment		B15	<u>156,468,483</u>	<u>74,649,219</u>	<u>156,468,483</u>	<u>74,613,951</u>
1983								
1984	115	Accum Provision for Asset Acquisition Adjustments						
1985		P	S		(1,294,270)	(1,294,270)	(1,294,270)	(1,294,270)
1986		P	SG		(128,417,358)	(55,807,320)	(128,417,358)	(55,776,022)
1987		P	SG		-	-	-	-
1988				B15	<u>(129,711,629)</u>	<u>(57,101,591)</u>	<u>(129,711,629)</u>	<u>(57,070,292)</u>
1989								
1990	128	Pensions						
1991		LABOR	SO		4,464,716	1,920,521	4,464,716	1,922,684
1992		Total Pensions		B15	<u>4,464,716</u>	<u>1,920,521</u>	<u>4,464,716</u>	<u>1,922,684</u>
1993								
1994	124	Weatherization						
1995		DMSC	S		789,162	4,492	789,162	4,492
1996		DMSC	SO		(5,008)	(2,154)	(5,008)	(2,157)
1997				B16	<u>784,154</u>	<u>2,338</u>	<u>784,154</u>	<u>2,336</u>
1998								
1999	182W	Weatherization						
2000		DMSC	S		(12,349,609)	-	(12,349,609)	-
2001		DMSC	SG		-	-	-	-
2002		DMSC	SGCT		-	-	-	-
2003		DMSC	SO		-	-	-	-
2004				B16	<u>(12,349,609)</u>	<u>-</u>	<u>(12,349,609)</u>	<u>-</u>
2005								
2006	186W	Weatherization						
2007		DMSC	S		-	-	-	-
2008		DMSC	CN		-	-	-	-
2009		DMSC	CNP		-	-	-	-
2010		DMSC	SG		-	-	-	-
2011		DMSC	SO		-	-	-	-
2012				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2013								
2014		Total Weatherization		B16	<u>(11,565,455)</u>	<u>2,338</u>	<u>(11,565,455)</u>	<u>2,336</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2136								
2137	1869	Misc Deferred Debits-Trojan						
2138		P	S		-	-	-	-
2139		P	SG		-	-	-	-
2140					-	-	-	-
2141								
2142		Total Miscellaneous Rate Base		B15	-	-	-	-
2143								
2144		Total Rate Base Additions			1,421,578,700	576,476,695	1,412,318,399	571,726,979
2145	235	Customer Service Deposits						
2146		CUST	S		-	-	(16,275,584)	(16,275,584)
2147		CUST	CN		-	-	-	-
2148		Total Customer Service Deposits		B15	-	-	(16,275,584)	(16,275,584)
2149								
2150	2281	Prop Ins	PTD	S	(9,183,079)	(7,461,027)	(9,183,079)	(7,461,027)
2151	2282	Inj & Dam	PTD	SO	(14,440,726)	(6,211,755)	0	0
2152	2282	Inj & Dam	PTD	S	(8,710,935)	-	(8,710,935)	-
2153	2283	Pen & Ben	PTD	SO	(99,332,332)	(42,728,332)	(99,332,332)	(42,776,453)
2154	254	Reg Liab	PTD	SO	(1,411,893)	(607,333)	(1,411,893)	(608,017)
2155	25335	Reg Liab	PTD	SE	(115,119,099)	(49,990,806)	(115,119,099)	(49,685,710)
2156				B15	(248,198,063)	(106,999,253)	(233,757,337)	(100,531,207)
2157								
2158	22841	Accum Misc. Operating Provisions						
2159		P	S		-	-	-	-
2160		P	SG		(479,880)	(208,545)	(479,880)	(208,428)
2161				B15	(479,880)	(208,545)	(479,880)	(208,428)
2162								
2163	254105	ARO	P	S	257,471	-	257,471	-
2164	230	ARO	P	TROJD	(2,966,557)	(1,289,027)	(2,966,557)	(1,287,028)
2165	254105	ARO	P	TROJD	(2,402,450)	(1,043,912)	(2,402,450)	(1,042,293)
2166	254	Reg Liab	P	S	(547,654,081)	(93,001,993)	(2,065,633,929)	(791,656,600)
2167				B15	(552,765,617)	(95,334,932)	(2,070,745,464)	(793,985,921)
2168								
2169	252	Customer Advances for Construction						
2170		DPW	S		(6,700,608)	(1,518,089)	(16,678,157)	(12,671,502)
2171		DPW	SE		-	-	-	-
2172		T	SG		(67,641,413)	(29,395,450)	(57,663,864)	(25,045,375)
2173		DPW	SO		-	-	-	-
2174		CUST	CN		-	-	-	-
2175		Total Customer Advances for Construction		B20	(74,342,021)	(30,913,538)	(74,342,021)	(37,716,878)
2176								
2177	25398	SO2 Emissions						
2178		P	SE		-	-	(305)	(132)
2179					-	-	(305)	(132)
2180								
2181	25399	Other Deferred Credits						
2182		P	S		(2,865,055)	(870,565)	(2,865,055)	(870,565)
2183		LABOR	SO		(56,400,465)	(24,260,961)	(56,400,465)	(24,288,284)
2184		P	SG		(21,447,465)	(9,320,590)	(21,447,465)	(9,315,363)
2185		P	SE		(7,493,406)	(3,254,033)	(7,493,406)	(3,234,174)
2186				B15	(88,206,391)	(37,706,149)	(88,206,391)	(37,708,385)

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2256								
2257								
2258	108SP	Steam Prod Plant Accumulated Depr						
2259		P	S		10,846,025	8,871,391	(163,214,305)	(165,188,938)
2260		P	SG		(765,397,082)	(332,624,503)	(765,397,082)	(332,437,959)
2261		P	SG		(736,317,493)	(319,987,162)	(736,317,493)	(319,807,705)
2262		P	SG		(1,490,892,214)	(647,908,508)	(1,490,892,214)	(647,545,145)
2263		P	SG		-	-	-	-
2264		P	SG		(246,500,340)	(107,123,551)	(246,500,340)	(107,063,473)
2265				B17	<u>(3,228,261,105)</u>	<u>(1,398,772,331)</u>	<u>(3,402,321,435)</u>	<u>(1,572,043,220)</u>
2266								
2267	108NP	Nuclear Prod Plant Accumulated Depr						
2268		P	SG		-	-	-	-
2269		P	SG		-	-	-	-
2270		P	SG		-	-	-	-
2271				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2272								
2273								
2274	108HP	Hydraulic Prod Plant Accum Depr						
2275		P	S		3,600,961	-	3,600,961	-
2276		P	SG		(174,168,301)	(75,689,659)	(174,168,301)	(75,647,211)
2277		P	SG		(30,652,422)	(13,320,859)	(30,652,422)	(13,313,388)
2278		P	SG		(190,913,454)	(82,966,730)	(170,625,850)	(74,108,604)
2279		P	SG		(51,878,311)	(22,545,157)	(51,878,311)	(22,532,513)
2280				B17	<u>(444,011,527)</u>	<u>(194,522,405)</u>	<u>(423,723,923)</u>	<u>(185,601,716)</u>
2281								
2282	108OP	Other Production Plant - Accum Depr						
2283		P	S		-	-	-	-
2284		P	SG		-	-	-	-
2285		P	SG		(592,873,211)	(257,649,476)	(592,873,211)	(257,504,980)
2286		P	SG		(418,247,158)	(181,760,888)	(418,247,158)	(181,658,952)
2287		P	SG		(36,897,464)	(16,034,815)	(36,897,464)	(16,025,822)
2288				B17	<u>(1,048,017,834)</u>	<u>(455,445,178)</u>	<u>(1,048,017,834)</u>	<u>(455,189,754)</u>
2289								
2290	108EP	Experimental Plant - Accum Depr						
2291		P	SG		-	-	-	-
2292		P	SG		-	-	-	-
2293					-	-	-	-
2294								
2295		Total Production Plant Accum Depreciation		B17	<u>(4,720,290,466)</u>	<u>(2,048,739,915)</u>	<u>(4,874,063,191)</u>	<u>(2,212,834,690)</u>
2296								
2297		Summary of Prod Plant Depreciation by Factor						
2298		S			14,446,986	8,871,391	(159,613,344)	(165,188,938)
2299		DGP			-	-	-	-
2300		DGU			-	-	-	-
2301		SG			(4,734,737,452)	(2,057,611,306)	(4,714,449,847)	(2,047,645,752)
2302		SSGCH			-	-	-	-
2303		SSGCT			-	-	-	-
2304		Total of Prod Plant Depreciation by Factor			<u>(4,720,290,466)</u>	<u>(2,048,739,915)</u>	<u>(4,874,063,191)</u>	<u>(2,212,834,690)</u>
2305								
2306								
2307	108TP	Transmission Plant Accumulated Depr						
2308		T	SG		(354,052,614)	(153,863,370)	(354,052,614)	(153,777,080)
2309		T	SG		(421,321,086)	(183,096,748)	(421,321,086)	(182,994,063)
2310		T	SG		(1,040,008,905)	(451,964,677)	(1,040,008,905)	(451,711,204)
2311		Total Trans Plant Accum Depreciation		B17	<u>(1,815,382,605)</u>	<u>(788,924,795)</u>	<u>(1,815,382,605)</u>	<u>(788,482,347)</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2312	108360	Land and Land Rights						
2313		DPW	S		(10,259,439)	(3,261,422)	(10,259,439)	(3,261,422)
2314				B17	(10,259,439)	(3,261,422)	(10,259,439)	(3,261,422)
2315								
2316	108361	Structures and Improvements						
2317		DPW	S		(28,140,795)	(12,356,248)	(28,140,795)	(12,356,248)
2318				B17	(28,140,795)	(12,356,248)	(28,140,795)	(12,356,248)
2319								
2320	108362	Station Equipment						
2321		DPW	S		(292,674,478)	(119,864,354)	(292,674,478)	(119,864,354)
2322				B17	(292,674,478)	(119,864,354)	(292,674,478)	(119,864,354)
2323								
2324	108363	Storage Battery Equipment						
2325		DPW	S		-	-	-	-
2326				B17	-	-	-	-
2327								
2328	108364	Poles, Towers & Fixtures						
2329		DPW	S		(661,645,540)	(158,107,265)	(661,645,540)	(158,107,265)
2330				B17	(661,645,540)	(158,107,265)	(661,645,540)	(158,107,265)
2331								
2332	108365	Overhead Conductors						
2333		DPW	S		(336,071,639)	(87,096,717)	(336,071,639)	(87,096,717)
2334				B17	(336,071,639)	(87,096,717)	(336,071,639)	(87,096,717)
2335								
2336	108366	Underground Conduit						
2337		DPW	S		(171,275,138)	(83,102,264)	(171,275,138)	(83,102,264)
2338				B17	(171,275,138)	(83,102,264)	(171,275,138)	(83,102,264)
2339								
2340	108367	Underground Conductors						
2341		DPW	S		(403,880,531)	(231,959,087)	(403,880,531)	(231,959,087)
2342				B17	(403,880,531)	(231,959,087)	(403,880,531)	(231,959,087)
2343								
2344	108368	Line Transformers						
2345		DPW	S		(545,413,447)	(134,556,729)	(545,413,447)	(134,556,729)
2346				B17	(545,413,447)	(134,556,729)	(545,413,447)	(134,556,729)
2347								
2348	108369	Services						
2349		DPW	S		(326,302,278)	(111,082,559)	(326,302,278)	(111,082,559)
2350				B17	(326,302,278)	(111,082,559)	(326,302,278)	(111,082,559)
2351								
2352	108370	Meters						
2353		DPW	S		(79,103,554)	(45,132,469)	(79,103,554)	(45,132,469)
2354				B17	(79,103,554)	(45,132,469)	(79,103,554)	(45,132,469)
2355								
2356								
2357								
2358	108371	Installations on Customers' Premises						
2359		DPW	S		(7,268,643)	(3,373,353)	(7,268,643)	(3,373,353)
2360				B17	(7,268,643)	(3,373,353)	(7,268,643)	(3,373,353)
2361								
2362	108372	Leased Property						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108373	Street Lights						
2367		DPW	S		(31,646,082)	(12,413,319)	(31,646,082)	(12,413,319)
2368				B17	(31,646,082)	(12,413,319)	(31,646,082)	(12,413,319)
2369								
2370	108D00	Unclassified Dist Plant - Acct 300						
2371		DPW	S		-	-	-	-
2372				B17	-	-	-	-
2373								
2374	108DS	Unclassified Dist Sub Plant - Acct 300						
2375		DPW	S		-	-	-	-
2376				B17	-	-	-	-
2377								
2378	108DP	Unclassified Dist Sub Plant - Acct 300						
2379		DPW	S		6,041,092	3,413,437	6,041,092	3,413,437
2380				B17	6,041,092	3,413,437	6,041,092	3,413,437
2381								
2382								
2383		Total Distribution Plant Accum Depreciation		B17	(2,887,640,471)	(998,892,349)	(2,887,640,471)	(998,892,349)
2384								
2385		Summary of Distribution Plant Depr by Factor						
2386		S			(2,887,640,471)	(998,892,349)	(2,887,640,471)	(998,892,349)
2387								
2388		Total Distribution Depreciation by Factor			(2,887,640,471)	(998,892,349)	(2,887,640,471)	(998,892,349)

2017 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2460								
2461	111HP	Accum Prov for Amort-Hydro						
2462		P	SG		-	-	-	-
2463		P	SG		-	-	-	-
2464		P	SG		(2,515,843)	(1,093,329)	(2,515,843)	(1,092,716)
2465		P	SG		-	-	-	-
2466				B18	<u>(2,515,843)</u>	<u>(1,093,329)</u>	<u>(2,515,843)</u>	<u>(1,092,716)</u>
2467								
2468								
2469	111IP	Accum Prov for Amort-Intangible Plant						
2470		I-SITUS	S		29,187,452	30,385,088	(1,231,416)	(33,780)
2471		I-DGP	SG		-	-	-	-
2472		I-DGU	SG		(489,827)	(212,868)	(489,827)	(212,748)
2473		P	SE		-	-	-	-
2474		I-SG	SG		(89,975,106)	(39,101,174)	(89,975,106)	(39,079,245)
2475		I-SG	SG		(105,415,501)	(45,811,226)	(35,122,014)	(15,254,684)
2476		I-SG	SG		(6,044,246)	(2,626,695)	(6,044,246)	(2,625,222)
2477		CUST	CN		(137,086,578)	(65,540,264)	(137,086,578)	(65,540,264)
2478		P	SG		-	-	-	-
2479		P	SG		(21,945)	(9,537)	(21,945)	(9,531)
2480		PTD	SO		(291,767,035)	(125,505,146)	(291,767,035)	(125,646,491)
2481				B18	<u>(601,612,785)</u>	<u>(248,421,822)</u>	<u>(561,738,167)</u>	<u>(248,401,967)</u>
2482	111IP	Less Non-Regulated Plant						
2483		NUTIL	OTH		-	-	-	-
2484					<u>(601,612,785)</u>	<u>(248,421,822)</u>	<u>(561,738,167)</u>	<u>(248,401,967)</u>
2485								
2486	111390	Accum Amtr - Capital Lease						
2487		G-SITUS	S		-	-	-	-
2488		P	SG		-	-	-	-
2489		PTD	SO		-	-	-	-
2490				B9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2491								
2492		Remove Capital Lease Amtr			-	-	-	-
2493								
2494		Total Accum Provision for Amortization		B18	<u>(618,645,394)</u>	<u>(251,014,397)</u>	<u>(578,770,776)</u>	<u>(250,995,596)</u>
2495								
2496								
2497								
2498								
2499		Summary of Amortization by Factor						
2500		S			18,113,390	30,366,740	(12,305,478)	(52,128)
2501		DGP			-	-	-	-
2502		DGU			-	-	-	-
2503		SE			-	-	-	-
2504		SO			(295,209,738)	(126,986,043)	(295,209,738)	(127,129,056)
2505		CN			(137,086,578)	(65,540,264)	(137,086,578)	(65,540,264)
2506		SSGCT			-	-	-	-
2507		SSGCH			-	-	-	-
2508		SG			(204,462,468)	(88,854,829)	(134,168,981)	(58,274,147)
2509		Less Capital Lease			-	-	-	-
2510		Total Provision For Amortization by Factor			<u>(618,645,394)</u>	<u>(251,014,397)</u>	<u>(578,770,776)</u>	<u>(250,995,596)</u>

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2019

		Type A 3.2	Type A 3.4	Type A 3.5	Type A 3.6	Type A 3.7
	Total Adjustments	Revenue Normalizing	REC Revenue Reallocation	Wheeling Revenue	REC and NPC Accruals	2017 Protocol Adjustment
1	Operating Revenues:					
2	General Business Revenues	(4,084,780)	(2,843,151)	-	31,831,339	4,400,000
3	Interdepartmental	-	-	-	-	-
4	Special Sales	13,606,145	-	-	-	-
5	Other Operating Revenues	1,310,705	-	1,400,297	(89,593)	-
6	Total Operating Revenues	10,832,070	(2,843,151)	1,400,297	(89,593)	31,831,339
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						
20	Total O&M Expenses	-	-	-	-	-
21						
22	Depreciation	-	-	-	-	-
23	Amortization	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-
25	Income Taxes - Federal	2,171,317	(569,917)	280,693	(17,959)	6,380,674
26	Income Taxes - State	491,743	(129,070)	63,569	(4,067)	1,445,046
27	Income Taxes - Def Net	5	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-
29	Misc Revenue & Expense	1	-	-	-	-
30						
31	Total Operating Expenses:	2,663,066	(698,987)	344,262	(22,026)	7,825,720
32						
33	Operating Rev For Return:	8,169,003	(2,144,164)	1,056,035	(67,566)	24,005,619
34						
35	Rate Base:					
36	Electric Plant In Service	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-
41	Prepayments	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-
44	Working Capital	29,683	(7,791)	3,837	(246)	87,227
45	Weatherization Loans	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-
47						
48	Total Electric Plant:	29,683	(7,791)	3,837	(246)	87,227
49						
50	Rate Base Deductions:					
51	Accum Prov For Deprec	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-
53	Accum Def Income Tax	39	-	-	-	-
54	Unamortized ITC	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-
57	Misc Rate Base Deductions	(132)	-	-	-	-
58						
59	Total Rate Base Deductions	(93)	-	-	-	-
60						
61	Total Rate Base:	29,590	(7,791)	3,837	(246)	87,227
62						
63	Return on Rate Base	0.118%	-0.034%	0.017%	-0.001%	0.376%
64						
65	Return on Equity	0.228%	-0.065%	0.032%	-0.002%	0.729%
66						
67	TAX CALCULATION:					
68	Operating Revenue	10,832,068	(2,843,151)	1,400,297	(89,593)	31,831,339
69	Other Deductions	-	-	-	-	-
70	Interest (AFUDC)	-	-	-	-	-
71	Interest	722	(190)	94	(6)	2,130
72	Schedule "M" Additions	75	-	-	-	-
73	Schedule "M" Deductions	73	-	-	-	-
74	Income Before Tax	10,831,347	(2,842,961)	1,400,204	(89,587)	31,829,209
75						
76	State Income Taxes	491,743	(129,070)	63,569	(4,067)	1,445,046
77	Taxable Income	10,339,604	(2,713,891)	1,336,634	(85,519)	30,384,163
78						
79	Federal Income Taxes + Other	2,171,317	(569,917)	280,693	(17,959)	6,380,674

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2019

	Type A 3.8	Type B 3.1	Type B 3.3	Type B 3.6
	NTUA Contract Reallocation Adjustment	Temperature Normalizing	SO2 Emission Allowances	REC and NPC Accruals
1 Operating Revenues:				
2 General Business Revenues	-	(5,641,628)	-	(31,831,339)
3 Interdepartmental	-	-	-	-
4 Special Sales	13,606,145	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	13,606,145	(5,641,628)	-	(31,831,339)
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				
20 Total O&M Expenses	-	-	-	-
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	2,727,387	(1,130,879)	0	(6,380,674)
26 Income Taxes - State	617,678	(256,113)	0	(1,445,046)
27 Income Taxes - Def Net	-	-	5	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	1	-
30				
31 Total Operating Expenses:	3,345,065	(1,386,992)	7	(7,825,720)
32				
33 Operating Rev For Return:	10,261,080	(4,254,636)	(7)	(24,005,619)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	37,285	(15,460)	0	(87,227)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	37,285	(15,460)	0	(87,227)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	39	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	(132)	-
58				
59 Total Rate Base Deductions	-	-	(93)	-
60				
61 Total Rate Base:	37,285	(15,460)	(93)	(87,227)
62				
63 Return on Rate Base	0.161%	-0.068%	0.000%	-0.385%
64				
65 Return on Equity	0.312%	-0.132%	0.000%	-0.747%
66				
67 TAX CALCULATION:				
68 Operating Revenue	13,606,145	(5,641,628)	(1)	(31,831,339)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	910	(377)	(2)	(2,130)
72 Schedule "M" Additions	-	-	75	-
73 Schedule "M" Deductions	-	-	73	-
74 Income Before Tax	13,605,234	(5,641,251)	2	(31,829,209)
75				
76 State Income Taxes	617,678	(256,113)	0	(1,445,046)
77 Taxable Income	12,987,557	(5,385,138)	2	(30,384,163)
78				
79 Federal Income Taxes + Other	2,727,387	(1,130,879)	0	(6,380,674)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	B	(5,677,058)	UT	100.000%	(5,677,058)	
Commercial	442	B	209,619	UT	100.000%	209,619	
Irrigation	442	B	(174,190)	UT	100.000%	(174,190)	
Total			<u>(5,641,628)</u>			<u>(5,641,628)</u>	3.1.1

Description of Adjustment:

This adjustment normalizes general business revenue in results by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the 12 months ended December 2019 is restated to reflect normal temperature patterns 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
Utah Results of Operations - December 2019
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2019
Table 1 Summary
(\$000)

	A	B	C	Ref 3.2 D	Ref 3.1 E	F	G
	Total Revenue ¹	Reconciling Adjustments ²	JAM Model Beginning Point	Type A Normalizing Adjustments ³	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	\$ 769,345	\$ (6,862)	\$ 762,483	\$ (1,843)	\$ (5,677)	\$ (7,520)	\$ 754,963
Commercial	739,590	(6,745)	\$ 732,845	\$ 1,003	\$ 210	\$ 1,212	\$ 734,057
Industrial	341,127	(5,853)	\$ 335,275	\$ 581	\$ -	\$ 581	\$ 335,856
Contract 1	30,566	-	\$ 30,566	\$ 98	\$ -	\$ 98	\$ 30,664
Contract 2	36,341	-	\$ 36,341	\$ (1,321)	\$ -	\$ (1,321)	\$ 35,020
Contract 3	67,227	-	\$ 67,227	\$ (1,317)	\$ -	\$ (1,317)	\$ 65,910
Irrigation	16,604	(187)	\$ 16,416	\$ (66)	\$ (174)	\$ (240)	\$ 16,176
Public St & Hwy	7,616	(53)	\$ 7,563	\$ 23	\$ -	\$ 23	\$ 7,585
Total Utah	\$ 2,008,416	\$ (19,701)	\$ 1,988,716	\$ (2,843)	\$ (5,642)	\$ (8,485)	\$ 1,980,231
Source / Formula	Page 3.1.4	Page 3.1.4	A + B	Page 3.1.4	Page 3.1.4	D + E	Page 3.1.4

¹ All revenues are as booked in the company's revenue reporting system.

² Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and demand-side management revenue.

³ Includes removal of revenue adjustment - deferred NPC, revenue accounting adj, special contracts buy-through, and out-of-period adjustments.

Rocky Mountain Power
Utah Results of Operations - December 2019
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended December 2019
Table 1 (MWh)

	A	B	A + B
	Total MWhs	Total Adjustment MWhs ¹	Total Utah Adjusted MWhs
Residential	7,154,065	(69,486)	7,084,579
Commercial	9,053,740	44,971	9,098,711
Industrial	5,312,500	36,142	5,348,641
Contract 1	602,656	314	602,970
Contract 2	809,246	(24,853)	784,393
Contract 3	1,287,045	(2,182)	1,284,863
Irrigation	209,012	(1,695)	207,317
Public St & Hwy	62,040	126	62,166
Total Utah	24,490,305	(16,665)	24,473,641

¹ Includes weather normalization and pass-through MWh's for special contracts.

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Summary of Revenue Adjustments - State of Utah
 Historical 12 Months Ended December 2019
 Table 1 Detail

	305 Report Booked ¹	Reconciling Adjustments ²	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization ³ Type A	Unbilled Type A	Temperature Type B		
Residential								
1	699,173,972	-	699,173,972	16,382	4,301,600	(5,436,196)	(1,118,214)	698,055,758
2	323,128	-	323,128	2,410	2,003	(5,208)	(795)	322,333
2E	342,218	-	342,218	(5)	2,105		2,100	344,318
3	16,034,300	-	16,034,300	8,335	98,698	(71,312)	35,721	16,070,021
135	13,934,826	-	13,934,826	(30,973)	85,540	(98,292)	(43,724)	13,891,101
136	3,970,331	-	3,970,331	19,836	24,549	(30,789)	13,596	3,983,928
6	10,084,169	-	10,084,169	(674,194)	57,893	(13,226)	(629,527)	9,454,642
6-135	323,190	-	323,190	(700)	1,984	(395)	889	324,079
6A	735,569	-	735,569	30,836	4,715		35,551	771,120
6A-135	5,343	-	5,343	-	33		33	5,376
6B	3,499	-	3,499	255	23		278	3,776
7	625,708	-	625,708	(991)	3,843		2,852	628,560
8	32,041	-	32,041	(32,041)	-		(32,041)	-
23	10,884,362	-	10,884,362	(7,411)	66,918	(21,342)	38,165	10,922,527
23-135	161,144	-	161,144	3,671	1,014	(268)	4,417	165,561
23-136	13,169	-	13,169	-	81	(30)	51	13,220
PTLD	105	-	105	-	1		1	106
Subtotal	756,647,073	-	756,647,073	(664,591)	4,651,000	(5,677,058)	(1,690,648)	754,956,424
Rev Adj - Deferred NPC	2,405,360	-	2,405,360	(2,405,360)	-	-	(2,405,360)	-
Rev Accounting Adj	(1,227,136)	-	(1,227,136)	1,227,136	-	-	1,227,136	-
SOLAR	1,838,486.19	(1,838,486)	-	-	-	-	-	-
DSM	3,637,605	(3,637,605)	-	-	-	-	-	-
Income Tax Deferral Adjustment	(0)	0	-	-	-	-	-	-
Blue Sky	2,162,994	(2,162,994)	-	-	-	-	-	-
Rev Adj - Property Insurance	(776,778)	776,778	-	-	-	-	-	-
Subtotal	8,040,531	(6,862,307)	1,178,224	(1,178,224)	-	-	(1,178,224)	-
Unbilled	4,651,000	-	4,651,000	-	(4,651,000)	-	(4,651,000)	-
AGA/Revenue Credit	6,795	-	6,795	-	-	-	-	6,795
Total	769,345,399	(6,862,307)	762,483,092	(1,842,814)	-	(5,677,058)	(7,519,872)	754,963,220
Commercial								
6	410,505,243	-	410,505,243	867,303	2,430,886	108,160	3,406,349	413,911,592
6-135	10,411,052	-	10,411,052	(41,965)	61,273	2,640	21,949	10,433,001
6-136	577,058	-	577,058	32,010	3,599	129	35,738	612,796
6A	32,303,691	-	32,303,691	(13,245)	190,811	14,685	192,251	32,495,943
6A-135	1,360,824	-	1,360,824	389	8,044	544	8,977	1,369,801
6A-136	25,073	-	25,073	2,589	163	15	2,767	27,840
6B	313,077	-	313,077	65	1,850	151	2,066	315,143
7	1,648,722	-	1,648,722	2,551	9,758	-	12,309	1,661,031
8	66,179,717	-	66,179,717	89,895	391,601	33,539	515,035	66,694,752
8-135	4,355,700	-	4,355,700	(12,946)	25,662	2,063	14,779	4,370,479
8-136	127,011	-	127,011	9,423	806	58	10,287	137,298
9	61,403,830	-	61,403,830	(7,742,304)	317,097		(7,425,207)	53,978,624
9A	1,480,551	-	1,480,551	23,149	8,886		32,035	1,512,586
15M	1,049,399	-	1,049,399	7,307	6,244		13,551	1,062,950
15T	331,622	-	331,622	8,198	2,008		10,206	341,828
23	121,006,474	-	121,006,474	(108,621)	714,411	47,222	653,011	121,659,485
23-135	1,020,794	-	1,020,794	(1,165)	6,025	369	5,229	1,026,022
23-136	107,753	-	107,753	1,596	646	44	2,286	110,039
31	8,265,787	-	8,265,787	5,692	48,878		54,570	8,320,357
32	842,610	-	842,610	9,370,020	60,349		9,430,369	10,272,979
34	-	-	-	-	-	-	-	-
PTLD	452	-	452	-	3		3	455
Subtotal	723,316,440	-	723,316,440	2,499,941	4,289,000	209,619	6,998,560	730,315,001
Rev Adj - Deferred NPC	3,097,804	-	3,097,804	(3,097,804)	-	-	(3,097,804)	-
Rev Accounting Adj	(1,600,450)	-	(1,600,450)	1,600,450	-	-	1,600,450	-
SOLAR	2,367,741.29	(2,367,741)	-	-	-	-	-	-
DSM	4,684,682	(4,684,682)	-	-	-	-	-	-
Income Tax Deferral Adjustment	(0)	0	-	-	-	-	-	-
Blue Sky	443,358	(443,358)	-	-	-	-	-	-
Rev Adj - Property Insurance	(750,490)	750,490	-	-	-	-	-	-
Subtotal	8,242,646	(6,745,292)	1,497,354	(1,497,354)	-	-	(1,497,354)	-
Unbilled	4,289,000	-	4,289,000	-	(4,289,000)	-	(4,289,000)	-
AGA/Revenue Credit	3,742,344	-	3,742,344	-	-	-	-	3,742,344
Total	739,590,430	(6,745,292)	732,845,139	1,002,587	-	209,619	1,212,206	734,057,345

Rocky Mountain Power
Utah Results of Operations - December 2019
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2019
Table 1 Detail

	305 Report Booked ¹	Reconciling Adjustments ²	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization ³ Type A	Unbilled Type A	Temperature Type B		
Industrial								
6	51,353,857	-	51,353,857	28,498	(781,385)	-	(752,887)	50,600,969
6-135	208,871	-	208,871	(155)	(3,174)	-	(3,329)	205,542
6-136	57,861	-	57,861	-	(880)	-	(880)	56,981
6A	6,465,556	-	6,465,556	(19,689)	(98,024)	-	(117,713)	6,347,843
6A-135	560,063	-	560,063	(634)	(8,507)	-	(9,141)	550,922
6B	2,756	-	2,756	-	(42)	-	(42)	2,714
7	199,529	-	199,529	5,238	(3,114)	-	2,124	201,654
8	74,133,477	-	74,133,477	40,273	(1,127,981)	-	(1,087,708)	73,045,769
9	194,535,573	-	194,535,573	1,982,886	(2,988,512)	-	(1,005,626)	193,529,947
9A	1,569,320	-	1,569,320	-	(23,865)	-	(23,865)	1,545,455
15M	2,296	-	2,296	6	(35)	-	(29)	2,267
15T	4,640	-	4,640	-	(71)	-	(71)	4,569
21	157,233	-	157,233	2,005	(2,422)	-	(417)	156,816
23	5,177,414	-	5,177,414	14,402	(78,953)	-	(64,551)	5,112,863
23-135	20,298	-	20,298	13	(309)	-	(296)	20,002
31	3,757,081	-	3,757,081	(52,696)	(56,334)	-	(109,030)	3,648,051
Contract 1	30,565,663	-	30,565,663	1	98,048	-	98,050	30,663,713
Contract 2	36,340,880	-	36,340,880	(1,598,840)	277,717	-	(1,321,123)	35,019,757
Contract 3	67,226,917	-	67,226,917	115,934	(1,433,157)	-	(1,317,223)	65,909,694
Subtotal	472,339,284	-	472,339,284	517,244	(6,231,000)	-	(5,713,756)	466,625,528
Rev Adj - Deferred NPC	2,734,869	-	2,734,869	(2,734,869)	-	-	(2,734,869)	-
Rev Accounting Adj	(258,416)	-	(258,416)	258,416	-	-	258,416	-
SOLAR	2,090,339.19	(2,090,339)	-	-	-	-	-	-
DSM	4,135,250	(4,135,250)	-	-	-	-	-	-
Income Tax Deferral Adjustment	0	(0)	-	-	-	-	-	-
Blue Sky	116,729	(116,729)	-	-	-	-	-	-
Rev Adj - Property Insurance	(489,577)	489,577	-	-	-	-	-	-
Subtotal	8,329,194	(5,852,741)	2,476,453	(2,476,453)	-	-	(2,476,453)	-
Unbilled	(6,231,000)	-	(6,231,000)	-	6,231,000	-	6,231,000	-
AGA/Revenue Credit	823,370	-	823,370	-	-	-	-	823,370
Total	475,260,848	(5,852,741)	469,408,107	(1,959,209)	-	-	(1,959,209)	467,448,898
Irrigation								
10	15,414,695	-	15,414,695	16,909	23,012	(168,289)	(128,369)	15,286,326
10-135	660,966	-	660,966	1,834	988	(5,901)	(3,078)	657,888
Subtotal	16,075,661	-	16,075,661	18,743	24,000	(174,190)	(131,447)	15,944,214
Rev Adj - Deferred NPC	91,308	-	91,308	(91,308)	-	-	(91,308)	-
Rev Accounting Adj	(6,271)	-	(6,271)	6,271	-	-	6,271	-
SOLAR	69,789.13	(69,789)	-	-	-	-	-	-
DSM	137,781	(137,781)	-	-	-	-	-	-
Income Tax Deferral Adjustment	0	(0)	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	(20,172)	20,172	-	-	-	-	-	-
Subtotal	272,435	(187,398)	85,037	(85,037)	-	-	(85,037)	-
Unbilled	24,000	-	24,000	-	(24,000)	-	(24,000)	-
AGA/Revenue Credit	231,623	-	231,623	-	-	-	-	231,623
Total	16,603,718	(187,398)	16,416,320	(66,293)	-	(174,190)	(240,483)	16,175,837
Public Street & Highway Lighting								
7	93,722	-	93,722	(87)	(3,289)	-	(3,376)	90,346
11	4,076,143	-	4,076,143	17,726	(143,813)	-	(126,087)	3,950,056
12E	2,642,631	-	2,642,631	(2,661)	(92,739)	-	(95,400)	2,547,231
12F	126,854	-	126,854	(488)	(4,439)	-	(4,927)	121,927
12P	374,185	-	374,185	856	(13,175)	-	(12,319)	361,866
15M	68,636	-	68,636	1,266	(2,456)	-	(1,190)	67,445
15T	450,375	-	450,375	7,623	(16,089)	-	(8,466)	441,908
Subtotal	7,832,546	-	7,832,546	24,233	(276,000)	-	(251,767)	7,580,780
Rev Adj - Deferred NPC	23,341	-	23,341	(23,341)	-	-	(23,341)	-
Rev Accounting Adj	(21,686)	-	(21,686)	21,686	-	-	21,686	-
SOLAR	17,840.13	(17,840)	-	-	-	-	-	-
DSM	35,258	(35,258)	-	-	-	-	-	-
Income Tax Deferral Adjustment	0	(0)	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-
Subtotal	54,753	(53,098)	1,655	(1,655)	-	-	(1,655)	-
Unbilled	(276,000)	-	(276,000)	-	276,000	-	276,000	-
AGA/Revenue Credit	4,655	-	4,655	-	-	-	-	4,655
Total	7,615,955	(53,098)	7,562,856	22,578	-	-	22,578	7,585,435
Total	2,008,416,350	(19,700,836)	1,988,715,513	(2,843,151)	-	(5,641,628)	(8,484,780)	1,980,230,734
	Ref 3.1.1	Ref 3.1.1	Ref 2.3, Ln 99	Ref 3.2	Ref 3.2	Ref 3.1	Ref 3.1.1	Ref 3.1.1

¹ All revenues are as booked in the company's revenue reporting system.

² Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and demand-side management revenue.

³ Includes removal of revenue adjustment - deferred NPC, revenue accounting adj, special contracts buy-through, and out-of-period adjustments.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	(1,842,814)	UT	100.000%	(1,842,814)	
Commercial	442	A	1,002,587	UT	100.000%	1,002,587	
Industrial	442	A	581,087	UT	100.000%	581,087	
Special Contracts	442	A	(2,540,296)	UT	100.000%	(2,540,296)	
Irrigation	442	A	(66,293)	UT	100.000%	(66,293)	
Public Street & Highway	444	A	22,578	UT	100.000%	22,578	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			<u>(2,843,151)</u>			<u>(2,843,151)</u>	3.1.1

Description of Adjustment:

Included in general business revenue are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of revenue accounting adjustments, deferred net power cost, buy-through and normalization of special contract revenue and out-of-period revenue.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove 12 ME Dec 2019 Allowance Sales	4118	B	173	SE	43.160%	75	3.3.2
Add 12 ME December 2019 Amortization	4118	B	(170)	SE	43.160%	(73)	3.3.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	B	(305)	SE	43.160%	(132)	3.3.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	B	90	SE	43.160%	39	3.3.1
Schedule M Addition	SCHMAT	B	173	SE	43.160%	75	3.3.1
Schedule M Deduction	SCHMDT	B	170	SE	43.160%	73	3.3.1
DIT Expense	41010	B	55	SE	43.160%	24	3.3.1
DIT Expense	41110	B	(43)	SE	43.160%	(19)	3.3.1

Description of Adjustment:

The Environmental Protection Agency (EPA) has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from the power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Public Services Commission of Utah ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the 12 months ended December 2019 with the four-year amortization amount.

Rocky Mountain Power
Results of Operations - December 2019
SO2 Emission Allowance Sales
Beginning of the Period Dec-18
Ending of the Period Dec-19

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-19	End Unamort Balance Dec-19	Current Period Amortization 12 ME Dec-19	Beg Unamort. Balance Dec-18	Unrealized Gain SCHMAT 12 ME Dec-19	Realized Gain SCHMDT 12 ME Dec-19	D.I.T. Expense 12 ME Dec-19	Accumulated Deferred Income Tax Dec-18	Accumulated Deferred Income Tax Dec-19
Apr 2016 Sale	Apr-16	188	180	8	48	56	0	48	18	21	3
Apr 2017 Sale	Apr-17	177	122	55	44	99	0	44	17	38	21
Apr 2018 Sale	Apr-18	182	80	102	45	148	0	45	11	36	25
Apr 2019 Sale	Apr-19	173	32	141	32	0	173	32	(35)	0	35
Totals				306	170	303	173	170	12	95	84

Ref 3.3

Ref 3.3

Ref 3.3

<u>SO2 Credit Unamortized Balance</u>	
Beginning Balance	303
Ending Balance	306
Average Balance	<u>305</u>
	Ref. 3.3

<u>SO2 Sales</u>	
12 Months Ended December 2019	
	<u>173</u>
	Ref. 3.3

<u>Deferred Income Tax</u>	
Beginning Balance	55
Ending Balance	(43)
Average Balance	<u>12</u>
	Ref. 3.3

<u>DIT Unamort Balance</u>	
Beginning Balance	95
Ending Balance	84
Average Balance	<u>90</u>
	Ref. 3.3

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

Year	Month	Amount	Accumulated Amount
2019	1	-	-
2019	2	-	-
2019	3	-	-
2019	4	(173)	(173)
2019	5	-	(173)
2019	6	(0)	(173)
2019	7	-	(173)
2019	8	-	(173)
2019	9	-	(173)
2019	10	-	(173)
2019	11	-	(173)
2019	12	-	(173) Ref. 3.3

**GL Account Balance
Account Number 301947**

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Add December 2019 REC Revenues Reallocated According to RPS Eligibility:							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocation of December 2019 Rev. for Non	456	A	357,311	SG	43.433%	155,192	3.4.2
Adjustment for CA RPS Banking	456	A	(14,288)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(260,664)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(82,359)	WA	0.000%	-	
			<u>(0)</u>			<u>155,192</u>	
<u>OR/CA RPS Eligible</u>							
Reallocation of December 2019 Rev. for Non	456	A	1,476,746	SG	43.433%	641,401	3.4.2
Adjustment for CA RPS Banking	456	A	(76,737)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(1,400,009)	OR	0.000%	-	3.4.2
			<u>-</u>			<u>641,401</u>	
<u>CA RPS Eligible</u>							
Reallocation of December 2019 Rev. for Non	456	A	3,623	SG	43.433%	1,573	3.4.2
Adjustment for CA RPS Banking	456	A	(3,623)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(66,092)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	66,092	OTHER	0.000%	-	3.4.2
			<u>-</u>			<u>1,573</u>	
Remove December 2019 REC Deferrals	456	A	1,132,426	SG	43.433%	491,851	3.4.1
Retain 10 Percent Incentive on REC Revenue	456	A	(290,445)	UT	100.000%	(290,445)	3.4.1
Kennecott Contract Situs Allocation	456	A	400,000	UT	100.000%	400,000	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. 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 revenue for the 12 months ended December 2019 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the 12 months ended December 2019 and also includes the 10 percent incentive under paragraph 39 of Docket No. 11-035-200 Stipulation. REC deferrals are also removed for all states. The Utah deferral is added back on a type A basis as part of adjustment 3.6.

Rocky Mountain Power
Utah Results of Operations - December 2019
REC Revenue
Unadjusted Data

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**

10 Percent Incentive Details:

	Utah Allocated	Ref
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	2,904,446	Ref. 3.4.2
Less: 10 Percent Incentive to be retained by the Company	290,445	Ref. 3.4
Base Year REC Revenues (Excluding LJ indemnity loss)	2,614,002	

Situs Allocation:

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

Rocky Mountain Power
Utah Results of Operations - December 2019
REC Revenue
Adjustment to Reallocate December 2019 Revenue

December 2019 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 651,580
December 2019 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 3,941,933
December 2019 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 252,184
Total December 2019 Unadjusted REC Revenue	\$ 4,845,697 Ref 3.4.1

Reallocate December 2019 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.4162%	25.8367%	8.1633%	15.0218%	43.4578%	6.0690%	0.0352%	
December 2019 REC Rev - Eligible for CA/OR/WA RPS	A	SG	651,580	9,227	168,347	53,191	97,879	283,162	39,544	229	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	357,311	5,060	92,317	29,169	53,675	155,279	21,685	126	
Adjustment for RPS/Commission order	A	Situs	(357,311)	(14,288)	(260,664)	(82,359)					
				Ref 3.4	Ref 3.4	Ref 3.4					
December 2019 REC Revenues - Reallocated Totals			651,580	-	-	-	151,554	438,442	61,229	355	
December 2019 REC Rev - Eligible for CA/OR RPS	A	SG	3,941,933	55,824	1,018,466	321,794	592,151	1,713,076	239,234	1,388	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	1,476,746	20,913	381,543	120,552	221,834	641,761	89,623	520	
Adjustment for RPS/Commission order	A	Situs	(1,476,746)	(76,737)	(1,400,009)						
				Ref 3.4	Ref 3.4						
December 2019 REC Revenues - Reallocated Totals			3,941,933	-	-	442,346	813,985	2,354,837	328,857	1,907	
December 2019 REC Rev - Eligible for CA RPS Only	A	SG	252,184	3,571	65,156	20,587	37,883	109,593	15,305	89	-
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	3,623	51	936	296	544	1,574	220	1	
Adjustment for RPS/Commission order	A	Situs	(3,623)	(3,623)	(66,092)						66,092
				Ref 3.4	Ref 3.4						
December 2019 REC Revenue - Reallocated Totals			252,184	-	-	20,882	38,427	111,168	15,525	90	66,092
Reallocated REC Revenue for 12 ME December 2019	A	SG	1,837,680	26,025	474,796	150,016	276,053	798,615	111,528	647	-
											Ref 3.4
	A	Situs	(1,837,680)	(94,647)	(1,726,765)	(82,359)	-	-	-	-	66,092
December 2019 REC Revenue - Total Reallocated			4,845,697	-	-	463,228	1,003,966	2,904,446	405,611	2,353	66,092
			Ref 3.4.1					Ref 3.4.1			

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Wheeling Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	A	(206,160)	SG	43.433%	(89,542)	3.5.1

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2019			111,912,996				3.5.1
Total Adjustments			(206,160)				Above
Adjusted Wheeling Revenues 12 ME December 2019			<u>111,706,836</u>				3.5.1

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2019 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Results of Operations - December 2019
Wheeling Revenue

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

Total (111,912,996)
Ref 3.5

Type A	Remove refunds and other out of period adjustments	206,160
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Type A adjustments (Remove out of period and one-time adj's) 206,160
Ref 3.5

Wheeling Revenue Totals (111,706,836)
Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	12,204,288	UT	100.000%	12,204,288	
Commercial and Industrial	442	A	19,506,000	UT	100.000%	19,506,000	
Public St & Hwy	444	A	121,051	UT	100.000%	121,051	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			<u>31,831,339</u>			<u>31,831,339</u>	
Residential	440	B	(12,204,288)	UT	100.000%	(12,204,288)	
Commercial and Industrial	442	B	(19,506,000)	UT	100.000%	(19,506,000)	
Public St & Hwy	444	B	(121,051)	UT	100.000%	(121,051)	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			<u>(31,831,339)</u>			<u>(31,831,339)</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

Adjustment Detail:

(1) Schedule 98 REC Revenue
January 2019- December 2019 (112,463)

(2) Net Power Cost Accrual
January 2019- December 2019 31,943,802

Total Adjustment 31,831,339

Allocation to FERC Accounts per column "C" ratio on page 3.1.1:

<u>Account Name</u>	<u>Account</u>	<u>Amount (\$000)</u>	<u>Percent</u>
Residential	440	762,483	38.34%
Commercial and Industrial	442	1,218,670	61.28%
Public St & Hwy	444	7,563	0.38%
Other Sales Pub Auth	445	-	0.00%
		<u>1,988,716</u>	<u>100.00%</u>

Description of Adjustment:

This adjustment reflects the impact of the REC and net power cost deferrals on Utah assuming the best estimate for the recovery of each mechanism for January 2019 through December 2019, excluding carrying charges. The items below are adjusted on a Type A basis:

- (1) Renewable Energy Credit Deferral.
- (2) Net Power Cost Deferral.

An adjustment is also included to align the Type B REC and net power cost recoveries with the Type B adjustments made to normalize revenues, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on actual net power costs allocated to Utah customers using actual factors. The Type B revenues, net power costs, and factors included in the Utah December 2019 Results of Operations report are normalized for temperature, hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenues and expenses included in the Utah December 2019 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	1,267,088	UT	100.000%	1,267,088	3.7.1
Commercial	442	A	1,631,852	UT	100.000%	1,631,852	3.7.1
Industrial (includes Irrigation)	442	A	1,488,765	UT	100.000%	1,488,765	3.7.1
Public Street & Highway Lighting	444	A	12,295	UT	100.000%	12,295	3.7.1
			<u>4,400,000</u>			<u>4,400,000</u>	3.7.1

Description of Adjustment:

This adjustment reflects the January 2019 - December 2019 deferral of the 2017 Protocol Equalization Adjustment, which was approved as part of the stipulation in Docket No. 15-035-86. Per the 2017 Protocol stipulation, the Company began deferring the Equalization Adjustment on January 1, 2017 to a regulatory asset. The deferral is credited to general business revenues and was normalized out of results in the revenue accounting adjustments included in adjustment 3.2. This adjustment adds the deferral back into Utah's results of operation.

Rocky Mountain Power
Results of Operations - December 2019
2017 Protocol Equalization Adjustment
GL Account 187306

The deferral of the 2017 Protocol Equalization Adjustment began 1/1/2017. The deferral is credited to revenue accounts.

Accrual

Account Description

187306	Deferral of Account 187306	4,400,000	Ref 3.7.2
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Spread to Revenue Accounts

440	Residential Sales	28.797%
442	Commercial Sales	37.088%
442	Industrial (includes Irrigation)	33.836%
444	Public Street & Highway Lighting	0.279%
		<u>100.000%</u>

Reduce Revenue Accounts for Savings:

440	Residential Sales	1,267,088	Ref 3.7
442	Commercial & Industrial Sales	1,631,852	Ref 3.7
442	Industrial (includes Irrigation)	1,488,765	Ref 3.7
444	Public Street & Highway Lighting	12,295	Ref 3.7
		<u>4,400,000</u>	

Rocky Mountain Power
Results of Operations - December 2019
2017 Protocol Deferral
GL Account 187306

Per the 2017 Protocol stipulation, the Equalization Adjustment is deferred on a monthly basis of \$366,667 per month until the rate effective date of the next general rate case.

	<u>Beg Balance</u>	<u>Deferral</u>	<u>Amortization</u>	<u>End Balance</u>
2017 January	-	366,667		366,667
February	366,667	366,667		733,334
March	733,334	366,667		1,100,001
April	1,100,001	366,667		1,466,668
May	1,466,668	366,667		1,833,335
June	1,833,335	366,667		2,200,002
July	2,200,002	366,667		2,566,669
August	2,566,669	366,667		2,933,336
September	2,933,336	366,667		3,300,003
October	3,300,003	366,667		3,666,670
November	3,666,670	366,667		4,033,337
December	4,033,337	366,663		4,400,000
2018 January	4,400,000	366,663		4,766,663
February	4,766,663	366,663		5,133,326
March	5,133,326	366,675		5,500,001
April	5,500,001	366,667		5,866,668
May	5,866,668	366,667		6,233,335
June	6,233,335	366,667		6,600,002
July	6,600,002	366,667		6,966,669
August	6,966,669	366,667		7,333,336
September	7,333,336	366,667		7,700,003
October	7,700,003	366,667		8,066,670
November	8,066,670	366,667		8,433,337
December	8,433,337	366,663		8,800,000
2019 January	8,800,000	366,667		9,166,667
February	9,166,667	366,667		9,533,334
March	9,533,334	366,667		9,900,001
April	9,900,001	366,667		10,266,668
May	10,266,668	366,667		10,633,335
June	10,633,335	366,667		11,000,002
July	11,000,002	366,667		11,366,669
August	11,366,669	366,667		11,733,336
September	11,733,336	366,667		12,100,003
October	12,100,003	366,667		12,466,670
November	12,466,670	366,667		12,833,337
December	12,833,337	366,663		13,200,000
Deferral 12 ME December 2019		4,400,000		
		Ref 3.7.1		

Rocky Mountain Power
 Utah Results of Operations - December 2019
 NTUA Contract Reallocation Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
NTUA Revenues	447	A	(13,606,145)	FERC	0.000%	-	
NTUA Revenues	447	A	<u>13,606,145</u>	UT	100.000%	<u>13,606,145</u>	
			<u>-</u>			<u>13,606,145</u>	

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2019 to be consistent with the treatment of loads.

4. O&M ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ended December 31, 2019

		Type A 4.1	Type A 4.2	Type B 4.3	Type B 4.4	Type B 4.5
	Total Adjustments	Misc. General Expense & Revenue	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items and Uncollectible Expense
1	Operating Revenues:					
2	General Business Revenues	(227,508)	(227,508)	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-
6	Total Operating Revenues	(227,508)	(227,508)	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	7,986,105	-	-	7,986,105	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	-	-	-	-	-
12	Other Power Supply	936,640	(3,713)	718,861	221,493	-
13	Transmission	-	-	-	-	-
14	Distribution	-	-	-	-	-
15	Customer Accounting	(12,625)	(1,650)	-	-	(10,974)
16	Customer Service & Info	(546)	(546)	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	2,684,531	(11,379)	641,843	2,070,992	(16,925)
19						
20	Total O&M Expenses	11,594,106	(17,288)	1,360,703	2,070,992	8,207,598
21						
22	Depreciation	-	-	-	-	-
23	Amortization	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-
25	Income Taxes - Federal	(2,287,615)	(263,400)	(272,831)	(111,297)	(1,645,682)
26	Income Taxes - State	(518,081)	(59,653)	(61,789)	(25,206)	(372,701)
27	Income Taxes - Def Net	(400,958)	-	-	(400,965)	-
28	Investment Tax Credit Adj.	-	-	-	-	-
29	Misc Revenue & Expense	1,103,812	1,103,812	-	-	-
30						
31	Total Operating Expenses:	9,491,264	763,471	1,026,084	1,533,524	6,189,215
32						
33	Operating Rev For Return:	(9,718,772)	(990,978)	(1,026,084)	(1,533,524)	(6,189,215)
34						21,030
35	Rate Base:					
36	Electric Plant In Service	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-
41	Prepayments	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-
44	Working Capital	97,958	(3,794)	11,437	21,562	68,987
45	Weatherization Loans	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-
47						
48	Total Electric Plant:	97,958	(3,794)	11,437	21,562	68,987
49						(234)
50	Rate Base Deductions:					
51	Accum Prov For Deprec	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-
53	Accum Def Income Tax	(1,530,394)	-	-	(1,528,979)	-
54	Unamortized ITC	-	-	-	-	(1,414)
55	Customer Adv For Const	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-
57	Misc Rate Base Deductions	6,218,751	-	-	6,218,751	-
58						
59	Total Rate Base Deductions	4,688,357	-	-	4,689,772	-
60						(1,414)
61	Total Rate Base:	4,786,315	(3,794)	11,437	4,711,334	68,987
62						(1,649)
63	Return on Rate Base	-0.161%	-0.016%	-0.016%	-0.030%	-0.099%
64						0.000%
65	Return on Equity	-0.312%	-0.030%	-0.031%	-0.058%	-0.193%
66						0.001%
67	TAX CALCULATION:					
68	Operating Revenue	(12,925,426)	(1,314,031)	(1,360,703)	(2,070,992)	(8,207,598)
69	Other Deductions					
70	Interest (AFUDC)	-	-	-	-	-
71	Interest	116,859	(93)	279	115,028	1,684
72	Schedule "M" Additions	(29)	-	-	-	(40)
73	Schedule "M" Deductions	(1,630,829)	-	-	(1,630,829)	-
74	Income Before Tax	(11,411,486)	(1,313,939)	(1,360,983)	(555,192)	(8,209,282)
75						27,910
76	State Income Taxes	(518,081)	(59,653)	(61,789)	(25,206)	(372,701)
77	Taxable Income	(10,893,404)	(1,254,286)	(1,299,194)	(529,986)	(7,836,581)
78						1,267
79	Federal Income Taxes + Other	(2,287,615)	(263,400)	(272,831)	(111,297)	(1,645,682)
						5,595

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Miscellaneous General Expense & Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	442	A	(227,508)	UT	100.000%	(227,508)	
Gain on Property Sales	421	A	1,371,008	SG	43.433%	595,475	
Gain on Property Sales	421	A	(91)	UT	100.000%	(91)	
Loss on Property Sales	421	A	572,139	OR	0.000%	-	
Loss on Property Sales	421	A	1,381,121	SO	43.064%	594,766	
Loss on Property Sales	421	A	172	OR	0.000%	-	
Loss on Property Sales	421	A	(199,935)	SO	43.064%	(86,100)	
			<u>2,896,906</u>			<u>876,542</u>	4.1.1
Adjustment to Expense:							
Other Expenses	557	A	(8,545)	SG	43.433%	(3,711)	
Administrative & General Salaries	920	A	(1,916)	SO	43.064%	(825)	
Office Supplies and Expenses	921	A	(54,374)	SO	43.064%	(23,415)	
Customer Records	903	A	(3,452)	CN	47.809%	(1,650)	
Customer Records	903	A	(11,248)	OR	0.000%	-	
Informational Advertising	909	A	(5,556)	CA	0.000%	-	
Informational Advertising	909	A	(17,845)	CN	47.809%	(8,532)	
Informational Advertising	909	A	1,079	ID	0.000%	-	
Informational Advertising	909	A	(4,296)	OR	0.000%	-	
Informational Advertising	909	A	7,986	UT	100.000%	7,986	
Informational Advertising	909	A	(1,065)	WA	0.000%	-	
Informational Advertising	909	A	664	WY	0.000%	-	
Duplicate Charges	929	A	29,837	SO	43.064%	12,849	
			<u>(68,730)</u>			<u>(17,299)</u>	4.1.1

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain expenses.

Rocky Mountain Power
Results of Operations - December 2019
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amount	
Adjustment to Revenue:				
Commercial & Industrial (includes Irrigation)	442	UT	(227,508)	
			<u>(227,508)</u>	
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>	
			<u>2,896,906</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>	
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	
Total			<u>(3,895)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(13,775)	
			<u>(13,775)</u>	
Total Expense			<u>(68,730)</u>	Ref 4.1

Rocky Mountain Power
Utah Results of Operations - December 2019
Remove Non-Recurring Entries

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal of prior-period accounting entry	557	A	1,654,159	SG	43.433%	718,458	
Removal of prior-period accounting entry	926	A	1,492,118	SO	43.064%	642,566	

Description of Adjustment:

This adjustment removes prior period related items. The FERC account 557 entry is related to the CWIP reserve adjustment and the FERC account 926 entry is an allocation correction that occurred when establishing the Washington pension regulatory asset.

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Injuries and Damages

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust Injuries and Damages Exp to three-yr. Avg.	925	B	4,809,106	SO	43.064%	2,070,992	4.3.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	14,440,726	SO	43.064%	6,218,751	4.3.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	B	(3,786,990)	SO	43.064%	(1,630,829)	
Deferred Income Tax Expense	41010	B	(931,092)	SO	43.064%	(400,965)	
Accumulated Deferred Income Tax Balance	190	B	(3,550,483)	SO	43.064%	(1,528,979)	

Description of Adjustment:

This adjustment normalizes injuries and damage expense to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. For property insurance, during the period 12 ME December 2019, the company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200.

In addition, this adjustment eliminates the injuries and damages reserve, to be consistent with the cash basis method as the reserve is set up to record the difference between the cash and accrual basis. This treatment was included in the Company's rebuttal filing in Docket No. 13-035-184.

Rocky Mountain Power
Results of Operations - December 2019
Injuries and Damages

	Jan-17 to Dec-17	Jan-18 to Dec-18	Jan-19 to Dec-19	Total
	Cash	Cash	Cash	Cash
Cash paid on claims	40,017,079	5,274,989	5,153,227	50,445,295
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(13,600,111)	(499,750)	-	(14,099,861)
Net Paid	26,416,968	4,775,239	5,153,227	36,345,434
Third party insurance claim proceeds	(34,389,328)	(1,671,915)	-	(36,061,243)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	16,739,328	1,671,915	0	18,411,243
Net reimbursement from commercial insurance	(17,650,000)	-	-	(17,650,000)
Net Paid				18,695,434
Three-Year Average				6,231,811 Below

Adjustment Detail:

Included in Unadjusted Results

Injuries & Damages Accrual	1,422,705
Provision for Claims Receivable from Outside Insurance	-
Net Accrued Expense	1,422,705
Three-Year Average - Cash Basis	6,231,811 Above
Regulatory Adjustment	4,809,106
	Ref 4.3

Injuries & Damages Reserve

	13 MA Balance
	Dec-19
Injuries & Damages Reserve	(14,440,726) Ref 4.3
Injuries & Damages Insurance Receivable	0 Ref 4.3
	(14,440,726)

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Generation Expense Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	(5,201,364)	SG	43.433%	(2,259,129)	4.4.1
Generation Overhaul Expense - Other	553	B	509,959	SG	43.433%	221,493	4.4.1
			<u>(4,691,405)</u>				
<u>Generation O&M - Coal</u>							
Non NPC, Non-Overhaul Expense	506	B	23,588,379	SG	43.433%	10,245,234	4.4.1
Total			<u><u>18,896,975</u></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. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2016	31,039,989	8.41%	33,651,766
12 Months Ended December 2017	20,163,157	7.03%	21,580,599
12 Months Ended December 2018	34,051,525	3.08%	35,099,227
12 Months Ended December 2019	37,045,683	0.00%	37,045,683
4 Year Average - Steam			31,844,319
12 Months Ended December 2019 Overhaul Expense - Steam			37,045,683 Ref. 4.4.2
Adjustment			(5,201,364) Ref. 4.4

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2016	1,887,191	7.09%	2,020,945
12 Months Ended December 2017	796,964	6.05%	845,165
12 Months Ended December 2018	5,959,360	2.99%	6,137,777
12 Months Ended December 2019	2,321,350	0.00%	2,321,350
4 Year Average			2,831,309
12 Months Ended December 2019 Overhaul Expense - Other			2,321,350 Ref. 4.4.2
Adjustment			509,959 Ref. 4.4

FUNCTION: Steam O&M - Coal

Period	O&M Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2016	270,057,212	8.41%	292,780,453
12 Months Ended December 2017	275,274,723	7.03%	294,626,149
12 Months Ended December 2018	277,209,817	3.08%	285,739,052
12 Months Ended December 2019	259,597,379	0.00%	259,597,379
4 Year Average - Steam			283,185,758
12 Months Ended December 2019 Non-Overhaul Expense - Coal			259,597,379 Above
Adjustment			23,588,379 Ref. 4.4
Total Adjustment			18,896,975 Ref. 4.4

(1) Ref. 4.4.3

Rocky Mountain Power
Results of Operations - 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 4.4.1
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	
Total - Other Production	1,887,191	796,964	5,959,360	2,321,350	Ref 4.4.1
Grand Total	32,927,181	20,960,121	40,010,885	39,367,033	

Rocky Mountain Power
Results of Operations - December 2019
Generation Expense Normalization

STEAM: Percentage Change to December 2019	<u>December 2016</u> 8.41%	<u>December 2017</u> 7.03%	<u>December 2018</u> 3.08%	<u>December 2019</u> 0.00%
OTHER: Percentage Change to December 2019	<u>December 2016</u> 7.09%	<u>December 2017</u> 6.05%	<u>December 2018</u> 2.99%	<u>December 2019</u> 0.00%

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Revenue Sensitive Items and Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	B	(10,974)	UT	100.000%	(10,974)	4.5.1
Regulatory Commission Expense	928	B	(16,925)	UT	100.000%	(16,925)	4.5.1

Description of Adjustment:

This adjusts the Company's actual December 2019 uncollectible accounts expense to the December 2019 temperature normalized balances by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

Rocky Mountain Power
Utah Results of Operations - December 2019
Revenue Sensitive Items & Uncollectible Expense

Page 4.5.1

Unadjusted Revenue	1,988,715,510	
Temperature Normalized Revenue	<u>1,983,073,885</u>	
Incremental Change	(5,641,625)	
Uncollectible Expense	3,868,502	
Uncollectible %	0.195%	
Uncollectible Expense	(10,974)	Ref. 4.5
PUC Fees %	0.300%	
PUC Fees Expense	(16,925)	Ref. 4.5

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended December 31, 2019

	Total Adjustments	Type A 5.1 Net Power Cost	Type B 5.1 Net Power Cost
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	(16,677,462)	(701,409)	(15,976,053)
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(16,677,462)	(701,409)	(15,976,053)
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	3,343,950	140,638	3,203,313
26 Income Taxes - State	757,312	31,851	725,462
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(12,576,200)	(528,921)	(12,047,279)
32			
33 Operating Rev For Return:	12,576,200	528,921	12,047,279
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(140,177)	(5,895)	(134,282)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(140,177)	(5,895)	(134,282)
49			
50 Rate Base Deductions:	-	-	-
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	(140,177)	(5,895)	(134,282)
62			
63 Return on Rate Base	0.202%	0.008%	0.193%
64			
65 Return on Equity	0.391%	0.016%	0.375%
66			
67 TAX CALCULATION:			
68 Operating Revenue	16,677,462	701,409	15,976,053
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(3,422)	(144)	(3,279)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	16,680,884	701,553	15,979,331
75			
76 State Income Taxes	757,312	31,851	725,462
77 Taxable Income	15,923,572	669,703	15,253,870
78			
79 Federal Income Taxes + Other	3,343,950	140,638	3,203,313

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Post-merger Firm Type 1	555NPC	B	(33,256,288)	SG	43.433%	(14,444,336)	5.1.1
Remove Contract Buy-through	555NPC	A	(1,614,002)	SG	43.433%	(701,016)	5.1.2
Utah Subscriber Solar	555NPC	B	(1,439,707)	UT	100.000%	(1,439,707)	5.1.3
Utah Subscriber Solar	555NPC	B	1,439,707	SG	43.433%	625,314	5.1.3
			-			(814,393)	
Oregon Black Cap Solar	555NPC	B	526,929	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	(526,929)	SG	43.433%	(228,863)	5.1.3
			-			(228,863)	
Oregon Old Mill Solar	555NPC	B	864,292	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	(864,292)	SG	43.433%	(375,391)	5.1.3
			-			(375,391)	
Mead - Phoenix Amortization	555NPC	B	260,328	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	(260,328)	SG	43.433%	(113,069)	5.1.3
			-			(113,069)	
			(34,870,290)			(16,677,069)	

Description of Adjustment:

The 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 for the 12 months ended December 2019.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads, re-allocate Utah subscriber solar market cost from situs Utah to system, includes the Oregon Black Cap solar benefit at the market cost allocated system and assigns the benefit situs to Oregon, and re-allocates the Oregon Old Mill solar excess above market from a system to an Oregon situs cost.

Rocky Mountain Power
Results of Operations - December 2019
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type A & B Adjustments	(5) Normalized NPC (3) + (4)	2017P Protocol Factor
Sales for Resale (Account 447)							
Existing Firm Sales PPL		447.12	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	182,171,613	-	182,171,613	-	182,171,613	SG
Non-firm Sales		447.5	(4,130,399)	(4,130,399)	-	(4,130,399)	SE
Transmission Services		447.9	83,550	(83,550)	-	-	S
On-system Wholesale Sales		447.1	14,146,893	(14,146,893)	-	-	S
Total Revenue Adjustments		192,271,657	(14,230,443)	178,041,214	-	178,041,214	
Purchased Power (Account 555)							
Existing Firm Demand PPL		555.66	-	-	-	-	SG
Existing Firm Demand UPL		555.68	-	-	-	-	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	-	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	695,109,638	-	695,109,638	(211,842)	694,897,796	SG
Post-merger Firm - Situs		555.27	4,879,895	4,879,895	211,842	5,091,737	Situs
Secondary Purchases	555.7, 555.25	(15,254,142)	-	(15,254,142)	-	(15,254,142)	SE
NPC Deferral Mechanism	555.57	(52,470,478)	52,470,478	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	930,470	(930,470)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(34,870,290)	(34,870,290)	SG
Total Purchased Power Adjustment		633,195,384	51,540,008	684,735,392	(34,870,290)	649,865,102	
Wheeling (Account 565)							
Existing Firm PPL		565.26	-	-	-	-	SG
Existing Firm UPL		565.27	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,890,496	-	140,890,496	-	140,890,496	SG
Non-firm		565.25	4,934,772	4,934,772	-	4,934,772	SE
Total Wheeling Expense Adjustment		145,825,268	-	145,825,268	-	145,825,268	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho		501.12	115,324	-	115,324	115,324	ID
Fuel - Overburden Amortization - Wyoming		501.12	324,493	-	324,493	324,493	WY
Fuel Consumed - Coal		501.1	666,132,702	-	666,132,702	666,132,702	SE
Fuel Consumed - Gas		501.35	7,470,166	-	7,470,166	7,470,166	SE
Steam From Other Sources		503	4,836,772	-	4,836,772	4,836,772	SE
Natural Gas Consumed		547.1	279,047,502	-	279,047,502	279,047,502	SE
Simple Cycle Combustion Turbines		547.1	1,160,580	-	1,160,580	1,160,580	SE
Cholla/APS Exchange		501.1	38,598,189	-	38,598,189	38,598,189	SE
Fuel Regulatory Costs Deferral and Amort		501.15	4,028,247	(4,028,247)	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	(1,147,393)	1,147,393	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	16,363,336	(16,363,336)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	2,888,332	(2,888,332)	-	-	-	SE
Total Fuel Expense		1,019,818,249	(22,132,521)	997,685,728	-	997,685,728	
Net Power Cost		1,606,567,244	43,637,929	1,650,205,173	(34,870,290)	1,615,334,884	

Ref 5.1

Rocky Mountain Power
Results of Operations - December 2019
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through

Remove Curtailment Buy-Through

	<u>Amount</u>	<u>Mwh</u>
Jan-19	303,480	8,140
Feb-19	-	-
Mar-19	-	-
Apr-19	-	-
May-19	-	-
Jun-19	63,781	2,546
Jul-19	405,151	6,296
Aug-19	386,518	5,665
Sep-19	130,319	1,911
Oct-19	-	-
Nov-19	-	-
Dec-19	324,752	8,913
Total	<u>1,614,002</u>	<u>33,471</u>

Ref 5.1

Rocky Mountain Power
Results of Operations - December 2019
Net Power Cost Adjustment

Utah Subscriber Solar	Total	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 Energy Impact	1,439,707 Ref 5.1	61,601	60,808	161,440	112,657	68,381	59,587	118,119	215,419	234,778	148,575	114,855	83,487
Oregon Black Cap Solar	Total	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 Energy Impact	(526,929) Ref 5.1	(16,210)	(81,154)	(86,286)	(25,874)	(26,453)	(42,541)	(63,065)	(56,690)	(48,286)	(38,699)	(23,398)	(18,273)
Old Mill Solar	Total	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 Energy Impact	864,292 Ref 5.1	27,419	47,953	54,423	82,532	102,908	123,000	115,750	98,505	86,540	61,930	35,305	28,026
Mead-Phoenix Amortization	Total	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 Energy Impact	260,328 Ref 5.1	21,694	21,694	21,694	21,694	21,694	21,694	21,694	21,694	21,694	21,694	21,694	21,694
Total	2,037,397												

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended December 31, 2019

	Total Adjustments	Type A 6.1 Depreciation Allocation Correction	Type A 6.2 Utah Depreciation Plant Buy-down
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			
20 Total O&M Expenses	-	-	-
21			
22 Depreciation	(1,225,702)	(1,225,702)	-
23 Amortization	5,018,457	128,043	4,890,414
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	607,895	204,448	403,446
26 Income Taxes - State	137,671	46,302	91,369
27 Income Taxes - Def Net	(741,145)	19,107	(760,252)
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	3,797,176	(827,802)	4,624,978
32			
33 Operating Rev For Return:	(3,797,176)	827,802	(4,624,978)
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	8,310	2,795	5,515
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	8,310	2,795	5,515
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(174,060,330)	-	(174,060,330)
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	5,789	-	5,789
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(174,054,540)	-	(174,054,540)
60			
61 Total Rate Base:	(174,046,230)	2,795	(174,049,025)
62			
63 Return on Rate Base	0.155%	0.013%	0.142%
64			
65 Return on Equity	0.301%	0.025%	0.276%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(3,792,755)	1,097,659	(4,890,414)
69 Other Deductions			
70 Interest (AFUDC)	399,473	-	399,473
71 Interest	(4,209,627)	68	(4,209,695)
72 Schedule "M" Additions	2,415,979	(77,725)	2,493,704
73 Schedule "M" Deductions	(599,031)	-	(599,031)
74 Income Before Tax	3,032,408	1,019,866	2,012,542
75			
76 State Income Taxes	137,671	46,302	91,369
77 Taxable Income	2,894,737	973,564	1,921,173
78			
79 Federal Income Taxes + Other	607,895	204,448	403,446

Rocky Mountain Power
Utah Results of Operations - December 2019
Depreciation Allocation Correction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system allocated deferral	403SP	A	(560,206)	SG	43.433%	(243,317)	6.1.1
Remove system allocated give-back reversal	403SP	A	(2,260,238)	SG	43.433%	(981,698)	6.1.2
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.1
Add Situs allocated deferral	407	A	(10,028)	ID	0.000%	-	6.1.1
Add Situs allocated deferral	407	A	442,191	WYP	0.000%	-	6.1.1
Add Situs allocated give-back reversal	407	A	2,260,238	OR	0.000%	-	6.1.2
			<u>-</u>			<u>(1,096,972)</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 for the Results of Operations. 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
Utah Results of Operations - December 2019
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 560,206	<u>Factor</u> SG	Ref. 6.1
<u>Correct</u>				
Utah Depr	407	128,043	UT	Ref. 6.1
Idaho Depr	407	(10,028)	ID	Ref. 6.1
Wyoming Depr	407	442,191	WYP	Ref. 6.1
		<u>560,206</u>		

Calendar	<u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Actual Allocation</u>	<u>Correct Allocation</u>
	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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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>					

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Utah Depreciation Plant Buy-down

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Depreciation Expense	407	A	4,890,414	UT	100.000%	4,890,414	6.2.1
Adjustment to Reserve:							
Steam Plant Accumulated Depreciation	108SP	A	(174,060,330)	UT	100.000%	(174,060,330)	6.2.1
Tax Adjustment:							
Schedule M Adjustment	SCHMAT	A	(4,890,414)	SCHMDEXP	41.275%	(2,018,541)	
Schedule M Adjustment	SCHMAT	A	4,890,414	UT	100.000%	4,890,414	
Deferred Income Tax Expense	41110	A	1,202,387	SCHMDEXP	41.275%	496,291	
Deferred Income Tax Expense	41110	A	(1,202,387)	UT	100.000%	(1,202,387)	

Description of Adjustment:

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the non-protected excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant, which was recorded in December 2018 and in December 2019. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

Rocky Mountain Power
Utah Results of Operations - December 2019
Utah Depreciation Plant Buy-Down

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME Dec 2019)
2019	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	4,890,414 Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2019	DAVE JOHNSTON Common	1085000	NUTIL	UT	(25,741,616)
2019	DAVE JOHNSTON Unit 1	1085000	NUTIL	UT	(12,222,999)
2019	DAVE JOHNSTON Unit 2	1085000	NUTIL	UT	(14,039,545)
2019	DAVE JOHNSTON Unit 3	1085000	NUTIL	UT	(59,381,286)
2019	DAVE JOHNSTON Unit 4	1085000	NUTIL	UT	(62,674,885)
	Total				(174,060,330) Ref 6.2

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended December 31, 2019

		Type A 7.2	Type A 7.3	Type A 7.4
	Total Adjustments	PowerTax ADIT Balance	AFUDC - Equity	EDIT Balance Adjustment
1	Operating Revenues:			
2	General Business Revenues	-	-	-
3	Interdepartmental	-	-	-
4	Special Sales	-	-	-
5	Other Operating Revenues	-	-	-
6	Total Operating Revenues	-	-	-
7				
8	Operating Expenses:			
9	Steam Production	-	-	-
10	Nuclear Production	-	-	-
11	Hydro Production	-	-	-
12	Other Power Supply	-	-	-
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	-	-	-
21				
22	Depreciation	-	-	-
23	Amortization	-	-	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	(14,932)	(2,594,495)	7,404
26	Income Taxes - State	(3,382)	(587,581)	1,677
27	Income Taxes - Def Net	12,054	11,481	573
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	(6,259)	(3,170,595)	9,655
32				
33	Operating Rev For Return:	6,259	3,170,595	(9,655)
34				
35	Rate Base:			
36	Electric Plant In Service	-	-	-
37	Plant Held for Future Use	-	-	-
38	Misc Deferred Debits	-	-	-
39	Elec Plant Acq Adj	-	-	-
40	Nuclear Fuel	-	-	-
41	Prepayments	-	-	-
42	Fuel Stock	-	-	-
43	Material & Supplies	-	-	-
44	Working Capital	(204)	(35,468)	101
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(204)	(35,468)	101
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	-	-	-
52	Accum Prov For Amort	-	-	-
53	Accum Def Income Tax	701,296,376	528,214,622	(9,724)
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	(698,654,606)	-	(698,654,606)
58				
59	Total Rate Base Deductions	2,641,769	528,214,622	(9,724)
60				
61	Total Rate Base:	2,641,565	528,179,154	(9,622)
62				
63	Return on Rate Base	-0.003%	-0.571%	0.000%
64				
65	Return on Equity	-0.006%	-1.106%	0.000%
66				
67	TAX CALCULATION:			
68	Operating Revenue	-	-	-
69	Other Deductions			
70	Interest (AFUDC)	(39,033)	-	(39,033)
71	Interest	64,494	12,895,626	(235)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	49,025	46,693	2,332
74	Income Before Tax	(74,486)	(12,942,319)	36,936
75				
76	State Income Taxes	(3,382)	(587,581)	1,677
77	Taxable Income	(71,105)	(12,354,738)	35,259
78				
79	Federal Income Taxes + Other	(14,932)	(2,594,495)	7,404

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Interest True-Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Interest	427	A	(12,188,812)	UT	100.000%	(12,188,812)	Below
Adjustment Detail:							
			Total Company				
Interest December 2019 - Unadjusted			369,853,259			164,378,590	2.18
Interest December 2019 - Normalized			342,697,734			152,189,778	Below
Adjustment:			<u>(27,155,524)</u>			<u>(12,188,812)</u>	
Rate Base			14,036,216,252			6,233,390,015	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			<u>14,036,216,252</u>			<u>6,233,390,015</u>	2.2
Weighted Cost of Debt			2.442%			2.442%	2.1
Normalized Interest			<u>342,697,734</u>			<u>152,189,778</u>	2.18

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.1 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Utah Results of Operations - December 2019
PowerTax ADIT Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	A	3,885,825,141	DITBAL	44.064%	1,712,251,412	
Exchange Normalization	282	A	4,458,800	NUTIL	0.000%	-	
Cholla SHL	190	A	(18,555,951)	SG	43.433%	(8,059,480)	
Accel Amort of Pollution Cntrl Facilities	281	A	177,382,631	SG	43.433%	77,043,304	
California	282	A	(63,421,553)	CA	0.000%	-	
Idaho	282	A	(165,625,209)	ID	0.000%	-	
Other	282	A	(53,255,655)	OTHER	0.000%	-	
Oregon	282	A	(752,646,277)	OR	0.000%	-	
Utah	282	A	(1,263,262,497)	UT	100.000%	(1,263,262,497)	
Washington	282	A	(181,737,247)	WA	0.000%	-	
Wyoming	282	A	(415,713,918)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	7,528,104	SNP	43.876%	3,303,004	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	-	CIAC	48.231%	-	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	(7,258,924)	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	16,234,097	SG	43.433%	7,051,020	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(135,015)	SNPD	48.231%	(65,119)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	(211,344)	SO	43.064%	(91,013)	
			<u>1,169,605,185</u>			<u>528,170,631</u>	7.2.1
Schedule M Adjustment	SCHMDT	A	46,693	UT	100.000%	46,693	
Schedule M Adjustment	SCHMDT	A	(46,693)	NUTIL	0.000%	-	
Schedule M Adjustment	SCHMDT	A	27,280	CA	0.000%	-	
Schedule M Adjustment	SCHMDT	A	(27,280)	OTHER	0.000%	-	
Deferred Income Tax Expense	41010	A	11,481	UT	100.000%	11,481	
Deferred Income Tax Expense	41010	A	(11,481)	NUTIL	0.000%	-	
Deferred Income Tax Expense	41010	A	6,707	CA	0.000%	-	
Deferred Income Tax Expense	41010	A	(6,707)	OTHER	0.000%	-	

Description of Adjustment:

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	18,555,951	(18,555,951)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(177,382,631)	177,382,631	0	SG
Exchange Normalization	105.160	(4,458,800)	4,458,800	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(26,600)	26,600	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	23,767,429	(23,767,429)	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	(70,789,885)	70,789,885	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(1,171,987,560)	1,171,987,560	0	DITBAL
Solar ITC Basis Adjustment	105.116	(7,907)	7,907	0	DITBAL
Book Depreciation	105.120	2,457,793,775	(2,457,793,775)	0	DITBAL
Repair Deduction	105.122	(396,889,049)	396,889,049	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(154,779,481)	154,779,481	0	DITBAL
Tax Depreciation	105.125	(4,702,063,814)	4,702,063,814	0	DITBAL
Fixed Assets - State Modification	105.129	27,245,866	(27,245,866)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,721,616)	5,721,616	0	DITBAL
CIAC	105.130	257,603,442	(257,603,442)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(2,829,673)	2,829,673	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(18,482,573)	18,482,573	0	DITBAL
Reimbursements	105.140	21,716,939	(21,716,939)	0	DITBAL
AFUDC - Debt	105.141a	(167,075,947)	167,075,947	0	DITBAL
AFUDC - Equity	105.141b	(87,982,076)	87,982,076	0	DITBAL
Avoided Costs	105.142	169,670,067	(169,670,067)	0	DITBAL
Capitalization of Test Energy	105.146	3,591,797	(3,591,797)	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	(384,002)	384,002	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(60,604,473)	60,604,473	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(117,986)	117,986	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	185,130	(185,130)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,273,669	(4,273,669)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(198,556,770)	198,556,770	0	DITBAL
Book Gain/Loss on Land Sales	105.470	15,816,849	(15,816,849)	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	177,382,631	(177,382,631)	0	DITBAL
Rounding	**	1	(1)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(63,414,301)	(63,414,301)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(165,611,835)	(165,611,835)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(53,255,655)	(53,255,655)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(752,582,171)	(752,582,171)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,263,161,621)	(1,263,161,621)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(181,703,975)	(181,703,975)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(415,648,361)	(415,648,361)	WYP
Tax Reform and additional flow-through-CA	**	0	(7,251)	(7,251)	CA
Tax Reform and additional flow-through-IDU	**	0	(13,374)	(13,374)	IDU
Tax Reform and additional flow-through-OR	**	0	(64,106)	(64,106)	OR
Tax Reform and additional flow-through-UT	**	0	(98,753)	(98,753)	UT
Tax Reform and additional flow-through-FERC	**	0	(2,123)	(2,123)	FERC
Tax Reform and additional flow-through-WA	**	0	(33,272)	(33,272)	WA
Tax Reform and additional flow-through-WYP	**	0	(65,557)	(65,557)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	7,528,104	7,528,104	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	0	0	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(7,258,924)	(7,258,924)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,234,097	16,234,097	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(135,015)	(135,015)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(211,344)	(211,344)	SO
		(4,049,494,545)	1,169,605,185	(2,879,889,360)	

Ref. 7.2

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
AFUDC - Equity	419	A	(88,930)	SNP	43.876%	(39,019)	7.3.1
Schedule M Adjustment	SCHMDT	A	(266,104)	SO	43.064%	(114,595)	
Schedule M Adjustment	SCHMDT	A	266,104	SNP	43.876%	116,755	
Deferred Income Tax Expense	41010	A	(65,426)	SO	43.064%	(28,175)	
Deferred Income Tax Expense	41010	A	65,426	SNP	43.876%	28,706	
Accum Def Inc Tax Balance - 13MA	282	A	1,109,568	SO	43.064%	477,824	
Accum Def Inc Tax Balance - 13MA	282	A	(1,109,568)	SNP	43.876%	(486,830)	

Description of Adjustment:

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

Rocky Mountain Power
Results of Operations - December 2019
AFUDC Equity for 12 Months Ended December 31, 2019

		Equity
		SAP Accts 382000 & 382060
Dec-19 12 months	Account 419	(72,317,120)
Dec-19 12 months	AFUDC-Equity SCHMDT	(72,139,947)
Dec-19 12 months	AFUDC-Intangible Basis - Equity	(266,104)
	Total	<u>(72,406,051)</u>
Adjustment to Account 419		<u>(88,930)</u>
		Ref. 7.3

Rocky Mountain Power
Utah Results of Operations - December 2019
EDIT Balance Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Reg. Liabilities	254	A	(30,723,286)	CA	0.000%	-	
Other Reg. Liabilities	254	A	(387,416,222)	OR	0.000%	-	
Other Reg. Liabilities	254	A	(92,348,894)	WA	0.000%	-	
Other Reg. Liabilities	254	A	(90,495,522)	ID	0.000%	-	
Other Reg. Liabilities	254	A	(698,654,606)	UT	100.000%	(698,654,606)	
Other Reg. Liabilities	254	A	(218,341,318)	WYP	0.000%	-	
			<u>(1,517,979,848)</u>			<u>(698,654,606)</u>	7.4.1
Accum Def Inc Tax Bal	190	A	9,314,333	CA	0.000%	-	
Accum Def Inc Tax Bal	190	A	99,054,166	OR	0.000%	-	
Accum Def Inc Tax Bal	190	A	28,881,822	WA	0.000%	-	
Accum Def Inc Tax Bal	190	A	25,310,964	ID	0.000%	-	
Accum Def Inc Tax Bal	190	A	173,091,477	UT	100.000%	173,091,477	
Accum Def Inc Tax Bal	190	A	65,369,894	WYP	0.000%	-	
			<u>401,022,657</u>			<u>173,091,477</u>	7.4.1

Description of Adjustment:

This adjustment corrected the Excess Deferred Income Tax ("EDIT") balances that were established as a result of the Tax Cuts and Jobs Act. Prior to December 2018, property related EDIT balances were tracked and accounted for in the Company's PowerTax system. The non-protected property related balances were moved out of PowerTax in December 2018 and the protected property related balances in December 2019. This adjustment corrects the 13-month average balances that would have been reflected in the Company's unadjusted data.

Rocky Mountain Power
Results of Operations - December 2019
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
Protected Property EDIT	190CA	680,274	9,040,257	8,359,982	
Protected Property EDIT	190OR	7,717,713	102,970,190	95,252,477	
Protected Property EDIT	190WA	1,861,794	24,795,045	22,933,250	
Protected Property EDIT	190ID	1,766,906	23,506,325	21,739,419	
Protected Property EDIT	190UT	13,631,624	181,307,176	167,675,552	
Protected Property EDIT	190WYP	4,324,714	57,637,305	53,312,591	
	Total	29,983,025	399,256,296	369,273,271	
Non-Prot Property EDIT	190CA	79,529	1,033,880	954,351	
Non-Prot Property EDIT	190OR	(73,412,547)	(69,610,857)	3,801,689	
Non-Prot Property EDIT	190WA	495,714	6,444,286	5,948,572	
Non-Prot Property EDIT	190ID	286,171	3,857,717	3,571,546	
Non-Prot Property EDIT	190UT	451,327	5,867,253	5,415,926	
Non-Prot Property EDIT	190WYP	1,004,775	13,062,078	12,057,303	
	Total	(71,095,030)	(39,345,644)	31,749,386	
Grand Total		(41,112,005)	359,910,652	401,022,657	Page 7.4
Protected Property EDIT	254CA	(2,766,849)	(36,769,039)	(34,002,190)	
Protected Property EDIT	254OR	(31,389,915)	(418,806,137)	(387,416,222)	
Protected Property EDIT	254WA	(7,572,395)	(100,847,797)	(93,275,403)	
Protected Property EDIT	254ID	(7,186,460)	(95,606,243)	(88,419,784)	
Protected Property EDIT	254UT	(55,443,306)	(737,422,724)	(681,979,418)	
Protected Property EDIT	254WYP	(17,589,720)	(234,425,684)	(216,835,964)	
	Total	(121,948,644)	(1,623,877,625)	(1,501,928,981)	
Non-Prot Property EDIT	254CA	(7,483,958)	(4,205,054)	3,278,904	
Non-Prot Property EDIT	254OR	-	-	-	
Non-Prot Property EDIT	254WA	(27,137,070)	(26,210,561)	926,509	
Non-Prot Property EDIT	254ID	(13,614,585)	(15,690,323)	(2,075,738)	
Non-Prot Property EDIT	254UT	(7,188,432)	(23,863,620)	(16,675,188)	
Non-Prot Property EDIT	254WYP	(51,621,465)	(53,126,818)	(1,505,354)	
	Total	(107,045,509)	(123,096,376)	(16,050,867)	
Grand Total		(228,994,153)	(1,746,974,001)	(1,517,979,848)	Page 7.4

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2019

		Type A 8.2	Type A 8.3	Type A 8.4	Type A 8.5	Type A 8.6
	Total Adjustments	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	FERC 105 (PFHU)	Customer Service Deposits
1 Operating Revenues:						
2 General Business Revenues	(6,796,252)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	4,714	8	103	-	-	-
6 Total Operating Revenues	(6,791,538)	8	103	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,405,219)	-	-	-	-	-
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	59,413	99	1,301	-	-	-
19						
20 Total O&M Expenses	(1,345,806)	99	1,301	-	-	-
21						
22 Depreciation	(4,420,403)	17	221	-	-	-
23 Amortization	7,721,686	13	170	-	-	-
24 Taxes Other Than Income	107,464	179	2,352	-	-	-
25 Income Taxes - Federal	(1,665,444)	(15,940)	(210,452)	33,365	19,520	(56,881)
26 Income Taxes - State	(377,174)	(3,610)	(47,661)	7,556	4,421	(12,882)
27 Income Taxes - Def Net	(467,913)	8	102	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	681,133	(0)	(0)	-	-	681,136
30						
31 Total Operating Expenses:	233,543	(19,234)	(253,967)	40,921	23,941	611,373
32						
33 Operating Rev For Return:	(7,025,081)	19,242	254,070	(40,921)	(23,941)	(611,373)
34						
35 Rate Base:						
36 Electric Plant In Service	46,311,227	3,237,186	42,741,541	-	-	-
37 Plant Held for Future Use	(3,988,578)	-	-	-	(3,988,578)	-
38 Misc Deferred Debits	314,703	524	6,889	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	2,978	5	65	-	-	-
41 Prepayments	17,771	30	389	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	(45)	(0)	(1)	-	-	-
44 Working Capital	(15,171)	(179)	(2,368)	456	267	(778)
45 Weatherization Loans	(3)	(0)	(0)	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	42,642,883	3,237,565	42,746,515	456	(3,988,311)	(778)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	8,745,048	(119)	(1,565)	-	-	-
52 Accum Prov For Amort	(67,810)	(328)	(4,311)	-	-	-
53 Accum Def Income Tax	(266,383)	(43)	(571)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	(6,817,393)	-	-	(6,817,393)	-	-
56 Customer Service Deposits	(16,275,584)	-	-	-	-	(16,275,584)
57 Misc Rate Base Deductions	(114,458)	(190)	(2,505)	-	-	-
58						
59 Total Rate Base Deductions	(14,796,581)	(681)	(8,952)	(6,817,393)	-	(16,275,584)
60						
61 Total Rate Base:	27,846,302	3,236,884	42,737,563	(6,816,937)	(3,988,311)	(16,276,362)
62						
63 Return on Rate Base	-0.148%	-0.004%	-0.050%	0.008%	0.005%	0.011%
64						
65 Return on Equity	-0.286%	-0.007%	-0.096%	0.015%	0.009%	0.021%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(9,535,612)	(300)	(3,941)	-	-	(681,136)
69 Other Deductions						
70 Interest (AFUDC)	(2,335)	142	1,869	-	-	-
71 Interest	679,642	79,043	1,043,634	(166,437)	(97,376)	(397,391)
72 Schedule "M" Additions	1,987,699	(110)	(1,441)	-	-	-
73 Schedule "M" Deductions	82,582	(82)	(1,075)	-	-	-
74 Income Before Tax	(8,307,802)	(79,513)	(1,049,810)	166,437	97,376	(283,744)
75						
76 State Income Taxes	(377,174)	(3,610)	(47,661)	7,556	4,421	(12,882)
77 Taxable Income	(7,930,628)	(75,903)	(1,002,149)	158,881	92,955	(270,862)
78						
79 Federal Income Taxes + Other	(1,665,444)	(15,940)	(210,452)	33,365	19,520	(56,881)

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2019

	Type A 8.7 Klamath Hydroelectric Settlement Agreement	Type A 8.8 Carbon Plant Closure	Type A 8.9 Deer Creek Mine Closure
1 Operating Revenues:			
2 General Business Revenues	-	-	(6,796,252)
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	4,603	-	-
6 Total Operating Revenues	4,603	-	(6,796,252)
7			
8 Operating Expenses:			
9 Steam Production	-	-	(1,405,219)
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	58,014	-	-
19			
20 Total O&M Expenses	58,014	-	(1,405,219)
21			
22 Depreciation	(2,003,901)	(2,416,740)	-
23 Amortization	4,276,862	3,444,641	-
24 Taxes Other Than Income	104,933	-	-
25 Income Taxes - Federal	(117,149)	(237,339)	(1,080,570)
26 Income Taxes - State	(26,528)	(53,751)	(244,719)
27 Income Taxes - Def Net	(506,399)	38,377	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	(3)	-	-
30			
31 Total Operating Expenses:	1,785,828	775,188	(2,730,508)
32			
33 Operating Rev For Return:	(1,781,225)	(775,188)	(4,065,744)
34			
35 Rate Base:			
36 Electric Plant In Service	332,500	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	307,291	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	2,908	-	-
41 Prepayments	17,352	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	(44)	-	-
44 Working Capital	21,111	(3,245)	(30,435)
45 Weatherization Loans	(3)	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	681,115	(3,245)	(30,435)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	8,746,732	-	-
52 Accum Prov For Amort	(63,172)	-	-
53 Accum Def Income Tax	(265,769)	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	(111,762)	-	-
58			
59 Total Rate Base Deductions	8,306,029	-	-
60			
61 Total Rate Base:	8,987,144	(3,245)	(30,435)
62			
63 Return on Rate Base	-0.040%	-0.012%	-0.065%
64			
65 Return on Equity	-0.077%	-0.024%	-0.126%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(2,431,302)	(1,027,901)	(5,391,033)
69 Other Deductions			
70 Interest (AFUDC)	(4,346)	-	-
71 Interest	218,991	(79)	(743)
72 Schedule "M" Additions	2,145,363	(156,113)	-
73 Schedule "M" Deductions	83,739	-	-
74 Income Before Tax	(584,322)	(1,183,935)	(5,390,290)
75			
76 State Income Taxes	(26,528)	(53,751)	(244,719)
77 Taxable Income	(557,794)	(1,130,184)	(5,145,570)
78			
79 Federal Income Taxes + Other	(117,149)	(237,339)	(1,080,570)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Cash Working Capital	CWC	A	(42,694)	UT	100.000%	(42,694)	Below
Adjustment Detail:							
Cash Working Capital December 2019 - Unadjusted			28,996,569			15,158,313	2.33
Cash Working Capital December 2019 - Normalized			28,914,323			15,115,620	8.1.1
Adjustment:			<u>(82,247)</u>			<u>(42,694)</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations 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 for Utah are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Update Cash Working Capital
12 Months Ended Dec 31, 2019

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
O&M Expense	2,801,027,403	54,463,240	737,732,222	203,276,815	414,110,039	351,110,976	1,188,824,511	167,185,890	62,999,062	838,738
Taxes Other than Income	199,137,026	4,657,044	76,930,234	12,457,734	25,006,934	21,324,210	70,656,441	9,386,564	3,682,723	42,075
Federal Income Tax	182,706,759	5,271,122	51,631,656	10,703,218	24,676,377	18,576,667	76,556,149	11,487,519	6,099,710	(85,079)
State Income Tax	47,691,283	1,284,619	13,354,611	2,908,335	6,547,557	5,017,452	20,079,856	2,974,872	1,530,105	(17,001)
Total	3,230,562,472	65,676,025	879,648,723	229,346,103	470,340,907	396,029,305	1,356,116,957	191,034,846	74,311,602	778,733
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,850,856	179,934	2,409,997	628,345	1,288,605	1,085,012	3,715,389	523,383	203,593	2,134
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	28,914,323	165,397	8,314,443	3,814,057	1,145,695	964,680	15,115,620	357,983	181,014	1,129
	Ref. 2.33						Ref. 2.33			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	A	7,452,809	SE	43.160%	3,216,652	8.2.1

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 rate base. This adjustment reflects the net plant balance.

Rocky Mountain Power
Results of Operations - December 2019
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
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
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	152,399,596	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	3,889,048	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

December 2019 13 Mth. Avg. Balance 7,452,809

Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	A	98,401,780	SE	43.160%	42,470,470	8.3.1

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance rather than the plant balance to recognize the depreciation of the investment over time.

Rocky Mountain Power
Results of Operations - December 2019
Bridger Mine Rate Base
(\$000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
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
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

December 2019 - 13 Mth. Avg. Balance	98,402	Ref 8.3
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	A	(81,867)	CA	0.000%	-	8.4.1
Customer Advances	252	A	2,875,732	OR	0.000%	-	8.4.1
Customer Advances	252	A	(376,401)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(538,660)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(11,153,414)	UT	100.000%	(11,153,414)	8.4.1
Customer Advances	252	A	(702,940)	WYP	0.000%	-	8.4.1
Customer Advances	252	A	9,977,549	SG	43.433%	4,333,589	8.4.1
			-			(6,819,825)	

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
Results of Operations - December 2019
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(81,867)	(81,867)	Page 8.4
252OR	(5,181,208)	(2,305,475)	2,875,732	Page 8.4
252WA	-	(376,401)	(376,401)	Page 8.4
252IDU	-	(538,660)	(538,660)	Page 8.4
252UT	(1,189,263)	(12,342,676)	(11,153,414)	Page 8.4
252WYP	-	(702,940)	(702,940)	Page 8.4
252SG	(36,739,670)	(26,762,121)	9,977,549	Page 8.4
Total	(43,110,140)	(43,110,140)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base: Remove Plant Held for Future Use	105	A	(9,178,055)	SG	43.433%	(3,986,341)	8.5.1

Description of Adjustment:

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the Company's rebuttal testimony in Docket No. 11-035-200 and in direct testimony in Docket No.13-035-184, the Company agreed to make an adjustment to remove specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power
Utah Results of Operations - December 2019
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Location		Allocation Code	Total Balance
1050000	Plant Held for Future Use	3401000	Land owned in fee	507100	Wild Horse Wind Plant Common	SG	6,763,094
1050000	Plant Held for Future Use	3401000	Land owned in fee	508100	Twelve Mile Ranch Wind Plant Common	SG	2,160,207
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	Populus Substation(non shared)	SG	254,753
Overall Result							\$9,178,055

Ref. 8.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Utah Customer Service Deposit Interest	4311	A	681,136	UT	100.000%	681,136	8.6.1
Adjustment to Rate Base:							
Utah Customer Service Deposits	235	A	(16,275,584)	UT	100.000%	(16,275,584)	8.6.1

Description of Adjustment:

The Utah Commission requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest expense on customer service deposits. This treatment was stipulated in Utah Docket No. 97-035-01 and has been upheld in subsequent dockets.

Rocky Mountain Power
 Utah Results of Operations - December 2019
 Utah Customer Service Deposits

Customer Service Deposits - Interest Expense
 GL 585100

Month	Interest
Jan-19	57,235
Feb-19	43,225
Mar-19	73,485
Apr-19	49,228
May-19	41,593
Jun-19	59,174
Jul-19	59,805
Aug-19	58,991
Sep-19	57,124
Oct-19	55,671
Nov-19	64,009
Dec-19	61,597
Interest Expense	681,136

Ref. 8.6

Customer Service Deposits - Balances
 GL Accounts 230140

Month	Balance
Dec-18	16,333,315
Jan-19	16,480,408
Feb-19	15,484,590
Mar-19	15,587,446
Apr-19	16,083,955
May-19	16,144,232
Jun-19	16,112,123
Jul-19	16,639,099
Aug-19	16,744,016
Sep-19	16,691,249
Oct-19	16,538,314
Nov-19	16,349,434
Dec-19	16,394,418
13-Month Average	16,275,584

Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<u>Klamath Relicensing Process Costs</u>							
Adjustment to Rate Base:							
Remove Klamath Relicensing Costs	302	A	(74,111,750)	SG-P	43.433%	(32,189,251)	8.7.1
Remove Klamath Relicensing Costs	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
Adjustment to Amortization Reserve:							
Remove Klamath Relicensing Costs	111IP	A	70,293,487	SG-P	43.433%	30,530,850	8.7.1
Remove Klamath Relicensing Costs	111IP	A	(30,418,868)	UT	100.000%	(30,418,868)	8.7.1
Adjustment to Amortization Expense:							
Remove Klamath Relicensing Costs	404IP	A	(7,928,199)	SG-P	43.433%	(3,443,486)	8.7.1
Remove Klamath Relicensing Costs	404IP	A	3,451,678	UT	100.000%	3,451,678	8.7.1
<u>Klamath Existing Plant</u>							
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	A	20,287,605	SG-P	43.433%	8,811,596	8.7.1
Adjustment to Depreciation Expense:							
Existing Klamath: Remove Accelerated	403HP	A	(4,633,859)	SG-P	43.433%	(2,012,642)	8.7.1
<u>Klamath Relicensing Process Costs Regulatory Asset</u>							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,263,005	UT	100.000%	4,263,005	8.7.2
Adjustment To Tax:							
Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	4,263,005	UT	100.000%	4,263,005	
Deferred Tax Expense	41110	A	(1,048,128)	UT	100.000%	(1,048,128)	
Klamath Plant:							
Schedule M Addition	SCHMAT	A	(4,633,859)	SG	43.433%	(2,012,642)	
Deferred Tax Expense	41110	A	1,139,308	SG	43.433%	494,840	
Deferred Tax Balance	282	A	(569,654)	SG	43.433%	(247,420)	
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	(7,928,199)	SG	43.433%	(3,443,486)	
Deferred Tax Expense	41110	A	1,949,275	SG	43.433%	846,636	
Deferred Tax Balance	282	A	(974,638)	SG	43.433%	(423,318)	
Schedule M Addition	SCHMAT	A	3,451,678	UT	100.000%	3,451,678	
Deferred Tax Expense	41110	A	(848,650)	UT	100.000%	(848,650)	
Deferred Tax Balance	282	A	424,325	UT	100.000%	424,325	

Description of Adjustment:

This adjustment removes the accelerated depreciation associated with the existing Klamath facilities that was booked starting January 1, 2011. Consistent with the stipulation in 11-035-200, beginning in June 2012, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 31, 2022.

This adjustment also removes the allocated Klamath relicensing process costs and the associated amortization expense and reserve. The stipulation approved by the Utah Commission in Docket No. 11-035-200 authorized recovery of the Utah portion of the Klamath-related relicensing and process costs starting October 12, 2012. This adjustment reflects amortization of these costs into results, for the base period, 12 months ended December 2019.

**Rocky Mountain Power
Results of Operations - December 2019
Klamath Hydroelectric Settlement Agreement**

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022

	12 Months Ended December 2019	13 Mth. Avg. December 2019	
Accelerated Deprecation Expense (1)	4,633,859		Ref 8.7
Accelerated Deprecation Reserve		(20,287,605)	Ref 8.7

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2019

	Factor	12 Months Ended December 2019	13 Mth. Avg. December 2019	
Gross EPIS	SG		74,111,750	Ref 8.7
Amortization Reserve	SG		(70,293,487)	Ref 8.7
Amortization Expense	SG	7,928,199		Ref 8.7
Gross EPIS	UT		(32,081,215)	Ref 8.7
Amortization Reserve	UT		30,418,868	Ref 8.7
Amortization Expense	UT	(3,451,678)		Ref 8.7

(1) This adjusts depreciation expense per the settlement in Docket No. 11-035-200. Existing depreciation rates were used for the period prior to June 1, 2012, with depreciation rates revised on June 1 to fully amortize by December 31, 2022.

Booked Depreciation:	11,996,129
Corrected Depreciation:	<u>7,362,270</u>
Difference:	<u>4,633,859</u>

Rocky Mountain Power
Results of Operations - December 2019
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

		<u>Amortization</u> <u>Expense</u>		
	Base Period Amount (below)	4,263,005	Ref 8.7	
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> ⁽¹⁾	<u>Interest</u>	<u>End Balance</u>
Dec-18				15,672,341
Jan-19	15,672,341	(353,895)	52,813	15,371,259
Feb-19	15,371,259	(353,895)	51,787	15,069,151
Mar-19	15,069,151	(353,895)	50,758	14,766,014
Apr-19	14,766,014	(355,702)	53,125	14,463,437
May-19	14,463,437	(355,702)	52,023	14,159,758
Jun-19	14,159,758	(355,702)	50,917	13,854,973
Jul-19	13,854,973	(355,702)	49,808	13,549,079
Aug-19	13,549,079	(355,702)	48,694	13,242,070
Sep-19	13,242,070	(355,702)	47,576	12,933,943
Oct-19	12,933,943	(355,702)	46,453	12,624,694
Nov-19	12,624,694	(355,702)	45,327	12,314,320
Dec-19	12,314,320	(355,702)	44,197	12,002,814
	Base Period Amortization =	(4,263,005)		

(1) Annual amortization needed to fully amortize the relicensing/process costs by 12/31/2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system allocation of amortization	403SP	A	(5,561,123)	SG	43.433%	(2,415,385)	8.8.1
<u>Correct Allocation</u>							
Add situs allocation deferral	407	A	3,444,641	UT	100.000%	3,444,641	8.8.1
Add situs allocation deferral	407	A	478,639	ID	0.000%	-	8.8.1
Add situs allocation deferral	407	A	1,693,414	WY	0.000%	-	8.8.1
			<u>55,570</u>			<u>1,029,256</u>	

Description of Adjustment:

The Company began amortizing the unrecovered plant regulatory asset on May 1, 2015. The amortization expense is booked to 403SP, which is allocated system-wide in the unadjusted results. This corrects the allocation in the unadjusted data and reflects the correct state specific balances for Utah, Wyoming and Idaho. The accounting detail is provided on page 8.8.2.

**Rocky Mountain Power
Results of Operations - December 2019
Carbon Plant Closure**

On January 1, 2014 new depreciation rates for the Carbon plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred. Amortization of unrecovered plant began in Utah in May 2015, after the plant was retired. Amortization of closure costs will begin in Utah with the next Utah general rate case. Deferral and amortization of depreciation expense was booked on a company system factor, but needs to be allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on page 8.8.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY amortization expense	403SP	5,561,123	SG	8.8
<u>Correct</u>				
Utah amortization expense	407	3,444,641	UT	8.8
Idaho amortization expense	407	478,639	ID	8.8
Wyoming amortization expense	407	1,693,414	WY	8.8
NUTIL Amortization Expense	407	<u>(55,570)</u>	NUTIL	8.8
		<u>5,561,123</u>		

Rocky Mountain Power
Results of Operations - December 2019
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2019

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2019	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	135549200	4032000	106	SG	ID
2019	1	565131	44,602	Amortize WY Deferred Carbon Decomm	135549200	4032000	114	SG	WY
2019	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	135549200	4032000	114	SG	WY
2019	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	135549200	4032000	109	SG	UT
2019	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	135646639	4032000	106	SG	ID
2019	2	565131	44,602	Amortize WY Deferred Carbon Decomm	135646639	4032000	114	SG	WY
2019	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	135646639	4032000	114	SG	WY
2019	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	135646639	4032000	109	SG	UT
2019	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	135719186	4032000	106	SG	ID
2019	3	565131	44,602	Amortize WY Deferred Carbon Decomm	135719186	4032000	114	SG	WY
2019	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	135719186	4032000	114	SG	WY
2019	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	135719186	4032000	109	SG	UT
2019	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	136060832	4032000	106	SG	ID
2019	4	565131	44,602	Amortize WY Deferred Carbon Decomm	136060832	4032000	114	SG	WY
2019	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	136060832	4032000	114	SG	WY
2019	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	136060832	4032000	109	SG	UT
2019	5	565131	(45,449)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG	NUTIL
2019	5	565131	(10,121)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG	NUTIL
2019	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	136153339	4032000	106	SG	ID
2019	5	565131	44,602	Amortize WY Deferred Carbon Decomm	136153339	4032000	114	SG	WY
2019	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	136153339	4032000	114	SG	WY
2019	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	136153339	4032000	109	SG	UT
2019	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	136246722	4032000	106	SG	ID
2019	6	565131	44,602	Amortize WY Deferred Carbon Decomm	136246722	4032000	114	SG	WY
2019	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	136246722	4032000	114	SG	WY
2019	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	136246722	4032000	109	SG	UT
2019	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	136597563	4032000	106	SG	ID
2019	7	565131	44,602	Amortize WY Deferred Carbon Decomm	136597563	4032000	114	SG	WY
2019	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	136597563	4032000	114	SG	WY
2019	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	136597563	4032000	109	SG	UT
2019	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	136690956	4032000	106	SG	ID
2019	8	565131	44,602	Amortize WY Deferred Carbon Decomm	136690956	4032000	114	SG	WY
2019	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	136690956	4032000	114	SG	WY
2019	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	136690956	4032000	109	SG	UT
2019	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	136794493	4032000	106	SG	ID
2019	9	565131	44,602	Amortize WY Deferred Carbon Decomm	136794493	4032000	114	SG	WY
2019	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	136794493	4032000	114	SG	WY
2019	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	136794493	4032000	109	SG	UT
2019	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	137122318	4032000	106	SG	ID
2019	10	565131	44,602	Amortize WY Deferred Carbon Decomm	137122318	4032000	114	SG	WY
2019	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	137122318	4032000	114	SG	WY
2019	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	137122318	4032000	109	SG	UT
2019	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	137213270	4032000	106	SG	ID
2019	11	565131	44,602	Amortize WY Deferred Carbon Decomm	137213270	4032000	114	SG	WY
2019	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	137213270	4032000	114	SG	WY
2019	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	137213270	4032000	109	SG	UT
2019	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	137295900	4032000	106	SG	ID
2019	12	565131	44,602	Amortize WY Deferred Carbon Decomm	137295900	4032000	114	SG	WY
2019	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	137295900	4032000	114	SG	WY
2019	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	137295900	4032000	109	SG	UT
			<u>5,561,123</u>						
			<u>Ref 8.8.1</u>						

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	(2,494,224)	UT	100.000%	(2,494,224)	8.9.1
Commercial & Industrial	442	A	(4,268,046)	UT	100.000%	(4,268,046)	8.9.1
Public Street & Highway	444	A	(33,981)	UT	100.000%	(33,981)	8.9.1
Total			<u>(6,796,252)</u>			<u>(6,796,252)</u>	
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Wyoming Deer Creek closure cost amortization	506	A	(3,233,528)	SG	43.433%	(1,404,431)	8.9.2

Description of Adjustment:

The Utah order in Docket No. 14-035-147 approved closure of the Deer Creek mine and ruled on several issues. That Utah order is reflected in unadjusted results for the period twelve months ended December 2019. The closure of the mine resulted in some assets being sold, the return on which had been built into rates. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues. This adjustment also removes the allocation of the closure costs approved in Wyoming that have not yet been approved in Utah, but are incorrectly included in unadjusted results on an SG factor.

Rocky Mountain Power
Results of Operations - December 2019
Deer Creek Mine Closure
Savings in Company Postretirement Benefits due to Sales of Assets and the UMWA Settlement

The closure of the Deer Creek mine resulted in some assets being sold, the return on which had been built into rates. In addition, there have been savings on the postretirement plan due to the UMWA settlement. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues.

Accrual

<u>Account</u>	<u>Description</u>	
186860	Return Offset for Assets Sold	(386,556)
186861	Return Offset for Reduction in Fuel Inventory	(2,235,839)
186862	Return Offset for Sale of Fossil Rock	(1,237,236)
186854	Savings in PBOP expense due to settlement	(2,936,621)
		<u>(6,796,252)</u>

Spread to Revenue Accounts

440	Residential Sales	36.70%
442	Commercial & Industrial Sales	62.80%
444	Public Street and Highway Lighting	0.50%
		<u>100.000%</u>

Reduce revenue accounts for savings:

440	Residential Sales	(2,494,224)	Ref 8.9
442	Commercial & Industrial Sales	(4,268,046)	Ref 8.9
444	Public Street and Highway Lighting	(33,981)	Ref 8.9
		<u>(6,796,252)</u>	

**Rocky Mountain Power
Results of Operations - December 2019
Deer Creek Mine Closure
Amortization of Closure Costs**

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Utah unadjusted results. These amounts should be removed from results.

	Monthly <u>Amort</u>	Annual <u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadjusted results	269,461	3,233,528	SG	8.9

Rocky Mountain Power
 Utah Results of Operations - December 2019
 (Informational) Prepaid Pension Asset in Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	128	A	4,464,716	SO	43.064%	1,922,684	
Net Prepaid Balance	182M	A	432,135,611	SO	43.064%	186,094,784	
Net Prepaid Balance	2283	A	(97,679,210)	SO	43.064%	(42,064,553)	
			<u>338,921,117</u>			<u>145,952,915</u>	
Adjustment to Tax:							
ADIT Balances	190	A	25,064,154	SO	43.064%	10,793,622	
ADIT Balances	190	A	-	CA	0.000%	-	
ADIT Balances	283	A	(107,633,893)	SO	43.064%	(46,351,436)	
ADIT Balances	283	A	(0)	OR	0.000%	-	
ADIT Balances	283	A	0	CA	0.000%	-	
			<u>(82,569,740)</u>			<u>(35,557,814)</u>	
Net Prepaid Pension Asset in Rate Base			<u>256,351,377</u>			<u>145,952,915</u>	

Description of Adjustment:

This shows the pension and post retirement benefit asset included in rate base. This is provided for informational purposes only, and is not an adjustment included in the results of operations.

**9. Reporting and
Ratemaking Factors
2017 Protocol
13-Month Average**

**Utah Results of Operations
December 2019**

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S										Situs
System Generation	SG	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%			9.13
Divisional Generation - Pac. Power	DGP	2.9428%	53.6891%	16.9636%	0.0000%	0.0000%	26.4045%	0.0000%			9.13
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.7705%	11.6987%	4.4629%	0.0679%			9.13
System Capacity	SC	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%			9.13
System Energy	SE	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%			9.14
System Overhead	SO	2.1027%	27.1996%	7.9367%	43.0155%	5.8308%	13.8896%	0.0250%	0.0000%	0.0000%	9.6
Gross Plant-System	GPS	2.1027%	27.1996%	7.9367%	43.0155%	5.8308%	13.8896%	0.0250%	0.0000%	0.0000%	9.6
System Net Plant	SNP	1.9057%	26.1849%	7.6657%	44.4443%	5.8347%	13.9188%	0.0256%	0.0204%	0.0000%	9.6
Division Net Plant Distribution	SNPD	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			9.4
Customer - System	CN	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.00%	0.00%	9.9
CIAC	CIAC	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			9.9
Bad Debt Expense	BADDEBT	5.4839%	37.8272%	10.1532%	33.2181%	5.0323%	8.2853%	0.0000%	0.0000%	0.0000%	9.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Regulated	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.4124%	25.7681%	8.1417%	43.5595%	6.0829%	15.0003%	0.0351%	0.0000%	0.0000%	9.2
System Net Transmission Plant	SNPT	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%			9.4
System Net Production Plant	SNPP	1.4135%	25.7889%	8.1479%	43.4911%	6.0734%	15.0032%	0.0351%	0.0468%	0.0000%	9.4
System Net Hydro Plant	SNPPH	1.4081%	25.6893%	8.1168%	43.2098%	6.0343%	14.9361%	0.0350%	0.5705%	0.0000%	9.3
System Net Other Production Plant	SNPPO	1.4161%	25.8386%	8.1631%	43.4567%	6.0688%	15.0215%	0.0352%	0.0000%	0.0000%	9.3
System Net General Plant	SNPG	2.4262%	29.1238%	6.9151%	39.8843%	6.4614%	15.1746%	0.0145%			9.5
System Net Intangible Plant	SNPI	1.8045%	26.7006%	8.0632%	42.4541%	6.4513%	14.5008%	0.0256%			9.5
Trojan Plant Allocator	TROJP	1.4101%	25.5895%	8.0915%	43.4528%	6.1286%	15.2925%	0.0350%			9.11
Trojan Decommissioning Allocator	TROJD	1.4090%	25.5459%	8.0788%	43.4520%	6.1392%	15.3403%	0.0350%			9.11
DIT Balance	DITBAL	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%	9.8
Tax Depreciation	TAXDEPR	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%	9.12
SCHMAT Depreciation Expense	SCHMDEXP	2.2619%	27.8115%	8.3270%	41.3308%	5.7129%	14.5294%	0.0264%	0.0000%	0.0000%	9.12
System Generation Cholla Transaction	SGCT	1.4167%	25.8458%	8.1662%	43.4731%	6.0711%	15.0271%				Not Used

**13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS**

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	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	7,314,430,972	103,584,209	1,889,808,979	597,102,430	3,178,688,580	443,909,708	1,098,762,281	2,574,785	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>7,314,430,972</u>	<u>103,584,209</u>	<u>1,889,808,979</u>	<u>597,102,430</u>	<u>3,178,688,580</u>	<u>443,909,708</u>	<u>1,098,762,281</u>	<u>2,574,785</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
S	10,846,025	-	-	-	8,871,391	1,226,391	748,243	-	-	-
DGP	(765,397,082)	(10,839,264)	(197,753,494)	(62,482,025)	(332,624,503)	(46,451,624)	(114,976,742)	(269,431)	0	0
DGU	(736,317,493)	(10,427,450)	(190,240,282)	(60,108,157)	(319,987,162)	(44,686,796)	(110,608,452)	(259,194)	0	0
SG	(1,490,892,214)	(21,113,452)	(385,197,632)	(121,706,715)	(647,908,508)	(90,481,615)	(223,959,476)	(524,815)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(246,500,340)	(3,490,845)	(63,687,600)	(20,122,680)	(107,123,551)	(14,960,001)	(37,028,892)	(86,772)	0	0
	<u>(3,228,261,105)</u>	<u>(45,871,012)</u>	<u>(836,879,008)</u>	<u>(264,419,576)</u>	<u>(1,398,772,331)</u>	<u>(195,353,644)</u>	<u>(485,825,320)</u>	<u>(1,140,212)</u>	<u>0</u>	<u>0</u>
TOTAL NET STEAM PLANT	4,086,169,868	57,713,197	1,052,929,971	332,682,854	1,779,916,249	248,556,064	612,936,961	1,434,573	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4124%	25.7681%	8.1417%	43.5595%	6.0829%	15.0003%	0.0351%	0.0000%	0.0000%

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
NUCLEAR:											
NUCLEAR PRODUCTION 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	0	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0	0			
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0			
DGU	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			
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0			
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
HYDRO:											
HYDRO PRODUCTION PLANT											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
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	1,077,728,210	15,262,380	278,449,610	87,978,701	468,356,645	65,406,867	161,894,631	379,376	0	0	
	1,077,728,210	15,262,380	278,449,610	87,978,701	468,356,645	65,406,867	161,894,631	379,376	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
S	3,600,961	-	-	-	-	-	-	-	3,600,961	-	
DGP	(174,168,301)	(2,466,506)	(44,999,375)	(14,217,964)	(75,689,659)	(10,570,200)	(26,163,287)	(61,310)	0	0	
DGU	(30,652,422)	(434,088)	(7,919,580)	(2,502,264)	(13,320,859)	(1,860,282)	(4,604,558)	(10,790)	0	0	
SG	(245,307,609)	(3,473,954)	(63,379,438)	(20,025,313)	(106,605,216)	(14,887,615)	(36,849,722)	(86,352)	0	0	
	(446,527,371)	(6,374,547)	(116,298,392)	(36,745,541)	(195,615,735)	(27,318,097)	(67,617,568)	(158,452)	3,600,961	0	
TOTAL NET HYDRO PRODUCTION PLANT	631,200,839	8,887,832	162,151,217	51,233,160	272,740,911	38,088,770	94,277,064	220,924	3,600,961	0	
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4081%	25.6893%	8.1168%	43.2098%	6.0343%	14.9361%	0.0350%	0.5705%	0.0000%	
OTHER:											
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
S	74,986	-	74,986	-	-	-	-	-	-	-	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	4,020,949,224	56,943,164	1,038,881,353	328,244,065	1,747,414,861	244,029,700	604,020,649	1,415,432	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	4,021,024,209	56,943,164	1,038,956,339	328,244,065	1,747,414,861	244,029,700	604,020,649	1,415,432	0	0	
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	
DGP	(592,873,211)	(8,396,046)	(153,178,986)	(48,398,301)	(257,649,476)	(35,981,223)	(89,060,478)	(208,700)	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(418,247,158)	(5,923,058)	(108,061,343)	(34,142,970)	(181,760,888)	(25,383,242)	(62,828,428)	(147,229)	0	0	
SSGCT	(36,897,464)	(522,528)	(9,533,094)	(3,012,068)	(16,034,815)	(2,239,291)	(5,542,679)	(12,988)	0	0	
	(1,048,017,834)	(14,841,633)	(270,773,423)	(85,553,339)	(455,445,178)	(63,603,757)	(157,431,586)	(368,917)	0	0	
TOTAL NET OTHER PRODUCTION PLANT	2,973,006,376	42,101,531	768,182,916	242,690,725	1,291,969,682	180,425,943	446,589,063	1,046,515	0	0	
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4161%	25.8386%	8.1631%	43.4567%	6.0688%	15.0215%	0.0352%	0.0000%	0.0000%	

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
PRODUCTION:											
TOTAL PRODUCTION PLANT											
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	12,413,108,406	175,789,752	3,207,139,942	1,013,325,196	5,394,460,086	753,346,275	1,864,677,562	4,369,593	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	12,413,183,392	175,789,752	3,207,214,928	1,013,325,196	5,394,460,086	753,346,275	1,864,677,562	4,369,593	0	0	
LESS ACCUMULATED DEPRECIATION											
S	14,446,986	-	-	-	8,871,391	1,226,391	748,243	-	3,600,961	-	
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(4,737,253,295)	(67,087,192)	(1,223,950,824)	(386,718,456)	(2,058,704,636)	(287,501,890)	(711,622,716)	(1,667,581)	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	(4,722,806,309)	(67,087,192)	(1,223,950,824)	(386,718,456)	(2,049,833,245)	(286,275,499)	(710,874,474)	(1,667,581)	3,600,961	0	
TOTAL NET PRODUCTION PLANT	7,690,377,083	108,702,561	1,983,264,104	626,606,739	3,344,626,842	467,070,777	1,153,803,088	2,702,011	3,600,961	0	
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4135%	25.7889%	8.1479%	43.4911%	6.0734%	15.0032%	0.0351%	0.0468%	0.0000%	
TRANSMISSION:											
TRANSMISSION PLANT											
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	6,436,305,751	91,148,531	1,662,930,233	525,418,016	2,797,074,942	390,616,662	966,851,696	2,265,672			
	6,436,305,751	91,148,531	1,662,930,233	525,418,016	2,797,074,942	390,616,662	966,851,696	2,265,672			
LESS ACCUMULATED DEPRECIATION											
DGP	(354,052,614)	(5,013,959)	(91,475,579)	(28,902,546)	(153,863,370)	(21,487,303)	(53,185,225)	(124,632)			
DGU	(421,321,086)	(5,966,590)	(108,855,545)	(34,393,905)	(183,096,748)	(25,569,798)	(63,290,189)	(148,311)			
SG	(1,040,008,905)	(14,728,213)	(268,704,179)	(84,899,543)	(451,964,677)	(63,117,699)	(156,228,497)	(366,098)			
	(1,815,382,605)	(25,708,763)	(469,035,303)	(148,195,994)	(788,924,795)	(110,174,799)	(272,703,911)	(639,041)			
TOTAL NET TRANSMISSION PLANT	4,620,923,146	65,439,768	1,193,894,930	377,222,022	2,008,150,147	280,441,862	694,147,785	1,626,631			
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%			
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC POWER											
S	3,592,318,436	276,802,157	2,158,855,130	525,026,658	0	0	631,634,491	0			
LESS ACCUMULATED DEPRECIATION											
S	(1,680,596,924)	(138,953,086)	(1,022,444,977)	(254,197,119)	0	0	-265,001,742	0			
	1,911,721,512	137,849,072	1,136,410,153	270,829,539	0	0	366,632,749	0			
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.2107%	59.4443%	14.1668%	0.0000%	0.0000%	19.1781%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
S	3,551,985,262	0	0	0	3,051,930,252	361,562,521	138,492,489	0			
LESS ACCUMULATED DEPRECIATION											
S	(1,207,043,547)	0	0	0	(998,892,349)	(149,321,077)	(58,830,121)	0			
	2,344,941,715	0	0	0	2,053,037,904	212,241,444	79,662,368	0			
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5518%	9.0510%	3.3972%	0.0000%			
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0			
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			

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	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL:											
GENERAL PLANT											
S	655,356,462	19,869,523	214,345,047	48,567,590	230,894,736	44,667,203	97,012,364	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	3,772,375	51,905	913,273	290,107	1,638,165	243,761	633,888	1,276			
SG	309,037,237	4,376,469	79,845,083	25,227,784	134,300,691	18,755,339	46,423,086	108,786			
SO	315,706,687	6,638,407	85,870,936	25,056,843	135,802,915	18,408,322	43,850,378	78,886			
CN	17,517,830	419,804	5,472,707	1,214,285	8,375,169	735,718	1,300,149	0			
DEU	0	0	0	0	0	0	0	0			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
Remove Capital I	(18,046,324)	(188,512)	(5,335,932)	(1,015,158)	(8,893,158)	(753,518)	(1,855,826)	(4,220)			
	1,283,344,269	31,167,596	381,111,113	99,341,451	502,118,518	82,056,824	187,364,039	184,728			
LESS ACCUMULATED DEPRECIATION											
S	(258,927,749)	(7,902,058)	(88,777,739)	(25,860,663)	(85,221,509)	(17,178,227)	(33,987,553)	0			
DGP	(864,020)	(12,236)	(223,235)	(70,533)	(375,484)	(52,437)	(129,792)	(304)			
DGU	(2,957,865)	(41,888)	(764,215)	(241,461)	(1,285,422)	(179,512)	(444,326)	(1,041)			
SE	(1,606,021)	(22,098)	(388,809)	(123,508)	(697,419)	(103,777)	(269,866)	(543)			
SG	(113,340,150)	(1,605,080)	(29,283,376)	(9,252,351)	(49,255,102)	(6,878,566)	(17,025,779)	(39,897)			
SO	(110,617,675)	(2,325,973)	(30,087,558)	(8,779,446)	(47,582,783)	(6,449,929)	(15,364,346)	(27,640)			
CN	(6,399,767)	(153,366)	(1,999,337)	(443,613)	(3,059,690)	(268,779)	(474,982)	0			
SSGCT	(110,882)	(1,570)	(28,648)	(9,052)	(48,187)	(6,729)	(16,657)	(39)			
SSGCH	(2,711,121)	(38,394)	(700,465)	(221,318)	(1,178,193)	(164,537)	(407,260)	(954)			
	(497,535,250)	(12,102,663)	(152,253,383)	(45,001,944)	(188,703,788)	(31,282,492)	(68,120,560)	(70,420)			
TOTAL NET GENERAL PLANT	785,809,019	19,064,933	228,857,730	54,339,508	313,414,730	50,774,331	119,243,479	114,309			
SNPG											
SYSTEM NET GENERAL PLANT	100.0000%	2.4262%	29.1238%	6.9151%	39.8843%	6.4614%	15.1746%	0.0145%			
MINING:											
GENERAL MINING PLANT											
SE	1,854,828	25,521	449,044	142,642	805,464	119,854	311,674	627			
LESS ACCUMULATED DEPRECIATION											
SE	0	0	0	0	0	0	0	0			
	1,854,828	25,521	449,044	142,642	805,464	119,854	311,674	627			
SNPM											
SYSTEM NET PLANT MINING	100.0000%	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%			
INTANGIBLE:											
INTANGIBLE PLANT											
S	(9,058,827)	481,167	4,614,381	2,036,363	(26,190,998)	4,371,145	5,629,114	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	176,932,374	4,240,072	55,275,054	12,264,432	84,590,299	7,430,844	13,131,672	0			
SG	367,901,449	5,210,081	95,053,664	30,033,074	159,881,765	22,327,783	55,265,575	129,507			
SO	390,075,918	8,202,179	106,099,064	30,959,341	167,793,236	22,744,666	54,179,963	97,469			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	925,850,914	18,133,500	261,042,164	75,293,210	386,074,302	56,874,438	128,206,325	226,976			
LESS ACCUMULATED AMORTIZATION											
S	29,187,452	(2,672)	(105,948)	(4,535)	30,385,088	(930,856)	(153,625)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(489,827)	(6,937)	(126,555)	(39,986)	(212,868)	(29,727)	(73,581)	(172)			
SE	0	0	0	0	0	0	0	0			
CN	(137,086,578)	(3,285,193)	(42,826,917)	(9,502,439)	(65,540,264)	(5,757,392)	(10,174,373)	0			
SG	(201,434,853)	(2,852,644)	(52,044,157)	(16,443,827)	(87,539,095)	(12,224,996)	(30,259,226)	(70,908)			
SO	(291,767,035)	(6,135,025)	(79,359,448)	(23,156,813)	(125,505,146)	(17,012,441)	(40,525,258)	(72,904)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(21,945)	(311)	(5,670)	(1,791)	(9,537)	(1,332)	(3,297)	(8)			
	(601,612,785)	(12,282,782)	(174,468,694)	(49,149,392)	(248,421,822)	(35,956,744)	(81,189,359)	(143,992)			

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL NET INTANGIBLE PLANT	324,238,129	5,850,718	86,573,470	26,143,818	137,652,480	20,917,694	47,016,966	82,983			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8045%	26.7006%	8.0632%	42.4541%	6.4513%	14.5008%	0.0256%			
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
PRODUCTION PLANT	12,413,183,392	175,789,752	3,207,214,928	1,013,325,196	5,394,460,086	753,346,275	1,864,677,562	4,369,593	0	0	
TRANSMISSION PLANT	6,436,305,751	91,148,531	1,662,930,233	525,418,016	2,797,074,942	390,616,662	966,851,696	2,265,672	0	0	
DISTRIBUTION PLANT	7,144,303,698	276,802,157	2,158,855,130	525,026,658	3,051,930,252	361,562,521	770,126,980	0	0	0	
GENERAL PLANT	1,285,199,097	31,193,117	381,560,157	99,484,093	502,923,982	82,176,678	187,675,714	185,356	0	0	
INTANGIBLE PLANT	925,850,914	18,133,500	261,042,164	75,293,210	386,074,302	56,874,438	128,206,325	226,976	0	0	
TOTAL GROSS PLANT	28,204,842,852	593,067,058	7,671,602,611	2,238,547,173	12,132,463,565	1,644,576,573	3,917,538,276	7,047,596	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1027%	27.1996%	7.9367%	43.0155%	5.8308%	13.8896%	0.0250%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,722,806,309)	(67,087,192)	(1,223,950,824)	(386,718,456)	(2,049,833,245)	(286,275,499)	(710,874,474)	(1,667,581)	3,600,961	0	
TRANSMISSION PLANT	(1,815,382,605)	(25,708,763)	(469,035,303)	(148,195,994)	(788,924,795)	(110,174,799)	(272,703,911)	(639,041)	0	0	
DISTRIBUTION PLANT	(2,887,640,471)	(138,953,086)	(1,022,444,977)	(254,197,119)	(998,892,349)	(149,321,077)	(323,831,863)	0	0	0	
GENERAL PLANT	(497,535,250)	(12,102,663)	(152,253,383)	(45,001,944)	(188,703,788)	(31,282,492)	(68,120,560)	(70,420)	0	0	
INTANGIBLE PLANT	(601,612,785)	(12,282,782)	(174,468,694)	(49,149,392)	(248,421,822)	(35,956,744)	(81,189,359)	(143,992)	0	0	
	(10,524,977,420)	(256,134,485)	(3,042,153,181)	(883,262,905)	(4,274,775,998)	(613,010,611)	(1,456,720,168)	(2,521,034)	3,600,961	0	
NET PLANT	17,679,865,432	336,932,572	4,629,449,430	1,355,284,268	7,857,687,567	1,031,565,962	2,460,818,109	4,526,562	3,600,961	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9057%	26.1849%	7.6657%	44.4443%	5.8347%	13.9188%	0.0256%	0.0204%	0.0000%	
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%										
INT											
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	1.9057%	26.1849%	7.6657%	44.4443%	5.8347%	13.9188%	0.0256%	0.0204%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)	27,500,769,153	578,262,405	7,480,097,427	2,182,666,621	11,829,602,509	1,603,523,229	3,819,745,295	6,871,668	0	0	
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1027%	27.1996%	7.9367%	43.0155%	5.8308%	13.8896%	0.0250%	0.0000%	0.0000%	
IBT											
INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
INCOME BEFORE STATE TAXES	1,053,683,591	28,526,289	308,562,706	53,240,682	428,521,153	63,210,645	145,925,517	13,473,229	17,533,417	(5,310,048)	
Interest Synchronization	(7,196,941)	(137,155)	(1,884,509)	(551,695)	(3,198,628)	(419,919)	(1,001,725)	(1,843)	(1,466)	-	
	1,046,486,650	28,389,134	306,678,196	52,688,986	425,322,526	62,790,726	144,923,792	13,471,387	17,531,951	(5,310,048)	
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.7128%	29.3055%	5.0348%	40.6429%	6.0001%	13.8486%	1.2873%	1.6753%	-0.5074%	

See Calculation of EXCTAX

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DESCRIPTION	2017 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
DITEXP:												
Pacific Power												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Regulated	NUTIL	0										
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	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Regulated	NUTIL	0										
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)												
Prod / Other Prod	S	0										
Cholla Unit 4	S	0										
Gadsby Unit 4, 5 & 6	S	0										
Hydro-PPL	S	0										
Hydro-UPL	S	0										
Transmission	S	0										
Distribution	S	0										
General/ Intangibles	S	0										
Mining	S	0										
WCA - CAEE 2007+	S	0										
WCA - CAGE 2007+	S	0										
WCA - CAGW 2007+	S	0										
WCA_CAGW 2007+ -Marengo	S	0										
WCA CAGW 2007+ -Goodnoe	S	0										
WCA - General 2007+	S	0										
WCA - JBG 2007+	S	0										
Non-Regulated	NUTIL	0										
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	0	40,512,699	
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)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

**Utah Results of Operations
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DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR									Page Ref.
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	
DITBAL:											
Pacific Power											
Production	S	13,457,094	757,654	8,907,795	2,995,303	(2,150,046)	(135,346)	3,083,979	(2,245)	0	0
Transmission	S	9,522,522	370,077	5,234,269	1,439,216	366,830	(7,773)	2,119,947	(44)	0	0
Distribution	S	4,735,365	1,086,792	2,590,798	1,729,076	(1,304,679)	720	632,658	0	0	0
General	S	(630,157)	(3,805)	(251,136)	(14,386)	(238,321)	(10,796)	(111,531)	(182)	0	0
Mining Plant	S	4,366	67	1,093	333	1,852	271	742	8	0	0
Non-Regulated Plant	NUTIL	(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	S	29,350,024	13,815	(1,000,634)	76,581	24,763,613	4,320,169	963,968	212,512	0	0
Transmission	S	22,289,083	1,580	47	8,859	18,882,591	2,473,219	811,021	111,766	0	0
Distribution	S	18,121,819	173,053	1,146,822	342,146	13,445,643	1,919,220	1,094,935	0	0	0
General	S	(879,786)	(12,694)	(256,571)	(46,627)	(328,088)	(90,041)	(144,871)	(894)	0	0
Mining Plant	S	9,978	152	2,497	762	4,233	620	1,695	19	0	0
Non-Regulated Plant	NUTIL	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											
Prod / Other Prod	S	272,794,271	4,848,857	77,458,882	21,963,876	111,683,531	15,006,778	40,914,403	917,944	0	0
Cholla Unit 4	S	27,230,341	390,093	6,656,178	0	11,315,469	1,371,021	4,253,470	69,277	0	3,174,833
Gadsby Unit 4, 5 & 6	S	4,144,690	65,020	1,059,859	0	1,798,350	236,896	624,241	12,828	0	347,496
Hydro-PPL	S	22,622,579	437,676	6,711,614	1,894,763	8,978,533	1,187,093	3,340,613	72,287	0	0
Hydro-UPL	S	6,954,967	140,558	2,077,212	605,028	2,749,917	360,847	1,001,120	20,285	0	0
Transmission	S	178,742,946	3,272,281	52,098,421	14,528,595	72,328,303	9,614,859	26,344,995	555,492	0	0
Distribution	S	658,889,640	23,367,008	186,840,263	42,547,448	309,235,341	32,389,949	64,505,041	0	0	4,590
General/ Intangibles	S	22,311,042	544,759	7,351,763	1,666,338	8,192,600	1,245,836	3,255,981	53,764	0	1
Mining	S	2,015	30	505	154	863	129	333	1	0	0
WCA - CAEE 2007+	S	(2,154)	(5)	(490)	0	(792)	(130)	(344)	(1)	0	(392)
WCA - CAGE 2007+	S	1,196,922,705	19,169,353	314,159,290	0	506,170,522	67,161,923	185,889,433	3,746,870	0	100,625,314
WCA - CAGW 2007+	S	274,389,032	4,496,422	74,617,878	59,796,073	117,626,483	15,660,287	43,254,189	888,844	0	(41,951,144)
WCA_CAGW 2007+ -Marengo	S	(42,703,026)	0	0	0	(42,703,026)	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	119,956,829	2,624,206	33,055,648	8,090,265	50,950,144	6,742,453	17,050,792	181,324	0	1,261,997
WCA - JBG 2007+	S	109,044,497	1,724,573	28,924,027	23,830,801	47,091,598	6,281,086	16,899,896	238,342	0	(15,945,826)
Oregon Extra Book Depreciation	S	(87,856,792)	0	(87,856,792)	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,160,688)	0	0	0	0	0	0	0	0	(1,160,688)
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)		100.0000%	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
OPRV-ID											
	Pacific Division	Utah Division	Combined Total								
Total Sales to Ultimate Customers	0	0	0								
Less: Interstate Sales for Resale											
Montana Power	0	0	0								
Portland General Electric	0	0	0								
Puget Sound Power & Light	0	0	0								
Washington Water Power Co.	0	0	0								
Less: Uncollectibles (net)	0	0	0								
Total Interstate Revenues	0	0	0								
	0.0000%	0.0000%	0.0000%								
BADDEBT											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyo-UP&L	FERC	OTHER	Non-Utility	
Account 904 Balance	13,068,251	716,643	4,943,357	1,326,852	4,341,019	657,633	1,082,747	0	0	0	
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	5.4839%	37.8272%	10.1532%	33.2181%	5.0323%	8.2853%	0.0000%	0.0000%	0.0000%	
Customer Factors											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Total Electric Customers	1,985,058	47,571	620,148	137,598	949,044	83,369	147,328	0	0	0	
CN											
Customer System factor - CN	100.0000%	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	936,295	47,571	620,148	137,598	0	0	130,978	0	0	0	
CNP											
Customer Service Pacific Power factor - CNP	100.0000%	5.08%	66.23%	14.70%	0.00%	0.00%	13.99%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers	1,048,763	0	0	0	949,044	83,369	16,350	0	0	0	
CNU											
Customer Service R.M.P. factor - CNU	100.0000%	0.00%	0.00%	0.00%	90.49%	7.95%	1.56%	0.00%	0.00%	0.00%	
CIAC											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0	0	0	
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.24%	26.70%	6.36%	48.23%	4.99%	10.48%	0.00%	0.00%	0.00%	

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
IDSIT											
	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total							
Payroll	0	0	0	0	0						
Idaho State Income Tax Allocation		0.00%	0.00%	0.00%							
Property	0	0	0	0	0						
		0.00%	0.00%	0.00%							
Sales	0	0	0	0	0						
		0.00%	0.00%	0.00%							
Average		0.00%	0.00%								
	Idaho - PPL Factor	0.00%	0.00%								
	Idaho - UPL Factor	0.00%	0.00%								
		0.00%	0.00%								
EXCTAX											
Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Total Taxable Income	1,005,846,356	27,231,195	294,553,959	50,823,555	409,066,293	60,340,882	139,300,499	12,861,545	16,737,400	(5,068,972)	
Less Other Electric Items:											
419 OTH	0	0	0	0	0	0	0	0	0	0	
432 OTH	0	0	0	0	0	0	0	0	0	0	
40910 OTH	0	0	0	0	0	0	0	0	0	0	
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	
SCHMDT (Steam) OTH											
Total Taxable Income Excluding Other	1,005,846,356	27,231,195	294,553,959	50,823,555	409,066,293	60,340,882	139,300,499	12,861,545	16,737,400	(5,068,972)	
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	2.7073%	29.2842%	5.0528%	40.6689%	5.9990%	13.8491%	1.2787%	1.6640%	-0.5040%	
Trojan Allocators	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Premerger											
Dec 1991 Plant	16,918,976										
Dec 1992 Plant	17,094,202										
Average	17,006,589	240,841	4,393,945	1,388,307	7,390,684	1,032,123	2,554,703	5,987	0	0	
Dec 1991 Reserve	(7,851,432)										
Dec 1992 Reserve	(8,434,030)										
Average	(8,142,731)	(115,314)	(2,103,815)	(664,719)	(3,538,649)	(494,179)	(1,223,188)	(2,866)	0	0	
Postmerger											
Dec 1991 Plant	4,284,960										
Dec 1992 Plant	3,485,613										
Average	3,885,287	55,022	1,003,831	317,169	1,688,459	235,796	583,642	1,368	0	0	
Dec 1991 Reserve	(129,394)										
Dec 1992 Reserve	(240,609)										
Average	(185,002)	(2,620)	(47,798)	(15,102)	(80,398)	(11,228)	(27,791)	(65)	0	0	
Net Plant	12,564,143	177,929	3,246,162	1,025,655	5,460,096	762,513	1,887,366	4,423	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	0.0000%	0.0000%

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DESCRIPTION		2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pre-merger	(101)	SG	17,094,202	242,082	4,416,581	1,395,459	7,428,759	1,037,440	2,567,864	6,017	0	0
		(108) SG	(8,434,030)	(119,440)	(2,179,077)	(688,499)	(3,665,241)	(511,858)	(1,266,947)	(2,969)	0	0
Post-merger	(101)	SG	3,485,613	49,362	900,568	284,543	1,514,770	211,540	523,603	1,227	0	0
		(108) SG	(240,609)	(3,407)	(62,165)	(19,642)	(104,563)	(14,602)	(36,144)	(85)	0	0
		(107) SG	1,778,549	25,187	459,519	145,189	772,918	107,939	267,171	626	0	0
		(120) SE	1,975,759	27,185	478,321	151,942	857,979	127,668	331,995	668	0	0
		(228) SG	7,220,849	102,259	1,865,630	589,463	3,138,020	438,230	1,084,705	2,542	0	0
		(228) SG	1,472,376	20,851	380,414	120,195	639,862	89,358	221,178	518	0	0
		(228) SNNP	3,531,000	50,005	912,295	288,248	1,534,494	214,295	530,421	1,243	0	0
		(228) SE	1,743,025	23,983	421,977	134,044	756,914	112,630	292,888	590	0	0
Total Acct 182.22			29,626,734	418,067	7,594,063	2,400,942	12,873,910	1,812,641	4,516,734	10,378	0	0
Revised Study	(228)	SNNP	112,680	1,596	29,113	9,198	48,968	6,839	16,927	40	0	0
		(228) SE	941,950	12,961	228,041	72,439	409,045	60,866	158,280	319	0	0
December 1993 Adj.			1,054,630	14,556	257,154	81,637	458,013	67,705	175,206	358	0	0
Adjusted Acct 182.22			30,681,364	432,623	7,851,217	2,482,579	13,331,923	1,880,345	4,691,940	10,736	0	0
TROJP			100.0000%	1.4101%	25.5895%	8.0915%	43.4528%	6.1286%	15.2925%	0.0350%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Plant - Premerger		SG	7,220,849	102,259	1,865,630	589,463	3,138,020	438,230	1,084,705	2,542	0	0
- Postmerger		SG	1,472,376	20,851	380,414	120,195	639,862	89,358	221,178	518	0	0
Storage Facility		SE	1,743,025	23,983	421,977	134,044	756,914	112,630	292,888	590	0	0
Transition Costs		SNNP	3,531,000	50,005	912,295	288,248	1,534,494	214,295	530,421	1,243	0	0
Total Acct 228.42			13,967,250	197,098	3,580,316	1,131,950	6,069,289	854,513	2,129,191	4,893	0	0
Transition Costs		SNNP	112,680	1,596	29,113	9,198	48,968	6,839	16,927	40	0	0
Storage Facility		SE	941,950	12,961	228,041	72,439	409,045	60,866	158,280	319	0	0
December 1993 Adj.			1,054,630	14,556	257,154	81,637	458,013	67,705	175,206	358	0	0
Adjusted Acct 228.42			15,021,880	211,654	3,837,470	1,213,587	6,527,302	922,218	2,304,398	5,251	0	0
TROJD			100.0000%	1.4090%	25.5459%	8.0788%	43.4520%	6.1392%	15.3403%	0.0350%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
SCHMA			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Amortization Expense :												
Amortization of Limited Term Plant		Acct 404	50,041,742	905,150	13,586,593	3,892,013	18,143,034	2,742,462	6,497,396	12,090	4,263,005	0
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions		Acct 406	5,083,195	67,715	1,235,398	390,335	2,379,595	290,191	718,278	1,683	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	124,290	0	(966)	966	0	0	0	0	124,290	0
Total Amortization Expense :			55,249,227	972,864	14,821,025	4,283,314	20,522,628	3,032,653	7,215,674	13,773	4,387,295	0
Schedule M Amortization Factor			100.0000%	1.7609%	26.8258%	7.7527%	37.1455%	5.4890%	13.0602%	0.0249%	7.9409%	0.0000%

Utah Results of Operations
December 2019
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Depreciation Expense :												
Steam	Acct 403.1	245,513,947	3,476,876	63,432,749	20,042,157	106,694,886	14,900,137	36,880,718	86,424	0	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	41,515,627	587,929	10,726,276	3,389,065	18,041,765	2,519,566	6,236,412	14,614	0	0	
Other	Acct 403.4	128,265,418	1,816,446	33,139,576	10,470,752	55,741,290	7,784,374	19,267,829	45,151	0	0	
Transmission	Acct 403.5	112,507,659	1,593,291	29,068,288	9,184,391	48,893,319	6,828,042	16,900,723	39,604	0	0	
Distribution	Acct 403.6	161,981,289	8,162,018	54,651,488	14,532,905	56,556,825	7,262,954	20,815,098	0	0	0	
General	Acct 403.7&8	41,351,407	900,693	12,321,567	3,262,275	16,256,330	2,474,311	6,128,840	7,390	0	0	
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	
<hr/>												
Total Depreciation Expense :		731,135,346	16,537,253	203,339,943	60,881,546	302,184,417	41,769,384	106,229,620	193,184	0	0	
Schedule M Depreciation Factor		100.0000%	2.2619%	27.8115%	8.3270%	41.3308%	5.7129%	14.5294%	0.0264%	0.0000%	0.0000%	
Tax Depreciation by Function		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
Current Total M Difference		696,126,889	13,642,552	183,298,782	44,568,184	312,595,166	39,270,340	95,663,874	167,352	-	6,920,639	
Tax Depr factor		100.0000%	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%	

Utah Results of Operations
December 2019
COINCIDENTAL PEAKS (MW)

Month	Day	Hour	FORECAST LOADS (CP)								TOTAL
			Non-FERC							FERC	
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	123	2,170	681	3,555	482	1,253	3	8,269	
Feb-19	7	8	145	2,632	895	3,246	379	1,304	3	8,604	
Mar-19	4	8	126	2,518	794	3,112	406	1,260	3	8,218	
Apr-19	10	8	119	1,958	550	3,028	401	1,109	2	7,167	
May-19	13	18	105	1,632	543	3,405	485	1,137	2	7,311	
Jun-19	12	17	120	2,385	717	3,751	622	1,149	3	8,747	
Jul-19	22	17	122	2,276	761	5,195	726	1,248	4	10,334	
Aug-19	5	17	132	2,434	767	4,992	624	1,268	4	10,220	
Sep-19	5	17	113	2,198	685	4,834	577	1,311	4	9,722	
Oct-19	30	8	120	2,382	774	3,252	464	1,280	3	8,274	
Nov-19	26	18	119	2,262	663	3,389	424	1,221	3	8,081	
Dec-19	17	18	127	2,303	734	3,503	520	1,309	3	8,498	
			1,471	27,149	8,564	45,263	6,111	14,849	37	103,445	

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Month	Day	Hour	Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								TOTAL
			Non-FERC							FERC	
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	-	-	-	(80)	-	-	-	(80)	
Feb-19	7	8	-	-	-	-	-	-	-	-	
Mar-19	4	8	-	-	-	-	-	-	-	-	
Apr-19	10	8	-	-	-	-	-	-	-	-	
May-19	13	18	-	-	-	-	-	-	-	-	
Jun-19	12	17	-	-	-	-	-	-	-	-	
Jul-19	22	17	-	-	-	(104)	-	-	-	(104)	
Aug-19	5	17	-	-	-	(129)	-	-	-	(129)	
Sep-19	5	17	-	-	-	(107)	-	-	-	(107)	
Oct-19	30	8	-	-	-	-	-	-	-	-	
Nov-19	26	18	-	-	-	-	-	-	-	-	
Dec-19	17	18	-	-	-	(106)	-	-	-	(106)	
			-	-	-	(525)	-	-	-	(525)	

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Month	Day	Hour	COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								TOTAL
			Non-FERC							FERC	
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	123	2,170	681	3,475	482	1,253	3	8,189	
Feb-19	7	8	145	2,632	895	3,246	379	1,304	3	8,604	
Mar-19	4	8	126	2,518	794	3,112	406	1,260	3	8,218	
Apr-19	10	8	119	1,958	550	3,028	401	1,109	2	7,167	
May-19	13	18	105	1,632	543	3,405	485	1,137	2	7,311	
Jun-19	12	17	120	2,385	717	3,751	622	1,149	3	8,747	
Jul-19	22	17	122	2,276	761	5,092	726	1,248	4	10,230	
Aug-19	5	17	132	2,434	767	4,864	624	1,268	4	10,092	
Sep-19	5	17	113	2,198	685	4,728	577	1,311	4	9,615	
Oct-19	30	8	120	2,382	774	3,252	464	1,280	3	8,274	
Nov-19	26	18	119	2,262	663	3,389	424	1,221	3	8,081	
Dec-19	17	18	127	2,303	734	3,397	520	1,309	3	8,392	
			1,471	27,149	8,564	44,738	6,111	14,849	37	102,920	

Factors:	SG	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%
	SC	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%

Utah Results of Operations
December 2019
ENERGY (MWh)

		FORECAST LOADS (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	72,439	1,343,149	428,440	2,233,345	291,330	873,310	1,971	5,243,984	
2019	Feb	72,424	1,317,556	425,635	1,975,055	257,181	817,762	1,690	4,867,304	
2019	Mar	69,250	1,270,849	393,385	2,029,492	247,493	851,498	1,631	4,863,598	
2019	Apr	56,867	1,058,807	303,385	1,884,023	267,400	795,218	1,398	4,367,099	
2019	May	64,850	1,049,025	320,262	1,950,263	302,457	811,103	1,413	4,499,373	
2019	Jun	68,523	1,099,297	352,262	2,120,177	399,479	796,681	1,438	4,837,858	
2019	Jul	77,044	1,199,718	384,550	2,643,071	491,532	838,898	1,927	5,636,739	
2019	Aug	77,314	1,240,290	397,700	2,599,080	388,012	855,282	1,923	5,559,602	
2019	Sep	57,895	1,069,707	352,039	2,131,580	315,932	803,693	1,524	4,732,369	
2019	Oct	59,594	1,152,835	371,996	1,983,670	300,847	828,410	1,516	4,698,868	
2019	Nov	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085	
2019	Dec	74,268	1,341,876	436,258	2,211,195	320,146	877,633	1,991	5,263,368	
		815,759	14,353,220	4,559,396	25,779,274	3,839,208	9,962,334	20,056	59,329,247	

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		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	-	-	-	(8,140)	-	-	-	(8,140)	
2019	Feb	-	-	-	-	(1,151)	-	-	(1,151)	
2019	Mar	-	-	-	-	-	-	-	-	
2019	Apr	-	-	-	-	-	-	-	-	
2019	May	-	-	-	-	-	-	-	-	
2019	Jun	-	-	-	(2,546)	-	-	-	(2,546)	
2019	Jul	-	-	-	(6,296)	(432)	-	-	(6,727)	
2019	Aug	-	-	-	(5,665)	-	-	-	(5,665)	
2019	Sep	-	-	-	(1,911)	(2,589)	-	-	(4,500)	
2019	Oct	-	-	-	-	(1,510)	-	-	(1,510)	
2019	Nov	-	-	-	-	-	-	-	-	
2019	Dec	-	-	-	(8,913)	(2,517)	-	-	(11,431)	
		-	-	-	(33,471)	(8,199)	-	-	(41,670)	

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	72,439	1,343,149	428,440	2,225,205	291,330	873,310	1,971	5,235,844	
2019	Feb	72,424	1,317,556	425,635	1,975,055	256,030	817,762	1,690	4,866,153	
2019	Mar	69,250	1,270,849	393,385	2,029,492	247,493	851,498	1,631	4,863,598	
2019	Apr	56,867	1,058,807	303,385	1,884,023	267,400	795,218	1,398	4,367,099	
2019	May	64,850	1,049,025	320,262	1,950,263	302,457	811,103	1,413	4,499,373	
2019	Jun	68,523	1,099,297	352,262	2,117,631	399,479	796,681	1,438	4,835,312	
2019	Jul	77,044	1,199,718	384,550	2,636,775	491,101	838,898	1,927	5,630,012	
2019	Aug	77,314	1,240,290	397,700	2,593,416	388,012	855,282	1,923	5,553,937	
2019	Sep	57,895	1,069,707	352,039	2,129,670	313,343	803,693	1,524	4,727,869	
2019	Oct	59,594	1,152,835	371,996	1,983,670	299,336	828,410	1,516	4,697,357	
2019	Nov	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085	
2019	Dec	74,268	1,341,876	436,258	2,202,282	317,629	877,633	1,991	5,251,938	
		815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	

Factors: SE 1.3759% 24.2095% 7.6903% 43.4253% 6.4617% 16.8034% 0.0338% 100.00%

**Utah Results of Operations
December 2019**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	TOTAL	Page Ref.
Subtotal	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	9.14
System Energy Factor	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
Divisional Energy - Pacific	2.9015%	51.0512%	16.2168%	0.0000%	0.0000%	29.8306%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.5921%	12.2898%	5.0538%	0.0643%	100.00%	
System Generation Factor	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	
Divisional Generation - Pacific	2.9428%	53.6891%	16.9636%	0.0000%	0.0000%	26.4045%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.7705%	11.6987%	4.4629%	0.0679%	100.00%	
System Capacity (kw)									
Accord	1,471.3	27,149.3	8,564.0	44,737.8	6,111.4	14,849.2	36.7	102,919.7	9.13
Modified Accord	1,471.3	27,149.3	8,564.0	44,737.8	6,111.4	14,849.2	36.7	102,919.7	9.13
Rolled-In	1,471.3	27,149.3	8,564.0	44,737.8	6,111.4	14,849.2	36.7	102,919.7	9.13
Rolled-In with Hydro Adj.	1,471.3	27,149.3	8,564.0	44,737.8	6,111.4	14,849.2	36.7	102,919.7	9.13
Rolled-In with Off-Sys Adj.	1,471.3	27,149.3	8,564.0	44,737.8	6,111.4	14,849.2	36.7	102,919.7	9.13
System Capacity Factor									
Accord	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%	
Modified Accord	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%	
Rolled-In	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%	
Rolled-In with Hydro Adj.	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%	
Rolled-In with Off-Sys Adj.	1.4296%	26.3791%	8.3210%	43.4686%	5.9380%	14.4280%	0.0357%	100.00%	
System Energy (kwh)									
Accord	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	
Modified Accord	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	
Rolled-In	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	
Rolled-In with Hydro Adj.	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	
Rolled-In with Off-Sys Adj.	815,759	14,353,220	4,559,396	25,745,804	3,831,008	9,962,334	20,056	59,287,577	
System Energy Factor									
Accord	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
Modified Accord	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
Rolled-In	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
Rolled-In with Hydro Adj.	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
Rolled-In with Off-Sys Adj.	1.3759%	24.2095%	7.6903%	43.4253%	6.4617%	16.8034%	0.0338%	100.00%	
System Generation Factor									
Accord	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	
Modified Accord	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	
Rolled-In	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	
Rolled-In with Hydro Adj.	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	
Rolled-In with Off-Sys Adj.	1.4162%	25.8367%	8.1633%	43.4578%	6.0690%	15.0218%	0.0352%	100.00%	

Utah Results of Operations
 December 2019
 2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(11,840,038)	(324,482)	(10,500,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(2,765,555)	-	(7,900,000)	-	4,400,000	985,542	(251,098)	-

**10. Normalized
Allocation Factors
2017 Protocol
13-Month Average**

Utah Results of Operations
December 2019
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S										Situs
System Generation	SG	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%			10.14
Divisional Generation - Pac. Power	DGP	2.9811%	54.5325%	15.8966%	0.0000%	0.0000%	26.5899%	0.0000%			10.14
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.9535%	11.4258%	4.5513%	0.0694%			10.14
System Capacity	SC	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%			10.14
System Energy	SE	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%			10.16
System Overhead	SO	2.1153%	27.5032%	7.5789%	43.0640%	5.7147%	13.9984%	0.0255%	0.0000%	0.0000%	10.6
Gross Plant-System	GPS	2.1153%	27.5032%	7.5789%	43.0640%	5.7147%	13.9984%	0.0255%	0.0000%	0.0000%	10.6
System Net Plant	SNP	1.9372%	26.7843%	7.3815%	43.8756%	5.7808%	14.1937%	0.0264%	0.0204%	0.0000%	10.6
Division Net Plant Distribution	SNPD	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			10.4
Customer - System	CN	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.00%	0.00%	10.9
CIAC	CIAC	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			10.9
Bad Debt Expense	BADDEBT	5.4885%	37.8590%	10.1618%	33.1619%	5.0365%	8.2923%	0.0000%	0.0000%	0.0000%	10.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%					0.00%	0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%					0.00%	1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%					0.00%	1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%					0.00%	2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%					0.00%	2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%	0	0.00%	0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.4989%	27.4182%	7.9926%	41.0229%	6.1891%	15.8410%	0.0374%	0.0000%	0.0000%	10.2
System Net Transmission Plant	SNPT	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%			10.4
System Net Production Plant	SNPP	1.4693%	26.8782%	7.8349%	42.1610%	6.0525%	15.5196%	0.0367%	0.0478%	0.0000%	10.4
System Net Hydro Plant	SNPPH	1.4309%	26.1746%	7.6301%	43.1933%	5.8785%	15.1042%	0.0357%	0.5527%	0.0000%	10.3
System Net Other Production Plant	SNPPO	1.4388%	26.3219%	7.6723%	43.4323%	5.9110%	15.1878%	0.0359%	0.0000%	0.0000%	10.3
System Net General Plant	SNPG	2.4345%	29.3136%	6.7106%	39.8906%	6.3957%	15.2402%	0.0148%			10.5
System Net Intangible Plant	SNPI	1.8150%	26.9090%	7.6640%	42.7418%	6.3077%	14.5367%	0.0259%			10.5
Trojan Plant Allocator	TROJP	1.4288%	26.0809%	7.6448%	43.3919%	6.0039%	15.4140%	0.0356%			10.11
Trojan Decommissioning Allocator	TROJD	1.4271%	26.0387%	7.6400%	43.3846%	6.0203%	15.4539%	0.0355%			10.11
DIT Balance	DITBAL	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%	10.8
Tax Depreciation	TAXDEPR	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%	10.12
SCHMAT Depreciation Expense	SCHMDEXP	2.2940%	28.2071%	7.9636%	41.2755%	5.5887%	14.6444%	0.0268%	0.0000%	0.0000%	10.12
System Generation Cholla Transaction	SGCT	1.4393%	26.3295%	7.6752%	43.4490%	5.9132%	15.1936%				Not Used

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CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	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	7,314,430,972	105,242,229	1,925,163,516	561,197,251	3,176,905,894	432,365,044	1,110,929,647	2,627,392	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>7,314,430,972</u>	<u>105,242,229</u>	<u>1,925,163,516</u>	<u>561,197,251</u>	<u>3,176,905,894</u>	<u>432,365,044</u>	<u>1,110,929,647</u>	<u>2,627,392</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
S	(163,214,305)	-	-	-	(165,188,938)	1,226,391	748,243	-	-	-
DGP	(765,397,082)	(11,012,763)	(201,453,065)	(58,724,833)	(332,437,959)	(45,243,566)	(116,249,960)	(274,936)	0	0
DGU	(736,317,493)	(10,594,357)	(193,799,296)	(56,493,711)	(319,807,705)	(43,524,636)	(111,833,297)	(264,490)	0	0
SG	(1,490,892,214)	(21,451,405)	(392,403,908)	(114,388,203)	(647,545,145)	(88,128,479)	(226,439,537)	(535,538)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(246,500,340)	(3,546,721)	(64,879,068)	(18,912,656)	(107,063,473)	(14,570,939)	(37,438,939)	(88,545)	0	0
	<u>(3,402,321,435)</u>	<u>(46,605,246)</u>	<u>(852,535,336)</u>	<u>(248,519,403)</u>	<u>(1,572,043,220)</u>	<u>(190,241,230)</u>	<u>(491,213,491)</u>	<u>(1,163,509)</u>	<u>0</u>	<u>0</u>
TOTAL NET STEAM PLANT	3,912,109,538	58,636,983	1,072,628,179	312,677,848	1,604,862,674	242,123,814	619,716,156	1,463,883	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4989%	27.4182%	7.9926%	41.0229%	6.1891%	15.8410%	0.0374%	0.0000%	0.0000%

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
NUCLEAR:											
NUCLEAR PRODUCTION 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	0	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0	0			
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0			
DGU	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			
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0			
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
HYDRO:											
HYDRO PRODUCTION PLANT											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
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	1,077,728,210	15,506,677	283,658,843	82,688,334	468,093,980	63,705,845	163,687,404	387,127	0	0	
	1,077,728,210	15,506,677	283,658,843	82,688,334	468,093,980	63,705,845	163,687,404	387,127	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
S	3,600,961	-	-	-	-	-	-	-	3,600,961	-	
DGP	(174,168,301)	(2,505,986)	(45,841,223)	(13,363,004)	(75,647,211)	(10,295,303)	(26,453,012)	(62,562)	0	0	
DGU	(30,652,422)	(441,036)	(8,067,740)	(2,351,797)	(13,313,388)	(1,811,903)	(4,655,548)	(11,011)	0	0	
SG	(225,020,004)	(3,237,655)	(59,225,428)	(17,264,584)	(97,733,833)	(13,301,210)	(34,176,465)	(80,829)	0	0	
	(426,239,766)	(6,184,677)	(113,134,390)	(32,979,385)	(186,694,433)	(25,408,416)	(65,285,025)	(154,402)	3,600,961	0	
TOTAL NET HYDRO PRODUCTION PLANT	651,488,444	9,322,000	170,524,453	49,708,949	281,399,547	38,297,429	98,402,379	232,725	3,600,961	0	
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4309%	26.1746%	7.6301%	43.1933%	5.8785%	15.1042%	0.0357%	0.5527%	0.0000%	
OTHER:											
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
S	74,986	-	74,986	-	-	-	-	-	-	-	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	4,020,949,224	57,854,625	1,058,316,740	308,505,974	1,746,434,868	237,683,272	610,709,393	1,444,351	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	4,021,024,209	57,854,625	1,058,391,726	308,505,974	1,746,434,868	237,683,272	610,709,393	1,444,351	0	0	
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	
DGP	(592,873,211)	(8,530,438)	(156,044,657)	(45,487,997)	(257,504,980)	(35,045,467)	(90,046,708)	(212,964)	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(418,247,158)	(6,017,866)	(110,082,954)	(32,089,872)	(181,658,952)	(24,723,106)	(63,524,172)	(150,237)	0	0	
SSGCT	(36,897,464)	(530,892)	(9,711,439)	(2,830,946)	(16,025,822)	(2,181,055)	(5,604,057)	(13,254)	0	0	
	(1,048,017,834)	(15,079,195)	(275,839,051)	(80,408,815)	(455,189,754)	(61,949,628)	(159,174,936)	(376,455)	0	0	
TOTAL NET OTHER PRODUCTION PLANT	2,973,006,376	42,775,430	782,552,675	228,097,159	1,291,245,114	175,733,644	451,534,457	1,067,897	0	0	
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4388%	26.3219%	7.6723%	43.4323%	5.9110%	15.1878%	0.0359%	0.0000%	0.0000%	

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
PRODUCTION:											
TOTAL PRODUCTION PLANT											
S	74,986	0	74,986	0	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0	0
SG	12,413,108,406	178,603,531	3,267,139,099	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0
	12,413,183,392	178,603,531	3,267,214,085	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0	0
LESS ACCUMULATED DEPRECIATION											
S	(159,613,344)	-	-	-	(165,188,938)	1,226,391	748,243	-	3,600,961	-	-
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	(4,716,965,691)	(67,869,119)	(1,241,508,777)	(361,907,603)	(2,048,738,468)	(278,825,665)	(716,421,694)	(1,694,365)	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0
	(4,876,579,034)	(67,869,119)	(1,241,508,777)	(361,907,603)	(2,213,927,406)	(277,599,273)	(715,673,452)	(1,694,365)	3,600,961	0	0
TOTAL NET PRODUCTION PLANT	7,536,604,357	110,734,413	2,025,705,308	590,483,956	3,177,507,335	456,154,887	1,169,652,993	2,764,505	3,600,961	0	0
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4693%	26.8782%	7.8349%	42.1610%	6.0525%	15.5196%	0.0367%	0.0478%	0.0000%	
TRANSMISSION:											
TRANSMISSION PLANT											
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963			
	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963			
LESS ACCUMULATED DEPRECIATION											
DGP	(354,052,614)	(5,094,215)	(93,186,904)	(27,164,568)	(153,777,080)	(20,928,487)	(53,774,182)	(127,178)			
DGU	(421,321,086)	(6,062,094)	(110,892,014)	(32,325,718)	(182,994,063)	(24,904,809)	(63,991,045)	(151,341)			
SG	(1,040,008,905)	(14,963,960)	(273,731,095)	(79,794,333)	(451,711,204)	(61,476,210)	(157,958,525)	(373,578)			
	(1,815,382,605)	(26,120,270)	(477,810,013)	(139,284,619)	(788,482,347)	(107,309,507)	(275,723,753)	(652,097)			
TOTAL NET TRANSMISSION PLANT	4,620,923,146	66,487,230	1,216,230,310	354,538,771	2,007,023,927	273,148,471	701,834,570	1,659,866			
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%			
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC POWER											
S	3,592,318,436	276,802,157	2,158,855,130	525,026,658	0	0	631,634,491	0			
LESS ACCUMULATED DEPRECIATION											
S	(1,680,596,924)	(138,953,086)	(1,022,444,977)	(254,197,119)	0	0	(-265,001,742)	0			
	1,911,721,512	137,849,072	1,136,410,153	270,829,539	0	0	366,632,749	0			
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.2107%	59.4443%	14.1668%	0.0000%	0.0000%	19.1781%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
S	3,551,985,262	0	0	0	3,051,930,252	361,562,521	138,492,489	0			
LESS ACCUMULATED DEPRECIATION											
S	(1,207,043,547)	0	0	0	(998,892,349)	(149,321,077)	(58,830,121)	0			
	2,344,941,715	0	0	0	2,053,037,904	212,241,444	79,662,368	0			
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5518%	9.0510%	3.3972%	0.0000%			
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0			
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%			

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	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL:											
GENERAL PLANT											
S	655,356,462	19,869,523	214,345,047	48,567,590	230,894,736	44,667,203	97,012,364	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	3,772,375	51,798	933,505	282,576	1,628,167	246,032	629,026	1,271			
SG	309,037,237	4,446,521	81,338,824	23,710,778	134,225,372	18,267,573	46,937,162	111,008			
SO	315,706,687	6,678,135	86,829,440	23,927,176	135,955,858	18,041,845	44,193,819	80,415			
CN	17,517,830	419,804	5,472,707	1,214,285	8,375,169	735,718	1,300,149	0			
DEU	0	0	0	0	0	0	0	0			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
Remove Capital I	(18,046,324)	(191,169)	(5,393,197)	(956,155)	(8,891,360)	(734,529)	(1,875,608)	(4,305)			
	1,283,344,269	31,274,611	383,526,325	96,746,249	502,187,941	81,223,841	188,196,912	188,388			
LESS ACCUMULATED DEPRECIATION											
S	(258,927,749)	(7,902,058)	(88,777,739)	(25,860,663)	(85,221,509)	(17,178,227)	(33,987,553)	0			
DGP	(864,020)	(12,432)	(227,411)	(66,292)	(375,273)	(51,073)	(131,229)	(310)			
DGU	(2,957,865)	(42,559)	(778,512)	(226,941)	(1,284,701)	(174,843)	(449,246)	(1,062)			
SE	(1,606,021)	(22,052)	(397,423)	(120,302)	(693,163)	(104,744)	(267,797)	(541)			
SG	(113,340,150)	(1,630,772)	(29,831,209)	(8,695,985)	(49,227,478)	(6,699,676)	(17,214,317)	(40,713)			
SO	(110,617,675)	(2,339,893)	(30,423,400)	(8,383,632)	(47,636,371)	(6,321,523)	(15,484,681)	(28,176)			
CN	(6,399,767)	(153,366)	(1,999,337)	(443,613)	(3,059,690)	(268,779)	(474,982)	0			
SSGCT	(110,882)	(1,595)	(29,184)	(8,507)	(48,160)	(6,554)	(16,841)	(40)			
SSGCH	(2,711,121)	(39,008)	(713,569)	(208,010)	(1,177,532)	(160,258)	(411,770)	(974)			
	(497,535,250)	(12,143,735)	(153,177,785)	(44,013,944)	(188,723,877)	(30,965,677)	(68,438,416)	(71,816)			
TOTAL NET GENERAL PLANT	785,809,019	19,130,876	230,348,541	52,732,306	313,464,064	50,258,164	119,758,496	116,572			
SNPG											
SYSTEM NET GENERAL PLANT	100.0000%	2.4345%	29.3136%	6.7106%	39.8906%	6.3957%	15.2402%	0.0148%			
MINING:											
GENERAL MINING PLANT											
SE	107,709,417	1,478,943	26,653,557	8,068,154	46,487,671	7,024,755	17,960,049	36,287			
LESS ACCUMULATED DEPRECIATION											
SE	0	0	0	0	0	0	0	0			
	107,709,417	1,478,943	26,653,557	8,068,154	46,487,671	7,024,755	17,960,049	36,287			
SNPM											
SYSTEM NET PLANT MINING	100.0000%	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%			
INTANGIBLE:											
INTANGIBLE PLANT											
S	23,022,388	481,167	4,614,381	2,036,363	5,890,217	4,371,145	5,629,114	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	176,932,374	4,240,072	55,275,054	12,264,432	84,590,299	7,430,844	13,131,672	0			
SG	293,789,700	4,227,134	77,325,661	22,540,916	127,602,849	17,366,272	44,621,337	105,531			
SO	390,075,918	8,251,266	107,283,358	29,563,564	167,982,207	22,291,860	54,604,305	99,357			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	883,820,379	17,199,639	244,498,455	66,405,275	386,065,571	51,460,121	117,986,429	204,889			
LESS ACCUMULATED AMORTIZATION											
S	(1,231,416)	(2,672)	(105,948)	(4,535)	(33,780)	(930,856)	(153,625)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(489,827)	(7,048)	(128,923)	(37,582)	(212,748)	(28,954)	(74,396)	(176)			
SE	0	0	0	0	0	0	0	0			
CN	(137,086,578)	(3,285,193)	(42,826,917)	(9,502,439)	(65,540,264)	(5,757,392)	(10,174,373)	0			
SG	(131,141,366)	(1,886,901)	(34,516,502)	(10,061,777)	(56,959,151)	(7,751,928)	(19,917,999)	(47,107)			
SO	(291,767,035)	(6,171,741)	(80,245,270)	(22,112,807)	(125,646,491)	(16,673,754)	(40,842,655)	(74,317)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(21,945)	(316)	(5,776)	(1,684)	(9,531)	(1,297)	(3,333)	(8)			
	(561,738,167)	(11,353,870)	(157,829,336)	(41,720,824)	(248,401,967)	(31,144,181)	(71,166,382)	(121,608)			

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL NET INTANGIBLE PLANT	322,082,212	5,845,769	86,669,120	24,684,451	137,663,604	20,315,940	46,820,047	83,281			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8150%	26.9090%	7.6640%	42.7418%	6.3077%	14.5367%	0.0259%			
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
PRODUCTION PLANT	12,413,183,392	178,603,531	3,267,214,085	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0	
TRANSMISSION PLANT	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963	0	0	
DISTRIBUTION PLANT	7,144,303,698	276,802,157	2,158,855,130	525,026,658	3,051,930,252	361,562,521	770,126,980	0	0	0	
GENERAL PLANT	1,391,053,686	32,753,554	410,179,882	104,814,404	548,675,612	88,248,596	206,156,961	224,676	0	0	
INTANGIBLE PLANT	883,820,379	17,199,639	244,498,455	66,405,275	386,065,571	51,460,121	117,986,429	204,889	0	0	
TOTAL GROSS PLANT	28,268,666,906	597,966,383	7,774,787,876	2,142,461,285	12,173,612,451	1,615,483,377	3,957,155,137	7,200,398	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1153%	27.5032%	7.5789%	43.0640%	5.7147%	13.9984%	0.0255%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,876,579,034)	(67,869,119)	(1,241,508,777)	(361,907,603)	(2,213,927,406)	(277,599,273)	(715,673,452)	(1,694,365)	3,600,961	0	
TRANSMISSION PLANT	(1,815,382,605)	(26,120,270)	(477,810,013)	(139,284,619)	(788,482,347)	(107,309,507)	(275,723,753)	(652,097)	0	0	
DISTRIBUTION PLANT	(2,887,640,471)	(138,953,086)	(1,022,444,977)	(254,197,119)	(998,892,349)	(149,321,077)	(323,831,863)	0	0	0	
GENERAL PLANT	(497,535,250)	(12,143,735)	(153,177,785)	(44,013,944)	(188,723,877)	(30,965,677)	(68,438,416)	(71,816)	0	0	
INTANGIBLE PLANT	(561,738,167)	(11,353,870)	(157,829,336)	(41,720,824)	(248,401,967)	(31,144,181)	(71,166,382)	(121,608)	0	0	
	(10,638,875,527)	(256,440,080)	(3,052,770,888)	(841,124,108)	(4,438,427,945)	(596,339,716)	(1,454,833,865)	(2,539,886)	3,600,961	0	
NET PLANT	17,629,791,379	341,526,302	4,722,016,988	1,301,337,177	7,735,184,505	1,019,143,661	2,502,321,272	4,660,512	3,600,961	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9372%	26.7843%	7.3815%	43.8756%	5.7808%	14.1937%	0.0264%	0.0204%	0.0000%	
Non-Utility RELATED INTEREST PERCENTAGE	0.0000%										
INT											
INTEREST FACTOR SNP - Non-Utility	100.0000%	1.9372%	26.7843%	7.3815%	43.8756%	5.7808%	14.1937%	0.0264%	0.0204%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)	27,564,593,207	583,073,130	7,581,145,081	2,089,100,062	11,870,410,309	1,575,247,332	3,858,596,232	7,021,061	0	0	
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1153%	27.5032%	7.5789%	43.0640%	5.7147%	13.9984%	0.0255%	0.0000%	0.0000%	
IBT											
INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
INCOME BEFORE STATE TAXES	1,050,468,800	28,295,570	294,154,432	64,060,232	442,287,575	65,525,820	144,219,322	(374,472)	19,104,222	(6,803,901)	
Interest Synchronization	(7,196,941)	(139,420)	(1,927,651)	(531,240)	(3,157,704)	(416,041)	(1,021,513)	(1,903)	(1,470)	-	
	1,043,271,859	28,156,150	292,226,782	63,528,992	439,129,871	65,109,779	143,197,810	(376,375)	19,102,752	(6,803,901)	
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.6988%	28.0106%	6.0894%	42.0916%	6.2409%	13.7258%	-0.0361%	1.8310%	-0.6522%	

See Calculation of EXCTAX

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DESCRIPTION	2017 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
DITEXP:			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Pacific Power												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Utility	NUTIL	0										
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	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Utility	NUTIL	0										
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)												
Prod / Other Prod	S	0										
Cholla Unit 4	S	0										
Gadsby Unit 4, 5 & 6	S	0										
Hydro-PPL	S	0										
Hydro-UPL	S	0										
Transmission	S	0										
Distribution	S	0										
General/ Intangibles	S	0										
Mining	S	0										
WCA - CAEE 2007+	S	0										
WCA - CAGE 2007+	S	0										
WCA - CAGW 2007+	S	0										
WCA_CAGW 2007+ -Marengo	S	0										
WCA CAGW 2007+ -Goodnoe	S	0										
WCA - General 2007+	S	0										
WCA - JBG 2007+	S	0										
Non-Utility	NUTIL	0										
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	0	40,512,699	
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)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

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DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR									Page Ref.
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	
DITBAL:											
Pacific Power											
Production	S	13,457,094	757,654	8,907,795	2,995,303	(2,150,046)	(135,346)	3,083,979	(2,245)	0	0
Transmission	S	9,522,522	370,077	5,234,269	1,439,216	366,830	(7,773)	2,119,947	(44)	0	0
Distribution	S	4,735,365	1,086,792	2,590,798	1,729,076	(1,304,679)	720	632,658	0	0	0
General	S	(630,157)	(3,805)	(251,136)	(14,386)	(238,321)	(10,796)	(111,531)	(182)	0	0
Mining Plant	S	4,366	67	1,093	333	1,852	271	742	8	0	0
Non-Utility Plant	NUTIL	(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	S	29,350,024	13,815	(1,000,634)	76,581	24,763,613	4,320,169	963,968	212,512	0	0
Transmission	S	22,289,083	1,580	47	8,859	18,882,591	2,473,219	811,021	111,766	0	0
Distribution	S	18,121,819	173,053	1,146,822	342,146	13,445,643	1,919,220	1,094,935	0	0	0
General	S	(879,786)	(12,694)	(256,571)	(46,627)	(328,088)	(90,041)	(144,871)	(894)	0	0
Mining Plant	S	9,978	152	2,497	762	4,233	620	1,695	19	0	0
Non-Utility Plant	NUTIL	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											
Prod / Other Prod	S	272,794,271	4,848,857	77,458,882	21,963,876	111,683,531	15,006,778	40,914,403	917,944	0	0
Cholla Unit 4	S	27,230,341	390,093	6,656,178	0	11,315,469	1,371,021	4,253,470	69,277	0	3,174,833
Gadsby Unit 4, 5 & 6	S	4,144,690	65,020	1,059,859	0	1,798,350	236,896	624,241	12,828	0	347,496
Hydro-PPL	S	22,622,579	437,676	6,711,614	1,894,763	8,978,533	1,187,093	3,340,613	72,287	0	0
Hydro-UPL	S	6,954,967	140,558	2,077,212	605,028	2,749,917	360,847	1,001,120	20,285	0	0
Transmission	S	178,742,946	3,272,281	52,098,421	14,528,595	72,328,303	9,614,859	26,344,995	555,492	0	0
Distribution	S	658,889,640	23,367,008	186,840,263	42,547,448	309,235,341	32,389,949	64,505,041	0	0	4,590
General/ Intangibles	S	22,311,042	544,759	7,351,763	1,666,338	8,192,600	1,245,836	3,255,981	53,764	0	1
Mining	S	2,015	30	505	154	863	129	333	1	0	0
WCA - CAEE 2007+	S	(2,154)	(5)	(490)	0	(792)	(130)	(344)	(1)	0	(392)
WCA - CAGE 2007+	S	1,196,922,705	19,169,353	314,159,290	0	506,170,522	67,161,923	185,889,433	3,746,870	0	100,625,314
WCA - CAGW 2007+	S	274,389,032	4,496,422	74,617,878	59,796,073	117,626,483	15,660,287	43,254,189	888,844	0	(41,951,144)
WCA_CAGW 2007+ -Marengo	S	(42,703,026)	0	0	0	(42,703,026)	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	119,956,829	2,624,206	33,055,648	8,090,265	50,950,144	6,742,453	17,050,792	181,324	0	1,261,997
WCA - JBG 2007+	S	109,044,497	1,724,573	28,924,027	23,830,801	47,091,598	6,281,086	16,899,896	238,342	0	(15,945,826)
Oregon Extra Book Depreciation	S	(87,856,792)	0	(87,856,792)	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	(1,160,688)	0	0	0	0	0	0	0	0	(1,160,688)
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)		100.0000%	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%
OPRV-WY											
		Pacific Division	Utah Division	Combined Total							
Total Sales to Ultimate Customers		0	0	0							
Less: Uncollectibles (net)		0	0	0							
Total Interstate Revenues		0	0	0							
		0.0000%	0.0000%	0.0000%							

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DESCRIPTION	2017 PROTOCOL FACTOR			Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	Pacific Division	Utah Division	Combined Total								
OPRV-ID											
Total Sales to Ultimate Customers	0	0	0								
Less: Interstate Sales for Resale											
Montana Power	0	0	0								
Portland General Electric	0	0	0								
Puget Sound Power & Light	0	0	0								
Washington Water Power Co.	0	0	0								
Less: Uncollectibles (net)	0	0	0								
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>								
	0.0000%	0.0000%	0.0000%								
BADDEBT											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyo-UP&L	FERC	OTHER	Non-Utility	
Account 904 Balance	13,057,277	716,643	4,943,357	1,326,852	4,330,044	657,633	1,082,747	0	0	0	
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	5.4885%	37.8590%	10.1618%	33.1619%	5.0365%	8.2923%	0.0000%	0.0000%	0.0000%	
Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Total Electric Customers	1,985,058	47,571	620,148	137,598	949,044	83,369	147,328	0	0	0	
CN											
Customer System factor - CN	100.0000%	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	936,295	47,571	620,148	137,598	0	0	130,978	0	0	0	
CNP											
Customer Service Pacific Power factor - CNP	100.0000%	5.08%	66.23%	14.70%	0.00%	0.00%	13.99%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers	1,048,763	0	0	0	949,044	83,369	16,350	0	0	0	
CNU											
Customer Service R.M.P. factor - CNU	100.0000%	0.00%	0.00%	0.00%	90.49%	7.95%	1.56%	0.00%	0.00%	0.00%	
CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0	0	0	
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.24%	26.70%	6.36%	48.23%	4.99%	10.48%	0.00%	0.00%	0.00%	

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DESCRIPTION	2017 PROTOCOL FACTOR	California		Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total							
IDSIT												
Payroll		0	0	0	0	0						
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%							
Property		0	0	0	0	0						
Sales		0	0	0	0	0						
Average			0.00%	0.00%								
	Idaho - PPL Factor		0.00%	0.00%								
	Idaho - UPL Factor		0.00%	0.00%								
			0.00%	0.00%								
EXCTAX												
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Total Taxable Income		1,002,777,516	27,010,951	280,799,821	61,151,897	422,207,719	62,550,948	137,671,765	(357,471)	18,236,891	(6,495,004)	
Less Other Electric Items:												
419 OTH		0	0	0	0	0	0	0	0	0	0	
432 OTH		0	0	0	0	0	0	0	0	0	0	
40910 OTH		0	0	0	0	0	0	0	0	0	0	
SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	
SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other		1,002,777,516	27,010,951	280,799,821	61,151,897	422,207,719	62,550,948	137,671,765	(357,471)	18,236,891	(6,495,004)	
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	2.6936%	28.0022%	6.0983%	42.1038%	6.2378%	13.7290%	-0.0356%	1.8186%	-0.6477%	
Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Premerger												
Dec 1991 Plant		16,918,976										
Dec 1992 Plant		17,094,202										
Average	SG	17,006,589	244,696	4,476,147	1,304,825	7,386,539	1,005,280	2,582,993	6,109	0	0	
Dec 1991 Reserve		(7,851,432)										
Dec 1992 Reserve		(8,434,030)										
Average	SG	(8,142,731)	(117,160)	(2,143,173)	(624,748)	(3,536,665)	(481,327)	(1,236,733)	(2,925)	0	0	
Postmerger												
Dec 1991 Plant		4,284,960										
Dec 1992 Plant		3,485,613										
Average	SG	3,885,287	55,903	1,022,610	298,097	1,687,512	229,664	590,105	1,396	0	0	
Dec 1991 Reserve		(129,394)										
Dec 1992 Reserve		(240,609)										
Average	SG	(185,002)	(2,662)	(48,693)	(14,194)	(80,353)	(10,936)	(28,098)	(66)	0	0	
Net Plant		12,564,143	180,777	3,306,892	963,980	5,457,034	742,682	1,908,266	4,513	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	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	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
System Net Nuclear Plant	SNNP	100.0000%	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	

Utah Results of Operations
December 2019
13-MONTH AVERAGE FACTORS

DESCRIPTION		2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pre-merger	(101)	SG	17,094,202	245,957	4,499,206	1,311,547	7,424,593	1,010,459	2,596,300	6,140	0	0
		(108) SG	(8,434,030)	(121,351)	(2,219,843)	(647,098)	(3,663,186)	(498,546)	(1,280,976)	(3,030)	0	0
Post-merger	(101)	SG	3,485,613	50,152	917,416	267,432	1,513,920	206,039	529,402	1,252	0	0
		(108) SG	(240,609)	(3,462)	(63,328)	(18,461)	(104,505)	(14,223)	(36,544)	(86)	0	0
		(107) SG	1,778,549	25,590	468,115	136,459	772,484	105,132	270,129	639	0	0
		(120) SE	1,975,759	27,129	488,917	147,998	852,743	128,858	329,449	666	0	0
		(228) SG	7,220,849	103,896	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	0	0
		(228) SG	1,472,376	21,185	387,530	112,968	639,503	87,034	223,627	529	0	0
		(228) SNNP	3,531,000	50,805	929,362	270,915	1,533,633	208,722	536,295	1,268	0	0
		(228) SE	1,743,025	23,933	431,325	130,564	752,294	113,679	290,641	587	0	0
Total Acct 182.22			29,626,734	423,833	7,739,234	2,266,340	12,857,740	1,773,988	4,555,039	10,559	0	0
Revised Study	(228)	SNNP	112,680	1,621	29,657	8,645	48,941	6,661	17,114	40	0	0
		(228) SE	941,950	12,934	233,093	70,558	406,548	61,434	157,066	317	0	0
December 1993 Adj.			1,054,630	14,555	262,751	79,204	455,489	68,094	174,180	358	0	0
Adjusted Acct 182.22			30,681,364	438,389	8,001,985	2,345,544	13,313,229	1,842,082	4,729,219	10,917	0	0
TROJP			100.0000%	1.4288%	26.0809%	7.6448%	43.3919%	6.0039%	15.4140%	0.0356%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Plant - Premerger		SG	7,220,849	103,896	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	0	0
- Postmerger		SG	1,472,376	21,185	387,530	112,968	639,503	87,034	223,627	529	0	0
Storage Facility		SE	1,743,025	23,933	431,325	130,564	752,294	113,679	290,641	587	0	0
Transition Costs		SNNP	3,531,000	50,805	929,362	270,915	1,533,633	208,722	536,295	1,268	0	0
Total Acct 228.42			13,967,250	199,819	3,648,750	1,068,464	6,061,690	836,268	2,147,280	4,978	0	0
Transition Costs		SNNP	112,680	1,621	29,657	8,645	48,941	6,661	17,114	40	0	0
Storage Facility		SE	941,950	12,934	233,093	70,558	406,548	61,434	157,066	317	0	0
December 1993 Adj.			1,054,630	14,555	262,751	79,204	455,489	68,094	174,180	358	0	0
Adjusted Acct 228.42			15,021,880	214,374	3,911,501	1,147,667	6,517,179	904,362	2,321,460	5,336	0	0
TROJD			100.0000%	1.4271%	26.0387%	7.6400%	43.3846%	6.0203%	15.4539%	0.0355%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
SCHMA			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Amortization Expense :												
Amortization of Limited Term Plant		Acct 404	49,828,226	798,453	11,661,291	3,114,033	22,413,528	2,219,135	5,349,296	9,486	4,263,005	0
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions		Acct 406	5,083,195	68,799	1,258,510	366,864	2,378,429	282,644	726,232	1,718	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	13,451,842	0	2,259,272	966	8,463,098	468,611	2,135,605	0	124,290	0
Total Amortization Expense :			68,363,263	867,251	15,179,073	3,481,862	33,255,056	2,970,389	8,211,133	11,204	4,387,295	0
Schedule M Amortization Factor			100.0000%	1.2686%	22.2036%	5.0932%	48.6446%	4.3450%	12.0110%	0.0164%	6.4176%	0.0000%

Utah Results of Operations
December 2019
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	Page Ref.									
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
SCHMD											
Depreciation Expense :											
Steam	Acct 403.1	237,132,379	3,411,932	62,413,414	18,193,902	102,994,649	14,017,188	36,016,115	85,180	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	36,881,768	530,666	9,707,308	2,829,741	16,019,005	2,180,127	5,601,673	13,248	0	0
Other	Acct 403.4	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
Transmission	Acct 403.5	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
Distribution	Acct 403.6	161,981,289	8,162,018	54,651,488	14,532,905	56,556,825	7,262,954	20,815,098	0	0	0
General	Acct 403.7&8	41,351,407	904,896	12,417,129	3,158,073	16,260,933	2,440,775	6,162,064	7,536	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		718,119,920	16,473,827	202,560,986	57,187,855	296,407,341	40,133,438	105,164,022	192,451	0	0
Schedule M Depreciation Factor		100.0000%	2.2940%	28.2071%	7.9636%	41.2755%	5.5887%	14.6444%	0.0268%	0.0000%	0.0000%
Tax Depreciation by Function											
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Current Total M Difference		696,126,889	13,642,552	183,298,782	44,568,184	312,595,166	39,270,340	95,663,874	167,352	-	6,920,639
Tax Depr factor		100.0000%	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%

Utah Results of Operations
December 2019
COINCIDENTAL PEAKS (MW)

FORECAST LOADS (CP)											
Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	123	2,170	681	3,555	482	1,253	3	8,269	
Feb-19	7	8	145	2,632	895	3,246	379	1,304	3	8,604	
Mar-19	4	8	126	2,518	794	3,112	406	1,260	3	8,218	
Apr-19	10	8	119	1,958	550	3,028	401	1,109	2	7,167	
May-19	13	18	105	1,632	543	3,405	485	1,137	2	7,311	
Jun-19	28	18	113	1,695	557	4,338	738	1,238	3	8,681	
Jul-19	22	17	122	2,276	761	5,195	726	1,248	4	10,334	
Aug-19	5	17	132	2,434	767	4,992	624	1,268	4	10,220	
Sep-19	4	16	113	2,089	692	4,823	586	1,347	3	9,652	
Oct-19	31	8	126	2,340	727	3,210	436	1,194	3	8,036	
Nov-19	26	18	119	2,262	663	3,389	424	1,221	3	8,081	
Dec-19	17	18	127	2,303	734	3,503	520	1,309	3	8,498	
			1,470	26,308	8,364	45,797	6,208	14,888	37	103,072	

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Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)											
Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	-	-	-	(80)	-	-	(80)	(80)	
Feb-19	7	8	-	-	-	-	-	-	-	-	
Mar-19	4	8	-	-	-	-	-	-	-	-	
Apr-19	10	8	-	-	-	-	-	-	-	-	
May-19	13	18	-	-	-	(47)	-	-	(47)	(47)	
Jun-19	12	17	-	-	-	(315)	(148)	-	(315)	(463)	
Jul-19	22	17	-	-	-	(330)	(145)	-	(330)	(475)	
Aug-19	5	17	-	-	-	(284)	(75)	-	(284)	(359)	
Sep-19	5	17	-	-	-	(297)	-	-	(297)	(297)	
Oct-19	30	8	-	-	-	-	-	-	-	-	
Nov-19	26	18	-	-	-	-	-	-	-	-	
Dec-19	17	18	-	-	-	(106)	-	-	(106)	(106)	
			-	-	-	(1,458)	(368)	-	(1,458)	(1,826)	

(=)

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES											
Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	123	2,170	681	3,475	482	1,253	3	8,189	
Feb-19	7	8	145	2,632	895	3,246	379	1,304	3	8,604	
Mar-19	4	8	126	2,518	794	3,112	406	1,260	3	8,218	
Apr-19	10	8	119	1,958	550	3,028	401	1,109	2	7,167	
May-19	13	18	105	1,632	543	3,359	485	1,137	2	7,264	
Jun-19	28	18	113	1,695	557	4,023	590	1,238	3	8,219	
Jul-19	22	17	122	2,276	761	4,865	581	1,248	4	9,859	
Aug-19	5	17	132	2,434	767	4,708	549	1,268	4	9,861	
Sep-19	4	16	113	2,089	692	4,526	586	1,347	3	9,356	
Oct-19	31	8	126	2,340	727	3,210	436	1,194	3	8,036	
Nov-19	26	18	119	2,262	663	3,389	424	1,221	3	8,081	
Dec-19	17	18	127	2,303	734	3,397	520	1,309	3	8,392	
			1,470	26,308	8,364	44,339	5,840	14,888	37	101,246	

(+)

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)											
Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	-	47	-	-	-	-	-	47	
Feb-19	7	8	-	49	-	-	-	-	-	49	
Mar-19	4	8	-	47	-	-	-	-	-	47	
Apr-19	10	8	-	46	-	-	-	-	-	46	
May-19	13	18	-	48	-	-	-	-	-	48	
Jun-19	28	18	-	48	-	-	-	-	-	48	
Jul-19	22	17	-	50	-	-	72	-	-	122	
Aug-19	5	17	-	50	-	-	-	-	-	50	
Sep-19	4	16	-	49	-	127	130	-	-	306	
Oct-19	31	8	-	47	-	-	72	-	-	119	
Nov-19	26	18	-	47	-	-	-	-	-	47	
Dec-19	17	18	-	47	-	-	-	-	-	47	
			-	576	-	127	274	-	-	977	

(=)

LOADS FOR JURISDICTIONAL ALLOCATION (CP)											
Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	123	2,217	681	3,475	482	1,253	3	8,236	
Feb-19	7	8	145	2,681	895	3,246	379	1,304	3	8,653	
Mar-19	4	8	126	2,564	794	3,112	406	1,260	3	8,264	
Apr-19	10	8	119	2,004	550	3,028	401	1,109	2	7,213	
May-19	13	18	105	1,681	543	3,359	485	1,137	2	7,313	
Jun-19	28	18	113	1,743	557	4,023	590	1,238	3	8,267	
Jul-19	22	17	122	2,327	761	4,865	653	1,248	4	9,981	
Aug-19	5	17	132	2,484	767	4,708	549	1,268	4	9,912	
Sep-19	4	16	113	2,139	692	4,653	715	1,347	3	9,662	
Oct-19	31	8	126	2,387	727	3,210	508	1,194	3	8,155	
Nov-19	26	18	119	2,308	663	3,389	424	1,221	3	8,128	
Dec-19	17	18	127	2,350	734	3,397	520	1,309	3	8,439	
			1,470	26,884	8,364	44,466	6,114	14,888	37	102,222	

Utah Results of Operations
December 2019
COINCIDENTAL PEAKS (MW)

(+)

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	(4)	71	81	(27)	1	17	-	139	
Feb-19	7	8	(9)	(168)	(200)	(9)	(13)	(13)	-	(413)	
Mar-19	4	8	(2)	(129)	(136)	(6)	(18)	(39)	-	(331)	
Apr-19	10	8	8	123	8	37	(3)	(6)	-	166	
May-19	13	18	(0)	7	(16)	54	(75)	10	-	(20)	
Jun-19	28	18	(0)	(6)	3	(7)	75	(2)	-	62	
Jul-19	22	17	1	109	75	(49)	(21)	6	-	121	
Aug-19	5	17	0	29	22	(38)	(133)	6	-	(113)	
Sep-19	4	16	0	8	(54)	(499)	(183)	(20)	-	(748)	
Oct-19	31	8	(8)	(104)	(184)	(154)	61	(37)	-	(425)	
Nov-19	26	18	(2)	(5)	(133)	17	(31)	(15)	-	(168)	
Dec-19	17	18	17	231	(38)	76	(23)	13	-	275	
			-	-	-	(607)	-	-	-	(1,455)	

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Hour	Non-FERC							FERC	TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC		
Jan-19	2	18	119	2,288	762	3,448	484	1,270	3	8,375	
Feb-19	7	8	136	2,513	695	3,237	366	1,291	3	8,240	
Mar-19	4	8	124	2,435	659	3,105	388	1,220	3	7,933	
Apr-19	10	8	126	2,126	558	3,065	398	1,102	2	7,379	
May-19	13	18	105	1,688	528	3,412	411	1,147	2	7,293	
Jun-19	28	18	113	1,737	560	4,016	664	1,236	3	8,329	
Jul-19	22	17	123	2,436	836	4,817	633	1,254	4	10,102	
Aug-19	5	17	132	2,514	789	4,670	416	1,275	4	9,799	
Sep-19	4	16	113	2,147	638	4,154	532	1,326	3	8,914	
Oct-19	31	8	119	2,283	543	3,056	569	1,157	3	7,729	
Nov-19	26	18	117	2,304	530	3,406	394	1,206	3	7,960	
Dec-19	17	18	144	2,581	695	3,473	497	1,321	3	8,714	
			1,472	27,051	7,792	43,859	5,751	14,806	37	100,768	

Factors:	SG	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%
	SC	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%

Utah Results of Operations
December 2019
ENERGY (MWh)

		FORECAST LOADS (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	72,439	1,343,149	428,440	2,233,345	291,330	873,310	1,971	5,243,984	
2019	Feb	72,424	1,317,556	425,635	1,975,055	257,181	817,762	1,690	4,867,304	
2019	Mar	69,250	1,270,849	393,385	2,029,492	247,493	851,498	1,631	4,863,598	
2019	Apr	56,867	1,058,807	303,385	1,884,023	267,400	795,218	1,398	4,367,099	
2019	May	64,850	1,049,025	320,262	1,950,263	302,457	811,103	1,413	4,499,373	
2019	Jun	68,523	1,099,297	352,262	2,120,177	399,479	796,681	1,438	4,837,858	
2019	Jul	77,044	1,199,718	384,550	2,643,071	491,532	838,898	1,927	5,636,739	
2019	Aug	77,314	1,240,290	397,700	2,599,080	388,012	855,282	1,923	5,559,602	
2019	Sep	57,895	1,069,707	352,039	2,131,580	315,932	803,693	1,524	4,732,369	
2019	Oct	59,594	1,152,835	371,996	1,983,670	300,847	828,410	1,516	4,698,868	
2019	Nov	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085	
2019	Dec	74,268	1,341,876	436,258	2,211,195	320,146	877,633	1,991	5,263,368	
		815,759	14,353,220	4,559,396	25,779,274	3,839,208	9,962,334	20,056	59,329,247	

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		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	-	-	-	(8,140)	-	-	-	(8,140)	
2019	Feb	-	-	-	-	-	-	-	-	
2019	Mar	-	-	-	-	-	-	-	-	
2019	Apr	-	-	-	-	-	-	-	-	
2019	May	-	-	-	-	-	-	-	-	
2019	Jun	-	-	-	(2,546)	-	-	-	(2,546)	
2019	Jul	-	-	-	(6,296)	-	-	-	(6,296)	
2019	Aug	-	-	-	(5,665)	-	-	-	(5,665)	
2019	Sep	-	-	-	(1,911)	-	-	-	(1,911)	
2019	Oct	-	-	-	-	-	-	-	-	
2019	Nov	-	-	-	-	-	-	-	-	
2019	Dec	-	-	-	(8,913)	-	-	-	(8,913)	
		-	-	-	(33,471)	-	-	-	(33,471)	

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	72,439	1,343,149	428,440	2,225,205	291,330	873,310	1,971	5,235,844	
2019	Feb	72,424	1,317,556	425,635	1,975,055	257,181	817,762	1,690	4,867,304	
2019	Mar	69,250	1,270,849	393,385	2,029,492	247,493	851,498	1,631	4,863,598	
2019	Apr	56,867	1,058,807	303,385	1,884,023	267,400	795,218	1,398	4,367,099	
2019	May	64,850	1,049,025	320,262	1,950,263	302,457	811,103	1,413	4,499,373	
2019	Jun	68,523	1,099,297	352,262	2,117,631	399,479	796,681	1,438	4,835,312	
2019	Jul	77,044	1,199,718	384,550	2,636,775	491,532	838,898	1,927	5,630,444	
2019	Aug	77,314	1,240,290	397,700	2,593,416	388,012	855,282	1,923	5,553,937	
2019	Sep	57,895	1,069,707	352,039	2,129,670	315,932	803,693	1,524	4,730,458	
2019	Oct	59,594	1,152,835	371,996	1,983,670	300,847	828,410	1,516	4,698,868	
2019	Nov	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085	
2019	Dec	74,268	1,341,876	436,258	2,202,282	320,146	877,633	1,991	5,254,455	
		815,759	14,353,220	4,559,396	25,745,804	3,839,208	9,962,334	20,056	59,295,776	

(+)

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	-	34,517	-	85	85	-	-	34,687	
2019	Feb	-	31,471	-	100	8,437	-	-	40,008	
2019	Mar	-	34,254	-	49	29	-	-	34,332	
2019	Apr	-	31,372	-	211	119	-	-	31,702	
2019	May	-	34,178	-	108	105	-	-	34,391	
2019	Jun	-	32,883	-	193	161	-	-	33,238	
2019	Jul	-	34,403	-	98	5,018	-	-	39,519	
2019	Aug	-	34,377	-	297	224	-	-	34,898	
2019	Sep	-	32,943	-	298	2,441	-	-	35,681	
2019	Oct	-	33,736	-	166	3,468	-	-	37,371	
2019	Nov	-	32,563	-	149	79	-	-	32,792	
2019	Dec	-	33,623	-	146	270	-	-	34,039	
		-	400,319	-	1,901	20,437	-	-	422,658	

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Utah Results of Operations
December 2019
ENERGY (MWh)

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	72,439	1,377,665	428,440	2,225,290	291,415	873,310	1,971	5,270,531	
2019	Feb	72,424	1,349,027	425,635	1,975,156	265,618	817,762	1,690	4,907,312	
2019	Mar	69,250	1,305,103	393,385	2,029,542	247,522	851,498	1,631	4,897,930	
2019	Apr	56,867	1,090,179	303,385	1,884,235	267,519	795,218	1,398	4,398,802	
2019	May	64,850	1,083,202	320,262	1,950,371	302,562	811,103	1,413	4,533,764	
2019	Jun	68,523	1,132,180	352,262	2,117,824	399,640	796,681	1,438	4,868,550	
2019	Jul	77,044	1,234,121	384,550	2,636,873	496,550	838,898	1,927	5,669,962	
2019	Aug	77,314	1,274,667	397,700	2,593,712	388,236	855,282	1,923	5,588,835	
2019	Sep	57,895	1,102,650	352,039	2,129,967	318,373	803,693	1,524	4,766,140	
2019	Oct	59,594	1,186,572	371,996	1,983,836	304,315	828,410	1,516	4,736,239	
2019	Nov	65,290	1,242,674	393,483	2,018,471	257,478	812,847	1,634	4,791,877	
2019	Dec	74,268	1,375,499	436,258	2,202,428	320,416	877,633	1,991	5,288,494	
		815,759	14,753,539	4,559,396	25,747,705	3,859,644	9,962,334	20,056	59,718,434	

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		Temperature Adjustment for Energy								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	2,916	45,748	11,846	7,579	649	1,828	-	70,566	
2019	Feb	(6,510)	(93,266)	(70,462)	(5,161)	(1,656)	(13,655)	-	(190,710)	
2019	Mar	(1,032)	(33,215)	(46,338)	(7,075)	(3,707)	(12,929)	-	(104,296)	
2019	Apr	2,760	40,436	8,163	12,320	2,027	1,518	-	67,225	
2019	May	493	15,068	(3,959)	38,561	8,765	(4,564)	-	54,364	
2019	Jun	(182)	(16,490)	(4,381)	49,213	12,401	7,123	-	47,684	
2019	Jul	256	22,339	19,335	(34,979)	13,309	5,374	-	25,633	
2019	Aug	(116)	(20,687)	(5,040)	(89,928)	(1,954)	59	-	(117,666)	
2019	Sep	(275)	3,046	(2,654)	(39,648)	(6,134)	(3,083)	-	(48,748)	
2019	Oct	(1,765)	(34,382)	(18,031)	(18,277)	(2,961)	(16,033)	-	(91,448)	
2019	Nov	879	(5,785)	(9,622)	6,620	(70)	(6,720)	-	(14,698)	
2019	Dec	4,249	55,418	21,121	27,414	2,359	5,501	-	116,063	
		1,673	(21,770)	(100,022)	(53,361)	23,030	(35,581)	-	(186,031)	

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		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2019	Jan	75,354	1,423,413	440,285	2,232,869	292,065	875,138	1,971	5,341,096	
2019	Feb	65,914	1,255,761	355,174	1,969,995	263,962	804,107	1,690	4,716,602	
2019	Mar	68,218	1,271,887	347,047	2,022,467	243,815	838,569	1,631	4,793,635	
2019	Apr	59,627	1,130,616	311,548	1,896,555	269,546	796,736	1,398	4,466,026	
2019	May	65,343	1,098,270	316,303	1,988,932	311,328	806,539	1,413	4,588,128	
2019	Jun	68,341	1,115,691	347,881	2,167,037	412,041	803,804	1,438	4,916,234	
2019	Jul	77,300	1,256,460	403,885	2,601,894	509,859	844,271	1,927	5,695,595	
2019	Aug	77,198	1,253,980	392,661	2,503,784	386,282	855,340	1,923	5,471,168	
2019	Sep	57,620	1,105,696	349,385	2,090,319	312,239	800,609	1,524	4,717,391	
2019	Oct	57,830	1,152,190	353,964	1,965,559	301,354	812,378	1,516	4,644,791	
2019	Nov	66,169	1,236,889	383,861	2,025,090	257,408	806,127	1,634	4,777,179	
2019	Dec	78,516	1,430,917	457,380	2,229,843	322,775	883,135	1,991	5,404,557	
		817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	

Factors:	SE	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%
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**Utah Results of Operations
December 2019**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	TOTAL	Page Ref.
Subtotal	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	10.14
System Energy Factor	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
Divisional Energy - Pacific	2.8819%	51.9385%	15.7220%	0.0000%	0.0000%	29.4576%	0.0000%	100.00%	
Divisional Energy - Utah	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%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	
Divisional Generation - Pacific	2.9811%	54.5325%	15.8966%	0.0000%	0.0000%	26.5899%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.9535%	11.4258%	4.5513%	0.0694%	100.00%	
System Capacity (kw)									
Accord	1,472.0	27,051.0	7,792.4	43,858.7	5,751.3	14,805.6	36.9	100,767.9	10.13
Modified Accord	1,472.0	27,051.0	7,792.4	43,858.7	5,751.3	14,805.6	36.9	100,767.9	10.13
Rolled-In	1,472.0	27,051.0	7,792.4	43,858.7	5,751.3	14,805.6	36.9	100,767.9	10.13
Rolled-In with Hydro Adj.	1,472.0	27,051.0	7,792.4	43,858.7	5,751.3	14,805.6	36.9	100,767.9	10.13
Rolled-In with Off-Sys Adj.	1,472.0	27,051.0	7,792.4	43,858.7	5,751.3	14,805.6	36.9	100,767.9	10.13
System Capacity Factor									
Accord	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%	
Modified Accord	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%	
Rolled-In	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%	
Rolled-In with Hydro Adj.	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%	
Rolled-In with Off-Sys Adj.	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	100.00%	
System Energy (kwh)									
Accord	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	
Modified Accord	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	
Rolled-In	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	
Rolled-In with Hydro Adj.	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	
Rolled-In with Off-Sys Adj.	817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	
System Energy Factor									
Accord	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
Modified Accord	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
Rolled-In	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
Rolled-In with Hydro Adj.	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
Rolled-In with Off-Sys Adj.	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	100.00%	
System Generation Factor									
Accord	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	
Modified Accord	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	
Rolled-In	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	
Rolled-In with Hydro Adj.	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	
Rolled-In with Off-Sys Adj.	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	100.00%	

Utah Results of Operations
December 2019
2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(11,840,038)	(324,482)	(10,500,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(2,765,555)	-	(7,900,000)	-	4,400,000	985,542	(251,098)	-

B1. REVENUE



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(46,201)	(46,201)	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(78,582)	-	-	-	(78,582)	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(636,798)	-	(636,798)	-	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(756,682)	-	-	-	(756,682)	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(151,776)	-	(151,776)	-	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(97,225)	-	-	(97,225)	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(12,617)	-	-	(12,617)	-	-	-	
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,218	-	8,218	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	184	184	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	276	-	-	-	276	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,026	-	3,026	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,227	-	-	-	1,227	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,616	-	9,616	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(408)	-	-	(408)	-	-	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(2,405)	-	-	-	(2,405)	-	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	(64)	-	(64)	-	-	-	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	33	-	-	33	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(521)	(521)	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(595)	-	-	-	(595)	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(5,165)	-	(5,165)	-	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(4,651)	-	-	-	(4,651)	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(5,074)	-	(5,074)	-	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,328)	-	-	(1,328)	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	111	-	-	111	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,931	1,931	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	49	-	-	-	49	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	(216)	-	(216)	-	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	-	-	-	0	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(557)	-	-	(557)	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(9)	-	-	-	(9)	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	40	-	40	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	28	-	-	-	28	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	24	-	24	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	23	-	-	23	-	-	-	
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(3,678)	-	-	-	-	-	(3,678)	
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	(50)	-	-	-	-	-	(50)	
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(32,886)	-	-	-	-	-	(32,886)	
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(39)	-	-	-	-	-	(39)	
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(2,995)	-	-	-	-	-	(2,995)	
4401000	RESIDENTIAL SALES	301190	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	301200	COMMERCIAL SALES	CA	(35,381)	(35,381)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(43,443)	-	-	-	(43,443)	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(477,540)	-	(477,540)	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(727,059)	-	-	-	(727,059)	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(123,635)	-	(123,635)	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(105,404)	-	-	(105,404)	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(10,967)	-	-	(10,967)	-	-	-	
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	7,195	-	7,195	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	122	122	-	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	158	-	-	-	158	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,029	-	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	301207	Commercial Revenue Acctg Adjustments	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)	-	(63)	-	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	47	-	-	47	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(96)	(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	-	-	-	



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 Adjs	CA	1,208	1,208	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	IDU	36	-	-	-	-	36	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	OR	(201)	-	(201)	-	-	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	UT	0	-	-	-	0	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	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)	(118,108)	(732,845)	(43,891)	(30,633)
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,456)	(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 Adjs	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)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,398	-	-	1,398	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	CA	295	295	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	IDU	128	-	-	-	-	128	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	OR	(64)	-	(64)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	UT	(0)	-	-	-	(0)	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WYP	(3,945)	-	-	(3,945)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	(2,646)	-	-	-	-	-	-	(2,646)
4422000	IND SLS/EXCL IRRIG 301368	Community Solar Revenue-Industrial	OTHER	(12)	-	-	-	-	-	-	(12)
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	(7,319)	-	-	-	-	-	-	(7,319)
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	(793)	-	-	-	-	-	-	(793)
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	(1,080)	-	-	-	-	-	-	(1,080)
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	(559)	-	-	-	-	-	-	(559)
4422000	IND SLS/EXCL IRRIG 301390	Other Cust Retail Revenue-Industrial	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 301450	INDUSTRIAL SALES - IRRIGATION	CA	(12,481)	(12,481)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	(53,994)	-	-	-	-	(53,994)	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	(27,651)	-	(27,651)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	(16,307)	-	-	-	(16,307)	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	(13,135)	-	(13,135)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,601)	-	-	(1,601)	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	(508)	-	-	(508)	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	CA	454	454	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	IDU	39	-	-	-	-	39	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	OR	(13)	-	(13)	-	-	-	-	-



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adj	UT (0)	-	-	-	-	(0)	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adj	WYP (15)	-	-	-	(15)	-	-	-	-
4423000	INDUST SALES-IRRIG 301456	Irrigation-Alt Revenue Program Adj	WA 886	-	-	886	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA 20	20	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	IDU 196	-	-	-	-	-	196	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR 144	-	144	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT 6	-	-	-	-	6	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA 466	-	-	466	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WYP (9)	-	-	-	(9)	-	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	UT (91)	-	-	-	-	(91)	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA (6)	-	-	(6)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WYP 1	-	-	-	1	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA 76	76	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU (22)	-	-	-	-	-	(22)	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR (181)	-	(181)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT (24)	-	-	-	-	(24)	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA (1,346)	-	-	(1,346)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP (61)	-	-	-	(61)	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU (2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER (177)	-	-	-	-	-	-	-	(177)
4423000	INDUST SALES-IRRIG 301468	Community Solar Revenue-Irrigation	OTHER (2)	-	-	-	-	-	-	-	(2)
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER (2,782)	-	-	-	-	-	-	-	(2,782)
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER (1)	-	-	-	-	-	-	-	(1)
4423000	INDUST SALES-IRRIG 301490	Other Cust Retail Revenue-Irrigation	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 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA (424)	(424)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU (513)	-	-	-	-	-	(513)	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR (6,206)	-	(6,206)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT (7,837)	-	-	-	-	(7,837)	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA (1,182)	-	-	(1,182)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP (1,555)	-	-	-	(1,555)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU (338)	-	-	-	(338)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA 4	4	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU 3	-	-	-	-	-	3	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR 17	-	17	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT 22	-	-	-	-	22	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA 49	-	-	49	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU (10)	-	-	-	(10)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT (23)	-	-	-	-	(23)	-	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP 0	-	-	-	0	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA 28	28	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU (2)	-	-	-	-	-	(2)	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR (169)	-	(169)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT 276	-	-	-	-	276	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA 54	-	-	54	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP (88)	-	-	-	(88)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU 51	-	-	-	51	-	-	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adj	CA 8	8	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adj	IDU 0	-	-	-	-	-	0	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adj	OR (1)	-	(1)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adj	UT (0)	-	-	-	-	(0)	-	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adj	WYP (7)	-	-	-	(7)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER (30)	-	-	-	-	-	-	-	(30)
4441000	PUB ST/HWY LIGHT 301668	Community Solar Revenue-St/Hwy Lightg	OTHER (0)	-	-	-	-	-	-	-	(0)
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OTHER (326)	-	-	-	-	-	-	-	(326)
4441000	PUB ST/HWY LIGHT 301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER (0)	-	-	-	-	-	-	-	(0)
4441000 Total				(18,198)	(384)	(6,360)	(1,078)	(1,946)	(7,563)	(512)	(355)
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC (14,224)	-	-	-	-	-	-	(14,224)	-
4471000	ON-SYS WHOLE-FIRM 301445	On Sys Firm-Utah W/S Customers-Deferral	UT 77	-	-	-	-	77	-	-	-
4471000 Total				(14,147)	-	-	-	77	-	(14,224)	-
4471300	POST MERGER FIRM 301405	POST MERGER FIRM	SG (13,687)	(194)	(3,536)	(1,117)	(2,056)	(5,948)	(831)	(5)	-
4471300 Total				(13,687)	(194)	(3,536)	(1,117)	(2,056)	(5,948)	(831)	(5)
4471400	S/T FIRM WHOLESale 301406	SHORT-TERM FIRM WHOLESale SALES	SG (389,394)	(5,514)	(100,607)	(31,788)	(58,494)	(169,222)	(23,632)	(137)	-
4471400	S/T FIRM WHOLESale 301409	TRADING SALES NETTED-EST.	SG (35)	(0)	(9)	(3)	(5)	(15)	(2)	(0)	-



Electric Operations Revenue
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	3,081	44	796	251	463	1,339	187	1	-
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	230,005	3,257	59,426	18,776	34,551	99,955	13,959	81	-
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(7,504)	(106)	(1,939)	(613)	(1,127)	(3,261)	(455)	(3)	-
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(304)	(4)	(79)	(25)	(46)	(132)	(18)	(0)	-
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(47)	(1)	(12)	(4)	(7)	(20)	(3)	(0)	-
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	(6,662)	(94)	(1,721)	(544)	(1,001)	(2,895)	(404)	(2)	-
4471400 Total					(170,863)	(2,420)	(44,145)	(13,948)	(25,667)	(74,253)	(10,370)	(60)	-
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	12,287	174	3,175	1,003	1,846	5,340	746	4	-
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	31	0	8	3	5	13	2	0	-
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	(93,197)	(1,320)	(24,079)	(7,608)	(14,000)	(40,501)	(5,656)	(33)	-
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recl)	SG	93,197	1,320	24,079	7,608	14,000	40,501	5,656	33	-
4472000 Total					12,318	174	3,182	1,006	1,850	5,353	748	4	-
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESale - NON FIRM	SE	4,130	57	1,000	318	694	1,794	267	1	-
4475000 Total					4,130	57	1,000	318	694	1,794	267	1	-
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	(9,640)	(137)	(2,491)	(787)	(1,448)	(4,189)	(585)	(3)	-
4476100 Total					(9,640)	(137)	(2,491)	(787)	(1,448)	(4,189)	(585)	(3)	-
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	(299)	(4)	(77)	(24)	(45)	(130)	(18)	(0)	-
4476200 Total					(299)	(4)	(77)	(24)	(45)	(130)	(18)	(0)	-
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(84)	-	-	-	-	-	-	(84)	-
4479000 Total					(84)	-	-	-	-	-	-	(84)	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(176)	(176)	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(220)	-	-	-	-	-	(220)	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(3,029)	-	(3,029)	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(2,368)	-	-	-	-	(2,368)	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(578)	-	-	(578)	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(414)	-	-	-	(414)	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(47)	-	-	-	(47)	-	-	-	-
4501000 Total					(6,832)	(176)	(3,029)	(578)	(461)	(2,368)	(220)	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(50)	(50)	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(28)	-	-	-	-	-	(28)	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(780)	-	(780)	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(664)	-	-	-	-	(664)	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(138)	-	-	(138)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(105)	-	-	-	(105)	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(14)	-	-	-	(14)	-	-	-	-
4502000 Total					(1,780)	(50)	(780)	(138)	(119)	(664)	(28)	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(28)	(28)	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(83)	-	-	-	-	-	(83)	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(260)	-	(260)	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(198)	-	-	-	-	(198)	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(33)	-	-	(33)	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(48)	-	-	-	(48)	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(23)	-	-	-	(23)	-	-	-	-
4503000 Total					(674)	(28)	(260)	(33)	(72)	(198)	(83)	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	(1)	(1)	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(5)	-	-	-	-	-	(5)	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(45)	-	(45)	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(80)	-	-	-	-	(80)	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	(2)	-	-	(2)	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	-	-	-	4	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(0)	-	-	-	(0)	-	-	-	-
4504000 Total					(130)	(1)	(45)	(2)	4	(80)	(5)	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(425)	(425)	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(40)	-	-	-	-	-	(40)	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(2,749)	-	(2,749)	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(2,620)	-	-	-	-	(2,620)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(69)	-	-	(69)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(99)	-	-	-	(99)	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(7)	-	-	-	(7)	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(11)	(11)	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(36)	-	-	-	-	-	(36)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(320)	-	(320)	-	-	-	-	-	-



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(561)	-	-	(561)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(65)	-	-	(65)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(86)	-	-	(86)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(9)	-	-	(9)	-	-	-
4511000 Total					(7,099)	(436)	(3,069)	(134)	(201)	(3,181)	(76)
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(1)	(1)	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	(0)	-	-	-	(0)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(5)	-	(5)	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	(3)	(0)	(1)	(0)	(1)	(0)	(0)
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(3)	-	-	-	(3)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(2)	-	-	(2)	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	(1)	-	-	-	(1)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	(0)	-	-	-	(0)	-	-
4512000 Total					(15)	(1)	(6)	(2)	(2)	(5)	(0)
4513000	OTHER	301828	OTHER	CA	(60)	(60)	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	(13)	-	-	-	-	(13)	-
4513000	OTHER	301828	OTHER	OR	(359)	-	(359)	-	-	-	-
4513000	OTHER	301828	OTHER	SO	(25)	(1)	(7)	(2)	(4)	(11)	(1)
4513000	OTHER	301828	OTHER	UT	(713)	-	-	-	-	(713)	-
4513000	OTHER	301828	OTHER	WA	(11)	-	-	(11)	-	-	-
4513000	OTHER	301828	OTHER	WYP	(80)	-	-	-	(80)	-	-
4513000	OTHER	301828	OTHER	WYU	(11)	-	-	-	(11)	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	(2)	(2)	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	(14)	-	(14)	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	(412)	-	-	-	-	(412)	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	(29)	-	-	(29)	-	-	-
4513000 Total					(1,731)	(63)	(380)	(43)	(94)	(1,136)	(14)
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	(1)	-	-	-	-	(1)	-
4514100 Total					(1)	-	-	-	-	(1)	-
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(54)	(1)	(14)	(4)	(8)	(23)	(3)
4530000 Total					(54)	(1)	(14)	(4)	(8)	(23)	(3)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1)	-	-	-	-	(1)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(854)	-	(854)	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	(368)	(5)	(95)	(30)	(55)	(160)	(22)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(1,856)	(39)	(505)	(147)	(258)	(798)	(108)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(879)	-	-	-	-	(879)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	-	-	(11)	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	-	-	-	(14)	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	(18)	-	-	-	(18)	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(523)	(523)	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(167)	-	-	-	-	(167)	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,664)	-	(2,664)	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(1,940)	-	-	-	-	(1,940)	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(679)	-	-	(679)	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(332)	-	-	-	(332)	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	(1)	(1)	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	(5)	-	-	-	-	(5)	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(11)	-	(11)	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(1)	-	-	-	(1)	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	(0)	-	-	(0)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(7)	(7)	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(68)	-	(68)	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(277)	-	-	-	-	(277)	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(8)	-	-	(8)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(42)	-	-	-	(42)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	2	-	2	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	13	-	-	-	-	13	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(2)	-	-	(2)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(1)	-	-	-	(1)	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	(184)	(3)	(48)	(15)	(28)	(80)	(11)



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	(203)	(3)	(52)	(17)	(30)	(88)	(12)	(0)
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(1,210)	(17)	(313)	(99)	(182)	(526)	(73)	(0)
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(46)	(1)	(12)	(4)	(6)	(20)	(3)	(0)
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	(422)	-	-	-	-	(422)	-	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(50)	(1)	(13)	(4)	(8)	(22)	(3)	(0)
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(81)	(2)	(22)	(6)	(11)	(35)	(5)	(0)
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	(1)	-	(1)	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	(42)	(42)	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	(12)	-	-	-	-	-	(12)	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	(372)	-	(372)	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	(25)	-	-	-	-	(25)	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	(52)	-	-	(52)	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	(9)	-	-	-	(9)	-	-	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	(38)	(1)	(10)	(3)	(6)	(17)	(2)	(0)
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(627)	(13)	(171)	(50)	(87)	(270)	(37)	(0)
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	(7)	-	-	-	-	(7)	-	-
4541000 Total					(14,104)	(659)	(5,210)	(1,126)	(1,087)	(5,557)	(463)	(1)
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	2	-	-	-	-	2	-	-
4542000 Total					2	-	-	-	-	2	-	-
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,351)	(47)	(866)	(274)	(503)	(1,456)	(203)	(1)
4543000 Total					(3,351)	(47)	(866)	(274)	(503)	(1,456)	(203)	(1)
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
4545000 Total					(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(1,901)	(27)	(491)	(155)	(286)	(826)	(115)	(1)
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(975)	(14)	(252)	(80)	(146)	(424)	(59)	(0)
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(462)	(7)	(119)	(38)	(69)	(201)	(28)	(0)
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(1,938)	(27)	(501)	(158)	(291)	(842)	(118)	(1)
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(3,008)	(43)	(777)	(246)	(452)	(1,307)	(183)	(1)
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(1,808)	(26)	(467)	(148)	(272)	(786)	(110)	(1)
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(4,007)	(57)	(1,035)	(327)	(602)	(1,741)	(243)	(1)
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(906)	(13)	(234)	(74)	(136)	(394)	(55)	(0)
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(139)	(2)	(36)	(11)	(21)	(61)	(8)	(0)
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(578)	(8)	(149)	(47)	(87)	(251)	(35)	(0)
4561100 Total					(15,766)	(223)	(4,074)	(1,287)	(2,368)	(6,852)	(957)	(6)
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(2,794)	(40)	(722)	(228)	(420)	(1,214)	(170)	(1)
4561910 Total					(2,794)	(40)	(722)	(228)	(420)	(1,214)	(170)	(1)
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(15,314)	(217)	(3,957)	(1,250)	(2,300)	(6,655)	(929)	(5)
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,678)	(109)	(1,984)	(627)	(1,153)	(3,336)	(466)	(3)
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(22,516)	(319)	(5,817)	(1,838)	(3,382)	(9,785)	(1,366)	(8)
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(32,870)	(465)	(8,492)	(2,683)	(4,938)	(14,284)	(1,995)	(12)
4561920 Total					(78,378)	(1,110)	(20,250)	(6,398)	(11,774)	(34,061)	(4,757)	(28)
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(14,357)	(198)	(3,476)	(1,104)	(2,413)	(6,235)	(928)	(5)
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(201)	(3)	(49)	(15)	(34)	(87)	(13)	(0)
4561930 Total					(14,558)	(200)	(3,525)	(1,120)	(2,446)	(6,322)	(941)	(5)
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(417)	(6)	(108)	(34)	(63)	(181)	(25)	(0)
4561990 Total					(417)	(6)	(108)	(34)	(63)	(181)	(25)	(0)
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
4562100 Total					(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
4562300 Total					(16,506)	(232)	(4,233)	(1,285)	(2,611)	(7,144)	(994)	(6)
4562310	EIM - MISCELLANEOUS	308001	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	362950	M&S INVENTORY SALES	OR	(0)	-	(0)	-	-	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(4,420)	(93)	(1,202)	(351)	(614)	(1,901)	(258)	(1)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(193)	-	-	-	-	(193)	-	-
4562400 Total					(4,613)	(93)	(1,202)	(351)	(614)	(2,094)	(258)	(1)
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,945	-	-	-	-	4,945	-	-
4562500 Total					4,945	-	-	-	-	4,945	-	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,132	16	293	92	170	492	69	0



Electric Operations Revenue
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4562700	RNW ENRGY CRDT SALES 301944	Renewable Energy Credit Sales-Estimate	SG	(837)	(12)	(216)	(68)	(126)	(364)	(51)	(0)	-
4562700	RNW ENRGY CRDT SALES 301945	Renewable Energy Credit Sales	SG	(4,408)	(62)	(1,139)	(360)	(662)	(1,916)	(268)	(2)	-
4562700	RNW ENRGY CRDT SALES 352943	Renwbl En Cr Sls-Amt	OTHER	1,245	-	-	-	-	-	-	-	1,245
4562700	RNW ENRGY CRDT SALES 352950	REC Sales - Wind Wake Loss Indemnity	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
4562700 Total				(2,874)	(58)	(1,064)	(336)	(619)	(1,790)	(250)	(1)	1,245
4562800	CA GHG Emission Allo 352001	CA GHG Allowance Revenues	OTHER	(12,784)	-	-	-	-	-	-	-	(12,784)
4562800	CA GHG Emission Allo 352002	CA GHG Allowance Revenues - Deferral	OTHER	12,784	-	-	-	-	-	-	-	12,784
4562800	CA GHG Emission Allo 352003	CA GHG Allowance Revenues - Amortz	OTHER	(12,105)	-	-	-	-	-	-	-	(12,105)
4562800	CA GHG Emission Allo 352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(150)	-	-	-	-	-	-	-	(150)
4562800 Total				(12,255)	-	-	-	-	-	-	-	(12,255)
4563500	Oth Elec Rev-Def Trn 305990	FERC Transmission Refund-Deferral	OR	10,088	-	10,088	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn 305991	FERC Transmission Refund-Amortz	OR	(6,953)	-	(6,953)	-	-	-	-	-	-
4563500 Total				3,135	-	3,135	-	-	-	-	-	-
Grand Total				(5,065,709)	(103,069)	(1,362,175)	(335,819)	(718,506)	(2,135,410)	(299,247)	(14,421)	(97,062)

B2. O&M EXPENSE



Operations & Maintenance Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5000000	OPER SUPV & ENG	0	OPERATION SUPERVISION AND ENGINEERING	SG	17,711	251	4,576	1,446	2,661	7,697	1,075	6	-
5000000 Total					17,711	251	4,576	1,446	2,661	7,697	1,075	6	-
5001000	OPER SUPV & ENG	0	OPERATION SUPERVISION AND ENGINEERING	SG	114	2	29	9	17	50	7	0	-
5001000 Total					114	2	29	9	17	50	7	0	-
5010000	FUEL CONSUMED	0	FUEL CONSUMED	SE	3,309	46	801	255	556	1,437	214	1	-
5010000 Total					3,309	46	801	255	556	1,437	214	1	-
5011000	FUEL CONSUMED-COAL	0	FUEL CONSUMED - COAL	SE	704,731	9,697	170,612	54,196	118,419	306,031	45,538	238	-
5011000 Total					704,731	9,697	170,612	54,196	118,419	306,031	45,538	238	-
5011200	FUEL - OVRBDN AMORT	0	FUEL - OVERBURDEN AMORTIZATION	IDU	115	-	-	-	-	-	115	-	-
5011200	FUEL - OVRBDN AMORT	0	FUEL - OVERBURDEN AMORTIZATION	WYP	324	-	-	-	324	-	-	-	-
5011200 Total					440	-	-	-	324	-	115	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	CA	0	0	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	OR	1,656	-	1,656	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	SE	(1,147)	(16)	(278)	(88)	(193)	(498)	(74)	(0)	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	WA	1	-	-	1	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	WYP	2,371	-	-	-	2,371	-	-	-	-
5011500 Total					2,881	(16)	1,378	(87)	2,178	(498)	(74)	(0)	-
5012000	FUEL HAND-COAL	0	FUEL HANDLING COSTS - COAL	SE	10,160	140	2,460	781	1,707	4,412	657	3	-
5012000 Total					10,160	140	2,460	781	1,707	4,412	657	3	-
5013000	START UP FUEL - GAS	0	START UP FUEL - GAS	SE	294	4	71	23	49	128	19	0	-
5013000 Total					294	4	71	23	49	128	19	0	-
5013500	FUEL CONSUMED-GAS	0	FUEL CONSUMED - GAS	SE	7,470	103	1,808	574	1,255	3,244	483	3	-
5013500 Total					7,470	103	1,808	574	1,255	3,244	483	3	-
5014000	FUEL CONSUMED-DIESEL	0	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	0	START UP FUEL - DIESEL	SE	5,344	74	1,294	411	898	2,321	345	2	-
5014500 Total					5,344	74	1,294	411	898	2,321	345	2	-
5015000	FUEL CONS-RES DISP	0	FUEL CONSUMED - RESIDUAL DISPOSAL	SE	133	2	32	10	22	58	9	0	-
5015000 Total					133	2	32	10	22	58	9	0	-
5015100	ASH & ASH BYPRD SALE	0	ASH & ASH BYPRODUCTS SALES	SE	0	0	0	0	0	0	0	0	-
5015100 Total					0	0	0	0	0	0	0	0	-
5020000	STEAM EXPENSES	0	STEAM EXPENSES	SG	45,228	641	11,685	3,692	6,794	19,655	2,745	16	-
5020000 Total					45,228	641	11,685	3,692	6,794	19,655	2,745	16	-
5022000	STM EXP - FLYASH	0	STEAM EXPENSES - FLYASH FACILITY	SG	4,790	68	1,238	391	720	2,082	291	2	-
5022000 Total					4,790	68	1,238	391	720	2,082	291	2	-
5023000	STM EXP BOTTOM ASH	0	STEAM EXPENSES - BOTTOM ASH FACILITY	SG	647	9	167	53	97	281	39	0	-
5023000 Total					647	9	167	53	97	281	39	0	-
5024000	STM EXP SCRUBBER	0	STEAM EXPENSES - SCRUBBER	SG	7,824	111	2,021	639	1,175	3,400	475	3	-
5024000 Total					7,824	111	2,021	639	1,175	3,400	475	3	-
5029000	STM EXP - OTHER	0	STEAM EXPENSES - ALL OTHER	SG	21,760	308	5,622	1,776	3,269	9,457	1,321	8	-
5029000 Total					21,760	308	5,622	1,776	3,269	9,457	1,321	8	-
5030000	STEAM FRM OTH SRCS	0	STEAM FROM OTHER SOURCES	SE	4,837	67	1,171	372	813	2,100	313	2	-
5030000 Total					4,837	67	1,171	372	813	2,100	313	2	-
5050000	ELECTRIC EXPENSES	0	ELECTRIC EXPENSES	SG	1,531	22	395	125	230	665	93	1	-
5050000 Total					1,531	22	395	125	230	665	93	1	-
5051000	ELEC EXP GENERAL	0	ELECTRIC EXPENSES - 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	0	MISCELLANEOUS STEAM POWER EXPENSES	SG	48,918	693	12,639	3,993	7,348	21,259	2,969	17	-
5060000 Total					48,918	693	12,639	3,993	7,348	21,259	2,969	17	-
5061000	MISC STM EXP - CON	0	MISC STEAM EXP - CONSUMABLES	SG	1,270	18	328	104	191	552	77	0	-
5061000 Total					1,270	18	328	104	191	552	77	0	-
5061100	MISC STM EXP PLCLU	0	MISC STEAM EXP - PLANT CLEANUP	SG	1,374	19	355	112	206	597	83	0	-
5061100 Total					1,374	19	355	112	206	597	83	0	-
5061300	MISC STM EXP COMPT	0	MISC STEAM EXP - COMPUTER EXP	SG	413	6	107	34	62	180	25	0	-
5061300 Total					413	6	107	34	62	180	25	0	-
5061400	MISC STM EXP OFFIC	0	MISC STEAM EXP - OFFICE ADMINISTRATION	SG	2,348	33	607	192	353	1,020	142	1	-
5061400 Total					2,348	33	607	192	353	1,020	142	1	-
5061500	MISC STM EXP COMM	0	MISC STEAM EXP - COMMUNICATIONS	SG	150	2	39	12	22	65	9	0	-
5061500 Total					150	2	39	12	22	65	9	0	-
5061600	MISC STM EXP FIRE	0	MISC STEAM EXP - FIRE SUPPRESSION	SG	51	1	13	4	8	22	3	0	-
5061600 Total					51	1	13	4	8	22	3	0	-
5062000	MISC STM - ENVRMNT	0	MISC STEAM - ENVIRONMENTAL	SG	3,543	50	915	289	532	1,540	215	1	-
5062000 Total					3,543	50	915	289	532	1,540	215	1	-
5063000	MISC STEAM JVA CR	0	MISC STEAM POWER EXPENSES - JVA CUTBACK	SG	(40,549)	(574)	(10,476)	(3,310)	(6,091)	(17,621)	(2,461)	(14)	-
5063000 Total					(40,549)	(574)	(10,476)	(3,310)	(6,091)	(17,621)	(2,461)	(14)	-
5064000	MISC STM EXP RCRT	0	MISC STEAM EXP - RECRUIT / STAFF	SG	25	0	6	2	4	11	2	0	-
5064000 Total					25	0	6	2	4	11	2	0	-



Operations & Maintenance Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5065000	MISC STM EXP - SEC	0									
5065000 Total			522	7	135	43	78	227	32	0	-
5066000	MISC STM EXP -SFTY	0									
5066000 Total			1,148	16	297	94	172	499	70	0	-
5067000	MISC STM EXP TRNG	0									
5067000 Total			4,849	69	1,253	396	728	2,107	294	2	-
5069000	MISC STM EXP WTSPLY	0									
5069000 Total			192	3	50	16	29	83	12	0	-
5069900	MISC STM EXP MISC	0									
5069900 Total			2,789	39	721	228	419	1,212	169	1	-
5070000	RENTS (STEAM GEN)	0									
5070000 Total			492	7	127	40	74	214	30	0	-
5100000	MNT SUPERV & ENG	0									
5100000 Total			4,196	59	1,084	343	630	1,824	255	1	-
5101000	MNTNCE SUPVSN &ENG	0									
5101000 Total			3,097	44	800	253	465	1,346	188	1	-
5110000	MNT OF STRUCTURES	0									
5110000 Total			6,443	91	1,665	526	968	2,800	391	2	-
5111000	MNT OF STRUCTURES	0									
5111000 Total			4,864	69	1,257	397	731	2,114	295	2	-
5111100	MNT STRCT PMP PLNT	0									
5111100 Total			583	8	151	48	88	254	35	0	-
5111200	MNT STRCT WASTE WT	0									
5111200 Total			1,099	16	284	90	165	477	67	0	-
5112000	STRUCTURAL SYSTEMS	0									
5112000 Total			10,146	144	2,621	828	1,524	4,409	616	4	-
5114000	MNT OF STRCT CATH	0									
5114000 Total			32	0	8	3	5	14	2	0	-
5116000	MNT STRCT DAM RIVR	0									
5116000 Total			121	2	31	10	18	53	7	0	-
5117000	MNT STRCT FIRE PRT	0									
5117000 Total			1,438	20	371	117	216	625	87	1	-
5118000	MNT STRCT-GROUNDS	0									
5118000 Total			804	11	208	66	121	350	49	0	-
5119000	MNT OF STRCT-HVAC	0									
5119000 Total			1,517	21	392	124	228	659	92	1	-
5119900	MNT OF STRCT-MISC	0									
5119900 Total			567	8	146	46	85	246	34	0	-
5120000	MANT OF BOILR PLNT	0									
5120000 Total			13,094	185	3,383	1,069	1,967	5,691	795	5	-
5121000	MNT BOILR-AIR HTR	0									
5121000 Total			6,702	95	1,732	547	1,007	2,912	407	2	-
5121100	MNT BOILR-CHEM FD	0									
5121100 Total			163	2	42	13	24	71	10	0	-
5121200	MNT BOILR-CL HANDL	0									
5121200 Total			4,562	65	1,179	372	685	1,982	277	2	-
5121400	MNT BOIL-DEMNERLZ	0									
5121400 Total			352	5	91	29	53	153	21	0	-
5121500	MNT BOIL-EXTRC STM	0									
5121500 Total			371	5	96	30	56	161	23	0	-
5121600	MNT BOILR-FLYASH	0									
5121600 Total			3,533	50	913	288	531	1,535	214	1	-
5121700	MNT BOIL-FUEL OIL	0									
5121700 Total			682	10	176	56	103	297	41	0	-
5121800	MNT BOIL-FEEDWATR	0									
5121800 Total			5,461	77	1,411	446	820	2,373	331	2	-
5121900	MNT BOIL-FRZ PRTEC	0									
5121900 Total			38	1	10	3	6	17	2	0	-
5122000	MNT BOILR-AUX SYST	0									
5122000 Total			885	13	229	72	133	384	54	0	-
5122100	MNT BOILR-MAIN STM	0									
5122100 Total			3,632	51	938	297	546	1,579	220	1	-
5122200	MNT BOIL-PLVRZD CL	0									
5122200 Total			7,890	112	2,038	644	1,185	3,429	479	3	-
5122300	MNT BOIL-PRECIP/BAG	0									
5122300 Total			3,215	46	831	262	483	1,397	195	1	-



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122400	MNT BOIL-PRTRT WTR	0	5122400/0	SG	492	7	127	40	74	214	30	0	-
5122400 Total					492	7	127	40	74	214	30	0	-
5122500	MNT BOIL-RV OSMSIS	0	5122500/0	SG	97	1	25	8	15	42	6	0	-
5122500 Total					97	1	25	8	15	42	6	0	-
5122600	MNT BOIL-RHEAT ST	0	5122600/0	SG	486	7	126	40	73	211	30	0	-
5122600 Total					486	7	126	40	73	211	30	0	-
5122800	MNT BOIL-SOOTBLWG	0	5122800/0	SG	2,076	29	536	169	312	902	126	1	-
5122800 Total					2,076	29	536	169	312	902	126	1	-
5122900	MNT BOILR-SCRUBBER	0	5122900/0	SG	7,611	108	1,966	621	1,143	3,307	462	3	-
5122900 Total					7,611	108	1,966	621	1,143	3,307	462	3	-
5123000	MNT BOILR-BOTM ASH	0	5123000/0	SG	2,678	38	692	219	402	1,164	163	1	-
5123000 Total					2,678	38	692	219	402	1,164	163	1	-
5123100	MNT BOIL-WTR TRTMT	0	5123100/0	SG	279	4	72	23	42	121	17	0	-
5123100 Total					279	4	72	23	42	121	17	0	-
5123200	MNT BOIL-CNTL SUPT	0	5123200/0	SG	636	9	164	52	96	277	39	0	-
5123200 Total					636	9	164	52	96	277	39	0	-
5123300	MAINT GEO GATH SYS	0	5123300/0	SG	243	3	63	20	36	105	15	0	-
5123300 Total					243	3	63	20	36	105	15	0	-
5123400	MAINT OF BOILERS	0	5123400/0	SG	3,126	44	808	255	470	1,358	190	1	-
5123400 Total					3,126	44	808	255	470	1,358	190	1	-
5124000	MNT BOILR-CONTROLS	0	5124000/0	SG	1,327	19	343	108	199	577	81	0	-
5124000 Total					1,327	19	343	108	199	577	81	0	-
5125000	MNT BOILER-DRAFT	0	5125000/0	SG	2,991	42	773	244	449	1,300	182	1	-
5125000 Total					2,991	42	773	244	449	1,300	182	1	-
5126000	MNT BOILR-FIRESIDE	0	5126000/0	SG	2,633	37	680	215	396	1,144	160	1	-
5126000 Total					2,633	37	680	215	396	1,144	160	1	-
5127000	MNT BLR-BEARNG WTR	0	5127000/0	SG	171	2	44	14	26	74	10	0	-
5127000 Total					171	2	44	14	26	74	10	0	-
5128000	MNT BOILR WTR/STMD	0	5128000/0	SG	8,733	124	2,256	713	1,312	3,795	530	3	-
5128000 Total					8,733	124	2,256	713	1,312	3,795	530	3	-
5129000	MNT BOIL-COMP AIR	0	5129000/0	SG	264	4	68	22	40	115	16	0	-
5129000 Total					264	4	68	22	40	115	16	0	-
5129900	MAINT BOILER-MISC	0	5129900/0	SG	4,617	65	1,193	377	694	2,006	280	2	-
5129900 Total					4,617	65	1,193	377	694	2,006	280	2	-
5130000	MAINT ELEC PLANT	0	5130000/0	SG	2,317	33	599	189	348	1,007	141	1	-
5130000 Total					2,317	33	599	189	348	1,007	141	1	-
5131000	MAINT ELEC AC	0	5131000/0	SG	16,595	235	4,288	1,355	2,493	7,212	1,007	6	-
5131000 Total					16,595	235	4,288	1,355	2,493	7,212	1,007	6	-
5131100	MAINT/LUBE-OIL SYS	0	5131100/0	SG	655	9	169	53	98	285	40	0	-
5131100 Total					655	9	169	53	98	285	40	0	-
5131300	MAINT/PREVENT ROUT	0	5131300/0	SG	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	SG	13,159	186	3,400	1,074	1,977	5,719	799	5	-
5131400 Total					13,159	186	3,400	1,074	1,977	5,719	799	5	-
5132000	MAINT ALARMS/INFO	0	5132000/0	SG	1,550	22	400	127	233	674	94	1	-
5132000 Total					1,550	22	400	127	233	674	94	1	-
5133000	MAINT/AIR-COOL-CON	0	5133000/0	SG	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	SG	212	3	55	17	32	92	13	0	-
5134000 Total					212	3	55	17	32	92	13	0	-
5135000	MAINT/COMPNT AUXIL	0	5135000/0	SG	968	14	250	79	145	421	59	0	-
5135000 Total					968	14	250	79	145	421	59	0	-
5137000	MAINT-COOLING TOWR	0	5137000/0	SG	1,409	20	364	115	212	612	85	0	-
5137000 Total					1,409	20	364	115	212	612	85	0	-
5138000	MAINT-CIRCUL WATER	0	5138000/0	SG	1,811	26	468	148	272	787	110	1	-
5138000 Total					1,811	26	468	148	272	787	110	1	-
5139000	MAINT-ELECT - DC	0	5139000/0	SG	366	5	95	30	55	159	22	0	-
5139000 Total					366	5	95	30	55	159	22	0	-
5139900	MNT ELEC PLT-MISC	0	5139900/0	SG	412	6	107	34	62	179	25	0	-
5139900 Total					412	6	107	34	62	179	25	0	-
5140000	MAINT MISC STM PLN	0	5140000/0	SG	3,842	54	993	314	577	1,670	233	1	-
5140000 Total					3,842	54	993	314	577	1,670	233	1	-
5141000	MISC STM-COMP AIR	0	5141000/0	SG	1,379	20	356	113	207	599	84	0	-
5141000 Total					1,379	20	356	113	207	599	84	0	-
5142000	MISC STM PLT-CONSU	0	5142000/0	SG	4	0	1	0	1	2	0	0	-
5142000 Total					4	0	1	0	1	2	0	0	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5144000	MISC STM PLNT-LAB	0	5144000/0	SG	335	5	87	27	50	146	20	0	-
5144000 Total					335	5	87	27	50	146	20	0	-
5145000	MAINT MISC-SM TOOL	0	5145000/0	SG	520	7	134	42	78	226	32	0	-
5145000 Total					520	7	134	42	78	226	32	0	-
5146000	MAINT/PAGING SYS	0	5146000/0	SG	205	3	53	17	31	89	12	0	-
5146000 Total					205	3	53	17	31	89	12	0	-
5147000	MAINT/PLANT EQUIP	0	5147000/0	SG	1,331	19	344	109	200	579	81	0	-
5147000 Total					1,331	19	344	109	200	579	81	0	-
5148000	MAINT/PLT-VEHICLES	0	5148000/0	SG	1,658	23	428	135	249	721	101	1	-
5148000 Total					1,658	23	428	135	249	721	101	1	-
5149000	MAINT MISC-OTHER	0	5149000/0	SG	69	1	18	6	10	30	4	0	-
5149000 Total					69	1	18	6	10	30	4	0	-
5149500	MAINT STM PLT-ENV AM	566700	Environmental Cost Amortization	SG	1,014	14	262	83	152	440	62	0	-
5149500 Total					1,014	14	262	83	152	440	62	0	-
5350000	OPER SUPERV & ENG	0	5350000/0	SG-P	8,085	115	2,089	660	1,215	3,514	491	3	-
5350000	OPER SUPERV & ENG	0	5350000/0	SG-U	1,377	20	356	112	207	599	84	0	-
5350000 Total					9,463	134	2,445	772	1,421	4,112	574	3	-
5360000	WATER FOR POWER	0	5360000/0	SG-P	36	1	9	3	5	16	2	0	-
5360000 Total					36	1	9	3	5	16	2	0	-
5370000	HYDRAULIC EXPENSES	0	5370000/0	SG-P	2,311	33	597	189	347	1,004	140	1	-
5370000 Total					2,311	33	597	189	347	1,004	140	1	-
5371000	HYDRO/FISH & WILD	0	5371000/0	SG-P	599	8	155	49	90	260	36	0	-
5371000	HYDRO/FISH & WILD	0	5371000/0	SG-U	113	2	29	9	17	49	7	0	-
5371000 Total					712	10	184	58	107	310	43	0	-
5372000	HYDRO/HATCHERY EXP	0	5372000/0	SG-P	129	2	33	11	19	56	8	0	-
5372000 Total					129	2	33	11	19	56	8	0	-
5374000	HYDRO/OTH REC FAC	0	5374000/0	SG-P	182	3	47	15	27	79	11	0	-
5374000	HYDRO/OTH REC FAC	0	5374000/0	SG-U	24	0	6	2	4	11	1	0	-
5374000 Total					206	3	53	17	31	89	12	0	-
5379000	HYDRO EXPENSE-OTH	0	5379000/0	SG-P	540	8	140	44	81	235	33	0	-
5379000	HYDRO EXPENSE-OTH	0	5379000/0	SG-U	176	2	45	14	26	76	11	0	-
5379000 Total					716	10	185	58	108	311	43	0	-
5390000	MSC HYD PWR GEN EX	0	5390000/0	SG-P	11,932	169	3,083	974	1,792	5,186	724	4	-
5390000	MSC HYD PWR GEN EX	0	5390000/0	SG-U	8,106	115	2,094	662	1,218	3,523	492	3	-
5390000 Total					20,039	284	5,177	1,636	3,010	8,708	1,216	7	-
5400000	RENTS (HYDRO GEN)	0	5400000/0	SG-P	1,639	23	423	134	246	712	99	1	-
5400000	RENTS (HYDRO GEN)	0	5400000/0	SG-U	58	1	15	5	9	25	4	0	-
5400000 Total					1,696	24	438	138	255	737	103	1	-
5410000	MNT SUPERV & ENG	0	5410000/0	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total					0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	0	5420000/0	SG-P	626	9	162	51	94	272	38	0	-
5420000	MAINT OF STRUCTURE	0	5420000/0	SG-U	21	0	5	2	3	9	1	0	-
5420000 Total					647	9	167	53	97	281	39	0	-
5430000	MNT DAMS & WTR SYS	0	5430000/0	SG-P	1,096	16	283	89	165	476	67	0	-
5430000	MNT DAMS & WTR SYS	0	5430000/0	SG-U	674	10	174	55	101	293	41	0	-
5430000 Total					1,770	25	457	145	266	769	107	1	-
5440000	MAINT OF ELEC PLNT	0	5440000/0	SG-U	65	1	17	5	10	28	4	0	-
5440000 Total					65	1	17	5	10	28	4	0	-
5441000	PRIME MOVERS & GEN	0	5441000/0	SG-P	968	14	250	79	145	421	59	0	-
5441000	PRIME MOVERS & GEN	0	5441000/0	SG-U	208	3	54	17	31	91	13	0	-
5441000 Total					1,177	17	304	96	177	511	71	0	-
5442000	ACCESS ELEC EQUIP	0	5442000/0	SG-P	651	9	168	53	98	283	40	0	-
5442000	ACCESS ELEC EQUIP	0	5442000/0	SG-U	121	2	31	10	18	52	7	0	-
5442000 Total					772	11	199	63	116	335	47	0	-
5450000	MNT MISC HYDRO PLT	0	5450000/0	SG-P	7	0	2	1	1	3	0	0	-
5450000 Total					7	0	2	1	1	3	0	0	-
5451000	MNT-FISH/WILDLIFE	0	5451000/0	SG-P	986	14	255	80	148	428	60	0	-
5451000 Total					986	14	255	80	148	428	60	0	-
5454000	MAINT-OTH REC FAC	0	5454000/0	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	0	5455000/0	SG-P	1,095	16	283	89	165	476	66	0	-
5455000	MAINT-RDS/TRAIL/BR	0	5455000/0	SG-U	315	4	81	26	47	137	19	0	-
5455000 Total					1,410	20	364	115	212	613	86	0	-
5459000	MAINT HYDRO-OTHER	0	5459000/0	SG-P	1,545	22	399	126	232	672	94	1	-
5459000	MAINT HYDRO-OTHER	0	5459000/0	SG-U	364	5	94	30	55	158	22	0	-
5459000 Total					1,910	27	493	156	287	830	116	1	-
5459500	MAINT OF HYDRO PLT-E	566700	Environmental Cost Amortization	SG-P	66	1	17	5	10	29	4	0	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5459500 Total			66	1	17	5	10	29	4	0	-
5460000	OPER SUPERV & ENG	0	5460000/0	SG	356	5	92	29	53	155	22
5460000 Total			356	5	92	29	53	155	22	0	-
5471000	NATURAL GAS	0	5471000/0	SE	280,208	3,855	67,837	21,549	47,085	121,681	18,106
5471000 Total			280,208	3,855	67,837	21,549	47,085	121,681	18,106	95	-
5480000	GENERATION EXP	0	5480000/0	SG	17,254	244	4,458	1,409	2,592	7,498	1,047
5480000 Total			17,254	244	4,458	1,409	2,592	7,498	1,047	6	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	OR	103	-	103	-	-	-	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	SG	7,712	109	1,993	630	1,159	3,352	468
5490000 Total			7,815	109	2,096	630	1,159	3,352	468	3	-
5500000	RENTS (OTHER GEN)	0	5500000/0	OR	384	-	384	-	-	-	-
5500000	RENTS (OTHER GEN)	0	5500000/0	SG	2,850	40	736	233	428	1,239	173
5500000 Total			3,234	40	1,120	233	428	1,239	173	1	-
5520000	MAINT OF STRUCTURE	0	5520000/0	SG	2,374	34	613	194	357	1,032	144
5520000 Total			2,374	34	613	194	357	1,032	144	1	-
5530000	MNT GEN & ELEC PLT	0	5530000/0	SG	12,239	173	3,162	999	1,839	5,319	743
5530000 Total			12,239	173	3,162	999	1,839	5,319	743	4	-
5540000	MNT MSC OTH PWR GN	0	5540000/0	SG	1,183	17	306	97	178	514	72
5540000 Total			1,183	17	306	97	178	514	72	0	-
5546000	MISC PLANT EQUIP	0	5546000/0	SG	25	0	7	2	4	11	2
5546000 Total			25	0	7	2	4	11	2	0	-
5549500	MAINT OF OTH PWR PLT	530071	Environmental Expense - EPA/DOT/Other	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)
5549500	MAINT OF OTH PWR PLT	566700	Environmental Cost Amortization	SG	1,793	25	463	146	269	779	109
5549500 Total			1,789	25	462	146	269	777	109	1	-
5552400	RENEW ENRGY CR PURCH	0	RENEWABLE ENERGY CREDIT PURCHASES	OTHER	930	-	-	-	-	-	-
5552400 Total			930	-	-	-	-	-	-	-	930
5552500	OTH/INT/REC/DEL	0	5552500/0	SE	(15,254)	(210)	(3,693)	(1,173)	(2,563)	(6,624)	(986)
5552500 Total			(15,254)	(210)	(3,693)	(1,173)	(2,563)	(6,624)	(986)	(5)	-
5552700	PURCH POWER-UT SITUS	0	PURCHASED POWER-UT SITUS	UT	4,880	-	-	-	-	4,880	-
5552700 Total			4,880	-	-	-	-	4,880	-	-	-
5555700	NPC Deferral Mchsm	0	NPC DEFERRAL MECHANISMS	OTHER	(52,470)	-	-	-	-	-	-
5555700 Total			(52,470)	-	-	-	-	-	-	-	(52,470)
5555900	Short-Term Firm Whls	0	Short-Term Firm Wholesale Purchases	SG	452,961	6,415	117,030	36,977	68,043	196,847	27,490
5555900 Total			452,961	6,415	117,030	36,977	68,043	196,847	27,490	159	-
5556200	TRADING NETTED-LOSS	0	5556200/0	SG	55	1	14	4	8	24	3
5556200 Total			55	1	14	4	8	24	3	0	-
5556300	FIRM ENERGY PURCH	0	5556300/0	SG	410,073	5,807	105,949	33,476	61,601	178,209	24,887
5556300 Total			410,073	5,807	105,949	33,476	61,601	178,209	24,887	144	-
5556400	FIRM DEMAND PURCH	0	5556400/0	SG	41,665	590	10,765	3,401	6,259	18,107	2,529
5556400 Total			41,665	590	10,765	3,401	6,259	18,107	2,529	15	-
5556700	POST-MERG FIRM PUR	0	5556700/0	SG	(178,064)	(2,522)	(46,006)	(14,536)	(26,749)	(77,383)	(10,807)
5556700 Total			(178,064)	(2,522)	(46,006)	(14,536)	(26,749)	(77,383)	(10,807)	(63)	-
5556710	EIM - FIRM PURCHASES	0	EIM - FIRM PURCHASES/DEMAND & ENERGY	SG	(31,580)	(447)	(8,159)	(2,578)	(4,744)	(13,724)	(1,917)
5556710 Total			(31,580)	(447)	(8,159)	(2,578)	(4,744)	(13,724)	(1,917)	(11)	-
5560000	SYS CTRL & LD DISP	0	5560000/0	SG	771	11	199	63	116	335	47
5560000 Total			771	11	199	63	116	335	47	0	-
5570000	OTHER EXPENSES	0	5570000/0	SE	10	0	2	1	2	4	1
5570000	OTHER EXPENSES	0	5570000/0	SG	38,259	542	9,885	3,123	5,747	16,626	2,322
5570000 Total			38,269	542	9,887	3,124	5,749	16,631	2,323	13	-
5579000	OTH EXP-ST SITUS ACT	0	OTHER EXPENSES - STATE SITUS ACTIVITY	IDU	3,700	-	-	-	-	-	3,700
5579000	OTH EXP-ST SITUS ACT	0	OTHER EXPENSES - STATE SITUS ACTIVITY	OR	2,535	-	2,535	-	-	-	-
5579000 Total			6,235	-	2,535	-	-	-	-	3,700	-
5579100	OTH EXP-LIQ DAMAGE	0	OTH EXP - LIQ DAMAGE REG ASST - SITUS	UT	35	-	-	-	-	35	-
5579100	OTH EXP-LIQ DAMAGE	0	OTH EXP - LIQ DAMAGE REG ASST - SITUS	WYU	54	-	-	-	54	-	-
5579100 Total			89	-	-	-	-	54	35	-	-
5600000	OPER SUPERV & ENG	0	5600000/0	SG	7,361	104	1,902	601	1,106	3,199	447
5600000 Total			7,361	104	1,902	601	1,106	3,199	447	3	-
5612000	LD - MONITOR & OPER	0	5612000/0	SG	7,814	111	2,019	638	1,174	3,396	474
5612000 Total			7,814	111	2,019	638	1,174	3,396	474	3	-
5614000	SCHED, SYS CTR & DSP	0	*SCHEDULING, SYSTEM CONTROL & DISPATCH S	SG	408	6	105	33	61	177	25
5614000 Total			408	6	105	33	61	177	25	0	-
5614010	EIM - SCHEDULING,SYS	0	*EIM - SCHEDULING, SYS CNTRL & DISPATCH*	SG	843	12	218	69	127	366	51
5614010 Total			843	12	218	69	127	366	51	0	-
5615000	REL PLAN & STDS DEV	0	Reliability Planning & Standards Develop	SG	1,962	28	507	160	295	853	119
5615000 Total			1,962	28	507	160	295	853	119	1	-
5616000	TRANS SVC STUDIES	0	TRANSMISSION SERVICE STUDIES	SG	82	1	21	7	12	36	5
5616000 Total			82	1	21	7	12	36	5	0	-



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5617000	GEN INTERCNCT STUD	0	505	7	130	41	76	219	31	0	-
5617000 Total			505	7	130	41	76	219	31	0	-
5618000	REL PLN & STAND SVCS	0	8,801	125	2,274	718	1,322	3,825	534	3	-
5618000 Total			8,801	125	2,274	718	1,322	3,825	534	3	-
5620000	STATION EXP(TRANS)	0	3,124	44	807	255	469	1,358	190	1	-
5620000 Total			3,124	44	807	255	469	1,358	190	1	-
5630000	OVERHEAD LINE EXP	0	1,090	15	282	89	164	474	66	0	-
5630000 Total			1,090	15	282	89	164	474	66	0	-
5650000	TRNS ELEC BY OTHRS	0	154	2	40	13	23	67	9	0	-
5650000 Total			154	2	40	13	23	67	9	0	-
5650010	EIM - TRANSM OF ELEC	0	2,054	29	531	168	308	892	125	1	-
5650010 Total			2,054	29	531	168	308	892	125	1	-
5651000	S/T FIRM WHEELING	0	7,452	106	1,925	608	1,119	3,239	452	3	-
5651000 Total			7,452	106	1,925	608	1,119	3,239	452	3	-
5652500	NON-FIRM WHEEL EXP	0	4,935	68	1,195	379	829	2,143	319	2	-
5652500 Total			4,935	68	1,195	379	829	2,143	319	2	-
5654600	POST-MRG WHEEL EXP	0	131,231	1,858	33,906	10,713	19,713	57,030	7,964	46	-
5654600 Total			131,231	1,858	33,906	10,713	19,713	57,030	7,964	46	-
5660000	MISC TRANS EXPENSE	0	3,000	42	775	245	451	1,304	182	1	-
5660000 Total			3,000	42	775	245	451	1,304	182	1	-
5660010	MISC TRANS EXPENSE	0	6	0	2	1	1	3	0	0	-
5660010 Total			6	0	2	1	1	3	0	0	-
5670000	RENTS-TRANSMISSION	0	2,244	32	580	183	337	975	136	1	-
5670000 Total			2,244	32	580	183	337	975	136	1	-
5680000	MNT SUPERV & ENG	0	1,304	18	337	106	196	567	79	0	-
5680000 Total			1,304	18	337	106	196	567	79	0	-
5690000	MAINT OF STRUCTURE	0	105	1	27	9	16	46	6	0	-
5690000 Total			105	1	27	9	16	46	6	0	-
5692000	MAINT-COMP SW TRANS	0	951	13	246	78	143	413	58	0	-
5692000 Total			951	13	246	78	143	413	58	0	-
5693000	MAINT-COM EQP TRANS	0	4,732	67	1,223	386	711	2,056	287	2	-
5693000 Total			4,732	67	1,223	386	711	2,056	287	2	-
5700000	MAINT STATION EQIP	0	11,797	167	3,048	963	1,772	5,127	716	4	-
5700000 Total			11,797	167	3,048	963	1,772	5,127	716	4	-
5710000	MAINT OVHD LINES	0	16,201	229	4,186	1,323	2,434	7,041	983	6	-
5710000 Total			16,201	229	4,186	1,323	2,434	7,041	983	6	-
5720000	MNT UNDERGRD LINES	0	58	1	15	5	9	25	3	0	-
5720000 Total			58	1	15	5	9	25	3	0	-
5730000	MNT MSC TRANS PLNT	0	153	2	40	13	23	67	9	0	-
5730000 Total			153	2	40	13	23	67	9	0	-
5800000	OPER SUPERV & ENG	0	211	211	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	26	-	-	-	-	-	26	-	-
5800000	OPER SUPERV & ENG	0	385	-	385	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	8,248	267	2,202	525	865	3,978	411	-	-
5800000	OPER SUPERV & ENG	0	411	-	-	-	-	411	-	-	-
5800000	OPER SUPERV & ENG	0	113	-	-	113	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	125	-	-	-	125	-	-	-	-
5800000 Total			9,521	478	2,587	638	990	4,390	437	-	-
5810000	LOAD DISPATCHING	0	12,160	394	3,246	774	1,275	5,865	606	-	-
5810000 Total			12,160	394	3,246	774	1,275	5,865	606	-	-
5820000	STATION EXP(DIST)	0	78	78	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	472	-	-	-	-	-	472	-	-
5820000	STATION EXP(DIST)	0	883	-	883	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	3	0	1	0	0	2	0	-	-
5820000	STATION EXP(DIST)	0	2,156	-	-	-	-	2,156	-	-	-
5820000	STATION EXP(DIST)	0	307	-	-	307	-	-	-	-	-
5820000	STATION EXP(DIST)	0	808	-	-	-	808	-	-	-	-
5820000 Total			4,708	78	884	307	809	2,158	472	-	-
5830000	OVHD LINE EXPENSES	0	293	293	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	314	-	-	-	-	-	314	-	-
5830000	OVHD LINE EXPENSES	0	1,711	-	1,711	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	0	6,583	-	-	-	-	6,583	-	-	-
5830000	OVHD LINE EXPENSES	0	252	-	-	252	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	646	-	-	-	646	-	-	-	-
5830000	OVHD LINE EXPENSES	0	156	-	-	-	156	-	-	-	-
5830000 Total			9,956	293	1,712	252	802	6,583	314	-	-



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5840000	UDRGRND LINE EXP	0	5840000/0	OR	0	-	0	-	-	-	-
5840000	UDRGRND LINE EXP	0	5840000/0	UT	0	-	-	-	0	-	-
5840000 Total					1	0	0	0	0	0	0
5850000	STRT LGHT-SGNL SYS	0	5850000/0	SNPD	224	7	60	14	23	108	11
5850000 Total					224	7	60	14	23	108	11
5860000	METER EXPENSES	0	5860000/0	CA	80	80	-	-	-	-	-
5860000	METER EXPENSES	0	5860000/0	IDU	183	-	-	-	-	183	-
5860000	METER EXPENSES	0	5860000/0	OR	652	-	652	-	-	-	-
5860000	METER EXPENSES	0	5860000/0	SNPD	13	0	3	1	1	6	1
5860000	METER EXPENSES	0	5860000/0	UT	807	-	-	-	-	807	-
5860000	METER EXPENSES	0	5860000/0	WA	315	-	-	315	-	-	-
5860000	METER EXPENSES	0	5860000/0	WYP	375	-	-	-	375	-	-
5860000	METER EXPENSES	0	5860000/0	WYU	101	-	-	-	101	-	-
5860000 Total					2,526	81	656	316	477	813	184
5870000	CUST INSTL EXPENSE	0	5870000/0	CA	591	591	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	IDU	887	-	-	-	-	887	-
5870000	CUST INSTL EXPENSE	0	5870000/0	OR	5,763	-	5,763	-	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	UT	5,554	-	-	-	5,554	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WA	1,189	-	-	1,189	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WYP	1,177	-	-	-	1,177	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WYU	108	-	-	-	108	-	-
5870000 Total					15,269	591	5,763	1,189	1,285	5,554	887
5880000	MSC DISTR EXPENSES	0	5880000/0	CA	30	30	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	IDU	(49)	-	-	-	-	(49)	-
5880000	MSC DISTR EXPENSES	0	5880000/0	OR	64	-	64	-	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	SNPD	967	31	258	62	101	466	48
5880000	MSC DISTR EXPENSES	0	5880000/0	UT	(122)	-	-	-	-	(122)	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WA	(17)	-	-	(17)	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WYP	(113)	-	-	-	(113)	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WYU	(109)	-	-	-	(109)	-	-
5880000 Total					649	61	322	44	(121)	345	(1)
5890000	RENTS-DISTRIBUTION	0	5890000/0	CA	81	81	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	IDU	35	-	-	-	-	35	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	OR	1,568	-	1,568	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	SNPD	3	0	1	0	0	1	0
5890000	RENTS-DISTRIBUTION	0	5890000/0	UT	477	-	-	-	-	477	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WA	151	-	-	151	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WYP	471	-	-	-	471	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WYU	89	-	-	-	89	-	-
5890000 Total					2,874	81	1,569	151	560	478	35
5900000	MAINT SUPERV & ENG	0	5900000/0	CA	121	121	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	IDU	182	-	-	-	-	182	-
5900000	MAINT SUPERV & ENG	0	5900000/0	OR	923	-	923	-	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	SNPD	3,040	98	812	193	319	1,466	152
5900000	MAINT SUPERV & ENG	0	5900000/0	UT	1,422	-	-	-	-	1,422	-
5900000	MAINT SUPERV & ENG	0	5900000/0	WA	178	-	-	178	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	WYP	515	-	-	-	515	-	-
5900000 Total					6,381	219	1,735	372	834	2,888	333
5910000	MAINT OF STRUCTURE	0	5910000/0	CA	44	44	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	IDU	142	-	-	-	-	142	-
5910000	MAINT OF STRUCTURE	0	5910000/0	OR	406	-	406	-	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	SNPD	127	4	34	8	13	61	6
5910000	MAINT OF STRUCTURE	0	5910000/0	UT	1,010	-	-	-	-	1,010	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WA	117	-	-	117	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WYP	402	-	-	-	402	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WYU	110	-	-	-	110	-	-
5910000 Total					2,359	49	440	125	525	1,071	148
5920000	MAINT STAT EQUIP	0	5920000/0	CA	257	257	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	IDU	417	-	-	-	-	417	-
5920000	MAINT STAT EQUIP	0	5920000/0	OR	2,621	-	2,621	-	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	SNPD	1,819	59	486	116	191	877	91
5920000	MAINT STAT EQUIP	0	5920000/0	UT	3,042	-	-	-	-	3,042	-
5920000	MAINT STAT EQUIP	0	5920000/0	WA	443	-	-	443	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	WYP	1,011	-	-	-	1,011	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	WYU	56	-	-	-	56	-	-
5920000 Total					9,665	316	3,107	558	1,257	3,920	508
5930000	MAINT OVHD LINES	0	5930000/0	CA	11,443	11,443	-	-	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	IDU	2,666	-	-	-	-	2,666	-



Operations & Maintenance Expense

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000	MAINT OVHD LINES	0	5930000/0	OR	33,525	-	33,525	-	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	SNPD	2,246	73	600	143	235	1,083	112
5930000	MAINT OVHD LINES	0	5930000/0	UT	28,931	-	-	-	-	28,931	-
5930000	MAINT OVHD LINES	0	5930000/0	WA	4,872	-	-	4,872	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	WYP	4,767	-	-	-	4,767	-	-
5930000	MAINT OVHD LINES	0	5930000/0	WYU	747	-	-	-	-	747	-
5930000 Total					89,197	11,516	34,125	5,015	5,749	30,015	2,778
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	CA	(258)	(258)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	IDU	(190)	-	-	-	-	(190)	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	OR	(1,186)	-	(1,186)	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	SNPD	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	UT	861	-	-	-	-	861	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	WA	(38)	-	-	(38)	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	WYP	264	-	-	-	264	-	-
5931000 Total					(547)	(258)	(1,186)	(38)	264	861	(190)
5940000	MAINT UDGRND LINES	0	5940000/0	CA	565	565	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	IDU	902	-	-	-	-	-	902
5940000	MAINT UDGRND LINES	0	5940000/0	OR	6,359	-	6,359	-	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	SNPD	10	0	3	1	1	5	0
5940000	MAINT UDGRND LINES	0	5940000/0	UT	15,935	-	-	-	-	15,935	-
5940000	MAINT UDGRND LINES	0	5940000/0	WA	1,122	-	-	1,122	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	WYP	2,147	-	-	-	2,147	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	WYU	288	-	-	-	-	288	-
5940000 Total					27,327	565	6,361	1,122	2,435	15,940	902
5950000	MAINT LINE TRNSFRM	0	5950000/0	SNPD	1,003	32	268	64	105	484	50
5950000 Total					1,003	32	268	64	105	484	50
5960000	MNT STR LGHT-SIG S	0	5960000/0	CA	72	72	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	IDU	91	-	-	-	-	-	91
5960000	MNT STR LGHT-SIG S	0	5960000/0	OR	890	-	890	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	UT	910	-	-	-	-	910	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WA	87	-	-	87	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYP	353	-	-	-	353	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYU	101	-	-	-	-	101	-
5960000 Total					2,504	72	890	87	454	910	91
5970000	MNT OF METERS	0	5970000/0	CA	17	17	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	IDU	41	-	-	-	-	-	41
5970000	MNT OF METERS	0	5970000/0	OR	257	-	257	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	SNPD	(98)	(3)	(26)	(6)	(10)	(47)	(5)
5970000	MNT OF METERS	0	5970000/0	UT	239	-	-	-	-	239	-
5970000	MNT OF METERS	0	5970000/0	WA	17	-	-	17	-	-	-
5970000	MNT OF METERS	0	5970000/0	WYP	37	-	-	-	37	-	-
5970000	MNT OF METERS	0	5970000/0	WYU	19	-	-	-	-	19	-
5970000 Total					529	14	231	10	46	192	36
5980000	MNT MISC DIST PLNT	0	5980000/0	CA	78	78	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	IDU	65	-	-	-	-	-	65
5980000	MNT MISC DIST PLNT	0	5980000/0	OR	818	-	818	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	SNPD	2,233	72	596	142	234	1,077	111
5980000	MNT MISC DIST PLNT	0	5980000/0	UT	642	-	-	-	-	642	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WA	89	-	-	89	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WYP	303	-	-	-	303	-	-
5980000 Total					4,228	150	1,414	231	537	1,719	176
5989500	MNT DIST PLNT-ENV AM	566700	Environmental Cost Amortization	SNPD	2,228	72	595	142	234	1,075	111
5989500 Total					2,228	72	595	142	234	1,075	111
9010000	SUPRV (CUST ACCT)	0	9010000/0	CN	2,282	55	713	158	169	1,091	96
9010000	SUPRV (CUST ACCT)	0	9010000/0	WYP	0	-	-	-	0	-	-
9010000 Total					2,282	55	713	158	170	1,091	96
9020000	METER READING EXP	0	9020000/0	CA	395	395	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	CN	640	15	200	44	47	306	27
9020000	METER READING EXP	0	9020000/0	IDU	2,144	-	-	-	-	-	2,144
9020000	METER READING EXP	0	9020000/0	OR	4,669	-	4,669	-	-	-	-
9020000	METER READING EXP	0	9020000/0	UT	4,734	-	-	-	-	4,734	-
9020000	METER READING EXP	0	9020000/0	WA	693	-	-	693	-	-	-
9020000	METER READING EXP	0	9020000/0	WYP	1,102	-	-	-	1,102	-	-
9020000	METER READING EXP	0	9020000/0	WYU	219	-	-	-	-	219	-
9020000 Total					14,596	411	4,869	737	1,368	5,040	2,171
9030000	CUST RCRD/COLL EXP	0	9030000/0	CN	1,105	26	345	77	82	528	46
9030000 Total					1,105	26	345	77	82	528	46
9031000	CUST RCRD/CUST SYS	0	9031000/0	CN	2,320	56	725	161	172	1,109	97



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9031000	CUST RCRD/CUST SYS	0	9031000/0	OR	21	-	21	-	-	-	-
9031000 Total					2,341	56	746	161	172	1,109	97
9032000	CUST ACCTG/BILL	0	9032000/0	CN	9,398	225	2,936	651	698	4,493	395
9032000	CUST ACCTG/BILL	0	9032000/0	UT	(4)	-	-	-	-	(4)	-
9032000 Total					9,393	225	2,936	651	698	4,489	395
9033000	CUST ACCTG/COLL	0	9033000/0	CA	83	83	-	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	CN	13,963	335	4,362	968	1,036	6,676	586
9033000	CUST ACCTG/COLL	0	9033000/0	IDU	262	-	-	-	-	-	262
9033000	CUST ACCTG/COLL	0	9033000/0	OR	1,186	-	1,186	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	UT	2,888	-	-	-	-	2,888	-
9033000	CUST ACCTG/COLL	0	9033000/0	WA	521	-	-	521	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYP	498	-	-	-	498	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYU	82	-	-	-	82	-	-
9033000 Total					19,482	417	5,548	1,489	1,616	9,563	848
9035000	CUST ACCTG/REQ	0	9035000/0	CA	8	8	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	IDU	12	-	-	-	-	-	12
9035000	CUST ACCTG/REQ	0	9035000/0	OR	110	-	110	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	UT	52	-	-	-	-	52	-
9035000	CUST ACCTG/REQ	0	9035000/0	WA	14	-	-	14	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYP	16	-	-	-	16	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYU	5	-	-	-	5	-	-
9035000 Total					217	8	110	14	21	52	12
9036000	CUST ACCTG/COMMON	0	9036000/0	CN	14,008	336	4,376	971	1,040	6,697	588
9036000	CUST ACCTG/COMMON	0	9036000/0	OR	18	-	18	-	-	-	-
9036000 Total					14,027	336	4,395	971	1,040	6,697	588
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	CA	673	673	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	CN	988	24	309	69	73	473	42
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	IDU	616	-	-	-	-	-	616
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	OR	4,754	-	4,754	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	UT	3,921	-	-	-	-	3,921	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	WA	1,257	-	-	1,257	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	WYP	1,016	-	-	-	1,016	-	-
9040000 Total					13,225	697	5,063	1,325	1,089	4,393	657
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	CA	20	20	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	IDU	0	-	-	-	-	-	0
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	OR	(120)	-	(120)	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	UT	(52)	-	-	-	-	(52)	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	WA	2	-	-	2	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	WYP	(6)	-	-	-	(6)	-	-
9042000 Total					(156)	20	(120)	2	(6)	(52)	0
9050000	MISC CUST ACCT EXP	0	9050000/0	CN	18	0	6	1	1	9	1
9050000	MISC CUST ACCT EXP	0	9050000/0	UT	330	-	-	-	-	330	-
9050000 Total					348	0	6	1	1	339	1
9070000	SUPRV (CUST SERV)	0	9070000/0	CN	7	0	2	0	0	3	0
9070000 Total					7	0	2	0	0	3	0
9080000	CUST ASSIST EXP	0	9080000/0	CN	9	0	3	1	1	4	0
9080000	CUST ASSIST EXP	0	9080000/0	OR	1	-	1	-	-	-	-
9080000	CUST ASSIST EXP	0	9080000/0	UT	3	-	-	-	-	3	-
9080000	CUST ASSIST EXP	0	9080000/0	WA	8	-	-	8	-	-	-
9080000	CUST ASSIST EXP	0	9080000/0	WYP	1	-	-	-	1	-	-
9080000 Total					23	0	4	9	2	8	0
9081000	CUST ASST EXP-GENL	0	9081000/0	CA	150	150	-	-	-	-	-
9081000	CUST ASST EXP-GENL	0	9081000/0	CN	831	20	260	58	62	397	35
9081000 Total					981	170	260	58	62	397	35
9084000	DSM DIRECT	0	9084000/0	CA	17	17	-	-	-	-	-
9084000	DSM DIRECT	0	9084000/0	CN	1,268	30	396	88	94	606	53
9084000	DSM DIRECT	0	9084000/0	OTHER	84	-	-	-	-	-	-
9084000	DSM DIRECT	0	9084000/0	WA	6	-	-	6	-	-	-
9084000 Total					1,376	48	396	94	94	606	53
9085100	DSM AMORT-SBC/ECC	0	9085100/0	OTHER	70,485	-	-	-	-	-	-
9085100 Total					70,485	-	-	-	-	-	70,485
9086000	CUST SERV	0	9086000/0	CN	594	14	186	41	44	284	25
9086000	CUST SERV	0	9086000/0	IDU	19	-	-	-	-	-	19
9086000	CUST SERV	0	9086000/0	OR	2,226	-	2,226	-	-	-	-
9086000	CUST SERV	0	9086000/0	UT	2,520	-	-	-	-	2,520	-
9086000	CUST SERV	0	9086000/0	WA	359	-	-	359	-	-	-
9086000	CUST SERV	0	9086000/0	WYP	941	-	-	-	941	-	-
9086000 Total					6,660	14	2,411	400	985	2,804	44



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9089500	BLUE SKY EXPENSE	0	Blue Sky Expense	OTHER	4,775	-	-	-	-	-	4,775
9089500 Total					4,775	-	-	-	-	-	4,775
9089600	SOLAR FEED-IN EXP	0	Solar Feed-In Expense	OTHER	10,686	-	-	-	-	-	10,686
9089600 Total					10,686	-	-	-	-	-	10,686
9089700	SUBSCRIBER SOLAR	0	SUBSCRIBER SOLAR	UT	132	-	-	-	132	-	-
9089700 Total					132	-	-	-	132	-	-
9089800	COMMUNITY SOLAR	0	COMMUNITY SOLAR	OTHER	106	-	-	-	-	-	106
9089800 Total					106	-	-	-	-	-	106
9090000	INFOR/INSTRCT ADV	0	9090000/0	CA	111	111	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	CN	2,864	69	895	198	213	1,369	120
9090000	INFOR/INSTRCT ADV	0	9090000/0	IDU	146	-	-	-	-	-	146
9090000	INFOR/INSTRCT ADV	0	9090000/0	OR	1,431	-	1,431	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	UT	1,190	-	-	-	1,190	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WA	228	-	-	228	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WYP	339	-	-	-	339	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WYU	2	-	-	-	2	-	-
9090000 Total					6,311	180	2,326	426	553	2,559	266
9100000	MISC CUST SERV/INF	0	9100000/0	CN	5	0	1	0	0	2	0
9100000 Total					5	0	1	0	0	2	0
9200000	ADMIN & GEN SALARY	0	9200000/0	OR	0	-	0	-	-	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	SO	76,579	1,610	20,829	6,078	10,636	32,941	4,465
9200000	ADMIN & GEN SALARY	0	9200000/0	WA	0	-	-	0	-	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	WYP	0	-	-	-	0	-	-
9200000 Total					76,579	1,610	20,829	6,078	10,636	32,941	4,465
9210000	OFFICE SUPPL & EXP	0	9210000/0	CA	4	4	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	CN	87	2	27	6	6	42	4
9210000	OFFICE SUPPL & EXP	0	9210000/0	IDU	28	-	-	-	-	-	28
9210000	OFFICE SUPPL & EXP	0	9210000/0	OR	46	-	46	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	SO	9,254	195	2,517	734	1,285	3,981	540
9210000	OFFICE SUPPL & EXP	0	9210000/0	UT	124	-	-	-	-	124	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WA	8	-	-	8	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYP	35	-	-	-	35	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYU	8	-	-	-	8	-	-
9210000 Total					9,594	201	2,590	749	1,335	4,146	571
9220000	A&G EXP TRANSF-CR	0	9220000/0	SO	(34,578)	(727)	(9,405)	(2,744)	(4,803)	(14,874)	(2,016)
9220000 Total					(34,578)	(727)	(9,405)	(2,744)	(4,803)	(14,874)	(2,016)
9230000	OUTSIDE SERVICES	0	9230000/0	CA	128	128	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	IDU	0	-	-	-	-	0	-
9230000	OUTSIDE SERVICES	0	9230000/0	OR	190	-	190	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	SO	12,349	260	3,359	980	1,715	5,312	720
9230000	OUTSIDE SERVICES	0	9230000/0	UT	1,258	-	-	-	-	1,258	-
9230000	OUTSIDE SERVICES	0	9230000/0	WA	0	-	-	0	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	WYP	5	-	-	-	5	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	WYU	47	-	-	-	47	-	-
9230000 Total					13,978	388	3,549	980	1,768	6,570	720
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	OR	40	-	40	-	-	-	-
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	SO	8,019	169	2,181	636	1,114	3,450	468
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	UT	0	-	-	-	-	0	-
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	WYP	2	-	-	-	2	-	-
9239990 Total					8,062	169	2,221	636	1,116	3,450	468
9241000	PROP INS-ACCRL SITUS	0	9241000/0	IDU	114	-	-	-	-	-	114
9241000	PROP INS-ACCRL SITUS	0	9241000/0	OR	7,069	-	7,069	-	-	-	-
9241000	PROP INS-ACCRL SITUS	0	9241000/0	UT	2,152	-	-	-	-	2,152	-
9241000	PROP INS-ACCRL SITUS	0	9241000/0	WYP	350	-	-	-	350	-	-
9241000 Total					9,684	-	7,069	-	350	2,152	114
9242000	PROP INS-CLAIM SITUS	0	PROPERTY INS - CLAIMS SITUS	CA	1,126	1,126	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	0	PROPERTY INS - CLAIMS SITUS	OR	(618)	-	(618)	-	-	-	-
9242000 Total					509	1,126	(618)	-	-	-	-
9243000	PROP INS - PREMIUMS	0	Property Ins - Premiums	SO	4,737	100	1,288	376	658	2,038	276
9243000 Total					4,737	100	1,288	376	658	2,038	276
9250000	INJURIES & DAMAGES	0	9250000/0	SO	8,097	170	2,202	643	1,125	3,483	472
9250000 Total					8,097	170	2,202	643	1,125	3,483	472
9251000	INJURIES & DAMAGES	0	INJURIES & DAMAGES - SITUS	OR	1,846	-	1,846	-	-	-	-
9251000	INJURIES & DAMAGES	0	INJURIES & DAMAGES - SITUS	SO	(1,846)	(39)	(502)	(147)	(256)	(794)	(108)
9251000 Total					-	(39)	1,344	(147)	(256)	(794)	(108)
9261200	PEN EXP-OTH NBC	0	PENSION EXPENSE-OTH NET BEN COST	SO	(12,133)	(255)	(3,300)	(963)	(1,685)	(5,219)	(707)
9261200 Total					(12,133)	(255)	(3,300)	(963)	(1,685)	(5,219)	(707)



Operations & Maintenance Expense

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9261500	PEN EXP-STATE SITUS	0	(3,133)	(66)	(852)	(249)	(435)	(1,348)	(183)	(1)	-
9261500	PEN EXP-STATE SITUS	0	73	-	-	73	-	-	-	-	-
9261500 Total			(3,060)	(66)	(852)	(176)	(435)	(1,348)	(183)	(1)	-
9262200	POSTRET EXP-OTH NBC	0	(8,141)	(171)	(2,214)	(646)	(1,131)	(3,502)	(475)	(2)	-
9262200 Total			(8,141)	(171)	(2,214)	(646)	(1,131)	(3,502)	(475)	(2)	-
9262500	POSTRET EXP-ST SITUS	0	375	-	-	-	375	-	-	-	-
9262500 Total			375	-	-	-	375	-	-	-	-
9263200	SERP EXP-OTH NBC	0	2,914	61	793	231	405	1,254	170	1	-
9263200 Total			2,914	61	793	231	405	1,254	170	1	-
9269100	GROSS-UP - PENSION	0	7,267	153	1,976	577	1,009	3,126	424	2	-
9269100 Total			7,267	153	1,976	577	1,009	3,126	424	2	-
9269200	GROSS-UP - POST-RETR	0	2,189	46	595	174	304	942	128	1	-
9269200 Total			2,189	46	595	174	304	942	128	1	-
9269300	GROSS-UP - SERP	0	25	1	7	2	4	11	1	0	-
9269300 Total			25	1	7	2	4	11	1	0	-
9269400	GROSS-UP - MD/DN/VL	0	59,886	1,259	16,289	4,753	8,318	25,760	3,492	15	-
9269400 Total			59,886	1,259	16,289	4,753	8,318	25,760	3,492	15	-
9269500	GROSS-UP - 401(K) EX	0	38,630	812	10,507	3,066	5,366	16,617	2,252	10	-
9269500 Total			38,630	812	10,507	3,066	5,366	16,617	2,252	10	-
9269600	GROSS-UP - POST-EMPL	0	7,623	160	2,074	605	1,059	3,279	445	2	-
9269600 Total			7,623	160	2,074	605	1,059	3,279	445	2	-
9269700	GROSS-UP - OTH BEN E	0	6,648	140	1,808	528	923	2,860	388	2	-
9269700 Total			6,648	140	1,808	528	923	2,860	388	2	-
9280000	REGULATORY COM EXP	0	651	651	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	40	-	-	-	-	-	40	-	-
9280000	REGULATORY COM EXP	0	783	-	783	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	5,480	115	1,490	435	761	2,357	320	1	-
9280000	REGULATORY COM EXP	0	244	-	-	-	-	244	-	-	-
9280000	REGULATORY COM EXP	0	411	-	-	411	-	-	-	-	-
9280000	REGULATORY COM EXP	0	110	-	-	-	110	-	-	-	-
9280000 Total			7,717	766	2,273	846	871	2,601	359	1	-
9282000	REG COMM EXPENSE	0	80	80	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	684	-	-	-	-	-	684	-	-
9282000	REG COMM EXPENSE	0	3,374	-	3,374	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	6,244	-	-	-	-	6,244	-	-	-
9282000	REG COMM EXPENSE	0	627	-	-	627	-	-	-	-	-
9282000	REG COMM EXPENSE	0	1,752	-	-	-	1,752	-	-	-	-
9282000 Total			12,762	80	3,374	627	1,752	6,244	684	-	-
9283000	FERC FILING FEE	0	5,127	73	1,325	418	770	2,228	311	2	-
9283000 Total			5,127	73	1,325	418	770	2,228	311	2	-
9290000	DUPLICATE CHRGS-CR	0	(8,378)	(176)	(2,279)	(665)	(1,164)	(3,604)	(488)	(2)	-
9290000 Total			(8,378)	(176)	(2,279)	(665)	(1,164)	(3,604)	(488)	(2)	-
9299100	DUP CHG CR - PENSION	0	(7,267)	(153)	(1,976)	(577)	(1,009)	(3,126)	(424)	(2)	-
9299100 Total			(7,267)	(153)	(1,976)	(577)	(1,009)	(3,126)	(424)	(2)	-
9299200	DUP CHG CR - POST-RT	0	(2,189)	(46)	(595)	(174)	(304)	(942)	(128)	(1)	-
9299200 Total			(2,189)	(46)	(595)	(174)	(304)	(942)	(128)	(1)	-
9299300	DUP CHG CR - SERP	0	(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	0	(59,886)	(1,259)	(16,289)	(4,753)	(8,318)	(25,760)	(3,492)	(15)	-
9299400 Total			(59,886)	(1,259)	(16,289)	(4,753)	(8,318)	(25,760)	(3,492)	(15)	-
9299500	DUP CHG CR - 401(K)	0	(38,630)	(812)	(10,507)	(3,066)	(5,366)	(16,617)	(2,252)	(10)	-
9299500 Total			(38,630)	(812)	(10,507)	(3,066)	(5,366)	(16,617)	(2,252)	(10)	-
9299600	DUP CHG CR - POST-EM	0	(7,623)	(160)	(2,074)	(605)	(1,059)	(3,279)	(445)	(2)	-
9299600 Total			(7,623)	(160)	(2,074)	(605)	(1,059)	(3,279)	(445)	(2)	-
9299700	DUP CHG CR - OTH BEN	0	(6,648)	(140)	(1,808)	(528)	(923)	(2,860)	(388)	(2)	-
9299700 Total			(6,648)	(140)	(1,808)	(528)	(923)	(2,860)	(388)	(2)	-
9301000	GEN ADVERTISING EXP	0	55	1	15	4	8	24	3	0	-
9301000 Total			55	1	15	4	8	24	3	0	-
9302000	MISC GEN EXP-OTHER	0	2	2	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	26	-	26	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	2,189	46	595	174	304	942	128	1	-
9302000	MISC GEN EXP-OTHER	0	20	-	-	-	-	20	-	-	-
9302000	MISC GEN EXP-OTHER	0	7	-	-	7	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	0	-	-	-	0	-	-	-	-
9302000 Total			2,244	48	621	181	304	962	128	1	-
9310000	RENTS (A&G)	0	42	42	-	-	-	-	-	-	-
9310000	RENTS (A&G)	0	1	-	-	-	-	-	1	-	-



Operations & Maintenance Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000	RENTS (A&G)	0	9310000/0	OR	230	-	230	-	-	-	-	-	-
9310000	RENTS (A&G)	0	9310000/0	SO	2,179	46	593	173	303	937	127	1	-
9310000	RENTS (A&G)	0	9310000/0	UT	10	-	-	-	-	10	-	-	-
9310000	RENTS (A&G)	0	9310000/0	WA	41	-	-	41	-	-	-	-	-
9310000	RENTS (A&G)	0	9310000/0	WYP	39	-	-	-	39	-	-	-	-
9310000 Total					2,541	88	823	214	342	947	128	1	-
9350000	MAINT GENERAL PLNT	0	9350000/0	CA	95	95	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	CN	50	1	16	3	4	24	2	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	IDU	17	-	-	-	-	-	17	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	OR	134	-	134	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	SO	23,940	503	6,512	1,900	3,325	10,298	1,396	6	-
9350000	MAINT GENERAL PLNT	0	9350000/0	UT	97	-	-	-	-	97	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WA	35	-	-	35	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WYP	38	-	-	-	38	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WYU	11	-	-	-	11	-	-	-	-
9350000 Total					24,419	600	6,662	1,939	3,378	10,420	1,415	6	-
9359500	MAINT GEN PLT-ENV AM	566700	Environmental Cost Amortization	SO	18	0	5	1	3	8	1	0	-
9359500 Total					18	0	5	1	3	8	1	0	-
Grand Total					2,812,375	54,305	726,905	213,083	414,897	1,198,260	169,495	835	34,596

B3. DEPRECIATION EXPENSE



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS	SG	909	13	235	74	137	395	55	0	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	SG	30,321	429	7,834	2,475	4,555	13,177	1,840	11	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	SG	165,113	2,338	42,660	13,479	24,803	71,754	10,021	58	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	SG	34,677	491	8,959	2,831	5,209	15,070	2,105	12	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,911	211	3,853	1,217	2,240	6,480	905	5	-
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,409	20	364	115	212	612	86	0	-
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-P	78	1	20	6	12	34	5	0	-
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-U	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-P	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-P	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-U	260	4	67	21	39	113	16	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	848	12	219	69	127	368	51	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	254	4	66	21	38	111	15	0	-
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,369	133	2,421	765	1,407	4,071	569	3	-
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	462	7	119	38	69	201	28	0	-
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	25	8	15	43	6	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	920	13	238	75	138	400	56	0	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,683	208	3,794	1,199	2,206	6,381	891	5	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,226	46	834	263	485	1,402	196	1	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	6,876	97	1,777	561	1,033	2,988	417	2	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(758)	(11)	(196)	(62)	(114)	(329)	(46)	(0)	-
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	2,140	30	553	175	322	930	130	1	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	201	3	52	16	30	87	12	0	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	667	9	172	54	100	290	40	0	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(779)	(11)	(201)	(64)	(117)	(339)	(47)	(0)	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	733	10	189	60	110	319	45	0	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	79	1	20	6	12	34	5	0	-
4030000	DEPN EXPENSE-ELECT 3402000	LAND RIGHTS	SG	52	1	13	4	8	22	3	0	-
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	6,649	94	1,718	543	999	2,889	404	2	-
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	495	7	128	40	74	215	30	0	-
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	94,564	1,339	24,432	7,720	14,205	41,095	5,739	33	-
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	14,770	209	3,816	1,206	2,219	6,419	896	5	-
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,567	135	2,472	781	1,437	4,158	581	3	-
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	447	6	116	37	67	194	27	0	-
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,717	38	702	222	408	1,181	165	1	-
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	3,948	56	1,020	322	593	1,716	240	1	-
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	35,023	496	9,049	2,859	5,261	15,220	2,126	12	-
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,863	41	740	234	430	1,244	174	1	-
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	393	6	102	32	59	171	24	0	-
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	19,939	282	5,152	1,628	2,995	8,665	1,210	7	-
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	21,456	304	5,544	1,752	3,223	9,324	1,302	8	-
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	23,823	337	6,155	1,945	3,579	10,353	1,446	8	-
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	59	1	15	5	9	26	4	0	-
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	137	2	35	11	21	60	8	0	-
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	158	2	41	13	24	68	10	0	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	27	-	-	-	-	-	27	-	-



Depreciation Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	62	-	62	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	185	-	-	-	-	185	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	-	-	-	43	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	-	-	-	80	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	107	107	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	53	-	-	-	-	-	53	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	580	-	580	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	960	-	-	-	-	960	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	102	-	-	102	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	224	-	-	-	224	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	-	-	-	89	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	720	720	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	722	-	-	-	-	-	722	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,932	-	4,932	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,176	-	-	-	-	11,176	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,605	-	-	1,605	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,346	-	-	-	2,346	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	366	-	-	-	366	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	79	-	79	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	-	-	-	-	165	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,738	2,738	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,326	-	-	-	-	-	3,326	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	13,045	-	13,045	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	14,325	-	-	-	-	14,325	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,039	-	-	4,039	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,468	-	-	-	5,468	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,139	-	-	-	1,139	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,126	1,126	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	991	-	-	-	-	-	991	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,185	-	7,185	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,819	-	-	-	-	6,819	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,880	-	-	1,880	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,505	-	-	-	2,505	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	344	-	-	-	344	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	553	553	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	245	-	-	-	-	-	245	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,933	-	1,933	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,331	-	-	-	-	5,331	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	539	-	-	539	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	835	-	-	-	835	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	168	-	-	-	168	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	505	505	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	666	-	-	-	-	-	666	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,026	-	4,026	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,361	-	-	-	-	14,361	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	757	-	-	757	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,573	-	-	-	1,573	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	621	-	-	-	621	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,397	1,397	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,963	-	-	-	-	-	1,963	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,267	-	11,267	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,031	-	-	-	-	13,031	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,064	-	-	3,064	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,538	-	-	-	3,538	-	-	-	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	497	-	-	-	497	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	187	187	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	202	-	-	-	-	-	202	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,237	-	2,237	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,087	-	-	-	-	2,087	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	547	-	-	547	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	367	-	-	-	367	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	73	-	-	-	73	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	305	305	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	789	-	-	-	-	-	789	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,686	-	4,686	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,514	-	-	-	-	5,514	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,127	-	-	1,127	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	951	-	-	-	951	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	329	-	-	-	329	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	377	377	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	655	-	-	-	-	-	655	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	3,284	-	3,284	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,627	-	-	-	-	3,627	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	532	-	-	532	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	558	-	-	-	558	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	101	-	-	-	101	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	269	-	-	-	-	269	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	24	24	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	36	-	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	701	-	701	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,044	-	-	-	-	1,044	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	246	-	-	-	246	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	61	61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	187	-	-	-	-	-	187	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	636	-	636	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	21	0	5	2	4	9	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	131	2	34	11	20	57	8	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,591	33	433	126	221	685	93	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	677	-	-	-	-	677	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	186	-	-	-	186	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	50	1	16	3	4	24	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	73	1	19	6	11	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	550	12	150	44	76	236	32	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	37	-	-	-	-	37	-	-	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	611	15	191	42	45	292	26	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	58	-	-	-	-	-	58	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	349	5	90	28	52	152	21	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,479	178	2,306	673	1,178	3,647	494	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	-	-
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	60	19	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	257	81	149	431	60	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	85	27	49	143	20	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	248	5	67	20	34	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	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,773	110	2,008	635	1,168	3,378	472	3	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,023	85	1,094	319	559	1,731	235	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,654	-	-	-	-	2,654	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	551	-	-	551	-	-	-	-	-



Depreciation Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,075	-	-	-	1,075	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	255	-	-	-	255	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	30	-	-	-	-	-	30	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	229	-	229	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	365	5	94	30	55	159	22	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	12	4	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	178	-	-	-	-	178	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	-	-	49	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	57	-	57	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	135	2	35	11	20	59	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	30	9	15	47	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	68	-	-	-	-	68	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total					753,365	16,430	201,895	60,422	107,500	322,945	43,981	192	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(1,828)	(26)	(472)	(149)	(275)	(794)	(111)	(1)	-
4032000 Total					(1,828)	(26)	(472)	(149)	(275)	(794)	(111)	(1)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,232	32	577	182	335	970	135	1	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(243)	(3)	(63)	(20)	(36)	(105)	(15)	(0)	-
4033000 Total					1,990	28	514	162	299	865	121	1	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	659	9	170	54	99	286	40	0	-
4034000 Total					659	9	170	54	99	286	40	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,992	28	515	163	299	865	121	1	-
4035000 Total					1,992	28	515	163	299	865	121	1	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	56	56	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,432)	-	-	-	-	-	(2,432)	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	508	-	508	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,338)	-	-	-	-	(22,338)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	163	-	-	163	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,816)	-	-	-	(1,816)	-	-	-	-
4036000 Total					(25,859)	56	508	163	(1,816)	(22,338)	(2,432)	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	1,063	15	275	87	160	462	65	0	-
4037000 Total					1,063	15	275	87	160	462	65	0	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(246)	(3)	(63)	(20)	(37)	(107)	(15)	(0)	-
4039999 Total					(246)	(3)	(63)	(20)	(37)	(107)	(15)	(0)	-
Grand Total					731,135	16,537	203,340	60,882	106,230	302,184	41,769	193	-

B4. AMORTIZATION EXPENSE



Amortization Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	584	8	151	48	88	254	35	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	10,551	149	2,726	861	1,585	4,585	640	4
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	331	5	86	27	50	144	20	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	(3,452)	-	-	-	-	(3,452)	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	1,331	19	344	109	200	578	81	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	UT	34	-	-	-	-	34	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	WYP	58	-	-	-	58	-	-	-
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	23	0	6	2	3	10	1	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	187	4	51	15	26	80	11	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	4,108	98	1,284	285	305	1,964	173	-
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,543	53	692	202	353	1,094	148	1
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	10	1	0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	191	4	52	15	27	82	11	0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	34	1	9	3	5	14	2	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	437	9	119	35	61	188	25	0
4040000	AMOR LTD TRM PLNT 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	112	35	65	188	26	0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	10	1	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	29	9	15	46	6	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	850	18	231	67	118	366	50	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	93	29	54	156	22	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	60	17	31	95	13	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,857	40	738	233	429	1,242	173	1
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	717	17	224	50	53	343	30	-
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	801	17	218	64	111	344	47	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,962	62	806	235	411	1,274	173	1
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	211	4	57	17	29	91	12	0
4040000	AMOR LTD TRM PLNT 3033240	IEE - Itron Enterprise Addition	CN	738	18	230	51	55	353	31	-
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	4,816	115	1,504	334	357	2,302	202	-
4040000	AMOR LTD TRM PLNT 3033260	Big Data & Analytics	SO	233	5	63	18	32	100	14	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,466	31	399	116	204	631	86	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	604	13	164	48	84	260	35	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	197	4	54	16	27	85	11	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	1	0	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	9,343	132	2,414	763	1,404	4,060	567	3
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	272	6	74	22	38	117	16	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	5	-	-	-	-	5	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	155	2	40	13	23	67	9	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3035322	ACD-Call Center Automated Call Distribut	CN	509	12	159	35	38	243	21	-
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	4	81	25	47	135	19	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	28	28	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	266	-	266	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	284	6	77	23	39	122	17	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	5	-	-	-	-	5	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	-	-	81	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	43	-	-	-	43	-	-	-
4040000 Total				46,027	909	13,651	3,912	6,535	18,251	2,758	12
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,263	-	-	-	-	-	-	4,263



Amortization Expense

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(249)	(4)	(64)	(20)	(37)	(108)	(15)	(0)	-
4049000 Total					4,014	(4)	(64)	(20)	(37)	(108)	(15)	(0)	4,263
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	68	1,235	390	718	2,078	290	2	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					5,083	68	1,235	390	718	2,380	290	2	-
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					124	-	-	-	-	-	-	-	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,643	-	-	-	-	-	5,643	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	42,889	-	42,889	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,419	-	-	12,419	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	-	-	-	-	-	383	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	947	-	947	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	612	-	-	612	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	41	-	-	-	-	-	41	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	18	-	-	18	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,884	-	-	-	-	-	1,884	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	807	-	807	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	675	-	-	675	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
4074100 Total					66,321	-	44,646	13,724	-	-	7,951	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(44,647)	-	(44,647)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,723)	-	-	(13,723)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,951)	-	-	-	-	-	(7,951)	-	-
4074200 Total					(66,321)	-	(44,647)	(13,723)	-	-	(7,951)	-	-
Grand Total					55,249	973	14,821	4,283	7,216	20,523	3,033	14	4,387

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4081000	TAX OTH INC-U OP I	583750	SALES AND USE TAX	SO	208	4	57	17	29	90	12	0	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(453)	(10)	(123)	(36)	(63)	(195)	(26)	(0)	-
4081000 Total					(245)	(5)	(67)	(19)	(34)	(105)	(14)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	148,789	3,129	40,470	11,809	20,666	64,003	8,676	37	-
4081500 Total					148,789	3,129	40,470	11,809	20,666	64,003	8,676	37	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,207	1,207	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	GPS	3	0	1	0	0	1	0	0	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,248	-	30,248	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,917	-	-	-	1,917	-	-	-	-
4081800 Total					33,375	1,207	30,249	0	1,917	1	0	0	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,517	263	3,405	993	1,739	5,384	730	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,611	-	1,611	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	229	3	55	18	38	99	15	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	23	-	-	23	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	58	1	14	4	10	25	4	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	77	-	-	-	77	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	163	2	39	13	27	71	11	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,051	29	530	167	308	891	124	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	35	1	9	3	5	15	2	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	453	6	110	35	76	197	29	0	-
4081990 Total					17,217	305	5,774	1,256	2,280	6,683	915	4	-
Grand Total					199,137	4,636	76,426	13,046	24,829	70,581	9,576	41	-

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(27,793)	(394)	(7,181)	(2,269)	(4,175)	(12,078)	(1,687)	(10)	-
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(48)	(1)	(12)	(4)	(8)	(21)	(3)	(0)	-
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(17)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					(27,877)	(395)	(7,202)	(2,275)	(4,189)	(12,114)	(1,692)	(10)	-
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
4091100 Total					-	-	-	-	-	-	-	-	-
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(72,317)	(1,378)	(18,936)	(5,544)	(10,066)	(32,141)	(4,219)	(19)	(15)
4191000 Total					(72,317)	(1,378)	(18,936)	(5,544)	(10,066)	(32,141)	(4,219)	(19)	(15)
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	223	-	223	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(2,433)	(34)	(629)	(199)	(365)	(1,057)	(148)	(1)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,385)	(29)	(377)	(110)	(192)	(596)	(81)	(0)	-
4211000 Total					(3,595)	(64)	(783)	(309)	(558)	(1,653)	(228)	(1)	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	0	-	0	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	200	4	54	16	28	86	12	0	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	-	-	-	0	-	-	-	-
4212000 Total					200	4	54	16	28	86	12	0	-
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	333,342	6,353	87,285	25,553	46,397	148,151	19,449	85	68
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	602	8,266	2,420	4,394	14,030	1,842	8	6
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,937	75	1,031	302	548	1,750	230	1	1
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	1,007	19	264	77	140	447	59	0	0
4270000 Total					369,853	7,048	96,846	28,352	51,479	164,379	21,580	95	75
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	879	17	230	67	122	390	51	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,014	57	789	231	419	1,339	176	1	1
4280000 Total					3,892	74	1,019	298	542	1,730	227	1	1
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	584	11	153	45	81	259	34	0	0
4281000 Total					584	11	153	45	81	259	34	0	0
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4290000 Total					(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	11,968	228	3,134	917	1,666	5,319	698	3	2
4310000 Total					11,968	228	3,134	917	1,666	5,319	698	3	2
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	12,654	241	3,314	970	1,761	5,624	738	3	3
4313000 Total					12,654	241	3,314	970	1,761	5,624	738	3	3
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(36,564)	(697)	(9,574)	(2,803)	(5,089)	(16,251)	(2,133)	(9)	(7)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	280	5	73	21	39	125	16	0	0
4320000 Total					(36,284)	(691)	(9,501)	(2,781)	(5,050)	(16,126)	(2,117)	(9)	(7)
Grand Total					(75,712)	(1,438)	(19,664)	(5,836)	(10,596)	(33,708)	(4,436)	(20)	(15)



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 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	41	12	21	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	530	155	270	838	114	0	-
SCHMAP	130400	PMINondeductible Exp	28	0	7	2	5	12	2	0	-
SCHMAP	130505	Executive Compensation 162(m)	161	3	44	13	22	69	9	0	-
SCHMAP	130550	MEHC Insurance Services-Premium	-	-	-	-	-	-	-	-	-
SCHMAP	130700	Mining Rescue Training Credit Addback	-	-	-	-	-	-	-	-	-
SCHMAP	130750	Nondeductible Fringe Benefits	479	10	130	38	67	206	28	0	-
SCHMAP	130755	Nondeductible Parking Costs	470	10	128	37	65	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	69	896	262	462	1,418	193	1	-
SCHMAT	105100	Capitalized Labor Costs	7,659	161	2,083	608	1,064	3,294	447	2	-
SCHMAT	105120	Book Depreciation	943,502	21,341	262,402	78,565	137,085	389,957	53,902	249	-
SCHMAT	105121	PMIBook Depreciation	16,300	224	3,946	1,254	2,739	7,078	1,053	6	-
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	(11,175)	(158)	(2,887)	(912)	(1,679)	(4,856)	(678)	(4)	-
SCHMAT	105130	CIAC	114,942	3,722	30,686	7,313	12,051	55,438	5,731	-	-
SCHMAT	105137	Auto Depreciation	-	-	-	-	-	-	-	-	-
SCHMAT	105140	Highway relocation	2,372	77	633	151	249	1,144	118	-	-
SCHMAT	105142	Avoided Costs	67,459	1,286	17,664	5,171	9,390	29,982	3,936	17	14
SCHMAT	105145	Acquisition Adjustment Amort	-	-	-	-	-	-	-	-	-
SCHMAT	105146	Capitalization of Test Energy	4,130	58	1,067	337	620	1,795	251	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	19	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)	(472)	(138)	(241)	(747)	(101)	(0)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	52	3	20	5	4	17	3	-	-
SCHMAT	320110	Transition Team Costs-UT	-	-	-	-	-	-	-	-	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total		-	-	-	-	-	-	-	-
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	274	3,542	1,034	1,809	5,601	759	3	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	(18,355)	(386)	(4,992)	(1,457)	(2,549)	(7,895)	(1,070)	(5)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	353	7	96	28	49	152	21	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	1,854	589	1,287	3,325	495	3	-
SCHMAT	415425	Contra Reg Asset - UMWA Pension		-	-	-	-	-	-	-	-
SCHMAT	415430	Reg Asset - CA - Transportation Electri	(62)	-	-	-	-	-	-	-	(62)
SCHMAT	415500	Cholla Plt 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 Intevenor 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 Depreci	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	ID 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		-	-	-	-	-	-	-	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	24	-	-	-	-	-	24	-	-
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR		-	-	-	-	-	-	-	-
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 Transistion 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 Revenu		-	-	-	-	-	-	-	-
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	44	14	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		-	-	-	-	-	-	-	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	430113	Reg Asset - Def NPC Balance Reclss		-	-	-	-	-	-	-	-
SCHMAT	430117	Reg Asset - Current DSM		-	-	-	-	-	-	-	-
SCHMAT	505115	Sales & Use Tax Accrual	(251)	(5)	(68)	(20)	(35)	(108)	(15)	(0)	-
SCHMAT	505125	ACCRUED ROYALTIES	449	6	109	35	75	195	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)	(10)	(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)	(38)	(498)	(145)	(254)	(787)	(107)	(0)	-
SCHMAT	605100	Trojan Decomissioning Costs	(61)	(1)	(16)	(5)	(9)	(26)	(4)	(0)	-
SCHMAT	605301	Environmental Liability - Regulated	837	18	228	66	116	360	49	0	-
SCHMAT	605710	Reverse Accrued Final Reclamation	(5,597)	-	-	-	-	-	-	-	(5,597)
SCHMAT	605715	Trapper Mine Contract Obligation	305	4	74	23	51	133	20	0	-
SCHMAT	610000	Coal Mine Development-PMI	(319)	(4)	(77)	(25)	(54)	(138)	(21)	(0)	-
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR		-	-	-	-	-	-	-	-
SCHMAT	610100	PMIDevt Cost Amort		-	-	-	-	-	-	-	-
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed		-	-	-	-	-	-	-	-
SCHMAT	610114	PMI EITF Pre-Stripping Costs		-	-	-	-	-	-	-	-
SCHMAT	610115	PMIOverbunden 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 Reclss		-	-	-	-	-	-	-	-
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclss		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705253	A&G Credit-ID	IDU		-	-	-	-	-	-	-	-
SCHMAT	705254	A&G Credit-WY	WYP		-	-	-	-	-	-	-	-
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	202	-	-	-	-	-	-	-	202
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	14,685	-	-	-	-	-	-	-	14,685
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR		-	-	-	-	-	-	-	-
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA		-	-	-	-	-	-	-	-
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	649	-	-	-	-	-	-	-	649
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	4,017	-	-	-	-	-	-	-	4,017
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	252	-	-	-	-	-	-	-	252
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	2,399	-	-	-	-	-	-	-	2,399
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	131	-	-	-	-	-	-	-	131
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	470	-	-	-	-	-	-	-	470
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(4,673)	-	-	-	-	-	-	-	(4,673)
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	1,846	-	1,846	-	-	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(27)	-	-	-	-	-	-	-	(27)
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(7,594)	-	(7,594)	-	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	-	114	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	350	-	-	-	350	-	-	-	-
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT		-	-	-	-	-	-	-	-
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,479	-	-	-	-	-	-	-	5,479
SCHMAT	705517	Regulatory Liability - UT Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	(14,327)	-	-	-	-	-	-	-	(14,327)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705522	Regulatory Liability - UT REC's in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705523	Regulatory Liability - WA RECS in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705525	Regulatory Liability - OR RECS in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705526	Regulatory Liability - CA Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705527	Regulatory Liability - CA Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(2,458)	-	-	-	-	-	-	-	(2,458)
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705700	Reg Liability - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
SCHMAT	715050	Microsoft Software License Liability	SO		-	-	-	-	-	-	-	-
SCHMAT	715100	MCI FOG Wire Lease	WYP		-	-	-	-	-	-	-	-
SCHMAT	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	-
SCHMAT	715350	Misc. Deferred Credits	SO		-	-	-	-	-	-	-	-
SCHMAT	715720	NW Power Act-WA	OTHER	(470)	-	-	-	-	-	-	-	(470)
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(191)	(3)	(49)	(16)	(29)	(83)	(12)	(0)	-
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO		-	-	-	-	-	-	-	-



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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
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	(75)	(2)	(20)	(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	153	45	81	259	34	0	0
SCHMAT	910245	Contra Receivable from Joint Owners	(666)	(14)	(181)	(53)	(92)	(286)	(39)	(0)	-
SCHMAT	910530	Injuries and Damages Reserve		-	-	-	-	-	-	-	-
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab		-	-	-	-	-	-	-	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	441	6	107	34	74	192	29	0	-
SCHMAT	910910	PMIBridger Section 471 Adj		-	-	-	-	-	-	-	-
SCHMAT	920110	PMIWIY Extraction Tax	659	9	160	51	111	286	43	0	-
SCHMAT Total			1,156,610	26,669	309,892	103,883	162,696	484,091	65,024	273	4,083
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	28	8	15	48	6	0	0
SCHMDP	120200	Trapper Mine Dividend Deduction		-	-	-	-	-	-	-	-
SCHMDP	130560	MEHC Insurance Services-Receivable		-	-	-	-	-	-	-	-
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	990	315	687	1,776	264	1	-
SCHMDP	910918	PMI Overriding Royalty		-	-	-	-	-	-	-	-
SCHMDP	920105	PMI Tax Exempt Interest Income		-	-	-	-	-	-	-	-
SCHMDP Total			4,208	58	1,021	324	704	1,828	271	1	0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu		-	-	-	-	-	-	-	-
SCHMDT	105122	Repair Deduction	155,653	2,204	40,216	12,706	23,382	67,643	9,446	55	-
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	1,148	365	797	2,059	306	2	-
SCHMDT	105137	Capitalized Depreciation	6,684	141	1,818	530	928	2,875	390	2	-
SCHMDT	1051411	AFUDC - DEBT	36,195	690	9,478	2,775	5,038	16,087	2,112	9	7
SCHMDT	1051412	AFUDC - Equity	72,140	1,375	18,890	5,530	10,041	32,062	4,209	18	15
SCHMDT	105143	Basis Intangible Difference	266	6	72	21	37	114	16	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	347	4,489	1,310	2,292	7,099	962	4	-
SCHMDT	105153	Contract Liability Basis Adjustment -Che	(191)	(3)	(49)	(16)	(29)	(83)	(12)	(0)	-
SCHMDT	105165	Coal Mine Development		-	-	-	-	-	-	-	-
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	46	1	11	4	8	20	3	0	-
SCHMDT	105175	Removal Cost (net of salvage)	69,673	1,465	18,951	5,530	9,677	29,970	4,063	17	-
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr		-	-	-	-	-	-	-	-
SCHMDT	105185	Repair Allowance 3115		-	-	-	-	-	-	-	-
SCHMDT	105220	Cholla GE Safe Harbor Lease		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	377	5	97	31	57	164	23	0	-
SCHMDT	105470	Book Gain/Loss on Land Sales	4,187	88	1,139	332	582	1,801	244	1	-
SCHMDT	110200	Depletion - Tax Percentage Deduction	-	-	-	-	-	-	-	-	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	31	0	7	2	5	13	2	0	-
SCHMDT	120105	Willow Wind Account Receivable	-	-	-	-	-	-	-	-	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	(219)	(3)	(53)	(17)	(37)	(95)	(14)	(0)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	(866)	(28)	(231)	(55)	(91)	(418)	(43)	-	-
SCHMDT	205205	Inventory Reserve - PMI	(770)	(11)	(186)	(59)	(129)	(334)	(50)	(0)	-
SCHMDT	205411	PMISEC 263A Adjustment	739	10	179	57	124	321	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	65	21	38	110	15	0	-
SCHMDT	210180	OTHER PREPAIDS	126	3	34	10	18	54	7	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	327	5	85	27	49	142	20	0	-
SCHMDT	210190	Prepaid Water Rights	(161)	(2)	(42)	(13)	(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	446	130	228	706	96	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	(18,355)	(386)	(4,992)	(1,457)	(2,549)	(7,895)	(1,070)	(5)	-
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	-	-	-	-	-	-	-	-	-
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	-	-	-	-	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	191	3	49	16	29	83	12	0	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	-	-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	769	-	-	-	-	-	-	-	769
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	3,174	-	-	-	-	-	-	-	3,174
SCHMDT	415300	Hazardous Waste Clean-up Costs	2,931	62	797	233	407	1,261	171	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	-	-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	(1,189)	(16)	(288)	(91)	(200)	(516)	(77)	(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 UMWA Pension CA	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415418	Contra RA UMWA Pension ID	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415419	Contra RA UMWA Pension OR	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415420	Contra RA UMWA Pension UT	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415421	Contra RA UMWA Pension WA	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415422	Contra RA UMWA Pension WY	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electrific	OTHER	137	-	-	-	-	-	-	-	137
SCHMDT	415501	Cholla Plt Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
SCHMDT	415502	Cholla Plt Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	-	-	-	-	-	150	-	-
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	-	-	-	-	4,400	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	-	-	-	1,600	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	570	-	-	-	-	-	-	-	570
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	2	-	-	-	-	-	-	-	2
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP		-	-	-	-	-	-	-	-
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP		-	-	-	-	-	-	-	-
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	498	-	-	-	-	-	-	-	498
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415801	RTO Grid West N/R Allowance	SG		-	-	-	-	-	-	-	-
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA		-	-	-	-	-	-	-	-
SCHMDT	415804	OR RTO Grid West N/R	OR		-	-	-	-	-	-	-	-
SCHMDT	415815	Insurance Reserve	SO		-	-	-	-	-	-	-	-
SCHMDT	415820	Contra Pension Reg Asset MMT & CTG _OR	OR		-	-	-	-	-	-	-	-
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP		-	-	-	-	-	-	-	-
SCHMDT	415823	Contra Pension Reg Asset CTG - UT	UT		-	-	-	-	-	-	-	-
SCHMDT	415824	Contra Pension Reg Asset MMT & CTG _CA	CA		-	-	-	-	-	-	-	-
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA		-	-	-	-	-	-	-	-
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415850	Unrecovered Plant Powerdale	SG		-	-	-	-	-	-	-	-
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA		-	-	-	-	-	-	-	-
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU		-	-	-	-	-	-	-	-
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415858	WY - Deferred Overburden Costs	WYP		-	-	-	-	-	-	-	-
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	-	-	-	-	-	-	-	5
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	62	-	-	-	-	62	-	-	-
SCHMDT	415865	Reg Asset - Utah MPA	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	508	-	-	-	-	-	-	-	508



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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		-	-	-	-	-	-	-	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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)
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	22	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)	(136)	(43)	(94)	(244)	(36)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	64	1	17	5	9	28	4	0	-
SCHMDT	610110	Ptax NOPAs		-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	(112)	(2)	(27)	(9)	(19)	(49)	(7)	(0)	-
SCHMDT	610114	PMI EITF Pre Stripping Costs	2,648	36	641	204	445	1,150	171	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		-	-	-	-	-	-	-	-



Schedule M
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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		-	-	-	-	-	-	-	-
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)	(30)	(394)	(115)	(201)	(624)	(85)	(0)	-
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI		-	-	-	-	-	-	-	-
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)		-	-	-	-	-	-	-	-
SCHMDT	720500	Severance Accrual	687	14	187	55	95	295	40	0	-
SCHMDT	720550	Accrued CIC Severance		-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	24,626	518	6,698	1,954	3,420	10,593	1,436	6	-
SCHMDT	720805	FAS 158 - Funded Pension Asset		-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	1,269	27	345	101	176	546	74	0	-
SCHMDT	720815	FAS 158 Post Retirement Liability	6,171	130	1,678	490	857	2,654	360	2	-
SCHMDT	740100	Post Merger Loss-Reacquired Debt		-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE		-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	3,787	80	1,030	301	526	1,629	221	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	20,224	280,640	74,758	147,209	475,847	60,933	279	45,682
Grand Total			2,276,496	47,021	592,448	179,227	311,071	963,185	126,421	554	49,765

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



Deferred Income Tax Expense
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (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	WA		-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	38,270	542	9,888	3,124	5,749	16,631	2,323	13	-
4101000	105125	Tax Depreciation	TAXDEPR	168,271	3,298	44,308	10,773	23,124	75,562	9,493	40	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	1,166	16	282	90	196	506	75	0	-
4101000	105137	Capitalized Depreciation	SO	1,643	35	447	130	228	707	96	0	-
4101000	105141	AFUDC Debt	SNP	8,899	170	2,330	682	1,239	3,955	519	2	2
4101000	1051411	AFUDC Equity	SNP	17,737	338	4,644	1,360	2,469	7,883	1,035	5	4
4101000	105143	282Basis Intangible Difference	SO	65	1	18	5	9	28	4	0	-
4101000	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE		-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	4,057	85	1,104	322	564	1,745	237	1	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(47)	(1)	(12)	(4)	(7)	(20)	(3)	(0)	-
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	11	0	3	1	2	5	1	0	-
4101000	105175	Cost of Removal	GPS	17,130	360	4,659	1,360	2,379	7,369	999	4	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	93	1	24	8	14	40	6	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	1,029	22	280	82	143	443	60	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	3	0	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE		-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(54)	(1)	(13)	(4)	(9)	(23)	(3)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(213)	(7)	(57)	(14)	(22)	(103)	(11)	-	-
4101000	205205	Inventory Reserve - PMI	SE	(189)	(3)	(46)	(15)	(32)	(82)	(12)	(0)	-
4101000	205411	190PMISec263A	SE	182	3	44	14	31	79	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	(13)	-	(13)	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	10	-	-	-	-	-	10	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP		-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG		-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	62	1	16	5	9	27	4	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	31	1	8	2	4	13	2	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	80	1	21	7	12	35	5	0	-
4101000	210190	Prepaid Water Rights	SG	(40)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
4101000	210195	Prepaid Surety Bond Costs	SO		-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO		-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	8	110	32	56	174	24	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(4,513)	(95)	(1,227)	(358)	(627)	(1,941)	(263)	(1)	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER		-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER		-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	47	1	12	4	7	20	3	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-	-



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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	OTHER	189	-	-	-	-	-	-	189
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	780	-	-	-	-	-	-	780
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	721	15	196	57	100	310	42	0
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	(292)	(4)	(71)	(22)	(49)	(127)	(19)	(0)
4101000	415411	ContraRA DeerCreekAband CA	CA	5	5	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(100)	-	-	-	-	(100)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(417)	-	(417)	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	(4)	-	-	-	-	(4)	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	21	-	-	21	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(517)	-	-	-	(517)	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWA Pension WA	OTHER	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	34	-	-	-	-	-	-	34
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	-	-	-	-	-	37	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	-	-	-	-	1,082	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	-	-	-	393	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	-	-	-	-	-	-	-	-
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	140	-	-	-	-	-	-	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	0
4101000	415720	Reg Asset - Community Solar - OR	OTHER	122	-	-	-	-	-	-	122
4101000	415815	Insurance Reserve	SO	-	-	-	-	-	-	-	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	1	-	-	-	-	-	-	1
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	15	-	-	-	-	15	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	125	-	-	-	-	-	-	125
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	CA	(7)	(7)	-	-	-	-	-	-
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,261	-	-	-	-	-	-	3,261



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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	5	2	4	10	1	0	-
4101000	505600	190Vacation Sickleave & PT Accrual		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(1)	-	(1)	-	-	-	-	-	
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(138)	(2)	(33)	(11)	(23)	(60)	(9)	(0)	
4101000	6101001	190NOPA 103-99-00 RAR	SO	16	0	4	1	2	7	1	0	
4101000	610111	283PMI SALE OF ASSETS	SE	(28)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	
4101000	610114	PMI EITF Pre stripping Cost	SE	651	9	158	50	109	283	42	0	
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	(11)	-	-	-	(11)	-	-	-	
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-	
4101000	610146	190OR Reg Asset/Liability Consol	OR	6	-	6	-	-	-	-	-	
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(6)	-	-	-	-	-	-	(6)	
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	148	-	-	-	-	-	-	148	
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	-	-	-	-	-	-	-	-	
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(15)	-	-	-	-	-	-	(15)	
4101000	705454	Reg Liability - UT Property Insurance Re	UT	(272)	-	-	-	(272)	-	-	-	
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-	-	-	-	-	-	-	-	
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-	
4101000	720200	190Deferred Compensation Payout	SO	(356)	(7)	(97)	(28)	(50)	(153)	(21)	(0)	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	
4101000	720500	190Severance	SO	169	4	46	13	23	73	10	0	
4101000	720800	190FAS 158 Pension Liability	SO	6,055	127	1,647	481	841	2,604	353	2	
4101000	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-	
4101000	720810	190FAS 158 Post Retirement Liability	SO	312	7	85	25	43	134	18	0	
4101000	720815	FAS 158 Post Retirement Liability	SO	1,517	32	413	120	211	653	88	0	
4101000	910530	190Injuries & Damages	SO	931	20	253	74	129	401	54	0	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	
4101000 Total				273,496	4,972	69,000	18,381	36,194	116,995	14,981	69	11,232
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	326	-	-	-	-	-	-	326	
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,883)	(40)	(512)	(149)	(262)	(810)	(110)	(0)	
4111000	105107	Non-Protected PP&E EDIT - ID	IDU	(357)	-	-	-	-	(357)	-	-	
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	
4111000	1051151	Depreciation Flow-Through - CA	CA	(808)	(808)	-	-	-	-	-	-	
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(343)	-	-	-	-	-	(343)	-	
4111000	1051153	Depreciation Flow-Through - ID	IDU	(1,501)	-	-	-	-	(1,501)	-	-	
4111000	1051154	Depreciation Flow-Through - OR	OR	(8,406)	-	(8,406)	-	-	-	-	-	
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(1,237)	-	-	-	-	-	-	(1,237)	
4111000	1051156	Depreciation Flow-Through - UT	UT	(10,744)	-	-	-	(10,744)	-	-	-	
4111000	1051157	Depreciation Flow-Through - WA	WA	(1,924)	-	(1,924)	-	-	-	-	-	
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(3,228)	-	-	(3,228)	-	-	-	-	
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(778)	-	-	(778)	-	-	-	-	
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(13)	(13)	-	-	-	-	-	-	
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	(0)	-	



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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	IDU	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(209)	-	(209)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(346)	-	-	-	-	(346)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(189)	-	-	(189)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(141)	-	-	-	(141)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(231,975)	(5,247)	(64,516)	(19,317)	(33,705)	(95,877)	(13,253)	(61)	-
4111000	105121	282DIT PMI Depreciation-Book	SE	(4,008)	(55)	(970)	(308)	(673)	(1,740)	(259)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	2,747	39	710	224	413	1,194	167	1	-
4111000	105130	CIAC	CIAC	(28,260)	(915)	(7,545)	(1,798)	(2,963)	(13,630)	(1,409)	-	-
4111000	105140	Highway Relocation	SNPD	(583)	(19)	(156)	(37)	(61)	(281)	(29)	-	-
4111000	105142	Avoided Costs	SNP	(16,586)	(316)	(4,343)	(1,271)	(2,309)	(7,372)	(968)	(4)	(3)
4111000	105146	Capitalization of Test Energy	SG	(1,016)	(14)	(262)	(83)	(153)	(441)	(62)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(349)	(5)	(90)	(28)	(52)	(152)	(21)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	SE	(27)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	427	9	116	34	59	184	25	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(13)	(1)	(5)	(1)	(1)	(4)	(1)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(3,202)	(67)	(871)	(254)	(445)	(1,377)	(187)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	4,513	95	1,227	358	627	1,941	263	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(87)	(2)	(24)	(7)	(12)	(37)	(5)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	-	-	-	-	72	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	(5)	-	-	-	(5)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(1,241)	-	-	-	-	-	-	-	(1,241)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(35)	-	-	(35)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(1,883)	(26)	(456)	(145)	(316)	(818)	(122)	(1)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	15	-	-	-	-	-	-	-	15
4111000	415500	283Cholla Pit Trans-APS Amort	SGCT	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,101)	-	-	(3,101)	-	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset _ Pension MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (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	IDU	(6)	-	-	-	-	-	(6)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(277)	-	-	-	-	-	-	-	(277)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(28)	-	-	-	-	-	-	-	(28)
4111000	415858	WY - Deferred Overburden Costs	WYP	(80)	-	-	-	(80)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP		-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER		-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER		-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,241	-	-	-	-	-	-	-	1,241
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	733	-	-	-	-	-	-	-	733
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	(255)	-	-	-	-	-	-	-	(255)
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(145)	-	-	-	-	-	-	-	(145)
4111000	415890	ID MEHC 2006 Transition Costs	IDU		-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP		-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER		-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR		-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA		-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA		-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	SE		-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit \$3 - CA	CA		-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER		-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER		-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT		-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP		-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	(321)	-	-	-	-	-	-	-	(321)
4111000	415927	Reg Liability - Depreciation Decrease De	WA		-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA		-	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(35)	-	-	-	-	-	-	-	(35)
4111000	425125	Deferred Coal Cost - Arch	SE		-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD		-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG		-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(18)	(3)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	OTHER		-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	(46)	-	-	-	-	-	-	-	(46)
4111000	430117	Reg Asset - Current DSM	OTHER		-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	62	1	17	5	9	27	4	0	-
4111000	505125	190Accrued Royalties	SE	(110)	(2)	(27)	(8)	(19)	(48)	(7)	(0)	-
4111000	505400	190Bonus Liability	SO	30	1	8	2	4	13	2	0	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	SE	2	0	1	0	0	1	0	0	-
4111000	505700	190Accrued Retention Bonus	SO	450	9	122	36	63	194	26	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	15	0	4	1	2	6	1	0	-
4111000	605301	Environmental Liability - Regulated	SO	(206)	(4)	(56)	(16)	(29)	(89)	(12)	(0)	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	1,376	-	-	-	-	-	-	-	1,376



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
4111000	605715	Trapper Mine Contract Obligation	(75)	(1)	(18)	(6)	(13)	(33)	(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	19OREG 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 2017 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 Reclass - Other		-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	715720	19ONW 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	19OPension/Retirement (Accrued/Prepaid)	18	0	5	1	3	8	1	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli		-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(144)	(3)	(38)	(11)	(20)	(64)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	164	3	45	13	23	70	10	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(108)	(1)	(26)	(8)	(18)	(47)	(7)	(0)	-
4111000	920110	190PMI WYExtractionTax	(162)	(2)	(39)	(12)	(27)	(70)	(10)	(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)	(7,085)	(84,512)	(26,690)	(42,218)	(124,126)	(18,797)	(4,357)	(1,915)
Grand Total			(36,203)	(2,113)	(15,512)	(8,310)	(6,024)	(7,131.485)	(3,815)	(4,288)	9,317



Investment Tax Credit Amortization
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(2,739)	-	-	-	(122)	(2,294)	(320)	(2)	-
4114000 Total					(2,739)	-	-	-	(122)	(2,294)	(320)	(2)	-
Grand Total					(2,739)	-	-	-	(122)	(2,294)	(320)	(2)	-

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,338	146	2,671	844	1,553	4,492	627	4
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,951	141	2,571	812	1,495	4,325	604	4
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	175,266	2,482	45,283	14,308	26,328	76,167	10,637	62
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	40,335	571	10,421	3,293	6,059	17,529	2,448	14
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	-	-	-	-	1,579	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,189	-	-	-	4,189	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,051	232	3,006	877	1,535	4,753	644	3
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	69	896	261	457	1,416	192	1
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	93	1,199	350	612	1,897	257	1
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,866	292	3,777	1,102	1,929	5,973	810	3
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	224	5	61	18	31	96	13	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	131,360	3,148	41,038	9,106	9,749	62,803	5,517	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,181	3,768	48,737	14,221	24,888	77,076	10,448	45
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	452	132	231	714	97	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	124	1,598	466	816	2,528	343	1
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	61	791	231	404	1,251	170	1
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	42	549	160	281	869	118	1
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	188	2,437	711	1,244	3,854	522	2
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	222	2,872	838	1,467	4,543	616	3
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	218	2,825	824	1,443	4,468	606	3
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	515	150	263	814	110	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	51	657	192	336	1,039	141	1
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	272	3,525	1,028	1,800	5,574	756	3
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,342	133	1,725	503	881	2,728	370	2
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	732	15	199	58	102	315	43	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	413	131	240	695	97	1
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	210	3	54	17	32	91	13	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	13	4	8	22	3	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	329	5,994	1,894	3,485	10,082	1,408	8
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	169	53	98	283	40	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	10	18	51	7	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	55	715	209	365	1,131	153	1
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	5,605	118	1,525	445	779	2,411	327	1
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	124	2,267	716	1,318	3,813	532	3
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,292	132	1,711	499	874	2,707	367	2
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	76,594	1,085	19,789	6,253	11,506	33,286	4,648	27
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,766	186	2,426	538	576	3,713	326	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	141	1,833	407	436	2,806	246	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	84	1,082	316	553	1,711	232	1
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,364	617	7,987	2,331	4,079	12,631	1,712	7
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	22	287	84	146	454	61	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,152	256	274	1,763	155	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,025	552	7,193	1,596	1,709	11,008	967	-
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,014	21	276	80	141	436	59	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	81	519	46	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	18,910	398	5,143	1,501	2,626	8,134	1,103	5
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,934	141	2,567	811	1,492	4,317	603	3
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-



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1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	23	414	131	241	696	97	1
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	919	19	250	73	128	396	54	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	7	0	2	1	1	3	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	-	15	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	13	-	13	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,533	107	1,946	615	1,132	3,274	457	3
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	40,314	848	10,965	3,200	5,600	17,341	2,351	10
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	24	-	-	-	-	24	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	-	-	15	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	25	451	142	262	758	106	1
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,291	286	307	1,976	174	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	26	337	98	172	533	72	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	338	107	196	568	79	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,851	182	3,320	1,049	1,930	5,585	780	5
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	611	11,151	3,523	6,483	18,755	2,619	15
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	505	9,208	2,909	5,353	15,488	2,163	13
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	9	3	6	16	2	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,038,143	14,702	268,222	84,747	155,948	451,154	63,004	365
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,613,999	65,342	1,192,106	376,657	693,108	2,005,141	280,022	1,624
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	1,001,171	14,178	258,670	81,729	150,394	435,086	60,761	352
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	488,458	6,917	126,201	39,875	73,375	212,273	29,644	172
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	33,259	471	8,593	2,715	4,996	14,454	2,019	12
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	2	44	14	26	75	10	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	82	1,493	472	868	2,512	351	2
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,151	300	5,465	1,727	3,177	9,192	1,284	7
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	94	30	55	158	22	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	114	2,076	656	1,207	3,492	488	3
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	61	8	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	14	40	6	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	66	21	39	112	16	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	80	25	46	135	19	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,250	103	1,873	592	1,089	3,151	440	3
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	8	0	2	1	1	3	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	7,289	103	1,883	595	1,095	3,168	442	3
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	64,875	919	16,762	5,296	9,745	28,193	3,937	23
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	94	30	55	158	22	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,931	2,265	41,321	13,056	24,025	69,503	9,706	56
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,028	29	524	166	305	881	123	1
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,252	301	5,491	1,735	3,192	9,236	1,290	7
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	208	3,787	1,197	2,202	6,370	890	5
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	25,019	354	6,464	2,042	3,758	10,873	1,518	9
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,301	89	1,628	514	947	2,738	382	2
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,489	998	18,212	5,754	10,589	30,633	4,278	25
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	385,811	5,464	99,681	31,495	57,956	167,665	23,415	136
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	106	34	62	179	25	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,758	336	6,138	1,939	3,569	10,325	1,442	8
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	10	28	4	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	210	3	54	17	31	91	13	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	47,050	666	12,156	3,841	7,068	20,447	2,855	17
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	92,412	1,309	23,876	7,544	13,882	40,160	5,608	33
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,074	199	3,636	1,149	2,114	6,116	854	5
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	67,844	961	17,529	5,538	10,191	29,484	4,117	24
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	10	28	4	0



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1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	41	748	236	435	1,259	176	1	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	174	2	45	14	26	76	11	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,297	33	594	188	345	998	139	1	-
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,202	31	569	180	331	957	134	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	22,678	321	5,859	1,851	3,407	9,855	1,376	8	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,649	179	3,268	1,033	1,900	5,497	768	4	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	1,700	24	439	139	255	739	103	1	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	463	8,451	2,670	4,914	14,215	1,985	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	228,664	3,238	59,079	18,667	34,350	99,372	13,878	80	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,188	229	4,183	1,322	2,432	7,035	982	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,905,195	41,142	750,607	237,161	436,414	1,262,533	176,315	1,023	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	480,848	6,810	124,235	39,253	72,232	208,966	29,182	169	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,549	4,639	84,628	26,739	49,204	142,345	19,879	115	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,924	226	4,114	1,300	2,392	6,920	966	6	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	217	69	126	365	51	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	59,840	847	15,461	4,885	8,989	26,005	3,632	21	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	213,990	3,030	55,288	17,469	32,145	92,995	12,987	75	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	277,993	3,937	71,824	22,694	41,760	120,809	16,871	98	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,012,649	28,502	520,002	164,300	302,337	874,652	122,147	708	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	164,501	2,330	42,502	13,429	24,711	71,489	9,984	58	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,600	320	5,839	1,845	3,395	9,821	1,372	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,302,975	18,452	336,646	106,366	195,731	566,244	79,077	459	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	983,605	13,929	254,131	80,295	147,756	427,453	59,695	346	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,266,196	17,931	327,143	103,364	190,206	550,261	76,845	446	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,701	52	956	302	556	1,608	225	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,249	117	2,131	673	1,239	3,585	501	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	169	3,084	974	1,793	5,188	724	4	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	-	9,052	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,836	-	-	-	-	25,836	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	-	-	-	675	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,333	-	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,131	-	5,131	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,091	1,091	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	467	-	-	467	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,163	-	-	-	2,163	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	-	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,200	-	-	-	-	-	3,200	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,365	-	32,365	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,225	5,225	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	57,872	-	-	-	-	57,872	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,032	-	-	6,032	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,257	-	-	-	12,257	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	36,089	-	-	-	-	-	36,089	-	-



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1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	253,961	-	253,961	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	30,071	30,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	477,079	-	-	-	477,079	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	74,715	-	-	74,715	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	117,761	-	-	-	117,761	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	18,298	-	-	-	18,298	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	555	-	-	-	-	555	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,062	-	4,062	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,039	-	-	-	7,039	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,290	-	-	1,290	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,962	-	-	-	1,962	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	92,628	-	-	-	-	92,628	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	395,923	-	395,923	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	70,910	70,910	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	398,813	-	-	-	398,813	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	110,886	-	-	110,886	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	136,576	-	-	-	136,576	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	28,541	-	-	-	28,541	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	39,758	-	-	-	-	39,758	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	272,595	-	272,595	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,059	36,059	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	245,189	-	-	-	245,189	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	74,768	-	-	74,768	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	102,152	-	-	-	102,152	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,057	-	-	-	14,057	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	10,513	-	-	-	-	10,513	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	97,977	-	97,977	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	18,364	18,364	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	213,744	-	-	-	213,744	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	18,983	-	-	18,983	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	25,062	-	-	-	25,062	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	5,060	-	-	-	5,060	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	29,078	-	-	-	-	29,078	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	190,593	-	190,593	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,638	20,638	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	575,913	-	-	-	575,913	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	29,529	-	-	29,529	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	46,830	-	-	-	46,830	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,538	-	-	-	18,538	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	84,232	-	-	-	-	84,232	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	461,154	-	461,154	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	55,110	55,110	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	558,762	-	-	-	558,762	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	115,976	-	-	115,976	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	110,673	-	-	-	110,673	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	15,586	-	-	-	15,586	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	8,901	-	-	-	-	8,901	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	98,096	-	98,096	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	10,482	10,482	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	91,927	-	-	-	91,927	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	24,076	-	-	24,076	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	17,627	-	-	-	17,627	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	3,521	-	-	-	3,521	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	34,724	-	-	-	-	34,724	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	200,154	-	200,154	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	16,816	16,816	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	242,887	-	-	-	242,887	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	42,848	-	-	42,848	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	34,951	-	-	34,951	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	12,093	-	-	12,093	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	16,346	-	-	-	-	16,346	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	90,849	-	90,849	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	8,152	8,152	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	91,938	-	-	-	91,938	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	13,255	-	-	13,255	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	13,601	-	-	13,601	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	2,446	-	-	2,446	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	-	-	-	-	170	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,641	-	2,641	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	278	278	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,229	-	-	-	4,229	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA	511	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	819	-	-	819	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	752	-	-	-	-	752	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,086	-	24,086	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	778	778	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,547	-	-	-	21,547	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,692	-	-	4,692	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,519	-	-	8,519	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,271	-	-	2,271	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	434	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	1,129	27	353	78	84	540	47	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	5,422	-	5,422	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA	886	886	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SO	7,516	158	2,044	597	1,044	3,233	438	2
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	2,669	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP	1,693	-	-	1,693	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU	221	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU	5	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT	84	-	-	-	-	84	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP	52	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU	22	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN	8,202	197	2,562	569	609	3,921	344	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,331	-	-	-	-	11,331	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR	34,667	-	34,667	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SE	1,293	18	313	99	217	562	84	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SG	7,620	108	1,969	622	1,145	3,311	462	3
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA	3,666	3,666	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO	92,022	1,935	25,030	7,304	12,781	39,584	5,366	23
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT	44,176	-	-	-	-	44,176	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA	11,529	-	-	11,529	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,518	-	-	10,518	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,875	-	-	3,875	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,350	-	5,350	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-	-



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1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,644	98	1,263	369	645	1,998	271	1	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	22	-	-	-	-	22	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,407	-	-	2,407	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,536	-	-	-	4,536	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,170	28	365	81	87	559	49	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	90	-	-	-	-	-	90	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,521	-	1,521	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,460	21	377	119	219	634	89	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	12,812	269	3,485	1,017	1,779	5,511	747	3	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	732	-	-	-	-	732	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	540	-	-	-	540	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	31	-	-	-	31	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,090	74	965	214	229	1,477	130	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	293	-	-	-	-	-	293	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	647	-	647	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	6	0	1	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,808	26	467	148	272	786	110	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	37	37	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	43,054	905	11,711	3,417	5,980	18,520	2,510	11	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	467	-	-	-	-	467	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	245	-	-	245	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,680	-	-	-	1,680	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	28	-	-	-	28	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	61	1	16	5	9	26	4	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	109	2	30	9	15	47	6	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	-	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	231	-	-	-	-	-	231	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,861	-	1,861	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	65	1	16	5	11	28	4	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	474	7	122	39	71	206	29	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	681	14	185	54	95	293	40	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,576	-	-	-	-	2,576	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	202	-	-	202	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	389	-	-	-	389	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	101	-	101	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	39	1	10	3	6	17	2	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	118	2	32	9	16	51	7	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	286	-	-	-	-	286	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	31	-	-	31	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	32	-	-	-	32	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,584	-	-	-	-	-	1,584	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,017	-	6,017	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	2	41	13	29	74	11	0	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,067	114	2,084	659	1,212	3,506	490	3	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	489	489	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,424	30	387	113	198	613	83	0	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,354	-	-	-	-	7,354	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,143	-	-	1,143	-	-	-	-	-



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1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,821	-	-	-	1,821	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	390	-	-	-	390	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,442	-	-	-	-	3,442	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,352	-	12,352	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	52	17	36	94	14	0
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,902	98	1,783	563	1,037	2,999	419	2
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	971	971	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	577	12	157	46	80	248	34	0
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,873	-	-	-	-	17,873	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,895	-	-	2,895	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,315	-	-	-	4,315	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,247	-	-	-	1,247	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG	3,935	56	1,017	321	591	1,710	239	1
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU	1,233	-	-	-	-	-	1,233	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR	3,720	-	3,720	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SE	41	1	10	3	7	18	3	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG	1,449	21	374	118	218	630	88	1
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA	486	486	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	987	21	268	78	137	425	58	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	6,980	-	-	-	-	6,980	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	886	-	-	886	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	2,960	-	-	-	2,960	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	384	-	-	-	384	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	-	-	-	-	-	88	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	417	-	417	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	1	0	1	3	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	881	12	228	72	132	383	53	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	113	113	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	35	1	10	3	5	15	2	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	298	-	-	-	-	298	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	97	-	-	97	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	248	-	-	-	248	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	-	-	-	16	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	388	5	100	32	58	169	24	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	299	6	81	24	42	129	17	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,676	-	-	-	-	1,676	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	2,993	63	814	238	416	1,288	175	1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	498	-	-	-	-	-	498	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,682	-	2,682	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	5,903	84	1,525	482	887	2,565	358	2
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	182	182	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	255	5	69	20	35	110	15	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	3,307	-	-	-	-	3,307	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	707	-	-	707	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	1,154	-	-	-	1,154	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	3	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,058	-	-	-	-	-	2,058	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,662	-	10,662	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	110	2	27	8	18	48	7	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,302	344	6,279	1,984	3,651	10,561	1,475	9
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	791	791	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,208	46	601	175	307	950	129	1



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1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,454	-	-	-	14,454	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,802	-	-	2,802	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,754	-	-	3,754	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	402	-	-	402	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,303	-	-	-	-	1,303	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	8,174	-	8,174	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SE	1,261	17	305	97	212	548	81	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	6,574	93	1,699	537	988	2,857	399	2
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	301	301	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	4,958	104	1,349	394	689	2,133	289	1
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	7,907	-	-	-	-	7,907	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,311	-	-	1,311	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,509	-	-	-	2,509	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	125	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,826	-	-	-	-	2,826	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,418	-	12,418	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	285	4	74	23	43	124	17	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,589	1,589	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,919	40	522	152	267	826	112	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,657	-	-	-	-	12,657	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,945	-	-	2,945	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,184	-	-	-	5,184	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	829	-	-	-	829	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	-	892	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	19	54	8	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	515	-	-	-	-	515	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	-	210	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,847	-	-	-	-	2,847	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,421	-	12,421	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,250	18	323	102	188	543	76	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,485	1,485	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,933	41	526	153	268	831	113	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,753	-	-	-	-	14,753	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,053	-	-	3,053	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,593	-	-	-	5,593	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	898	-	-	-	898	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	-	413	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	3,446	49	890	281	518	1,498	209	1
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	3	-	-	-	-	3	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	34,395	487	8,887	2,808	5,167	14,948	2,087	12
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,133	24	308	90	157	487	66	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,476	-	-	-	-	1,476	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	572	-	-	-	572	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,179	-	-	-	-	3,179	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,153	-	10,153	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	84	27	49	141	20	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	904	904	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,082	23	294	86	150	466	63	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,991	-	-	-	-	15,991	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,595	-	-	-	4,595	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	993	-	-	-	993	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,431	-	-	-	-	1,431	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,761	-	2,761	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	250	3	60	19	42	108	16	0



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1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	7,028	100	1,816	574	1,056	3,054	427	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	529	529	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	644	14	175	51	89	277	38	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,147	-	-	-	-	5,147	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	834	-	-	834	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,821	-	-	-	1,821	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	780	-	-	-	780	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,202	267	286	1,840	162	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,124	-	-	-	-	-	11,124	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	73,898	-	73,898	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	261	4	63	20	44	113	17	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	174,632	2,473	45,119	14,256	26,233	75,891	10,598	61	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,248	6,248	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	92,968	1,955	25,287	7,379	12,913	39,991	5,421	23	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	61,437	-	-	-	-	61,437	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,233	-	-	13,233	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,056	-	-	-	25,056	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,959	-	-	-	5,959	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	328	-	-	-	-	-	328	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,522	-	2,522	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	83	1	20	6	14	36	5	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,214	60	1,089	344	633	1,831	256	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	312	312	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	495	10	135	39	69	213	29	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,766	-	-	-	-	1,766	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	538	-	-	538	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	728	-	-	-	728	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	79	2	25	5	6	38	3	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	81	-	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,151	-	1,151	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,699	38	697	220	405	1,173	164	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,223	47	605	176	309	956	130	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,355	-	-	-	-	1,355	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	-	-	184	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	197	-	-	-	197	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	26	449	143	312	805	120	1	-
1010000	ELEC PLANT IN SERV	3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1010000 Total					27,947,877	588,428	7,601,800	2,217,521	3,880,599	12,022,192	1,630,353	6,984	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(148)	(2)	(38)	(12)	(22)	(65)	(9)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(398)	(8)	(108)	(32)	(55)	(171)	(23)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(13,756)	(195)	(3,554)	(1,123)	(2,066)	(5,978)	(835)	(5)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,050)	(43)	(788)	(249)	(458)	(1,326)	(185)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(152)	-	-	-	-	-	(152)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(1,130)	-	(1,130)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(197)	(197)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(1,685)	-	-	-	-	(1,685)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(483)	-	-	(483)	-	-	-	-	-



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1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(403)	-	-	(403)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(632)	(13)	(172)	(50)	(88)	(272)	(37)	(0)
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-
1019000 Total					(22,036)	(459)	(5,791)	(1,949)	(3,093)	(9,497)	(1,241)	(6)
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(143)	(45)	(83)	(240)	(34)	(0)
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	143	45	83	240	34	0
1020000 Total					-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,932	-	-	-	-	2,932	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	21,338	-	21,338	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,893	1,893	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	29,547	-	-	-	29,547	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	6,082	-	6,082	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	9,217	-	-	9,217	-	-	-	-
1061000 Total					71,009	1,893	21,338	6,082	9,217	29,547	2,932	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	110,428	1,564	28,531	9,015	16,588	47,989	6,702	39
1062000 Total					110,428	1,564	28,531	9,015	16,588	47,989	6,702	39
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	59,629	844	15,406	4,868	8,957	25,913	3,619	21
1063000 Total					59,629	844	15,406	4,868	8,957	25,913	3,619	21
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	37,936	798	10,319	3,011	5,269	16,318	2,212	9
1064000 Total					37,936	798	10,319	3,011	5,269	16,318	2,212	9
Grand Total					28,204,843	593,067	7,671,603	2,238,547	3,917,538	12,132,464	1,644,577	7,048

B9. CAPITAL LEASE PLANT



Capital Lease

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	1,304	18	337	106	196	567	79	0	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	431	-	431	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	974	20	265	77	135	419	57	0	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	901	-	-	-	-	901	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,084	-	2,084	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,014	42	548	160	280	866	117	1	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	10,289	146	2,658	840	1,546	4,471	624	4	-
1011000 Total					17,997	227	6,323	1,183	2,156	7,224	878	5	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(369)	(5)	(95)	(30)	(55)	(160)	(22)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(226)	-	(226)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(793)	(17)	(216)	(63)	(110)	(341)	(46)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(625)	-	-	-	-	(625)	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(203)	-	(203)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(486)	(10)	(132)	(39)	(68)	(209)	(28)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(450)	(6)	(116)	(37)	(68)	(195)	(27)	(0)	-
1011500 Total					(3,150)	(38)	(988)	(168)	(301)	(1,531)	(124)	(1)	-
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	9,912	-	-	-	-	9,912	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,055	57	1,048	331	609	1,762	246	1	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	2,662	-	2,662	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	8,702	183	2,367	691	1,209	3,743	507	2	-
1011900 Total					25,331	240	6,077	1,022	1,818	15,418	754	4	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(6,713)	-	-	-	-	(6,713)	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,055)	(57)	(1,048)	(331)	(609)	(1,762)	(246)	(1)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(2,662)	-	(2,662)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(8,702)	(183)	(2,367)	(691)	(1,209)	(3,743)	(507)	(2)	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
1011950 Total					(22,132)	(240)	(6,077)	(1,022)	(1,818)	(12,218)	(754)	(4)	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-	-	-
Grand Total					18,046	189	5,336	1,015	1,856	8,893	754	4	-

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	126	2,305	728	1,340	3,878	542	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	41	750	237	436	1,262	176	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	195	62	113	328	46	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,914	-	3,914	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	-	-	-	-	5,731	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,265	-	3,265	-	-	-	-	-	-
1050000 Total					26,175	861	10,430	1,027	1,890	11,198	764	4	-
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
1059000 Total					-	-	-	-	-	-	-	-	-
Grand Total					26,175	861	10,430	1,027	1,890	11,198	764	4	-

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	32	568	180	394	1,019	152	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(28)	(494)	(157)	(343)	(886)	(132)	(1)	-
1861000 Total					307	4	74	24	52	133	20	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	27	1	7	2	4	12	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	198	4	54	16	28	85	12	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,821	-	-	-	-	-	-	-	1,821
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	0	-	-	-	-	-	-	-	0
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	351	-	-	-	-	-	-	-	351
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	313	-	-	-	-	-	-	-	313
1861200 Total					2,710	5	61	18	31	97	13	0	2,485
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
1861310 Total					-	-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
1862000 Total					-	-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
1863500 Total					-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,173	16	284	90	197	509	76	0	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	281	4	68	22	47	122	18	0	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
1865000 Total					1,454	20	352	112	244	631	94	0	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	0	0	0	0	0	0	0	0	-
1867000 Total					0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	57	1	15	4	8	24	3	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	103	-	-	-	-	-	-	-	103
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	9	0	2	1	1	4	1	0	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,141	144	2,620	828	1,523	4,407	615	4	-



Deferred Debits
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	118	2	31	10	18	51	7	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	850	12	220	69	128	369	52	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	977	14	252	80	147	424	59	0	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	941	-	-	-	-	-	-	-	941
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	11,846	168	3,061	967	1,779	5,148	719	4	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	25,259	358	6,526	2,062	3,794	10,977	1,533	9	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	14,300	203	3,695	1,167	2,148	6,215	868	5	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	12,786	181	3,304	1,044	1,921	5,557	776	5	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	605	9	156	49	91	263	37	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	1,158	16	299	95	174	503	70	0	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	157	2	41	13	24	68	10	0	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	31	0	8	3	5	13	2	0	-
1868000 Total					79,337	1,109	20,229	6,391	11,760	34,024	4,751	28	1,044
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-	-
1868200 Total					-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,933	42	758	239	441	1,275	178	1	-
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-



Deferred Debits

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
1869000 Total					2,933	42	758	239	441	1,275	178	1	-
Grand Total					86,741	1,180	21,475	6,784	12,528	36,161	5,056	29	3,529

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0									
1511100 Total											
1511120	COAL INVNTY-HUNTER	0									
1511120 Total											
1511130	COAL INVNTY-HTG	0									
1511130 Total											
1511140	COAL INVNTY-JB	0									
1511140 Total											
1511160	COAL INVNTY-NAU	0									
1511160 Total											
1511170	COAL INVNTY-CPP	0									
1511170 Total											
1511180	COAL INVNTY-WYODAK	0									
1511180 Total											
1511190	COAL INV-TERRA/HEADW	0									
1511190 Total											
1511200	COAL INVNTY-CHOLLA	0									
1511200 Total											
1511300	COAL INVNTY-COLSTRI	0									
1511300 Total											
1511400	COAL INVNTY-CRAIG	0									
1511400 Total											
1511500	COAL INV- DEER CREEK	0									
1511500 Total											
1511600	COAL INVNTY-DJ	0									
1511600 Total											
1511700	COAL INVNTY-RG	0									
1511700 Total											
1511800	COAL INVENTORY	0									
1511800 Total											
1511900	COAL INVNTY-HAYDEN	0									
1511900 Total											
1512000	NATURAL GAS	0									
1512000 Total											
1512110	NATURAL GAS-HRMSTN	0									
1512110 Total											
1512150	NATURAL GAS-LTTL MT	0									
1512150 Total											
1512160	NATURAL GAS-NAU	0									
1512160 Total											
1512170	NATURAL GAS-WV	0									
1512170 Total											
1512180	NATURAL GAS-CLAY BAS	0									
1512180 Total											
1512190	NATURAL GAS-CHEHALIS	0									
1512190 Total											
1512210	NAT GAS-JACKSON PRA	0									
1512210 Total											
1512500	NATURAL GAS-CUR CR	0									



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512500 Total				-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	-	-	-	-	-	-	-	-
1512600 Total				-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	-	-	-	-	-	-	-	-
1512700 Total				-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	-	-	-	-	-	-	-	-
1512800 Total				-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,366	33	573	182	398	1,028	153	1
1514000 Total				2,366	33	573	182	398	1,028	153	1	-
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-
1514100 Total				-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-
1514120 Total				-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-
1514130 Total				-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-
1514140 Total				-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	107	1	26	8	18	47	7	0
1514300 Total				107	1	26	8	18	47	7	0	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	69	1	17	5	12	30	4	0
1514400 Total				69	1	17	5	12	30	4	0	-
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-
1514600 Total				-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-
1514800 Total				-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	60	1	14	5	10	26	4	0
1514900 Total				60	1	14	5	10	26	4	0	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(40)	(12)	(21)	(64)	(9)	(0)
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,131	356	6,493	2,051	3,775	10,921	1,525	9
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	15,795	224	4,081	1,289	2,373	6,864	959	6
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,774	96	1,750	553	1,018	2,944	411	2
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,423	63	1,143	361	664	1,922	268	2
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,362	189	3,452	1,091	2,007	5,807	811	5
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,363	260	4,744	1,499	2,758	7,980	1,114	6
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	25,390	360	6,560	2,073	3,814	11,034	1,541	9
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,224	17	316	100	184	532	74	0
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRENT CREEK PLANT	SG	3,826	54	988	312	575	1,663	232	1
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,126	87	1,583	500	920	2,662	372	2
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,831	54	990	313	576	1,665	233	1
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	490	7	127	40	74	213	30	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	527	7	136	43	79	229	32	0



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL 1715	MARENGO WIND	SG	732	10	189	60	110	318	44	0	-
1541000	PLNT M&S STK CNTRL 1720	Foote Creek	SG	764	11	197	62	115	332	46	0	-
1541000	PLNT M&S STK CNTRL 1725	Glenrock/Rolling Hills	SG	1,041	15	269	85	156	452	63	0	-
1541000	PLNT M&S STK CNTRL 1730	Seven Mile Hill	SG	648	9	167	53	97	282	39	0	-
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	SG	546	8	141	45	82	237	33	0	-
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	SG	677	10	175	55	102	294	41	0	-
1541000	PLNT M&S STK CNTRL 1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	576	-	-	-	576	-	-	-	-
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	145	-	-	-	145	-	-	-	-
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	237	-	-	-	237	-	-	-	-
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	656	-	-	-	656	-	-	-	-
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	685	-	-	-	685	-	-	-	-
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	440	-	-	-	440	-	-	-	-
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	630	-	-	-	630	-	-	-	-
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	12	-	-	-	12	-	-	-	-
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	605	-	-	-	605	-	-	-	-
1541000	PLNT M&S STK CNTRL 2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,404	-	-	-	1,404	-	-	-	-
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	504	-	-	-	504	-	-	-	-
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	480	-	-	-	480	-	-	-	-
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	1,249	-	-	-	-	1,249	-	-	-
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	691	-	-	-	-	691	-	-	-
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	75	-	-	-	-	75	-	-	-
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	141	-	-	-	-	141	-	-	-
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	227	-	-	-	-	227	-	-	-
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	430	-	-	-	-	430	-	-	-
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	166	-	-	-	-	166	-	-	-
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,261	-	-	-	-	1,261	-	-	-
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	538	-	-	-	-	538	-	-	-
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,659	-	-	-	-	8,659	-	-	-
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	916	-	-	-	-	916	-	-	-
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	1,387	-	-	-	-	1,387	-	-	-
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	456	-	-	-	-	456	-	-	-
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	516	-	-	-	-	516	-	-	-
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	291	-	-	-	-	291	-	-	-
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,509	-	-	-	-	1,509	-	-	-
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	436	-	-	-	-	436	-	-	-
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	320	-	-	-	-	320	-	-	-
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	654	-	-	-	-	654	-	-	-
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	657	-	-	-	-	657	-	-	-
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	850	-	-	-	-	850	-	-	-
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	149	-	-	-	-	149	-	-	-
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	107	-	-	-	-	107	-	-	-
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	958	-	-	-	-	958	-	-	-
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	353	-	-	-	-	353	-	-	-
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	582	-	-	-	-	582	-	-	-
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	1,542	-	-	1,542	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	0	-	-	0	-	-	-	-	-



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	415	-	-	415	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	193	-	193	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	839	-	839	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	520	-	520	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	11,454	-	11,454	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,190	-	1,190	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	130	-	130	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	35	-	35	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,873	-	1,873	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	196	-	196	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	225	-	225	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2815	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2820	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2825	COTTAGE GROVE STORE ROOM	OR	-	-	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,789	-	2,789	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	851	-	851	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,036	-	1,036	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	946	-	946	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	2,604	-	2,604	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	123	-	123	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	80	80	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	266	266	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	1,177	1,177	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	450	450	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	145	3	39	11	20	62	8	0	
1541000	PLNT M&S STK CNTRL 5105	MATERIAL PACKAGING CENTER - EAST	UT	-	-	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5115	DEMC - SLC	SNPD	86	3	23	5	9	42	4	-	
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	71	-	71	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	8,997	-	8,997	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	7,253	-	7,253	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	6,767	-	-	6,767	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	3,548	-	-	-	-	3,548	-	-	
1541000	PLNT M&S STK CNTRL 5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	4,279	-	-	-	-	4,279	-	-	
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	5,685	-	-	-	5,685	-	-	-	
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	22,375	-	-	-	-	22,375	-	-	
1541000	PLNT M&S STK CNTRL 5200	UTAH TRANSPORTATION BUILDING	SNPD	23	1	6	1	2	11	1	-	
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	6	-	-	-	-	6	-	-	
1541000 Total				247,651	3,813	74,856	19,316	31,550	104,263	13,806	46	-
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SE	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	186	4	51	15	26	80	11	0	
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	-	-	-	-	-	-	-	
1541500	OTHER M&S 1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500 Total					186	4	51	15	26	80	11	0	-
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,606	23	415	131	241	698	97	1	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(210)	(4)	(57)	(17)	(29)	(90)	(12)	(0)	-
1541900 Total					1,396	18	358	114	212	608	85	1	-
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-	-
1544200 Total					-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000 Total					-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(588)	(8)	(152)	(48)	(88)	(255)	(36)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(911)	(30)	(243)	(58)	(96)	(440)	(45)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(849)	(28)	(227)	(54)	(89)	(410)	(42)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	(375)	(5)	(97)	(31)	(56)	(163)	(23)	(0)	-
1549900 Total					(2,763)	(71)	(730)	(194)	(335)	(1,285)	(149)	(0)	-
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,496)	(34)	(604)	(192)	(419)	(1,084)	(161)	(1)	-
2531600 Total					(2,496)	(34)	(604)	(192)	(419)	(1,084)	(161)	(1)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,620)	(36)	(634)	(201)	(440)	(1,138)	(169)	(1)	-
2531700 Total					(2,620)	(36)	(634)	(201)	(440)	(1,138)	(169)	(1)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(71)	(22)	(41)	(119)	(17)	(0)	-
2531800 Total					(273)	(4)	(71)	(22)	(41)	(119)	(17)	(0)	-
Grand Total					414,177	6,072	115,132	32,147	59,639	176,493	24,592	103	-

B14. CASH WORKING CAPITAL



Cash Working Capital
 12 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	1	0	0
1430000 Total					3	0	1	0	1	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	97	1,261	368	644	1,994	270
1431000 Total					4,636	97	1,261	368	644	1,994	270
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(70)	(1)	(19)	(6)	(10)	(30)	(4)
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	51	15	26	80	11
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(116)	(2)	(32)	(9)	(16)	(50)	(7)
1431500 Total					-	-	-	-	-	-	-
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	13,725	289	3,733	1,089	1,906	5,904	800
1433000 Total					13,725	289	3,733	1,089	1,906	5,904	800
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	16,867	355	4,588	1,339	2,343	7,255	983
1436000 Total					16,867	355	4,588	1,339	2,343	7,255	983
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,769	121	1,569	458	801	2,481	336
1437000 Total					5,769	121	1,569	458	801	2,481	336
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(1,927)	(41)	(524)	(153)	(268)	(829)	(112)
1437100 Total					(1,927)	(41)	(524)	(153)	(268)	(829)	(112)
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(5,559)	-	-	-	-	-	-
2300000 Total					(5,559)	-	-	-	-	-	(5,559)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,671)	(23)	(405)	(128)	(281)	(726)	(108)
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(11)	(0)	(3)	(1)	(2)	(5)	(1)
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(505)	(11)	(137)	(40)	(70)	(217)	(29)
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,288)	(27)	(350)	(102)	(179)	(554)	(75)
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(4,038)	(85)	(1,098)	(320)	(561)	(1,737)	(235)
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(50)	(1)	(14)	(4)	(7)	(22)	(3)
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	6	0	2	0	1	3	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(19)	(0)	(5)	(2)	(3)	(8)	(1)
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	19	0	5	2	3	8	1
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(15)	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(2,988)	(42)	(772)	(244)	(449)	(1,298)	(181)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(62)	(1)	(15)	(5)	(10)	(27)	(4)
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(971)	(20)	(264)	(77)	(135)	(418)	(57)
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(95)	(2)	(26)	(8)	(13)	(41)	(6)
2320000 Total					(11,728)	(213)	(3,093)	(932)	(1,711)	(5,059)	(701)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(6,634)	(91)	(1,606)	(510)	(1,115)	(2,881)	(429)
2533000 Total					(6,634)	(91)	(1,606)	(510)	(1,115)	(2,881)	(429)
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(2)	(3)	(9)	(1)
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	2	3	9	1
2541050 Total					-	-	-	-	-	-	-
Grand Total					15,152	517	5,928	1,659	2,601	8,868	1,149

B15. MISC. RATE BASE



Miscellaneous Rate Base
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,049	37,387	11,813	21,737	62,885	8,782	51	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					156,468	2,049	37,387	11,813	21,737	74,649	8,782	51	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000 Total					-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(128,417)	(1,819)	(33,179)	(10,483)	(19,291)	(55,807)	(7,794)	(45)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,294)	-	-	-	-	(1,294)	-	-	-
1150000 Total					(129,712)	(1,819)	(33,179)	(10,483)	(19,291)	(57,102)	(7,794)	(45)	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	4,465	94	1,214	354	620	1,921	260	1	-
1281000 Total					4,465	94	1,214	354	620	1,921	260	1	-
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	2,311	49	629	183	321	994	135	1	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,996	42	543	158	277	858	116	0	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	471	10	128	37	65	203	27	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	208	4	57	17	29	90	12	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	75	2	20	6	10	32	4	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
1651000 Total					5,061	106	1,377	402	703	2,177	295	1	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,733	121	1,559	455	796	2,466	334	1	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	63	1	17	5	9	27	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	0	0	0	0	0	0	0	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	520	11	142	41	72	224	30	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					6,330	133	1,722	502	879	2,723	369	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	388	5	100	32	58	169	24	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	9,367	-	-	-	-	-	-	-	9,367
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	4,239	-	-	-	-	-	-	-	4,239
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	89	2	24	7	12	38	5	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	70	1	18	6	11	31	4	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	11	0	3	1	2	5	1	0	-



Miscellaneous Rate Base
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	21	0	5	2	3	9	1	0	
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	24	0	6	2	4	10	1	0	
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	822	12	212	67	123	357	50	0	
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	326	5	84	27	49	142	20	0	
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	58	18	34	97	14	0	
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	43	1	11	4	7	19	3	0	
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,306	70	899	262	459	1,422	193	1	
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30	1	8	2	4	13	2	0	
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	244	3	63	20	37	106	15	0	
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	67	1	17	5	10	29	4	0	
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	121	2	31	10	18	52	7	0	
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	14	254	80	148	427	60	0	
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	17	6	12	31	5	0	
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	941	20	256	75	131	405	55	0	
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,110	-	2,110	-	-	-	-	-	
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,353	-	-	-	-	3,353	-	-	
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	268	-	-	-	-	-	268	-	
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	135	-	-	-	135	-	-	-	
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	10,815	227	2,942	858	1,502	4,652	631	3	
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(68)	(1)	(17)	(5)	(12)	(30)	(4)	(0)	
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(1,124)	(24)	(306)	(89)	(156)	(484)	(66)	(0)	
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,193	25	324	95	166	513	70	0	
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	
1652100 Total					38,069	368	7,123	1,484	2,756	11,367	1,360	5	13,607
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	
1653000 Total					-	-	-	-	-	-	-	-	
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	-	-	-	-	-	-	-	-	
1655000 Total					-	-	-	-	-	-	-	-	
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	9,777	-	9,777	-	-	-	-	-	
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(833)	-	-	-	-	-	(833)	-	
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(7,461)	-	-	-	-	(7,461)	-	-	
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(946)	-	-	-	(946)	-	-	-	
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(9,720)	-	-	-	-	-	-	(9,720)	
2281000 Total					(9,183)	-	9,777	-	(946)	(7,461)	(833)	-	(9,720)
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	-	
2281100 Total					-	-	-	-	-	-	-	-	
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	-	



Miscellaneous Rate Base
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281200	ACC PRV-INS-T&D LN 280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280307	Accum Prov For Prop Ins - Pac Power T&D	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280311	2281200/280311	SO	-	-	-	-	-	-	-	-
2281200 Total				-	-	-	-	-	-	-	-
2281300	AC PRV-INS-T&D SUB 280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-
2281300 Total				-	-	-	-	-	-	-	-
2281400	ACC PRV-INS-GEN PL 280304	Accum Prov For Prop Ins - General Plt	SO	-	-	-	-	-	-	-	-
2281400 Total				-	-	-	-	-	-	-	-
2281800	ACC PRV-INS-HYDRO 280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-
2281800 Total				-	-	-	-	-	-	-	-
2281900	ACC PRV-INS-VEHICL 280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-
2281900 Total				-	-	-	-	-	-	-	-
2282000	ACCM PRV INJRS&DMG 288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-
2282000 Total				-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG 0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG 280311	ACC. PROV. I & D - EXCL. AUTO	SO	(14,441)	(304)	(3,928)	(1,146)	(2,006)	(6,212)	(842)	(4)
2282100 Total				(14,441)	(304)	(3,928)	(1,146)	(2,006)	(6,212)	(842)	(4)
2282200	ACC PRV I & D AUTO 280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-
2282200 Total				-	-	-	-	-	-	-	-
2282300	ACC PROV I&D-CONST 280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	-
2282300 Total				-	-	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR 288700	Reg Liab - OR Injuries & Damages Reserve	OR	(8,711)	-	(8,711)	-	-	-	-	-
2282400 Total				(8,711)	-	(8,711)	-	-	-	-	-
2282500	Acc Prov I&D-Insur 116925	Insurance Reimbursements Receivable I&D	SO	-	-	-	-	-	-	-	-
2282500 Total				-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK 187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK 280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK 280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,653)	(35)	(450)	(131)	(230)	(711)	(96)	(0)
2283000 Total				(1,653)	(35)	(450)	(131)	(230)	(711)	(96)	(0)
2283400	POST-RETIREMENT BEN 280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN 280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	471	6,090	1,777	3,110	9,631	1,305	6
2283400	POST-RETIREMENT BEN 280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(5,429)	(114)	(1,477)	(431)	(754)	(2,335)	(317)	(1)
2283400	POST-RETIREMENT BEN 280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	5,429	114	1,477	431	754	2,335	317	1
2283400	POST-RETIREMENT BEN 280455	FAS 158 Post-Retirement Liability	SO	(149)	(3)	(40)	(12)	(21)	(64)	(9)	(0)
2283400	POST-RETIREMENT BEN 280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(357)	(4,613)	(1,346)	(2,356)	(7,295)	(989)	(4)
2283400	POST-RETIREMENT BEN 280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(114)	(1,477)	(431)	(754)	(2,335)	(317)	(1)
2283400	POST-RETIREMENT BEN 280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-
2283400 Total				(149)	(3)	(40)	(12)	(21)	(64)	(9)	(0)
2283500	PENSIONS 280340	PENSION	SO	-	-	-	-	-	-	-	-
2283500	PENSIONS 280350	Pension - Local 57	SO	(612)	(13)	(167)	(49)	(85)	(263)	(36)	(0)
2283500	PENSIONS 280355	FAS 158 Pension Liability	SO	(97,531)	(2,051)	(26,528)	(7,741)	(13,547)	(41,953)	(5,687)	(24)
2283500	PENSIONS 280365	FAS 158 Pension Liab-Rcls to Current	SO	613	13	167	49	85	264	36	0
2283500 Total				(97,530)	(2,051)	(26,528)	(7,741)	(13,547)	(41,953)	(5,687)	(24)
2284100	AC MIS OP PR-OTHER 284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER 289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	(480)	(7)	(124)	(39)	(72)	(209)	(29)	(0)
2284100 Total				(480)	(7)	(124)	(39)	(72)	(209)	(29)	(0)
2284200	ACC PRV DECOM-TRJN 284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN 284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN 284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-
2284200 Total				-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL 284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(2,967)	(42)	(758)	(240)	(455)	(1,289)	(182)	(1)
2300000 Total				(2,967)	(42)	(758)	(240)	(455)	(1,289)	(182)	(1)
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(60)	-	-	-	-	-	(60)	-
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,213)	-	(1,213)	-	-	-	-	-
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(239)	(239)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(871)	-	-	-	-	(871)	-	-
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(313)	-	-	(313)	-	-	-	-



Miscellaneous Rate Base
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(149)	-	-	(149)	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-
2530000 Total					(2,845)	(239)	(1,213)	(313)	(149)	(871)	(60)	-
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-
2532500 Total					-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,584)	(27,870)	(8,853)	(19,344)	(49,991)	(7,439)	(39)
2533500 Total					(115,119)	(1,584)	(27,870)	(8,853)	(19,344)	(49,991)	(7,439)	(39)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(69)	(1,212)	(385)	(841)	(2,174)	(323)	(2)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(20)	(20)	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	(8,029)	(169)	(2,184)	(637)	(1,115)	(3,454)	(468)	(2)
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	(5,104)	(107)	(1,388)	(405)	(709)	(2,196)	(298)	(1)
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,285)	(27)	(350)	(102)	(179)	(553)	(75)	(0)
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(684)	(14)	(186)	(54)	(95)	(294)	(40)	(0)
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(283)	(6)	(77)	(22)	(39)	(122)	(17)	(0)
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(331)	(7)	(90)	(26)	(46)	(142)	(19)	(0)
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(755)	(16)	(205)	(60)	(105)	(325)	(44)	(0)
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	(2,949)	(62)	(802)	(234)	(410)	(1,269)	(172)	(1)
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(684)	(14)	(186)	(54)	(95)	(294)	(40)	(0)
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	(1,408)	(30)	(383)	(112)	(195)	(605)	(82)	(0)
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(797)	(17)	(217)	(63)	(111)	(343)	(46)	(0)
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	(4,056)	(85)	(1,103)	(322)	(563)	(1,745)	(236)	(1)
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(711)	(15)	(193)	(56)	(99)	(306)	(41)	(0)
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	(287)	(6)	(78)	(23)	(40)	(124)	(17)	(0)
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	(2,392)	(50)	(651)	(190)	(332)	(1,029)	(139)	(1)
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	(241)	(5)	(65)	(19)	(33)	(104)	(14)	(0)
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(155)	(3)	(42)	(12)	(22)	(67)	(9)	(0)
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(2,450)	(52)	(666)	(194)	(340)	(1,054)	(143)	(1)
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	(606)	(13)	(165)	(48)	(84)	(261)	(35)	(0)
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,933)	(41)	(526)	(153)	(269)	(832)	(113)	(0)
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(160)	(3)	(44)	(13)	(22)	(69)	(9)	(0)
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	(720)	(15)	(196)	(57)	(100)	(310)	(42)	(0)
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(114)	(2)	(31)	(9)	(16)	(49)	(7)	(0)
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(474)	(10)	(129)	(38)	(66)	(204)	(28)	(0)
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	(1,855)	(39)	(505)	(147)	(258)	(798)	(108)	(0)
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	(1,857)	(39)	(505)	(147)	(258)	(799)	(108)	(0)
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(13,316)	(280)	(3,622)	(1,057)	(1,850)	(5,728)	(776)	(3)
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,411)	(30)	(384)	(112)	(196)	(607)	(82)	(0)
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	(106)	(2)	(29)	(8)	(15)	(46)	(6)	(0)
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(371)	(8)	(101)	(29)	(52)	(159)	(22)	(0)
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(97)	(2)	(26)	(8)	(14)	(42)	(6)	(0)
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	(616)	(13)	(167)	(49)	(86)	(265)	(36)	(0)



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	(64)	(1)	(17)	(5)	(9)	(27)	(4)	(0)	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(320)	(5)	(83)	(26)	(48)	(139)	(19)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(7,493)	(103)	(1,814)	(576)	(1,259)	(3,254)	(484)	(3)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	69	1,212	385	841	2,174	323	2	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(6,457)	(91)	(1,668)	(527)	(970)	(2,806)	(392)	(2)	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,008)	(14)	(261)	(82)	(151)	(438)	(61)	(0)	-
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(2,074)	(29)	(536)	(169)	(312)	(902)	(126)	(1)	-
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(8,961)	(127)	(2,315)	(731)	(1,346)	(3,894)	(544)	(3)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,626)	(37)	(679)	(214)	(395)	(1,141)	(159)	(1)	-
2539900 Total					(85,362)	(1,613)	(22,696)	(6,803)	(12,315)	(36,836)	(5,074)	(24)	-
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	1,832	-	-	-	-	-	-	-	1,832
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	(3)	-	-	-	-	-	(3)	-	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(13,342)	-	-	-	-	-	-	-	(13,342)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(12,772)	-	-	-	-	-	-	-	(12,772)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(2,245)	-	-	-	-	-	-	-	(2,245)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(10,626)	-	-	-	-	-	-	-	(10,626)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(3,318)	-	-	-	-	-	-	-	(3,318)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(29)	-	-	-	-	-	-	-	(29)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(17,433)	-	-	-	-	-	-	-	(17,433)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(10,616)	-	-	-	-	-	-	-	(10,616)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(1,109)	(1,109)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(1,544)	-	-	-	-	-	(1,544)	-	-
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	(10,917)	-	(10,917)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	0	-	-	-	-	0	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,327)	-	-	(1,327)	-	-	-	-	-
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(11,956)	-	-	-	(11,956)	-	-	-	-
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	(16)	-	-	-	-	-	-	(16)	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(1,412)	(30)	(384)	(112)	(196)	(607)	(82)	(0)	-
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	(637)	-	-	-	-	-	-	-	(637)
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	(87)	-	-	-	-	-	-	-	(87)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	1,018	-	-	-	-	-	-	-	1,018
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(15)	-	-	-	-	-	-	-	(15)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(781)	-	-	(781)	-	-	-	-	-
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(16)	-	-	-	-	-	-	-	(16)
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	13,342	-	-	-	-	-	-	-	13,342
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(542)	-	-	-	-	-	-	-	(542)



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2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(3,268)	-	-	-	-	-	-	(3,268)
2540000	REGULATORY LIAB 288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(999)	-	-	-	-	-	-	(999)
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288176	Reg Liability - RECS - UT - Amortz	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288177	Reg Liability - WA REC Deferral	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of REC's - OR	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288184	Reg Liability - Sale of RECs - WA	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(7,484)	(7,484)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(13,615)	-	-	-	-	(13,615)	-	-
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(27,137)	-	-	(27,137)	-	-	-	-
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(51,621)	-	-	-	(51,621)	-	-	-
2540000	REGULATORY LIAB 288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	(7,188)	-	-	-	-	(7,188)	-	-
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(3,535)	-	-	-	-	-	-	(3,535)
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(29,801)	-	-	-	-	-	-	(29,801)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(7,842)	-	-	-	-	-	-	(7,842)
2540000	REGULATORY LIAB 288241	Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	(6,672)	-	-	-	-	-	-	(6,672)
2540000	REGULATORY LIAB 288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288245	Contra Reg Liability - WA PCAM CY2018	OTHER	(334)	-	-	-	-	-	-	(334)
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	(174)	-	-	-	-	-	-	(174)
2540000	REGULATORY LIAB 288247	Contra Reg Liability - WA PCAM CY2019	OTHER	(17)	-	-	-	-	-	-	(17)
2540000	REGULATORY LIAB 288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(5,097)	-	-	-	-	-	-	(5,097)
2540000	REGULATORY LIAB 288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(903)	-	-	-	-	-	-	(903)
2540000	REGULATORY LIAB 288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(50,328)	-	-	-	-	-	-	(50,328)
2540000	REGULATORY LIAB 288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(2,645)	-	-	-	-	-	-	(2,645)
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,734)	-	-	-	-	-	-	(8,734)
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(4,996)	-	-	-	-	-	-	(4,996)
2540000	REGULATORY LIAB 288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	232	-	-	-	-	-	-	232
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	3,318	-	-	-	-	-	-	3,318
2540000	REGULATORY LIAB 288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(4,610)	-	-	-	-	-	-	(4,610)
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(33,340)	-	-	(33,340)	-	-	-	-
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(5,868)	-	-	-	-	-	-	(5,868)
2540000	REGULATORY LIAB 288413	Reg Liab - Depr Decrease Deferral - WA	WA	6	-	-	6	-	-	-	-
2540000	REGULATORY LIAB 288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	716	-	-	-	-	-	-	716
2540000	REGULATORY LIAB 288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(3,215)	-	-	-	-	-	-	(3,215)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,245	-	-	-	-	-	-	2,245
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(900)	-	-	-	-	-	-	(900)
2540000	REGULATORY LIAB 288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	12	-	-	-	-	-	-	12
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	18	-	-	-	-	-	-	18
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(10)	-	-	-	-	-	-	(10)



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2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(237)	-	-	-	-	-	(237)		
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(17)	-	-	-	-	-	(17)		
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(108)	-	-	-	-	-	(108)		
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	4,006	-	-	-	-	-	4,006		
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	6,620	-	-	-	-	-	6,620		
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(2,810)	-	-	-	-	-	(2,810)		
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	623	-	-	-	-	-	623		
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	16,810	-	-	-	-	-	16,810		
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(623)	-	-	-	-	-	(623)		
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(23,838)	-	-	-	-	-	(23,838)		
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	(0)	-	-	-	-	-	(0)		
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,461	-	-	-	-	-	2,461		
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(2,345)	-	-	-	-	-	(2,345)		
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,256	-	-	-	-	-	1,256		
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(1,288)	-	-	-	-	-	(1,288)		
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	5,192	-	-	-	-	-	5,192		
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(16,674)	-	-	-	-	-	(16,674)		
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,375	-	-	-	-	-	3,375		
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(3,675)	-	-	-	-	-	(3,675)		
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	488	-	-	-	-	-	488		
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	(488)	-	-	-	-	-	(488)		
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(2,767)	(2,767)	-	-	-	-	-		
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(7,186)	-	-	-	(7,186)	-	-		
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(31,390)	-	(31,390)	-	-	-	-		
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(7,572)	-	(7,572)	-	-	-	-		
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(17,590)	-	-	(17,590)	-	-	-		
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(55,443)	-	-	-	(55,443)	-	-		
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U FERC	FERC	-	-	-	-	-	-	-		
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(1,492)	(1,492)	-	-	-	-	-		
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(3,503)	-	-	-	(3,503)	-	-		
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(17,283)	-	(17,283)	-	-	-	-		
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(30,370)	-	-	-	(30,370)	-	-		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(4,495)	-	(4,495)	-	-	-	-		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(9,963)	-	-	(9,963)	-	-	-		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,598	-	-	-	-	-	9,598		
2540000 Total					(549,066)	(12,882)	(59,974)	(74,759)	(91,327)	(93,609)	(25,933)	(17)	(190,565)
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(2,402)	(34)	(614)	(194)	(369)	(1,044)	(147)	(1)	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	257	-	-	257	-	-	-	-	-
2541050 Total					(2,145)	(34)	(614)	63	(369)	(1,044)	(147)	(1)	-
Grand Total					(808,969)	(17,861)	(127,484)	(95,903)	(133,373)	(204,514)	(43,059)	(96)	(186,679)

B16. REGULATORY ASSETS



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	1,012	-	-	-	-	-	-	-	1,012
1242000	PAC PWR-INT FREE LN	0	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	7	-	-	7	-	-	-	-	-
1242000 Total			1,019			7					1,012
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100 Total			-			-					-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300 Total			-			-					-
1243000	OR 6-1/2% WEATH LOAN	0	-	-	-	-	-	-	-	-	-
1243000 Total			-			-					-
1243100	CAL-VAR WEATHER LOAN	0	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	-	-	-	-	-	-	-	-	-
1243100 Total			-			-					-
1243200	OR-VAR WEATHER LOANS	0	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	(0)	-	-	(0)	-	-	-	-	-
1243200 Total			-		0	(0)					-
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300 Total			-		-	-					-
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400 Total			-		-	-					-
1243500	WA 12% 12-MONTH LOAN	0	-	-	-	-	-	-	-	-	-
1243500 Total			-		-	-					-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	8	-	-	-	-	8	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100 Total			8	(0)	(0)	(0)	(0)	8	(0)	(0)	-
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200 Total			-		-	-					-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300 Total			-		-	-					-
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	(1)	-	-	-	-	-	-	-	(1)
1244500	HOME COMFORT	0	6	6	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	-	-	-	-	-	-	-	-	-
1244500 Total					0	6	(1)	(0)	(1)	(2)	(0)	(0)	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	-	-	-	-	1	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
1244900 Total					-	-	-	-	-	1	-	-	(1)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	-	-	-	-	-	-	-
1245300 Total					-	20	-	-	-	-	-	-	(20)
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	-	-	-	-	-	-	-	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	-	-	-	-	(4)	-	-	-
1245400 Total					-	-	-	-	-	(4)	-	-	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	-	-	-	-	0	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-	-	-
1247000 Total					0	-	-	-	-	0	-	-	-
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	(0)	-	-	-	-	-	-	-	(0)
1247100 Total					(0)	-	-	-	-	-	-	-	(0)
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-	-	-
1247500 Total					-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(240)	-	-	-	-	-	-	-	(240)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(3)	-	-	(3)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
1249000 Total					(243)	-	-	(3)	-	-	-	-	(240)
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTHOUSE	TROJP	-	-	-	-	-	-	-	-	-
1822200 Total					-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230 Total					-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
1822240 Total					-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
1822410 Total					-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-	-	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-
1822600 Total					-	-	-	-	-	-	-	-
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-	-
1822700 Total					-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	(68)	-	-	-	-	(68)	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(15,870)	-	-	-	-	-	-	(15,870)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	(923)	-	-	(923)	-	-	-	-
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-	-
1823000 Total					(16,861)	-	-	(923)	-	(68)	-	(15,870)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-
1823020 Total					-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
1823040 Total					-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-
1823106 Total					-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-
1823109 Total					-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-
1823150 Total					-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-
1823600 Total					-	-	-	-	-	-	-	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec PIt In Svc	SE	69,504	956	16,826	5,345	11,679	30,182	4,491	24
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	15	261	83	181	468	70	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	54	959	305	665	1,720	256	1
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	22	391	124	271	701	104	1
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	136	2,397	762	1,664	4,300	640	3
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	350	-	350	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	41	6	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(65)	(1,138)	(361)	(790)	(2,041)	(304)	(2)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,252)	-	(2,252)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,223)	(1,090)	(19,179)	(6,092)	(13,312)	(34,403)	(5,119)	(27)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,230	1,230	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	-	-	-	281	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	5,516	-	-	5,516	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,557	-	-	-	2,557	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,534	90	1,582	502	1,098	2,837	422	2
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	62	1,088	345	755	1,951	290	2
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	204	65	142	366	54	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	7,493	103	1,814	576	1,259	3,254	484	3
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(714)	-	-	-	(714)	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	22	390	124	271	700	104	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,500	34	605	192	420	1,086	162	1
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	44,916	618	10,874	3,454	7,547	19,505	2,902	15
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,823)	(39)	(684)	(217)	(474)	(1,226)	(182)	(1)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	5,042	-	-	-	5,042	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,284)	-	-	-	(10,284)	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	41	721	229	501	1,294	192	1
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,332)	(1,332)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,975)	-	-	(5,975)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,121)	(1,121)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,718)	-	-	-	-	(1,718)	-	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(8,284)	-	(8,284)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(2,656)	-	-	-	(2,656)	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(5,029)	-	-	(5,029)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(1,734)	-	-	-	(1,734)	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	-	-	-	(107)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(983)	-	-	-	-	(983)	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(6,244)	-	-	-	(6,244)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(5,551)	-	-	-	(5,551)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(179)	-	-	-	-	(179)	-	-
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	-	-	-	107	-	-	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST 186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	365	-	-	-	365	-	-	-
1823700	OTH REGA-ENERGY WEST 186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	300	-	-	-	300	-	-	-
1823700	OTH REGA-ENERGY WEST 186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,584	27,870	8,853	19,344	49,991	7,439	39
1823700	OTH REGA-ENERGY WEST 186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST 186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,805)	-	-	-	-	-	-	(1,805)
1823700	OTH REGA-ENERGY WEST 186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	(8,097)
1823700	OTH REGA-ENERGY WEST 187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-
1823700 Total				130,762	1,334	34,818	8,808	22,323	68,938	9,132	63
1823870	DEFERRED PENSION 111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187017	FAS 158 Pen Liab Adj	SO	457,219	9,614	124,362	36,288	63,506	196,675	26,660	114
1823870	DEFERRED PENSION 187018	CONTRA FAS 158 PENSION REG ASSET	SO	(20,380)	(429)	(5,543)	(1,617)	(2,831)	(8,766)	(1,188)	(5)
1823870	DEFERRED PENSION 187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187602	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187607	Contra Reg Asset 2016 Pension Plan CTG	SO	(820)	(17)	(223)	(65)	(114)	(353)	(48)	(0)
1823870	DEFERRED PENSION 187621	Reg Asset FAS - 158	SO	(3,883)	(82)	(1,056)	(308)	(539)	(1,670)	(226)	(1)
1823870	DEFERRED PENSION 187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187624	Reg Asset - Post-Ret MMT - UT	UT	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187627	Reg Asset - Post-Ret MMT - CA	CA	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	175	2,264	661	1,156	3,580	485	2
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	UT	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,236)	-	-	-	(1,236)	-	-	-
1823870	DEFERRED PENSION 187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,398	-	-	-	-	1,398	-	-
1823870	DEFERRED PENSION 187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	11	-	-	-	-	-	-	-
1823870	DEFERRED PENSION 187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	1,412	30	384	112	196	607	82	0
1823870 Total				441,257	9,164	120,187	34,410	60,149	191,471	25,765	110
1823910	ENVIR CST UNDR AMORT 102465	UTAH METALS CLEANUP	SO	321	7	87	25	45	138	19	0
1823910	ENVIR CST UNDR AMORT 102570	D-SM RETAIL MINOR SITES	SO	3	0	1	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT 103408	D-SM RETAIL MINOR SITES	SO	3,459	73	941	275	480	1,488	202	1
1823910	ENVIR CST UNDR AMORT 103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103412	D-SM RETAIL MINOR SITES	SO	47	1	13	4	7	20	3	0
1823910	ENVIR CST UNDR AMORT 103413	D-SM RETAIL MINOR SITES	SO	177	4	48	14	25	76	10	0
1823910	ENVIR CST UNDR AMORT 103416	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103417	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103418	ASTORIA YOUNGS BAY CLEANUP	SO	10	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 103419	ASTORIA YOUNGS BAY CLEANUP	SO	132	3	36	10	18	57	8	0
1823910	ENVIR CST UNDR AMORT 103420	ASTORIA YOUNGS BAY CLEANUP	SO	270	6	73	21	37	116	16	0
1823910	ENVIR CST UNDR AMORT 103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	8	0	2	1	1	3	0	0
1823910	ENVIR CST UNDR AMORT 103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	28	1	8	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT 103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,633	118	1,532	447	782	2,423	328	1
1823910	ENVIR CST UNDR AMORT 103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103437	WASHINGTON NON-DEFERRED COSTS	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103438	WASHINGTON NON-DEFERRED COSTS	WA	(8)	-	-	(8)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103439	WASHINGTON NON-DEFERRED COSTS	WA	(34)	-	-	(34)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	(83)	-	-	(83)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	368	8	100	29	51	158	21	0
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Unocal (Downtown)	SO	775	16	211	62	108	333	45	0
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	348	7	95	28	48	149	20	0
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	432	9	118	34	60	186	25	0
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	635	13	173	50	88	273	37	0
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	371	8	101	29	52	160	22	0



Regulatory Assests

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	28	1	8	2	4	12	2	0	-
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	890	19	242	71	124	383	52	0	-
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRP)	SO	118	2	32	9	16	51	7	0	-
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRP)	SO	9	0	2	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	98	2	27	8	14	42	6	0	-
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	297	6	81	24	41	128	17	0	-
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	1,125	24	306	89	156	484	66	0	-
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	93	2	25	7	13	40	5	0	-
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	594	12	162	47	83	256	35	0	-
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	76	2	21	6	11	33	4	0	-
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	168	4	46	13	23	72	10	0	-
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	2,776	58	755	220	386	1,194	162	1	-
1823910	ENVIR CST UNDR AMORT 103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A St. (25% PCRP)	SO	27	1	7	2	4	12	2	0	-
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	2,777	58	755	220	386	1,195	162	1	-
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	72	2	19	6	10	31	4	0	-
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	SO	67	1	18	5	9	29	4	0	-
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	21	0	6	2	3	9	1	0	-
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	5	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT 103852	Pendleton Service Center (OR)	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT 103853	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT 103940	D-SM Retail Minor Sites - RMP - 2012	SO	186	4	51	15	26	80	11	0	-
1823910	ENVIR CST UNDR AMORT 103941	D-SM Retail Minor Sites - RMP - 2013	SO	291	6	79	23	40	125	17	0	-
1823910	ENVIR CST UNDR AMORT 103942	D-SM Retail Minor Sites - RMP - 2014	SO	563	12	153	45	78	242	33	0	-
1823910	ENVIR CST UNDR AMORT 103944	D-SM Retail Minor Sites - RMP - 2008	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103945	D-SM Retail Minor Sites - RMP - 2009	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103946	D-SM Retail Minor Sites - RMP - 2010	SO	47	1	13	4	7	20	3	0	-
1823910	ENVIR CST UNDR AMORT 103947	D-SM Retail Minor Sites - RMP - 2011	SO	106	2	29	8	15	46	6	0	-
1823910	ENVIR CST UNDR AMORT 103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(122)	-	-	(122)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(99)	-	-	(99)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103950	WASHINGTON NON-DEFERRED COSTS-REMIATI	WA	(127)	-	-	(127)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103951	WASHINGTON NON-DEFERRED COSTS-REMIATI	WA	(493)	-	-	(493)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103952	WASHINGTON NON-DEFERRED COSTS-REMIATI	WA	(133)	-	-	(133)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(66)	-	-	(66)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(115)	-	-	(115)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(251)	-	-	(251)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103961	D-SM RETAIL MINOR SITES - RMP	SO	2,268	48	617	180	315	975	132	1	-
1823910	ENVIR CST UNDR AMORT 104072	FREEMONT SUBSTATION	SO	74	2	20	6	10	32	4	0	-
1823910	ENVIR CST UNDR AMORT 104108	Bors Property (OR) - 2016	SO	17	0	5	1	2	7	1	0	-
1823910	ENVIR CST UNDR AMORT 104112	Carbon Ash Spill (UT) - 2016	SO	3,002	63	817	238	417	1,291	175	1	-
1823910	ENVIR CST UNDR AMORT 104143	Hunter Fuel Oil Spills - 2017	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104144	Naughton Oil Spill	SO	20	0	5	2	3	9	1	0	-
1823910	ENVIR CST UNDR AMORT 104175	Ririe Substation	SO	10	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT 104177	Bridger Plant - FGD Pond 1	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104197	Bridger Plant - FGD Pond 1	SO	46	1	12	4	6	20	3	0	-
1823910	ENVIR CST UNDR AMORT 104198	Bridger Plant - FGD Pond 2	SO	11	0	3	1	2	5	1	0	-
1823910	ENVIR CST UNDR AMORT 104199	Naughton Plant - FGD Pond 1	SO	73	2	20	6	10	31	4	0	-
1823910	ENVIR CST UNDR AMORT 104200	Naughton Plant - FGD Pond 2	SO	98	2	27	8	14	42	6	0	-
1823910	ENVIR CST UNDR AMORT 104201	Huntington Plant Ash Landfill	SO	52	1	14	4	7	22	3	0	-
1823910	ENVIR CST UNDR AMORT 104202	Dave Johnston Pond 4A & 4B	SO	76	2	21	6	11	33	4	0	-
1823910	ENVIR CST UNDR AMORT 104203	Colstrip Pond	SO	171	4	46	14	24	73	10	0	-
1823910	ENVIR CST UNDR AMORT 104204	Cholla Ash-Flyash Pond	SO	4	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT 104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104206	Naughton South Ash Pond	SO	40	1	11	3	6	17	2	0	-
1823910	ENVIR CST UNDR AMORT 104210	American Barrel (UT)-WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104211	Astoria/Unocal (Downtown)-WA	WA	(20)	-	-	(20)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104213	Big Fork Hydro Plant (MT)-WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104215	Bridger Coal Fuel Oil Spill - WA	WA	(15)	-	-	(15)	-	-	-	-	-



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1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(23)	-	-	(23)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(11)	-	-	(11)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(24)	-	-	(24)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(40)	-	-	(40)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(71)	-	-	(71)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(96)	-	-	(96)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(81)	-	-	(81)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	206	4	56	16	29	89	12	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(11)	-	-	(11)	-	-	-	-	-
1823910 Total					27,546	623	8,057	275	4,114	12,742	1,727	7	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	-	-	-	-	-	68	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	137,813	-	-	-	-	-	-	-	137,813
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCER, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCER, WYO-P 1998"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944



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1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)



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1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	-	183



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct - Industrial Wy-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1



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(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT - 2013	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA - 2013	OTHER	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	-	-	306



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1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	1



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	2



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1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	79	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSM T WY-2016 CAT2	OTHER	44	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSM T WY-2016 CAT3	OTHER	42	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	(1,405)
1823920 Total					97,225	0				68		97,157
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-	-



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1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-	-	-



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	-	-	-	-	-	-	-	-	-



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1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	-	-	-	-	-	144	-	-
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	-	-	-	-	-	359	-	-
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	-	-	-	-	-	361	-	-
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	-	-	-	-	-	2	-	-
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	-	-	-	-	-	143	-	-
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	-	-	-	-	-	117	-	-
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	-	-	-	-	-	47	-	-
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	-	-	-	-	-	246	-	-
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	-	-	-	-	-	103	-	-
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	-	637



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	-	14



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930 Total					37,937	-	-	-	-	-	1,524	-	36,413
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	-	-	-	-	-	163	-	-
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	-	-	(86)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	-	-	-	-	-	-	-	-	-
1823940 Total					2,719	-	-	-	-	-	163	-	2,556
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-	-	-
1823950 Total					-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-



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1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-
1823960 Total					-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	347	5	84	27	58	151	22	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,574	-	-	-	-	-	-	4,574
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	128	-	-	-	-	-	-	128
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	30,963	-	-	-	-	-	-	30,963
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	1,184	-	-	-	-	-	-	1,184
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,651	-	-	-	-	-	-	7,651
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,116	-	-	-	-	-	-	4,116
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	2,199	-	-	-	-	-	-	2,199
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	236	-	-	-	-	-	-	236
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,345	-	-	-	-	-	-	2,345
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,288	-	-	-	-	-	-	1,288
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(150)	-	-	-	-	-	-	(150)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	(4,424)	-	-	-	-	-	-	(4,424)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	15,715	-	-	-	-	-	-	15,715
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,675	-	-	-	-	-	-	3,675
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	488	-	-	-	-	-	-	488
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	40	-	-	-	-	40	-	-
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(347)	(5)	(84)	(27)	(58)	(151)	(22)	(0)
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	(772)	-	-	-	-	-	-	(772)
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(128)	-	-	-	-	-	-	(128)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	900	-	-	-	-	-	-	900
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	83	-	-	83	-	-	-	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	52	-	-	-	-	-	-	52
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(7,651)	-	-	-	-	-	-	(7,651)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	1,434	-	-	-	-	-	-	1,434
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	26	-	-	-	-	-	-	26
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	225	-	-	-	-	225	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	11,000	-	-	-	11,000	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	3,200	-	-	3,200	-	-	-	-
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	(23)	-	-	-	-	(23)	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,537	-	-	-	1,537	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,306	-	-	5,306	-	-	-	-
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Recl	OTHER	15	-	-	-	-	-	-	15
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	718	-	-	-	-	718	-	-
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	5,167	-	-	-	5,167	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	1,737	-	-	1,737	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	49	891	282	518	1,499	209	1
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	389	-	-	-	-	-	-	389
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	134	-	-	-	-	-	-	134



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	62	-	-	-	-	-	-	62
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	455	-	-	-	-	-	-	455
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,279	-	-	1,279	-	-	-	-
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	(3)	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	201	-	-	-	-	-	-	201
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(623)	-	-	-	-	-	-	(623)
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	(100)	-	-	-	-	-	-	(100)
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	1,997	-	-	-	-	-	-	1,997
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	3,057	-	-	-	-	-	-	3,057
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(10,635)	-	-	-	-	-	-	(10,635)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	153	-	-	-	-	-	-	153
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(4,041)	-	-	-	-	-	-	(4,041)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(75)	-	-	-	-	-	-	(75)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(13,203)	-	-	-	-	-	-	(13,203)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	13,848	-	-	-	-	-	-	13,848
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	623	-	-	-	-	-	-	623
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	23,838	-	-	-	-	-	-	23,838
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,692	-	-	-	-	-	-	1,692
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	188	-	-	-	-	-	-	188
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	(141)	-	-	-	-	-	-	(141)
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	(1,517)	-	-	-	-	-	-	(1,517)
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(535)	-	-	-	-	-	-	(535)
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	(618)	-	-	-	-	-	-	(618)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,810	-	-	-	-	-	-	2,810
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(2,199)	-	-	-	-	-	-	(2,199)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,636	-	-	-	-	-	-	8,636
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(8,636)	-	-	-	-	-	-	(8,636)
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	407	-	-	-	-	-	-	407
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(438)	-	-	-	-	-	-	(438)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	61	-	-	-	-	-	-	61
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-	-



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRUUM	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	(72)	-	-	-	-	-	-	(72)
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	40	-	-	-	-	-	-	40
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	699	-	-	-	-	-	-	699
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	(180)	-	-	-	-	-	-	(180)
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	(31)	-	-	-	-	-	-	(31)
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	(363)	-	-	-	-	-	-	(363)
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	6,072	-	-	-	-	-	-	6,072
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	6,183	-	-	-	-	-	-	6,183
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	76	-	-	-	-	-	-	76
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	427	-	-	-	-	-	-	427
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(32)	-	-	-	-	-	-	(32)
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	(413)	-	-	-	-	-	-	(413)
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(311)	-	-	-	-	-	-	(311)



Regulatory Assests

13 Month Average: 12/2019

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(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(292)	-	-	-	-	-	-	(292)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	52	-	-	-	-	-	-	52
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(42)	-	-	-	-	-	-	(42)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	(45)	-	-	-	-	-	-	(45)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	10	-	-	-	-	-	-	10
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(642)	-	-	-	-	-	-	(642)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	237	-	-	-	-	-	-	237
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(455)	-	-	-	-	-	-	(455)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	17	-	-	-	-	-	-	17
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	772	-	-	-	772	-	-	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	308	-	-	-	308	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	507	-	-	-	-	507	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	83	-	-	-	83	-	-	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA	CA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	43	-	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	67	-	-	-	-	67	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	108	-	-	-	-	-	-	108
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	16	-	-	-	-	-	-	16
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	999	-	-	-	-	-	-	999
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl to Curr	OTHER	9,720	-	-	-	-	-	-	9,720
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	(311)	-	-	-	-	-	-	(311)
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(157)	-	-	-	-	-	-	(157)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	1,318	-	-	-	-	-	-	1,318
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	62	-	-	-	-	-	-	62
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(99)	-	-	-	-	-	-	(99)
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,736	-	-	-	-	-	-	3,736



Regulatory Assests

13 Month Average: 12/2019

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(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(216)	-	-	-	-	-	-	(216)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Recl	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	747	-	-	-	-	-	-	747
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(38)	-	-	-	-	-	-	(38)
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,384	-	-	-	-	-	-	1,384
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(69)	-	-	-	-	-	-	(69)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	43	-	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(2)	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	34	-	-	-	-	-	-	34
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(2)	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(2,331)	-	-	-	-	-	-	(2,331)
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	443	-	-	-	-	-	-	443
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	12,138	-	-	-	-	-	-	12,138
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	10,539	-	-	-	-	-	-	10,539
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	268	-	-	-	-	-	-	268
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	216	-	-	-	-	-	-	216
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	(205)	-	-	-	-	-	-	(205)
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	(401)	-	-	-	-	-	-	(401)
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(13)	-	-	-	-	-	-	(13)
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(11)	-	-	-	-	-	-	(11)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(13,547)	-	-	-	-	-	-	(13,547)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	1,031	-	-	-	-	-	-	1,031
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,190	-	-	-	-	-	-	1,190
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	(29)	-	-	-	-	-	-	(29)
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(59)	-	-	-	-	-	-	(59)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(112)	-	-	-	-	-	-	(112)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	21,870	-	-	-	-	-	-	21,870
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	21,245	-	-	-	-	-	-	21,245
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,874	-	-	-	-	-	-	1,874
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,507	-	-	-	-	-	-	1,507
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	(1,847)	-	-	-	-	-	-	(1,847)
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(1,143)	-	-	-	-	-	-	(1,143)
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(94)	-	-	-	-	-	-	(94)
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(75)	-	-	-	-	-	-	(75)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(9,441)	-	-	-	-	-	-	(9,441)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	507	-	-	-	-	-	-	507
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	407	-	-	-	-	-	-	407
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(25)	-	-	-	-	-	-	(25)



Regulatory Assests

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(20)	-	-	-	-	-	-	(20)	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(5,531)	-	-	-	-	-	-	(5,531)	
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	1	-	1	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	-	-	-	-	-	-	-	
1823990 Total					181,657	(3)	891	365	13,204	19,710	1,236	1	146,253
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-	-	
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-	-	-	-	-	-	-	-	
1823993 Total					-	-	-	-	-	-	-	-	
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-	-	
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-	-	-	-	-	-	-	-	
1823994 Total					-	-	-	-	-	-	-	-	
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-	-	
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-	-	-	-	-	-	-	-	
1823995 Total					-	-	-	-	-	-	-	-	
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	-	-	-	-	-	-	-	-	
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	377	-	-	-	-	-	-	377	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(2,721)	-	-	-	-	-	-	(2,721)	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	417	-	-	-	-	-	-	417	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,682)	-	-	-	-	-	-	(1,682)	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	155	-	-	-	-	-	-	155	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,590	-	-	-	-	-	-	4,590	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(127,608)	-	-	-	-	-	-	(127,608)	
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,113	-	-	-	-	-	-	1,113	
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,788)	-	-	-	-	-	-	(4,788)	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	475	-	-	-	-	-	-	475	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,753)	-	-	-	-	-	-	(1,753)	
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	191	-	-	-	-	-	-	191	
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(1,825)	-	-	-	-	-	-	(1,825)	
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	223	-	-	-	-	-	-	223	
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(533)	-	-	-	-	-	-	(533)	
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-CIrg	OTHER	-	-	-	-	-	-	-	-	
1823999 Total					(133,370)	-	-	-	-	-	-	(133,370)	
Grand Total					769,656	11,144	163,952	43,861	98,867	292,864	39,547	182	119,239

B17.DEPRECIATION RESERVE



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	(29,509)	(418)	(7,624)	(2,409)	(4,433)	(12,824)	(1,791)	(10)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(205)	(3,739)	(1,181)	(2,174)	(6,290)	(878)	(5)	-
1080000	AC PR DPR EL PL SR 3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(549,560)	(7,783)	(141,988)	(44,863)	(82,554)	(238,827)	(33,353)	(193)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(1,948,598)	(27,595)	(503,454)	(159,071)	(292,715)	(846,817)	(118,260)	(686)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(446,247)	(6,320)	(115,296)	(36,429)	(67,035)	(193,929)	(27,083)	(157)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(247,348)	(3,503)	(63,907)	(20,192)	(37,156)	(107,492)	(15,011)	(87)	-
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(37)	(1)	(10)	(3)	(6)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,662)	(250)	(4,563)	(1,442)	(2,653)	(7,675)	(1,072)	(6)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(59)	(1)	(15)	(5)	(9)	(26)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,074)	(58)	(1,053)	(333)	(612)	(1,771)	(247)	(1)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(114)	(2)	(29)	(9)	(17)	(50)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(71)	(1)	(18)	(6)	(11)	(31)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(248)	(4)	(64)	(20)	(37)	(108)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(163)	(2)	(42)	(13)	(25)	(71)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,223)	(74)	(1,349)	(426)	(785)	(2,270)	(317)	(2)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,832)	(26)	(473)	(150)	(275)	(796)	(111)	(1)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(32,566)	(461)	(8,414)	(2,658)	(4,892)	(14,152)	(1,976)	(11)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(164)	(2)	(42)	(13)	(25)	(71)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(28,784)	(408)	(7,437)	(2,350)	(4,324)	(12,509)	(1,747)	(10)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,253)	(18)	(324)	(102)	(188)	(544)	(76)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(6,838)	(97)	(1,767)	(558)	(1,027)	(2,972)	(415)	(2)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(17,209)	(244)	(4,446)	(1,405)	(2,585)	(7,479)	(1,044)	(6)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,506)	(21)	(389)	(123)	(226)	(654)	(91)	(1)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(26,522)	(376)	(6,852)	(2,165)	(3,984)	(11,526)	(1,610)	(9)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(180,251)	(2,553)	(46,571)	(14,714)	(27,077)	(78,333)	(10,939)	(63)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	(221)	(3)	(57)	(18)	(33)	(96)	(13)	(0)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	(7,722)	(109)	(1,995)	(630)	(1,160)	(3,356)	(469)	(3)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(48)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(79)	(1)	(20)	(6)	(12)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(21,186)	(300)	(5,474)	(1,729)	(3,182)	(9,207)	(1,286)	(7)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(51,813)	(734)	(13,387)	(4,230)	(7,783)	(22,517)	(3,145)	(18)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(6,913)	(98)	(1,786)	(564)	(1,038)	(3,004)	(420)	(2)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(32,078)	(454)	(8,288)	(2,619)	(4,819)	(13,940)	(1,947)	(11)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,809)	(40)	(726)	(229)	(422)	(1,221)	(170)	(1)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(121)	(2)	(31)	(10)	(18)	(53)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,401)	(20)	(362)	(114)	(210)	(609)	(85)	(0)	-
1080000	AC PR DPR EL PL SR 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(975)	(14)	(252)	(80)	(146)	(424)	(59)	(0)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(8,899)	(126)	(2,299)	(726)	(1,337)	(3,867)	(540)	(3)	-
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	(52,734)	(747)	(13,625)	(4,305)	(7,922)	(22,917)	(3,200)	(19)	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(3,773)	(53)	(975)	(308)	(567)	(1,640)	(229)	(1)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(798,026)	(11,301)	(206,184)	(65,146)	(119,878)	(346,804)	(48,432)	(281)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(117,880)	(1,669)	(30,456)	(9,623)	(17,708)	(51,228)	(7,154)	(41)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(72,301)	(1,024)	(18,680)	(5,902)	(10,861)	(31,421)	(4,388)	(25)	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(3,295)	(47)	(851)	(269)	(495)	(1,432)	(200)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(48,196)	(683)	(12,452)	(3,934)	(7,240)	(20,945)	(2,925)	(17)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(48,386)	(685)	(12,501)	(3,950)	(7,268)	(21,028)	(2,937)	(17)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(444,243)	(6,291)	(114,778)	(36,265)	(66,733)	(193,058)	(26,961)	(156)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(38,352)	(543)	(9,909)	(3,131)	(5,761)	(16,667)	(2,328)	(14)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,538)	(78)	(1,431)	(452)	(832)	(2,407)	(336)	(2)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(353,959)	(5,013)	(91,451)	(28,895)	(53,171)	(153,823)	(21,482)	(125)	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(359,065)	(5,085)	(92,771)	(29,312)	(53,938)	(156,042)	(21,792)	(126)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(511,928)	(7,250)	(132,265)	(41,790)	(76,901)	(222,472)	(31,069)	(180)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,039)	(15)	(268)	(85)	(156)	(451)	(63)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,563)	(36)	(662)	(209)	(385)	(1,114)	(156)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,042)	(71)	(1,303)	(412)	(757)	(2,191)	(306)	(2)	-
1080000	AC PR DPR EL PL SR 3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(630)	-	-	-	-	-	(630)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,980)	-	(2,980)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(742)	(742)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,261)	-	-	-	-	(3,261)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(193)	-	-	(193)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,345)	-	-	-	(1,345)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,108)	-	-	-	(1,108)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(744)	-	-	-	-	-	(744)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(7,892)	-	(7,892)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,439)	(1,439)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(12,356)	-	-	-	-	(12,356)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,216)	-	-	(1,216)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,823)	-	-	-	(3,823)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(672)	-	-	-	(672)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,537)	-	-	-	-	-	(12,537)	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(82,932)	-	(82,932)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(8,062)	(8,062)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(118,365)	-	-	-	-	(118,365)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(22,790)	-	-	(22,790)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(40,223)	-	-	-	(40,223)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(3,512)	-	-	-	(3,512)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(166)	-	-	-	-	-	(166)	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,207)	-	(1,207)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(222)	(222)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,499)	-	-	-	-	(1,499)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(384)	-	-	(384)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(752)	-	-	-	(752)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(25)	-	-	-	(25)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(40,803)	-	-	-	-	-	(40,803)	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(265,312)	-	(265,312)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(40,132)	(40,132)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(158,107)	-	-	-	-	(158,107)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(71,539)	-	-	(71,539)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(70,051)	-	-	-	(70,051)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(15,702)	-	-	-	(15,702)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,420)	-	-	-	-	-	(17,420)	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(134,270)	-	(134,270)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(19,555)	(19,555)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(87,097)	-	-	-	-	(87,097)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(34,595)	-	-	(34,595)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(37,997)	-	-	-	(37,997)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,137)	-	-	-	(5,137)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,513)	-	-	-	-	-	(4,513)	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(46,120)	-	(46,120)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(12,357)	(12,357)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(83,102)	-	-	-	-	(83,102)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(11,355)	-	-	(11,355)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(10,706)	-	-	-	(10,706)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,123)	-	-	-	(3,123)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,153)	-	-	-	-	-	(14,153)	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(88,603)	-	(88,603)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(14,403)	(14,403)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(231,959)	-	-	-	-	(231,959)	-	-	-



Depreciation Reserve
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(13,786)	-	-	(13,786)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,642)	-	-	(25,642)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,334)	-	-	(15,334)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(29,311)	-	-	-	-	(29,311)	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(238,277)	-	(238,277)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(31,436)	(31,436)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(134,557)	-	-	-	(134,557)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(61,397)	-	-	(61,397)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(43,496)	-	-	(43,496)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(6,940)	-	-	(6,940)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(5,034)	-	-	-	-	(5,034)	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(37,670)	-	(37,670)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(3,132)	(3,132)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(40,770)	-	-	-	(40,770)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(8,913)	-	-	(8,913)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(6,034)	-	-	(6,034)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(928)	-	-	(928)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(13,360)	-	-	-	-	(13,360)	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(93,642)	-	(93,642)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(6,435)	(6,435)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(70,312)	-	-	-	(70,312)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(20,585)	-	-	(20,585)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(15,299)	-	-	(15,299)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(4,189)	-	-	(4,189)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(10,377)	-	-	-	-	(10,377)	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(11,245)	-	(11,245)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(415)	(415)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(45,132)	-	-	-	(45,132)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(5,391)	-	-	(5,391)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(5,289)	-	-	(5,289)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(1,254)	-	-	(1,254)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(142)	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,130)	-	(2,130)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(213)	(213)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,373)	-	-	-	(3,373)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(364)	-	-	(364)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(896)	-	-	(896)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(150)	-	-	(150)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(463)	-	-	-	-	(463)	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(11,257)	-	(11,257)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(604)	(604)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,413)	-	-	-	(12,413)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(2,160)	-	-	(2,160)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,591)	-	-	(3,591)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,159)	-	-	(1,159)	-	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	(5)	-	-	-	-	(5)	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(31)	-	-	-	(31)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(14)	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(6)	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,296)	(55)	(717)	(159)	(170)	(1,098)	(96)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(4,912)	-	-	-	-	(4,912)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,628)	-	(10,628)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	(363)	(5)	(88)	(28)	(61)	(158)	(23)	(0)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,874)	(41)	(743)	(235)	(432)	(1,249)	(174)	(1)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(752)	(752)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	(30,822)	(648)	(8,383)	(2,446)	(4,281)	(13,258)	(1,797)	(8)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,504)	-	-	-	-	(12,504)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,439)	-	-	(7,439)	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,507)	-	-	-	(1,507)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,397)	-	-	-	(1,397)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	(916)	(22)	(286)	(63)	(68)	(438)	(38)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	(30)	-	-	-	-	(30)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	(980)	-	(980)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	(704)	(10)	(182)	(57)	(106)	(306)	(43)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	(81)	(81)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	(8,653)	(182)	(2,353)	(687)	(1,202)	(3,722)	(505)	(2)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	(280)	-	-	-	-	(280)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	(38)	-	-	(38)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	(297)	-	-	-	(297)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	(12)	-	-	-	(12)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,521)	(36)	(475)	(105)	(113)	(727)	(64)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(145)	-	-	-	-	(145)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(338)	-	(338)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(489)	(7)	(126)	(40)	(74)	(213)	(30)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(26)	(26)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(18,376)	(386)	(4,998)	(1,458)	(2,552)	(7,904)	(1,071)	(5)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(301)	-	-	-	-	(301)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(113)	-	-	(113)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(812)	-	-	-	(812)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(19)	-	-	-	(19)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	(1)	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	(37)	(1)	(10)	(3)	(6)	(16)	(2)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	(66)	(1)	(18)	(5)	(9)	(28)	(4)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	(2)	-	-	-	-	(2)	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	(2)	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	(2)	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(146)	-	-	-	-	(146)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(1,004)	-	(1,004)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(46)	(1)	(11)	(4)	(8)	(20)	(3)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(280)	(4)	(72)	(23)	(42)	(122)	(17)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(34)	(34)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(396)	(8)	(108)	(31)	(55)	(170)	(23)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,420)	-	-	-	-	(1,420)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(136)	-	-	(136)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(211)	-	-	-	(211)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(29)	-	(29)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	(34)	(0)	(9)	(3)	(5)	(15)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(63)	(1)	(17)	(5)	(9)	(27)	(4)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(136)	-	-	-	-	(136)	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	(15)	-	-	(15)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(23)	-	-	-	(23)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(799)	-	-	-	-	(799)	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,374)	-	(3,374)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(108)	(1)	(26)	(8)	(18)	(47)	(7)	(0)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,470)	(63)	(1,155)	(365)	(671)	(1,942)	(271)	(2)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(303)	(303)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(785)	(17)	(214)	(62)	(109)	(338)	(46)	(0)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,197)	-	-	-	-	(4,197)	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(730)	-	-	(730)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(644)	-	-	-	(644)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(208)	-	-	-	(208)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,184)	-	-	-	-	(1,184)	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(6,254)	-	(6,254)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(159)	(2)	(38)	(12)	(27)	(69)	(10)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(3,192)	(45)	(825)	(261)	(480)	(1,387)	(194)	(1)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(483)	(483)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(307)	(6)	(84)	(24)	(43)	(132)	(18)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(7,481)	-	-	-	-	(7,481)	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,651)	-	-	(1,651)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,416)	-	-	-	(1,416)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(309)	-	-	-	(309)	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(79)	-	(79)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(1,971)	(28)	(509)	(161)	(296)	(857)	(120)	(1)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(97)	-	-	-	-	(97)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(363)	-	-	-	-	-	(363)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,197)	-	(1,197)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	(18)	(0)	(4)	(1)	(3)	(8)	(1)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(531)	(8)	(137)	(43)	(80)	(231)	(32)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(178)	(178)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(228)	(5)	(62)	(18)	(32)	(98)	(13)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(1,978)	-	-	-	-	(1,978)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(279)	-	-	(279)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(933)	-	-	-	(933)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(192)	-	-	-	(192)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(47)	-	-	-	-	-	(47)	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(198)	-	(198)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(308)	(4)	(80)	(25)	(46)	(134)	(19)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(52)	(52)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(127)	-	-	-	-	(127)	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(32)	-	-	(32)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(93)	-	-	-	(93)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(10)	-	-	-	(10)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(180)	-	(180)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(244)	(3)	(63)	(20)	(37)	(106)	(15)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(184)	(4)	(50)	(15)	(26)	(79)	(11)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(560)	-	-	-	-	(560)	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(136)	-	-	(136)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(48)	-	-	-	(48)	-	-	-
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(879)	(18)	(239)	(70)	(122)	(378)	(51)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(239)	-	-	-	-	-	(239)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,419)	-	(1,419)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(2,585)	(37)	(668)	(211)	(388)	(1,123)	(157)	(1)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(99)	(99)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(125)	(3)	(34)	(10)	(17)	(54)	(7)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(1,577)	-	-	-	-	(1,577)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(360)	-	-	(360)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(520)	-	-	-	(520)	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	(2)	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,008)	-	-	-	-	-	(1,008)	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,316)	-	(5,316)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(69)	(1)	(17)	(5)	(12)	(30)	(4)	(0)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(12,884)	(182)	(3,329)	(1,052)	(1,935)	(5,599)	(782)	(5)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(416)	(416)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,565)	(33)	(426)	(124)	(217)	(673)	(91)	(0)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(6,859)	-	-	-	-	(6,859)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,577)	-	-	(1,577)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,888)	-	-	-	(1,888)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(291)	-	-	-	(291)	-	-	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	(666)	-	-	-	-	(666)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(3,512)	-	(3,512)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	(551)	(8)	(133)	(42)	(93)	(239)	(36)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(3,528)	(50)	(912)	(288)	(530)	(1,533)	(214)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(141)	(141)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,416)	(51)	(657)	(192)	(336)	(1,039)	(141)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,513)	-	-	-	-	(3,513)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(655)	-	-	(655)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,141)	-	-	-	(1,141)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(99)	-	-	-	(99)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,262)	-	-	-	-	(1,262)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(5,283)	-	(5,283)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(245)	(3)	(63)	(20)	(37)	(107)	(15)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(836)	(836)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(841)	(18)	(229)	(67)	(117)	(362)	(49)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(4,358)	-	-	-	-	(4,358)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,407)	-	-	(1,407)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,897)	-	-	-	(1,897)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(312)	-	-	-	(312)	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(68)	-	-	-	-	(68)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(399)	-	(399)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(77)	(1)	(20)	(6)	(11)	(33)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(100)	(100)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(243)	-	-	-	-	(243)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(89)	-	-	-	(89)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(602)	-	-	-	-	(602)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(4,482)	-	(4,482)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(568)	(8)	(147)	(46)	(85)	(247)	(34)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(653)	(653)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(796)	(17)	(216)	(63)	(111)	(342)	(46)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,450)	-	-	-	-	(4,450)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,647)	-	-	(1,647)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(957)	-	-	-	(957)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(267)	-	-	-	(267)	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(182)	-	(182)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,489)	(21)	(385)	(122)	(224)	(647)	(90)	(1)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(343)	-	(343)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,326)	(118)	(2,151)	(680)	(1,251)	(3,618)	(505)	(3)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(499)	(10)	(136)	(40)	(69)	(215)	(29)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(575)	-	-	-	-	(575)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(102)	-	-	-	(102)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(573)	-	-	-	-	(573)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,179)	-	(4,179)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(154)	(2)	(40)	(13)	(23)	(67)	(9)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(450)	(450)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(563)	(12)	(153)	(45)	(78)	(242)	(33)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,377)	-	-	-	-	(5,377)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,049)	-	-	(1,049)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,005)	-	-	-	(1,005)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(161)	-	-	-	(161)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(379)	-	-	-	-	(379)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(935)	-	(935)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(117)	(2)	(28)	(9)	(20)	(51)	(8)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,637)	(37)	(681)	(215)	(396)	(1,146)	(160)	(1)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(222)	(222)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(180)	(4)	(49)	(14)	(25)	(77)	(10)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,745)	-	-	-	-	(1,745)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(509)	-	-	(509)	-	-	-	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(430)	-	-	(430)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(225)	-	-	(225)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,624)	(39)	(507)	(113)	(121)	(776)	(68)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(4,157)	-	-	-	-	(4,157)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(32,148)	-	(32,148)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(108)	(1)	(26)	(8)	(18)	(47)	(7)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(68,613)	(972)	(17,727)	(5,601)	(10,307)	(29,818)	(4,164)	(24)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,362)	(2,362)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(38,647)	(813)	(10,512)	(3,067)	(5,368)	(16,624)	(2,253)	(10)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(25,623)	-	-	-	-	(25,623)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,936)	-	-	(5,936)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(9,314)	-	-	-	(9,314)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(2,107)	-	-	-	(2,107)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(221)	-	-	-	-	(221)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(1,652)	-	(1,652)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	(53)	(1)	(13)	(4)	(9)	(23)	(3)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	(2,499)	(35)	(646)	(204)	(375)	(1,086)	(152)	(1)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	(191)	(191)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	(367)	(8)	(100)	(29)	(51)	(158)	(21)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	(1,316)	-	-	-	-	(1,316)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	(378)	-	-	(378)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	(514)	-	-	-	(514)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	(70)	-	-	-	(70)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	(43)	(1)	(13)	(3)	(3)	(21)	(2)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	(38)	-	-	-	-	(38)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	(489)	-	(489)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	(1,244)	(18)	(321)	(102)	(187)	(541)	(76)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	(23)	(23)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	(1,293)	(27)	(352)	(103)	(180)	(556)	(75)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	(451)	-	-	-	-	(451)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	(83)	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	(73)	-	-	-	(73)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	(14)	-	-	-	(14)	-	-	-
1080000	AC PR DPR EL PL SR 3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-
1080000 Total				(9,938,516)	(243,608)	(2,866,045)	(833,367)	(1,373,359)	(4,041,125)	(578,632)	(2,379)
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,226	-	-	-	-	1,226	-	-
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,871	-	-	-	-	8,871	-	-
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP	748	-	-	-	748	-	-	-
1083000 Total				10,846				748	8,871	1,226	
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	729	10	188	60	110	317	44	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(13)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(158)	(2)	(41)	(13)	(24)	(69)	(10)	(0)
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	187	-	-	-	-	-	187	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(39)	-	(39)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(5)	(5)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,720	-	-	-	-	1,720	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(13)	-	-	(13)	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	140	-	-	-	140	-	-	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(81)	(2)	(22)	(6)	(11)	(35)	(5)	(0)
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	398	8	108	32	55	171	23	0
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,059	-	-	-	-	-	-	1,059
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,542	-	-	-	-	-	-	2,542



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(610)	(9)	(158)	(50)	(92)	(265)	(37)	(0)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(5,845)	(83)	(1,510)	(477)	(878)	(2,540)	(355)	(2)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	13,833	196	3,574	1,129	2,078	6,012	840	5	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,086	44	797	252	464	1,341	187	1	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	144	-	-	-	-	-	144	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,130	-	1,130	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	197	197	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,694	-	-	-	-	1,694	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	483	-	-	483	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	403	-	-	-	403	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	579	12	158	46	80	249	34	0	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	(222)	(3)	(57)	(18)	(33)	(96)	(13)	(0)	-
1085000 Total					21,338	364	4,125	1,423	2,290	8,492	1,038	4	3,601
Grand Total					(9,906,332)	(243,244)	(2,861,920)	(831,944)	(1,370,321)	(4,023,762)	(576,367)	(2,375)	3,601

B18.AMORTIZATION RESERVE



Amortization Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(926)	-	-	-	-	(926)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,527)	(78)	(1,428)	(451)	(830)	(2,402)	(335)	(2)
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,524)	(92)	(1,686)	(533)	(980)	(2,835)	(396)	(2)
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	30,419	-	-	-	-	30,419	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(105,329)	(1,492)	(27,214)	(8,598)	(15,822)	(45,774)	(6,392)	(37)
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(104)	-	(104)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(14,763)	(209)	(3,814)	(1,205)	(2,218)	(6,416)	(896)	(5)
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(21)	-	-	-	-	(21)	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(56)	-	-	-	(56)	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(10,950)	(230)	(2,978)	(869)	(1,521)	(4,710)	(638)	(3)
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(69)	(896)	(261)	(457)	(1,416)	(192)	(1)
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(93)	(1,199)	(350)	(612)	(1,897)	(257)	(1)
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,810)	(290)	(3,756)	(1,096)	(1,918)	(5,940)	(805)	(3)
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	(224)	(5)	(61)	(18)	(31)	(96)	(13)	(0)
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(113,483)	(2,720)	(35,453)	(7,866)	(8,423)	(54,256)	(4,766)	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(152,641)	(3,210)	(41,518)	(12,115)	(21,201)	(65,659)	(8,900)	(38)
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(35)	(452)	(132)	(231)	(714)	(97)	(0)
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(124)	(1,598)	(466)	(816)	(2,528)	(343)	(1)
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(61)	(791)	(231)	(404)	(1,251)	(170)	(1)
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,953)	(41)	(531)	(155)	(271)	(840)	(114)	(0)
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,947)	(188)	(2,434)	(710)	(1,243)	(3,849)	(522)	(2)
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,483)	(220)	(2,851)	(832)	(1,456)	(4,509)	(611)	(3)
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(218)	(2,825)	(824)	(1,443)	(4,468)	(606)	(3)
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(40)	(515)	(150)	(263)	(814)	(110)	(0)
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,392)	(50)	(651)	(190)	(332)	(1,029)	(139)	(1)
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(12,956)	(272)	(3,524)	(1,028)	(1,799)	(5,573)	(755)	(3)
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(5,531)	(116)	(1,504)	(439)	(768)	(2,379)	(323)	(1)
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(732)	(15)	(199)	(58)	(102)	(315)	(43)	(0)
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,592)	(23)	(411)	(130)	(239)	(692)	(97)	(1)
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(87)	(1)	(22)	(7)	(13)	(38)	(5)	(0)
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(6,414)	(91)	(1,657)	(524)	(963)	(2,787)	(389)	(2)
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(187)	(3)	(48)	(15)	(28)	(81)	(11)	(0)
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(59)	(1)	(15)	(5)	(9)	(26)	(4)	(0)
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,401)	(50)	(653)	(191)	(333)	(1,033)	(140)	(1)
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(2,871)	(60)	(781)	(228)	(399)	(1,235)	(167)	(1)
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(2,787)	(39)	(720)	(227)	(419)	(1,211)	(169)	(1)
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,310)	(112)	(1,444)	(421)	(738)	(2,284)	(310)	(1)
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(25,829)	(366)	(6,673)	(2,109)	(3,880)	(11,225)	(1,568)	(9)
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(4,652)	(111)	(1,453)	(322)	(345)	(2,224)	(195)	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(141)	(1,833)	(407)	(436)	(2,806)	(246)	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,211)	(68)	(873)	(255)	(446)	(1,381)	(187)	(1)
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(9,271)	(195)	(2,522)	(736)	(1,288)	(3,988)	(541)	(2)
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	(642)	(13)	(175)	(51)	(89)	(276)	(37)	(0)
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(1,752)	(42)	(547)	(121)	(130)	(838)	(74)	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(6,275)	(150)	(1,960)	(435)	(466)	(3,000)	(264)	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(131)	(3)	(36)	(10)	(18)	(57)	(8)	(0)
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(26)	(339)	(75)	(81)	(519)	(46)	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(14,512)	(305)	(3,947)	(1,152)	(2,016)	(6,242)	(846)	(4)
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,782)	(139)	(2,527)	(799)	(1,469)	(4,251)	(594)	(3)
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(30)	-	-	-	(30)	-	-	-
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(675)	(10)	(174)	(55)	(101)	(293)	(41)	(0)
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(635)	(13)	(173)	(50)	(88)	(273)	(37)	(0)



Amortization Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(6)	(0)	(2)	(0)	(0)	(3)	(0)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(5)	-	-	-	-	-	(5)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(2)	-	(2)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(21,819)	(309)	(5,637)	(1,781)	(3,278)	(9,482)	(1,324)	(8)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(3)	(3)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(498)	(10)	(136)	(40)	(69)	(214)	(29)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(13)	-	-	-	-	(13)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(5)	-	-	(5)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(68)	-	-	-	(68)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(472)	(7)	(122)	(39)	(71)	(205)	(29)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(87)	(1)	(22)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(3,965)	(95)	(1,239)	(275)	(294)	(1,896)	(167)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,240)	(26)	(337)	(98)	(172)	(533)	(72)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,516)	(36)	(650)	(205)	(378)	(1,093)	(153)	(1)	-
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	(4,178)	-	(4,178)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(500)	(500)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,443)	(72)	(936)	(273)	(478)	(1,481)	(201)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(18)	-	-	-	-	(18)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,691)	-	-	(1,691)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,353)	-	-	-	(4,353)	-	-	-	-
1110000 Total					(618,645)	(12,891)	(180,233)	(51,319)	(86,399)	(251,014)	(36,644)	(146)	-
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-	-	-
Grand Total					(618,645)	(12,891)	(180,233)	(51,319)	(86,399)	(251,014)	(36,644)	(146)	-

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



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	367	367	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	861	-	-	-	-	861	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,249	-	4,249	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	7,467	-	-	-	7,467	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	1,105	-	-	1,105	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	2,450	-	-	-	2,450	-	-	-
1900000 Total					16,499	367	4,249	1,105	2,450	7,467	861	-
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190166	ADIT- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190168	AMORT. RATE CASE-FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190169	AMORT. RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-



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1901000	ACCUM DEF INC TAX 190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190406	PMI-MISC	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190500	CMC-ACCRUED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,253	-	-	-	-	-	-	1,253
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	222	-	-	-	-	-	-	222
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	12,317	-	-	-	-	-	-	12,317
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	650	-	-	-	-	-	-	650
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,147	-	-	-	-	-	-	2,147
1901000	ACCUM DEF INC TAX 287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	1,228	-	-	-	-	-	-	1,228
1901000	ACCUM DEF INC TAX 287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	680	680	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	1,767	-	-	-	-	1,767	-	-
1901000	ACCUM DEF INC TAX 287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	7,718	-	7,718	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	1,862	-	-	1,862	-	-	-	-
1901000	ACCUM DEF INC TAX 287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	4,325	-	-	-	4,325	-	-	-
1901000	ACCUM DEF INC TAX 287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	13,632	-	-	-	-	13,632	-	-
1901000	ACCUM DEF INC TAX 287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	FERC	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	80	80	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	286	-	-	-	-	286	-	-
1901000	ACCUM DEF INC TAX 287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	496	-	-	496	-	-	-	-
1901000	ACCUM DEF INC TAX 287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	1,005	-	-	-	1,005	-	-	-
1901000	ACCUM DEF INC TAX 287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	451	-	-	-	-	451	-	-
1901000	ACCUM DEF INC TAX 287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	380	-	-	-	-	380	-	-
1901000	ACCUM DEF INC TAX 287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	2,684	-	2,684	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	326	-	-	326	-	-	-	-
1901000	ACCUM DEF INC TAX 287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,940	-	-	-	2,940	-	-	-
1901000	ACCUM DEF INC TAX 287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	-	-	-	-	-	4	-
1901000	ACCUM DEF INC TAX 287198	DTA 320.279 FAS 158 Post-Retirement	SO	347	7	94	28	48	149	20	0
1901000	ACCUM DEF INC TAX 287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(15)	(4)	(3)	(14)	(2)	-
1901000	ACCUM DEF INC TAX 287200	DTA 705.267 RL-WA Decoup Mech	OTHER	869	-	-	-	-	-	-	869
1901000	ACCUM DEF INC TAX 287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	8,197	-	-	8,197	-	-	-	-
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	133	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	43	-	-	-	-	-	-	43
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	281	-	-	-	-	-	-	281
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,134	-	-	-	-	-	-	1,134
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	358	8	97	28	50	154	21	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,597	22	387	123	268	693	103	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	SG	118	2	30	10	18	51	7	0



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	389	6,852	2,177	4,756	12,291	1,829	10	-
1901000	ACCUM DEF INC TAX 287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(63)	-	-	(63)	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,861	-	-	-	-	-	-	-	5,861
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	153	-	-	-	-	-	-	-	153
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	(0)	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,697	-	-	-	-	-	-	-	3,697
1901000	ACCUM DEF INC TAX 287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,196	-	-	-	-	-	-	-	8,196
1901000	ACCUM DEF INC TAX 287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	27	-	-	-	-	-	-	-	27
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	836	-	-	-	-	-	-	-	836
1901000	ACCUM DEF INC TAX 287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	13,867	292	3,772	1,101	1,926	5,965	809	3	-
1901000	ACCUM DEF INC TAX 287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,142	-	2,142	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	205	-	-	-	-	-	205	-	-
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,834	-	-	-	-	1,834	-	-	-
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	233	-	-	-	233	-	-	-	-
1901000	ACCUM DEF INC TAX 287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	(663)	(14)	(180)	(53)	(92)	(285)	(39)	(0)	-
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	58	-	-	-	-	-	-	-	58
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	3	-	-	-	-	-	-	-	3
1901000	ACCUM DEF INC TAX 287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	258	-	-	-	-	-	-	-	258
1901000	ACCUM DEF INC TAX 287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	121	39	84	218	32	0	-
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	803	-	-	-	-	-	-	-	803
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,515	21	367	117	255	658	98	1	-
1901000	ACCUM DEF INC TAX 287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(66)	-	(66)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287310	DTA 705.210 Property Insurance(Injuries)	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	200	4	54	16	28	86	12	0	-
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,154	45	586	171	299	927	126	1	-
1901000	ACCUM DEF INC TAX 287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	229	5	62	18	32	98	13	0	-
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	406	9	111	32	56	175	24	0	-
1901000	ACCUM DEF INC TAX 287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,675	140	1,816	530	927	2,871	389	2	-
1901000	ACCUM DEF INC TAX 287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	248	4	64	20	37	108	15	0	-
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	510	7	132	42	77	222	31	0	-
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,561	140	969	260	212	851	129	-	-
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,550	75	966	282	493	1,527	207	1	-
1901000	ACCUM DEF INC TAX 287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	699	23	187	45	73	337	35	-	-
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	1,571	22	406	128	236	683	95	1	-
1901000	ACCUM DEF INC TAX 287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287384	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287386	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	5,912	-	-	-	-	-	-	-	5,912
1901000	ACCUM DEF INC TAX 287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	277	6	75	22	38	119	16	0	-
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	679	22	181	43	71	328	34	-	-
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	1,425	-	-	-	-	-	-	-	1,425
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX 287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	SE	1,848	25	447	142	310	802	119	1	-
1901000	ACCUM DEF INC TAX 287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287437	DTA Net Operating Loss Carryforwrd-State	SO	71,566	1,505	19,466	5,680	9,940	30,785	4,173	18
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,320	19	337	107	203	574	81	0
1901000	ACCUM DEF INC TAX 287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287449	DTA Federal Detriment of State NOL	SO	(15,067)	(317)	(4,098)	(1,196)	(2,093)	(6,481)	(879)	(4)
1901000	ACCUM DEF INC TAX 287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	(105)	-	-	-	-	-	-	(105)
1901000	ACCUM DEF INC TAX 287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287460	DTA 720.800 FAS 158 Pension Liability	SO	23,979	504	6,522	1,903	3,331	10,315	1,398	6
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	738	16	201	59	102	317	43	0
1901000	ACCUM DEF INC TAX 287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	609	-	-	-	-	-	-	609
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	114	-	-	-	-	-	-	114
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	60	-	-	-	-	-	-	60
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,281	-	-	-	-	-	-	2,281
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	66	-	-	-	-	-	-	66
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	137	-	-	-	-	-	-	137
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	18,556	263	4,794	1,515	2,787	8,064	1,126	7
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	300	4	73	23	50	130	19	0
1901000	ACCUM DEF INC TAX 287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,443	-	-	-	-	-	-	1,443
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(2)	-	-	(2)	-	-	-	-
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	73	1,337	423	778	2,249	314	2
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	(236)	-	-	-	-	-	-	(236)
1901000	ACCUM DEF INC TAX 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,207	30	534	170	371	958	143	1
1901000	ACCUM DEF INC TAX 287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	SE	(431)	(6)	(104)	(33)	(72)	(187)	(28)	(0)
1901000	ACCUM DEF INC TAX 287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(560)	(8)	(135)	(43)	(94)	(243)	(36)	(0)
1901000	ACCUM DEF INC TAX 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	SE	205	3	50	16	34	89	13	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	18	0	4	1	3	8	1	0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	SE	(12,583)	(173)	(3,046)	(968)	(2,114)	(5,464)	(813)	(4)
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	(902)	(12)	(218)	(69)	(152)	(392)	(58)	(0)



Deferred Income Tax Balance
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	SE	11	0	3	1	2	5	1	0
1901000	ACCUM DEF INC TAX 287938	DTA 205.205 Inventory Reserve - PMI	SE	31	0	8	2	5	13	2	0
1901000	ACCUM DEF INC TAX 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	(5,176)	-	-	-	-	-	-	(5,176)
1901000	ACCUM DEF INC TAX 287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	1	-	-	-	-	1	-	-
1901000 Total				260,170	4,192	55,784	23,721	31,784	85,672	12,263	48
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	192	-	-	192	-	-	-	-
1901090 Total				192	-	-	192	-	-	-	-
1902000	ACC DIT-NON-DEBIT 287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-
1902000 Total				-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM 286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM 286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM 287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM 287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(177,383)	(2,512)	(45,830)	(14,480)	(26,646)	(77,087)	(10,765)	(62)
2811000 Total				(177,383)	(2,512)	(45,830)	(14,480)	(26,646)	(77,087)	(10,765)	(62)
2820000	AC DEF INCTX-PROPT 286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,110)	(23)	(302)	(88)	(154)	(477)	(65)	(0)
2820000 Total				(1,110)	(23)	(302)	(88)	(154)	(477)	(65)	(0)
2821000	AC DEF TAX-UTILITY 286605	DTL 105.136 PP&E	DITBAL	(384)	(9)	(97)	(24)	(56)	(169)	(22)	(1)
2821000	AC DEF TAX-UTILITY 286693	DTL Non-Prot PP&E EDIT - OR	OR	(73,413)	-	(73,413)	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY 287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(302)	-	-	-	-	(302)	-	-	
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(2,181)	-	-	-	(2,181)	-	-	-	
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(184)	-	-	(184)	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	-	-	-	-	-	-	8,681	
2821000	AC DEF TAX-UTILITY 287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287602	DTL EPUD	OR	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	(3,885,825)	(86,326)	(978,674)	(246,807)	(565,536)	(1,712,251)	(225,418)	(9,627)	
2821000	AC DEF TAX-UTILITY 287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287607	DTL PMI PP&E	SE	(6,779)	(93)	(1,641)	(521)	(1,139)	(2,944)	(438)	(2)	
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	(820)	(12)	(212)	(67)	(123)	(356)	(50)	(0)	
2821000	AC DEF TAX-UTILITY 287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	65	1	18	5	9	28	4	0	
2821000	AC DEF TAX-UTILITY 287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	151	2	37	12	25	65	10	0	
2821000	AC DEF TAX-UTILITY 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287777	DTL 610.213 Proposed Audit Adj. (2002) (OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,863)	-	-	-	-	-	-	(3,863)	
2821000	AC DEF TAX-UTILITY 287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-	-	
2821000 Total				(3,964,854)	(86,436)	(1,053,982)	(247,403)	(567,004)	(1,717,809)	(226,216)	(9,631)	4,818
2830000	ACC DEF TAX-OTHER 287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(23)	(0)	(6)	(2)	(4)	(10)	(2)	(0)	
2830000 Total				(23)	(0)	(6)	(2)	(4)	(10)	(2)	(0)	-
2831000	AC DEF IN TX UTIL 137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	



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2831000	AC DEF IN TX UTIL 137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	202	4	55	16	28	87	12	0
2831000	AC DEF IN TX UTIL 286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(55)	-	-	-	-	-	(55)	-
2831000	AC DEF IN TX UTIL 286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(2,705)	-	-	-	-	(2,705)	-	-
2831000	AC DEF IN TX UTIL 286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(787)	-	-	-	(787)	-	-	-
2831000	AC DEF IN TX UTIL 286908	DTL 210.201 Property Tax	GPS	(3,392)	(71)	(923)	(269)	(471)	(1,459)	(198)	(1)
2831000	AC DEF IN TX UTIL 286909	DTL 720.815 Post-Retirement Asset	SO	(1,039)	(22)	(283)	(82)	(144)	(447)	(61)	(0)
2831000	AC DEF IN TX UTIL 286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(100)	-	-	-	-	-	-	(100)
2831000	AC DEF IN TX UTIL 286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	108	-	-	-	-	-	-	108
2831000	AC DEF IN TX UTIL 286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(15)	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL 286913	DTL 415.720 RA-OR Community Solar	OTHER	(46)	-	-	-	-	-	-	(46)
2831000	AC DEF IN TX UTIL 286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(174)	-	-	-	-	-	-	(174)
2831000	AC DEF IN TX UTIL 286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)
2831000	AC DEF IN TX UTIL 287341	DTA 910.530 Injuries & Damages Accrual -	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(0)	-	-	(0)	-	-	-	-
2831000	AC DEF IN TX UTIL 287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287503	ADIT MISC. DEF. CREDITS	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL 287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287541	ADIT - MINE ROAD RELOCATION - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287542	ADIT - MINE ROAD RELOCATION - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287545	ADIT - POLLUTION CONTROL	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287552	PMI - MISC	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287555	PMI - MISC	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287569	DTL 720.800 FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(11)	-	-	-	-	-	-	(11)
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(190)	-	-	(190)	-	-	-	-
2831000	AC DEF IN TX UTIL 287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER	(5,676)	-	-	-	-	-	-	(5,676)
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	(0)	-	(0)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	0	0	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	0	-	0	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	0	0	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accr	WA	510	-	-	510	-	-	-	-
2831000	AC DEF IN TX UTIL 287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(2,952)	-	-	-	-	-	-	(2,952)
2831000	AC DEF IN TX UTIL 287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(5,649)	-	-	-	-	-	-	(5,649)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(76)	-	-	(76)	-	-	-	-
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(15)	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL 287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER	3,036	-	-	-	-	-	-	3,036
2831000	AC DEF IN TX UTIL 287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL 287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287624	DTL 320.220 Glenrock Excluding Reclamat	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287628	DTL 415.660 Noel Kempf CAP - UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	(21,170)	(445)	(5,758)	(1,680)	(2,940)	(9,106)	(1,234)	(5)
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(20)	-	-	(20)	-	-	-	-
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	(284)	-	-	-	-	-	-	(284)
2831000	AC DEF IN TX UTIL 287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287644	DTL 415.690 Contra-reg assets - transiti	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(16)	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
2831000	AC DEF IN TX UTIL 287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287659	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	(721)	(10)	(186)	(59)	(108)	(313)	(44)	(0)
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(519)	-	(519)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(824)	-	-	-	-	(824)	-	-
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(66)	-	-	-	-	(66)	-	-
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(33)	-	-	-	(33)	-	-	-
2831000	AC DEF IN TX UTIL 287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	(929)	(20)	(253)	(74)	(129)	(399)	(54)	(0)
2831000	AC DEF IN TX UTIL 287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(1,048)	(20)	(274)	(80)	(146)	(466)	(61)	(0)
2831000	AC DEF IN TX UTIL 287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(3,430)	(72)	(933)	(272)	(476)	(1,475)	(200)	(1)	-
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(107,404)	(2,258)	(29,213)	(8,524)	(14,918)	(46,200)	(6,263)	(27)	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	608	13	165	48	84	261	35	0	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(62)	-	-	-	-	-	-	-	(62)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,158)	-	-	-	-	-	-	-	(1,158)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(1,407)	-	-	-	-	-	-	-	(1,407)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(67,029)	(922)	(16,227)	(5,155)	(11,263)	(29,107)	(4,331)	(23)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	603	603	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	466	-	-	-	-	-	466	-	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,951	-	1,951	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	880	-	-	-	-	880	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,706	-	-	2,706	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	221	-	-	-	221	-	-	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL 287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(1,549)	(33)	(421)	(123)	(215)	(666)	(90)	(0)	-
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	SE	24,449	336	5,919	1,880	4,108	10,617	1,580	8	-
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	-	444
2831000	AC DEF IN TX UTIL 287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(33)	-	-	-	-	-	-	-	(33)
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(359)	-	-	-	-	-	-	-	(359)
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(112)	-	-	-	-	-	-	-	(112)
2831000	AC DEF IN TX UTIL 287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(10)	-	-	-	-	(10)	-	-	-
2831000	AC DEF IN TX UTIL 287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(315)	-	-	-	(315)	-	-	-	-
2831000	AC DEF IN TX UTIL 287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,256)	-	-	-	-	-	-	-	(1,256)
2831000	AC DEF IN TX UTIL 287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(524)	-	-	-	-	-	-	-	(524)
2831000	AC DEF IN TX UTIL 287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	(168)	-	-	-	-	-	-	-	(168)
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	(120)	-	-	-	-	-	-	-	(120)
2831000	AC DEF IN TX UTIL 287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(10,593)	-	-	-	-	-	-	-	(10,593)
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(3,405)	-	-	-	-	-	-	-	(3,405)
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	(125)	-	-	-	(125)	-	-	-	-
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(20)	-	-	-	(20)	-	-	-	-
2831000	AC DEF IN TX UTIL 287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(416)	-	-	-	(416)	-	-	-	-
2831000	AC DEF IN TX UTIL 287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(30)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	SG	(146)	(2)	(38)	(12)	(22)	(63)	(9)	(0)	-
2831000	AC DEF IN TX UTIL 287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287916	DTL 705.455 RL - WY Property Ins Res	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	(2,404)	-	(2,404)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(246)	-	-	-	-	-	-	-	(246)
2831000	AC DEF IN TX UTIL 287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	(344)	-	-	-	-	(344)	-	-	-
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	(3)	-	-	-	(3)	-	-	-	-
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(848)	(12)	(219)	(69)	(127)	(368)	(51)	(0)	-
2831000	AC DEF IN TX UTIL 287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,246	-	-	-	-	-	-	-	3,246
2831000	AC DEF IN TX UTIL 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(301)	-	-	-	-	-	-	-	(301)
2831000	AC DEF IN TX UTIL 287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
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 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(3,246)	-	-	-	-	-	-	-	(3,246)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(32)	-	-	-	-	-	-	-	(32)
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(27)	-	-	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	6	-	-	-	-	-	6	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(378)	-	-	-	-	(378)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,305)	-	-	-	(1,305)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(177)	-	-	-	-	-	(177)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,270)	-	-	-	-	(1,270)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(427)	-	-	-	(427)	-	-	-	-
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(49)	-	-	-	-	-	-	-	(49)
2831000 Total					(216,779)	(2,919)	(49,576)	(11,265)	(29,683)	(84,314)	(10,825)	(50)	(28,148)
Grand Total					(4,083,288)	(87,331)	(1,089,662)	(248,220)	(589,258)	(1,786,557)	(234,749)	(9,695)	23,376



Investment Tax Credit Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(43)	(1)	(7)	(2)	(7)	(20)	(6)	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(129)	(2)	(33)	(11)	(19)	(56)	(8)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
2551000 Total					(259)	(4)	(63)	(19)	(40)	(114)	(19)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(38)	-	-	-	-	-	(38)	-	-
2552000 Total					(38)	-	-	-	-	-	(38)	-	-
Grand Total					(297)	(4)	(63)	(19)	(40)	(114)	(57)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(5,181)	-	(5,181)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(36,740)	(520)	(9,492)	(2,999)	(5,519)	(15,966)	(2,230)	(13)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(1,189)	-	-	-	-	(1,189)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	*Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(4,221)	(60)	(1,090)	(345)	(634)	(1,834)	(256)	(1)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(329)	-	-	-	-	(329)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1)	-	-	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(26,681)	(378)	(6,894)	(2,178)	(4,008)	(11,595)	(1,619)	(9)	-
2520000 Total					(74,342)	(958)	(22,658)	(5,523)	(10,161)	(30,914)	(4,105)	(24)	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	-	-
2521000 Total					-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	-	-
2521100 Total					-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	-	-
2523990 Total					-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	-	-



Customer Advances

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	-	-
2524000 Total					-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	-	-
2529000 Total					-	-	-	-	-	-	-	-	-
Grand Total					(74,342)	(958)	(22,658)	(5,523)	(10,161)	(30,914)	(4,105)	(24)	-