



1407 W North Temple, Suite 330
Salt Lake City, Utah 84116

April 30, 2021

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 2020 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2020.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2020. 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,

A handwritten signature in blue ink that reads "Joelle Steward".

Joelle Steward
Vice President, Regulation

Enclosures

cc: Division of Public Utilities
Office of Consumer Services

Utah Results of Operations

December 2020

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2020

	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	4,939,332,097	2,222,117,194	(27,289,312)	(27,289,312)	4,912,042,785	2,194,827,882	(21,004,148)	(21,004,148)	4,891,038,638	2,173,823,735
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	189,250,874	78,538,043	-	12,187,936	189,250,874	90,725,978	-	(1,592,192)	189,250,874	89,133,786
5 Other Operating Revenues	204,356,020	76,838,080	863,094	1,530,759	205,219,114	78,368,839	-	(1,244,718)	205,219,114	77,124,121
6 Total Operating Revenues	5,332,938,991	2,377,493,317	(26,426,218)	(13,570,617)	5,306,512,773	2,363,922,700	(21,004,148)	(23,841,058)	5,285,508,625	2,340,081,641
7										
8 Operating Expenses:										
9 Steam Production	969,597,381	430,917,628	8,588,964	27,385,922	978,186,345	458,303,551	11,479,450	(1,558,441)	989,665,795	456,745,110
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	76,929,943	34,280,150	(33,000,000)	(14,704,872)	43,929,943	19,575,278	-	(394,766)	43,929,943	19,180,512
12 Other Power Supply	1,058,543,495	450,276,657	(1,578,625)	(703,439)	1,056,964,870	449,573,218	57,694,920	14,862,744	1,114,659,790	464,435,962
13 Transmission	210,891,669	93,998,555	1,173,361	522,852	212,065,030	94,521,407	-	(1,874,343)	212,065,030	92,647,064
14 Distribution	215,230,639	82,286,355	-	-	215,230,639	82,286,355	-	-	215,230,639	82,286,355
15 Customer Accounting	76,370,056	33,738,836	(17,784)	(331)	76,352,272	33,738,505	(56,485)	(56,485)	76,295,787	33,682,021
16 Customer Service & Info	110,203,873	6,050,614	24,981	(34,823)	110,228,854	6,015,791	-	-	110,228,854	6,015,791
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	291,922,574	125,443,981	1,260,345	700,447	293,182,919	126,144,428	(132,349,988)	(58,802,173)	160,832,931	67,342,255
19										
20 Total O&M Expenses	3,009,689,631	1,256,992,775	(23,548,759)	13,165,757	2,986,140,872	1,270,158,532	(63,232,102)	(47,823,464)	2,922,908,770	1,222,335,069
21										
22 Depreciation	924,723,704	312,548,182	(9,641,427)	(4,286,970)	915,082,277	308,261,212	-	(4,863,551)	915,082,277	303,397,660
23 Amortization	55,194,216	22,918,791	232,850,261	231,242,073	288,044,476	254,160,864	-	(289,895)	288,044,476	253,870,969
24 Taxes Other Than Income	208,904,338	76,481,000	-	103,940	208,904,338	76,584,940	-	(1,108,278)	208,904,338	75,476,662
25 Income Taxes - Federal	50,235,368	64,131,590	(35,312,815)	(26,332,323)	14,922,553	37,799,267	(17,631,153)	(4,408,796)	(2,708,600)	33,390,471
26 Income Taxes - State	31,627,775	23,547,871	(7,997,375)	(5,963,542)	23,630,400	17,584,329	(3,992,968)	(1,180,425)	19,637,432	16,403,904
27 Income Taxes - Def Net	(105,444,083)	(47,659,299)	(3,112,264)	(26,016,407)	(108,556,347)	(73,675,707)	31,735,566	14,278,155	(76,820,781)	(59,397,552)
28 Investment Tax Credit Adj.	(2,252,575)	(1,912,716)	-	-	(2,252,575)	(1,912,716)	-	(2,293)	(2,252,575)	(1,915,009)
29 Misc Revenue & Expense	(2,112,492)	(1,127,741)	1,822,556	1,202,675	(289,936)	74,934	-	10,241	(289,936)	85,175
30										
31 Total Operating Expenses:	4,170,565,881	1,705,920,453	155,060,176	183,115,203	4,325,626,058	1,889,035,655	(53,120,657)	(45,388,306)	4,272,505,401	1,843,647,349
32										
33 Operating Rev For Return:	1,162,373,110	671,572,864	(181,486,394)	(196,685,820)	980,886,715	474,887,044	32,116,509	21,547,248	1,013,003,225	496,434,293

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2020

	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	28,803,345,867	12,616,741,210	57,973,112	42,900,609	28,861,318,979	12,659,641,819	-	(182,265,656)	28,861,318,979	12,477,376,163
37	Plant Held for Future Use	25,585,811	11,201,002	(9,178,055)	(4,089,761)	16,407,756	7,111,241	-	(27,844)	16,407,756	7,083,397
38	Misc Deferred Debits	860,629,423	326,309,292	(389,023,830)	(170,434,461)	471,605,593	155,874,831	-	(2,438,026)	471,605,593	153,436,805
39	Elec Plant Acq Adj	21,462,626	15,083,846	-	-	21,462,626	15,083,846	-	(103,394)	21,462,626	14,980,452
40	Pensions	31,377,413	13,744,261	(31,377,413)	(13,744,261)	-	-	-	-	-	-
41	Prepayments	64,542,632	19,043,451	-	18,528	64,542,632	19,061,979	-	(239,533)	64,542,632	18,822,446
42	Fuel Stock	195,466,380	87,516,605	-	-	195,466,380	87,516,605	-	(1,229,828)	195,466,380	86,286,778
43	Material & Supplies	260,673,230	112,286,310	-	(754)	260,673,230	112,285,557	-	(1,187,761)	260,673,230	111,097,796
44	Working Capital	38,108,947	20,774,154	(404,582)	(196,395)	37,704,365	20,577,759	(811,832)	(672,283)	36,892,533	19,905,477
45	Weatherization Loans	13,562,340	(3,812)	-	(3)	13,562,340	(3,815)	-	29	13,562,340	(3,785)
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	30,314,754,669	13,222,696,319	(372,010,768)	(145,546,497)	29,942,743,901	13,077,149,822	(811,832)	(188,164,295)	29,941,932,069	12,888,985,527
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,429,197,994)	(3,876,335,516)	(154,434,822)	(176,136,649)	(9,583,632,816)	(4,052,472,165)	-	54,995,486	(9,583,632,816)	(3,997,476,679)
52	Accum Prov For Amort	(649,984,128)	(270,508,990)	38,797,417	684,788	(611,186,711)	(269,824,203)	-	3,222,547	(611,186,711)	(266,601,656)
53	Accum Def Income Tax	(2,443,434,671)	(1,091,218,077)	36,742,626	1,829,111	(2,406,692,045)	(1,089,388,966)	(6,115,569)	(2,850,660)	(2,412,807,614)	(1,092,239,626)
54	Unamortized ITC	(1,899,801)	(1,746,141)	-	-	(1,899,801)	(1,746,141)	-	1,841	(1,899,801)	(1,744,300)
55	Customer Adv For Const	(112,103,245)	(42,306,942)	-	(13,130,512)	(112,103,245)	(55,437,454)	-	854,081	(112,103,245)	(54,583,372)
56	Customer Service Deposits	-	-	(14,791,515)	(14,791,515)	(14,791,515)	(14,791,515)	-	-	(14,791,515)	(14,791,515)
57	Misc Rate Base Deductions	(2,351,652,881)	(935,394,600)	243,675,889	140,251,404	(2,107,976,992)	(795,143,196)	53,642,821	24,499,086	(2,054,334,172)	(770,644,110)
58											
59	Total Rate Base Deductions	(14,988,272,719)	(6,217,510,267)	149,989,595	(61,293,372)	(14,838,283,125)	(6,278,803,639)	47,527,252	80,722,380	(14,790,755,873)	(6,198,081,259)
60											
61	Total Rate Base:	15,326,481,950	7,005,186,053	(222,021,173)	(206,839,869)	15,104,460,776	6,798,346,184	46,715,420	(107,441,915)	15,151,176,196	6,690,904,268
62											
63	Earned Return on Rate Base		9.587%		-2.601%		6.985%		0.434%		7.420%
65	Earned Return on Equity		14.033%		-5.051%		8.981%		0.843%		9.825%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2020

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1 Operating Revenues:			
2 General Business Revenues	15,616,823	-	2,173,823,735
3 Interdepartmental	-	-	-
4 Special Sales	-	(1,592,192)	89,133,786
5 Other Operating Revenues	2,117	(1,244,718)	77,124,121
6 Total Operating Revenues	<u>15,618,940</u>	<u>(2,836,910)</u>	<u>2,340,081,641</u>
7			
8 Operating Expenses:			
9 Steam Production	17,811,786	(6,570,551)	456,745,110
10 Nuclear Production	-	-	-
11 Hydro Production	-	(394,766)	19,180,512
12 Other Power Supply	-	(8,191,618)	464,435,962
13 Transmission	-	(1,874,343)	92,647,064
14 Distribution	-	-	82,286,355
15 Customer Accounting	-	-	33,682,021
16 Customer Service & Info	-	-	6,015,791
17 Sales	-	-	-
18 Administrative & General	148,378	(1,584,393)	67,342,255
19			
20 Total O&M Expenses	<u>17,960,164</u>	<u>(18,615,672)</u>	<u>1,222,335,069</u>
21			
22 Depreciation	(2,981,135)	(4,863,551)	303,397,660
23 Amortization	17,992,061	(289,895)	253,870,969
24 Taxes Other Than Income	103,940	(1,108,278)	75,476,662
25 Income Taxes - Federal	(1,761,917)	5,232,083	33,390,471
26 Income Taxes - State	(399,025)	1,002,967	16,403,904
27 Income Taxes - Def Net	(1,713,931)	553,374	(59,397,552)
28 Investment Tax Credit Adj.	-	(2,293)	(1,915,009)
29 Misc Revenue & Expense	582,898	10,241	85,175
30			
31 Total Operating Expenses:	<u>29,783,055</u>	<u>(18,081,025)</u>	<u>1,843,647,349</u>
32			
33 Operating Rev For Return:	<u>(14,164,115)</u>	<u>15,244,115</u>	<u>496,434,293</u>
34			
35 Rate Base:			
36 Electric Plant In Service	42,900,609	(182,265,656)	12,477,376,163
37 Plant Held for Future Use	(4,089,761)	(27,844)	7,083,397
38 Misc Deferred Debits	(170,434,461)	(2,438,026)	153,436,805
39 Elec Plant Acq Adj	-	(103,394)	14,980,452
40 Pensions	(13,744,261)	-	-
41 Prepayments	18,528	(239,533)	18,822,446
42 Fuel Stock	-	(1,229,828)	86,286,778
43 Material & Supplies	(754)	(1,187,761)	111,097,796
44 Working Capital	192,936	(214,929)	19,905,477
45 Weatherization Loans	(3)	29	(3,785)
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>(145,157,166)</u>	<u>(187,706,941)</u>	<u>12,888,985,527</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	8,389,457	54,995,486	(3,997,476,679)
52 Accum Prov For Amort	684,788	3,222,547	(266,601,656)
53 Accum Def Income Tax	38,126,802	(199,230)	(1,092,239,626)
54 Unamortized ITC	-	1,841	(1,744,300)
55 Customer Adv For Const	(13,130,512)	854,081	(54,583,372)
56 Customer Service Deposits	(14,791,515)	-	(14,791,515)
57 Misc Rate Base Deductions	29,435,692	1,308,127	(770,644,110)
58			
59 Total Rate Base Deductions	<u>48,714,713</u>	<u>60,182,852</u>	<u>(6,198,081,259)</u>
60			
61 Total Rate Base:	<u>(96,442,453)</u>	<u>(127,524,089)</u>	<u>6,690,904,268</u>
62			
63 Return on Rate Base	-0.108%	0.362%	7.420%
64			
65 Return on Equity	-0.209%	0.703%	9.825%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(18,038,988)	22,030,246	484,916,106
69 Other Deductions			
70 Interest (AFUDC)	(1,455)	652,024	(43,171,050)
71 Interest	(2,275,565)	(2,883,430)	149,567,380
72 Schedule "M" Additions	7,044,192	(5,414,217)	653,706,214
73 Schedule "M" Deductions	71,323	(3,244,353)	670,906,520
74 Income Before Tax	<u>(8,789,099)</u>	<u>22,091,788</u>	<u>361,319,470</u>
75			
76 State Income Taxes	(399,025)	1,002,967	16,403,904
77 Taxable Income	<u>(8,390,074)</u>	<u>21,088,821</u>	<u>344,915,566</u>
78			
79 Federal Income Taxes + Other	<u>(1,761,917)</u>	<u>5,232,083</u>	<u>33,390,471</u>

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DECEMBER 2020
FILE:	UT JAM December 2020 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2021
TIME:	5:22:18 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2020 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.49%	4.87%	2.359%
PREFERRED	0.01%	6.75%	0.001%
COMMON	51.50%	9.80%	5.047%
	<u>100.00%</u>		<u>7.407%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2019 to 12/31/2020.

2020 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,939,332,097	2,222,117,194	4,891,038,638	2,173,823,735
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	189,250,874	78,538,043	189,250,874	89,133,786
5 Other Operating Revenues	2.4	204,356,020	76,838,080	205,219,114	77,124,121
6 Total Operating Revenues	2.4	<u>5,332,938,991</u>	<u>2,377,493,317</u>	<u>5,285,508,625</u>	<u>2,340,081,641</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	969,597,381	430,917,628	989,665,795	456,745,110
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	76,929,943	34,280,150	43,929,943	19,180,512
12 Other Power Supply	2.8, .9	1,058,543,495	450,276,657	1,114,659,790	464,435,962
13 Transmission	2.10	210,891,669	93,998,555	212,065,030	92,647,064
14 Distribution	2.12	215,230,639	82,286,355	215,230,639	82,286,355
15 Customer Accounting	2.12	76,370,056	33,738,836	76,295,787	33,682,021
16 Customer Service & Infor	2.13	110,203,873	6,050,614	110,228,854	6,015,791
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	291,922,574	125,443,981	160,832,931	67,342,255
19					
20 Total O & M Expenses	2.14	<u>3,009,689,631</u>	<u>1,256,992,775</u>	<u>2,922,908,770</u>	<u>1,222,335,069</u>
21					
22 Depreciation	2.16	924,723,704	312,548,182	915,082,277	303,397,660
23 Amortization	2.17	55,194,216	22,918,791	288,044,476	253,870,969
24 Taxes Other Than Income	2.17	208,904,338	76,481,000	208,904,338	75,476,662
25 Income Taxes - Federal	2.20	50,235,368	64,131,590	(2,708,600)	33,390,471
26 Income Taxes - State	2.20	31,627,775	23,547,871	19,637,432	16,403,904
27 Income Taxes - Def Net	2.19	(105,444,083)	(47,659,299)	(76,820,781)	(59,397,552)
28 Investment Tax Credit Adj.	2.17	(2,252,575)	(1,912,716)	(2,252,575)	(1,915,009)
29 Misc Revenue & Expense	2.4	(2,112,492)	(1,127,741)	(289,936)	85,175
30					
31 Total Operating Expenses	2.20	<u>4,170,565,881</u>	<u>1,705,920,453</u>	<u>4,272,505,401</u>	<u>1,843,647,349</u>
32					
33 Operating Revenue for Return		<u>1,162,373,110</u>	<u>671,572,864</u>	<u>1,013,003,225</u>	<u>496,434,293</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	28,803,345,867	12,616,741,210	28,861,318,979	12,477,376,163
37 Plant Held for Future Use	2.31	25,585,811	11,201,002	16,407,756	7,083,397
38 Misc Deferred Debits	2.33	860,629,423	326,309,292	471,605,593	153,436,805
39 Elec Plant Acq Adj	2.31	21,462,626	15,083,846	21,462,626	14,980,452
40 Pensions	2.31	31,377,413	13,744,261	0	0
41 Prepayments	2.32	64,542,632	19,043,451	64,542,632	18,822,446
42 Fuel Stock	2.32	195,466,380	87,516,605	195,466,380	86,286,778
43 Material & Supplies	2.32	260,673,230	112,286,310	260,673,230	111,097,796
44 Working Capital	2.33	38,108,947	20,774,154	36,892,533	19,905,477
45 Weatherization Loans	2.31	13,562,340	(3,812)	13,562,340	(3,785)
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		<u>30,314,754,669</u>	<u>13,222,696,319</u>	<u>29,941,932,069</u>	<u>12,888,985,527</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(9,429,197,994)	(3,876,335,516)	(9,583,632,816)	(3,997,476,679)
52 Accum Prov For Amort	2.39	(649,984,128)	(270,508,990)	(611,186,711)	(266,601,656)
53 Accum Def Income Taxes	2.35	(2,443,434,671)	(1,091,218,077)	(2,412,807,614)	(1,092,239,626)
54 Unamortized ITC	2.35	(1,899,801)	(1,746,141)	(1,899,801)	(1,744,300)
55 Customer Adv for Const	2.34	(112,103,245)	(42,306,942)	(112,103,245)	(54,583,372)
56 Customer Service Deposits	2.34	0	0	(14,791,515)	(14,791,515)
57 Misc. Rate Base Deductions	2.34	(2,351,652,881)	(935,394,600)	(2,054,334,172)	(770,644,110)
58					
59 Total Rate Base Deductions		<u>(14,988,272,719)</u>	<u>(6,217,510,267)</u>	<u>(14,790,755,873)</u>	<u>(6,198,081,259)</u>
60					
61 Total Rate Base		<u>15,326,481,950</u>	<u>7,005,186,053</u>	<u>15,151,176,196</u>	<u>6,690,904,268</u>
62					
63 Return on Rate Base				6.686%	7.420%
64					
65 Return on Equity				8.400%	9.825%
66 Net Power Costs				1,576,007,175	695,348,901
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact				103,467,762	45,692,353
69 Rate Base Decrease				(1,083,583,853)	(434,280,483)

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		13,729,351	6,117,829	13,729,351	5,994,453
217		P	SG		2,399,932	1,069,415	2,399,932	1,047,849
218				B2	16,129,284	7,187,244	16,129,284	7,042,302
219								
220	501	Fuel Related-Non NPC						
221		P	S		6,207,125	-	48,701,270	42,494,145
222		P	SE		18,328,088	8,206,076	18,328,088	8,090,761
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		1,593,665	713,535	1,593,665	703,508
226				B2	26,128,878	8,919,612	68,623,023	51,288,414
227								
228	501NPC	Fuel Related-NPC						
229		P	S		(486,117)	-	(486,117)	-
230		P	SE		594,141,638	266,016,382	594,141,638	262,278,185
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		42,413,061	18,989,696	42,413,061	18,722,843
234				B2	636,068,583	285,006,078	636,068,583	281,001,029
235								
236		Total Fuel Related		B2	662,197,461	293,925,690	704,691,606	332,289,442
237								
238	502	Steam Expenses						
239		P	SG		68,951,515	30,724,945	68,951,515	30,105,328
240		P	SG		7,288,764	3,247,889	7,288,764	3,182,390
241				B2	76,240,280	33,972,835	76,240,280	33,287,719
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		6,509,106	2,914,337	6,509,106	2,873,383
249				B2	6,509,106	2,914,337	6,509,106	2,873,383
250								
251	505	Electric Expenses						
252		P	SG		1,218,430	542,935	1,218,430	531,986
253		P	SG		319,080	142,183	319,080	139,315
254				B2	1,537,510	685,118	1,537,510	671,301
255								
256	506	Misc. Steam Expense						
257		P	SG		57,228,669	25,501,220	23,323,488	10,183,406
258		P	SE		-	-	-	-
259		P	SG		2,785,220	1,241,100	2,785,220	1,216,071
260				B2	60,013,889	26,742,320	26,108,708	11,399,477
261								
262	507	Rents						
263		P	SG		470,633	209,715	470,633	205,486
264		P	SG		816	364	816	356
265				B2	471,449	210,079	471,449	205,842
266								
267	510	Maint Supervision & Engineering						
268		P	SG		5,727,660	2,552,258	17,207,110	7,512,898
269		P	SG		2,478,867	1,104,589	2,478,867	1,082,313
270				B2	8,206,527	3,656,846	19,685,977	8,595,211
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		26,981,672	12,023,092	26,981,672	11,780,627
276		P	SG		4,392,794	1,957,439	4,392,794	1,917,964
277				B2	31,374,467	13,980,531	31,374,467	13,698,591
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		66,472,194	29,620,154	66,472,194	29,022,817
281		P	SG		4,242,189	1,890,328	4,242,189	1,852,207
282				B2	70,714,383	31,510,483	70,714,383	30,875,024
283								
284	513	Maintenance of Electric Plant						
285		P	SG		25,792,081	11,493,007	25,792,081	11,261,233
286		P	SG		886,014	394,810	886,014	386,848
287				B2	26,678,095	11,887,817	26,678,095	11,648,081
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		7,781,754	3,467,566	7,781,754	3,397,637
291		P	SG		1,743,178	776,764	1,743,178	761,099
292				B2	9,524,932	4,244,330	9,524,932	4,158,737
293								
294		Total Steam Power Generation		B2	969,597,381	430,917,628	989,665,795	456,745,110

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		4,383,490	1,953,293	4,383,490	1,913,901
361		P	SG		422,102	188,089	422,102	184,296
362								
363				B2	<u>4,805,592</u>	<u>2,141,382</u>	<u>4,805,592</u>	<u>2,098,198</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		13,085,342	5,830,857	13,085,342	5,713,268
375		P	SG		6,425,444	2,863,192	6,425,444	2,805,451
376								
377								
378				B2	<u>19,510,786</u>	<u>8,694,049</u>	<u>19,510,786</u>	<u>8,518,719</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,676,508	747,055	1,676,508	731,990
383		P	SG		105,255	46,902	105,255	45,956
384								
385				B2	<u>1,781,762</u>	<u>793,957</u>	<u>1,781,762</u>	<u>777,946</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		394	175	394	172
390		P	SG		-	-	-	-
391								
392				B2	<u>394</u>	<u>175</u>	<u>394</u>	<u>172</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		668,313	297,802	668,313	291,796
397		P	SG		28,099	12,521	28,099	12,268
398								
399				B2	<u>696,412</u>	<u>310,323</u>	<u>696,412</u>	<u>304,064</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		995,790	443,726	995,790	434,778
407		P	SG		421,252	187,711	421,252	183,925
408								
409				B2	<u>1,417,042</u>	<u>631,437</u>	<u>1,417,042</u>	<u>618,703</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,448,244	645,340	1,448,244	632,326
414		P	SG		231,940	103,353	231,940	101,269
415								
416				B2	<u>1,680,183</u>	<u>748,693</u>	<u>1,680,183</u>	<u>733,595</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	SG		33,000,000	14,704,872	-	-
420		P	SG		3,428,585	1,527,785	3,428,585	1,496,975
421		P	SG		725,018	323,070	725,018	316,554
422								
423				B2	<u>37,153,603</u>	<u>16,555,726</u>	<u>4,153,603</u>	<u>1,813,529</u>
424								
425		Total Hydraulic Power Generation		B2	<u>76,929,943</u>	<u>34,280,150</u>	<u>43,929,943</u>	<u>19,180,512</u>

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
860	923	Outside Services						
861		PTD	S		1,130,159	615,610	1,130,159	615,610
862		CUST	CN		-	-	-	-
863		PTD	SO		19,811,749	8,678,149	19,811,749	8,565,050
864				B2	<u>20,941,909</u>	<u>9,293,759</u>	<u>20,941,909</u>	<u>9,180,660</u>
865								
866	924	Property Insurance						
867		PT	S		11,869,459	2,152,236	11,869,459	2,152,236
868		PT	SG		-	-	-	-
869		PTD	SO		4,494,291	1,968,636	4,494,291	1,942,980
870				B2	<u>16,363,750</u>	<u>4,120,872</u>	<u>16,363,750</u>	<u>4,095,216</u>
871								
872	925	Injuries & Damages						
873		PTD	S		2,104,025	-	2,104,025	-
874		PTD	SO		147,341,931	64,540,245	14,991,943	6,481,343
875				B2	<u>149,445,956</u>	<u>64,540,245</u>	<u>17,095,968</u>	<u>6,481,343</u>
876								
877	926	Employee Pensions & Benefits						
878		LABOR	S		4,774,488	5,401,183	4,774,488	5,401,183
879		CUST	CN		-	-	-	-
880		LABOR	SO		113,417,472	49,680,301	113,417,472	49,032,841
881				B2	<u>118,191,960</u>	<u>55,081,483</u>	<u>118,191,960</u>	<u>54,434,023</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		18,617,108	7,240,488	18,617,108	7,240,488
890		P	SE		-	-	-	-
891		DMSC	SO		2,963,118	1,297,936	2,963,118	1,281,020
892		FERC	SG		4,406,604	1,963,592	4,406,604	1,923,993
893				B2	<u>25,986,830</u>	<u>10,502,016</u>	<u>25,986,830</u>	<u>10,445,502</u>
894								
895	929	Duplicate Charges						
896		LABOR	S		-	-	-	-
897		LABOR	SO		(122,425,535)	(53,626,106)	(122,433,360)	(52,930,605)
898				B2	<u>(122,425,535)</u>	<u>(53,626,106)</u>	<u>(122,433,360)</u>	<u>(52,930,605)</u>
899								
900	930	Misc General Expenses						
901		PTD	S		9,480	2,500	9,480	2,500
902		CUST	CN		-	-	-	-
903		P	SG		-	-	-	-
904		LABOR	SO		2,248,036	984,708	2,248,036	971,875
905				B2	<u>2,257,516</u>	<u>987,208</u>	<u>2,257,516</u>	<u>974,375</u>
906								
907	931	Rents						
908		PTD	S		1,081,310	379,295	1,081,310	379,295
909		PTD	SO		2,368,025	1,037,267	2,368,025	1,023,749
910				B2	<u>3,449,336</u>	<u>1,416,562</u>	<u>3,449,336</u>	<u>1,403,044</u>
911								
912	935	Maintenance of General Plant						
913		G	S		329,577	38,804	329,577	38,804
914		CUST	CN		44,944	21,618	44,944	21,618
915		G	SO		24,726,837	10,831,106	24,726,837	10,689,950
916				B2	<u>25,101,358</u>	<u>10,891,528</u>	<u>25,101,358</u>	<u>10,750,371</u>
917								
918		Total Administrative & General Expense		B2	<u>291,922,574</u>	<u>125,443,981</u>	<u>160,832,931</u>	<u>67,342,255</u>
919								
920		Summary of A&G Expense by Factor						
921		S			44,022,289	16,816,753	44,022,289	16,816,753
922		SE			-	-	-	-
923		SO			243,354,029	106,596,463	112,264,386	48,534,337
924		SG			4,406,604	1,963,592	4,406,604	1,923,993
925		CN			139,653	67,173	139,653	67,173
926		Total A&G Expense by Factor			<u>291,922,574</u>	<u>125,443,981</u>	<u>160,832,931</u>	<u>67,342,255</u>
927								
928		Total O&M Expense		B2	<u>3,009,689,631</u>	<u>1,256,992,775</u>	<u>2,922,908,770</u>	<u>1,222,335,069</u>

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1253	SCHMDF	Deductions - Flow Through						
1254		SCHMDF	S		-	-	-	-
1255		SCHMDF	DGP		-	-	-	-
1256		SCHMDF	DGU		-	-	-	-
1257				B6	-	-	-	-
1258	SCHMDP	Deductions - Permanent						
1259		SCHMDP	S		-	-	-	-
1260		P	SE		4,932,916	2,208,626	4,932,916	2,177,589
1261		PTD	SNP		107,935	48,824	107,935	47,491
1262		BOOKDEPR	SCHMDEXP		-	-	-	-
1263		P	SG		-	-	-	-
1264		SCHMDP-SO	SO		-	-	-	-
1265				B6	5,040,851	2,257,450	5,040,851	2,225,080
1266								
1267	SCHMDT	Deductions - Temporary						
1268		GP	S		(39,939,539)	(16,714,802)	(39,939,539)	(16,714,802)
1269		CUST	BADDEBT		-	-	-	-
1270		SCHMDT-SNP	SNP		145,969,254	66,029,358	145,969,254	64,226,769
1271		CUST	CN		-	-	-	-
1272		SCHMDT	SG		2,256,217	1,005,375	2,256,217	985,100
1273		CUST	DGP		-	-	-	-
1274		P	SE		1,253,839	561,384	1,253,839	553,495
1275		SCHMDT-SG	SG		166,296,763	74,102,199	166,296,763	72,607,812
1276		SCHMDT-GPS	GPS		206,923,822	90,638,925	206,923,822	89,457,671
1277		SCHMDT-SO	SO		(92,911,509)	(40,698,066)	36,165,167	15,634,989
1278		TAXDEPR	TAXDEPR		995,681,826	441,327,917	995,681,826	441,327,917
1279		DPW	SNPD		1,251,529	602,489	1,251,529	602,489
1280				B6	1,386,782,202	616,854,780	1,515,858,878	668,681,440
1281								
1282	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,391,823,053	619,112,230	1,520,899,729	670,906,520
1283								
1284	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(161,395,045)	(65,026,068)	(277,813,347)	(17,200,306)
1285								
1286								
1287								
1288	40911	State Income Taxes						
1289		IBT			31,627,775	23,547,871	19,637,432	16,403,904
1290		IBT	IBT		-	-	-	-
1291		PTC	SG		-	-	-	-
1292		IBT	IBT		-	-	-	-
1293	Total State Tax Expense				31,627,775	23,547,871	19,637,432	16,403,904
1294								
1295								
1296	Calculation of Taxable Income:							
1297		Operating Revenues			5,332,938,991	2,377,493,317	5,285,508,625	2,340,081,641
1298		Operating Deductions:						
1299		O & M Expenses			3,009,689,631	1,256,992,775	2,922,908,770	1,222,335,069
1300		Depreciation Expense			924,723,704	312,548,182	915,082,277	303,397,660
1301		Amortization Expense			55,194,216	22,918,791	288,044,476	253,870,969
1302		Taxes Other Than Income			208,904,338	76,481,000	208,904,338	75,476,662
1303		Interest & Dividends (AFUDC-Equity)			(98,115,567)	(44,382,688)	(98,115,567)	(43,171,050)
1304		Misc Revenue & Expense			(2,112,492)	(1,127,741)	(289,936)	85,175
1305		Total Operating Deductions			4,098,283,829	1,623,430,318	4,236,534,358	1,811,994,485
1306		Other Deductions:						
1307		Interest Deductions			376,613,090	170,361,358	338,618,370	149,567,380
1308		Interest on PCRBS			-	-	-	-
1309		Schedule M Adjustments			(161,395,045)	(65,026,068)	(277,813,347)	(17,200,306)
1310								
1311		Income Before State Taxes			696,647,027	518,675,572	432,542,550	361,319,470
1312								
1313		State Income Taxes			31,627,775	23,547,871	19,637,432	16,403,904
1314								
1315	Total Taxable Income				665,019,252	495,127,701	412,905,118	344,915,566
1316								
1317	Tax Rate				21.0%	21.0%	21.0%	21.0%
1318								
1319	Federal Income Tax - Calculated				139,654,043	103,976,817	86,710,075	72,432,269
1320								
1321	Adjustments to Calculated Tax:							
1322	40910	P	SE		(39,278)	(17,586)	(39,278)	(17,339)
1323	40910	PTC	SG		(89,377,738)	(39,826,915)	(89,377,738)	(39,023,742)
1324	40910	P	SO		(1,659)	(727)	(1,659)	(717)
1325	40910	IRS Settle	LABOR		-	-	-	-
1326	Federal Income Tax Expense				50,235,368	64,131,590	(2,708,600)	33,390,471
1327								
1328	Total Operating Expenses				4,170,565,881	1,705,920,453	4,272,505,401	1,843,647,349

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1329	310	Land and Land Rights						
1330		P	SG		2,327,033	1,036,931	2,327,033	1,016,020
1331		P	SG		33,837,468	15,078,050	33,837,468	14,773,977
1332		P	SG		54,188,889	24,146,687	54,188,889	23,659,731
1333		P	S		-	-	-	-
1334		P	SG		2,635,317	1,174,303	2,635,317	1,150,621
1335				B8	92,988,707	41,435,970	92,988,707	40,600,349
1336								
1337	311	Structures and Improvements						
1338		P	SG		226,681,587	101,009,809	226,681,587	98,972,787
1339		P	SG		313,723,348	139,795,807	313,723,348	136,976,604
1340		P	SG		447,402,414	199,363,490	447,402,414	195,343,011
1341		P	SG		65,641,174	29,249,850	65,641,174	28,659,981
1342				B8	1,053,448,522	469,418,955	1,053,448,522	459,952,382
1343								
1344	312	Boiler Plant Equipment						
1345		P	SG		589,377,237	262,627,780	589,377,237	257,331,477
1346		P	SG		467,147,801	208,162,077	467,147,801	203,964,161
1347		P	SG		3,245,230,952	1,446,081,977	3,245,230,952	1,416,919,454
1348		P	SG		342,421,006	152,583,546	342,421,006	149,506,458
1349				B8	4,644,176,996	2,069,455,380	4,644,176,996	2,027,721,550
1350								
1351	314	Turbogenerator Units						
1352		P	SG		109,227,616	48,672,064	109,227,616	47,690,515
1353		P	SG		109,605,645	48,840,514	109,605,645	47,855,568
1354		P	SG		718,651,249	320,232,561	718,651,249	313,774,567
1355		P	SG		69,094,170	30,788,512	69,094,170	30,167,614
1356				B8	1,006,578,681	448,533,651	1,006,578,681	439,488,263
1357								
1358	315	Accessory Electric Equipment						
1359		P	SG		85,975,471	38,310,857	85,975,471	37,538,258
1360		P	SG		133,177,220	59,344,059	133,177,220	58,147,293
1361		P	SG		202,980,674	90,448,630	202,980,674	88,624,591
1362		P	SG		68,879,545	30,692,875	68,879,545	30,073,905
1363				B8	491,012,911	218,796,422	491,012,911	214,384,047
1364								
1365								
1366								
1367	316	Misc Power Plant Equipment						
1368		P	SG		2,410,063	1,073,929	2,410,063	1,052,272
1369		P	SG		4,912,823	2,189,165	4,912,823	2,145,017
1370		P	SG		22,804,399	10,161,690	22,804,399	9,956,763
1371		P	SG		4,159,337	1,853,410	4,159,337	1,816,033
1372				B8	34,286,622	15,278,194	34,286,622	14,970,085
1373								
1374	317	Steam Plant ARO						
1375		P	S		-	-	-	-
1376				B8	-	-	-	-
1377								
1378	SP	Unclassified Steam Plant - Account 300						
1379		P	SG		38,135,343	16,993,192	38,135,343	16,650,497
1380		P	SG		(42,437,700)	(18,910,332)	(42,437,700)	(18,528,975)
1381				B8	(4,302,357)	(1,917,140)	(4,302,357)	(1,878,478)
1382								
1383								
1384		Total Steam Production Plant		B8	7,318,190,081	3,261,001,432	7,318,190,081	3,195,238,197
1385								
1386								
1387		Summary of Steam Production Plant by Factor						
1388		S			-	-	-	-
1389		DGP			-	-	-	-
1390		DGU			-	-	-	-
1391		SG			7,318,190,081	3,261,001,432	7,318,190,081	3,195,238,197
1392		SSGCH			-	-	-	-
1393		Total Steam Production Plant by Factor			7,318,190,081	3,261,001,432	7,318,190,081	3,195,238,197
1394	320	Land and Land Rights						
1395		P	SG		-	-	-	-
1396		P	SG		-	-	-	-
1397				B8	-	-	-	-
1398								
1399	321	Structures and Improvements						
1400		P	SG		-	-	-	-
1401		P	SG	B8	-	-	-	-
1402					-	-	-	-

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1476								
1477								
1478	335	Misc. Power Plant Equipment						
1479		P	SG		1,129,697	503,395	1,129,697	493,244
1480		P	SG		154,522	68,855	154,522	67,467
1481		P	SG		1,261,699	562,216	1,261,699	550,878
1482		P	SG		18,279	8,145	18,279	7,981
1483				B8	2,564,197	1,142,612	2,564,197	1,119,569
1484								
1485	336	Roads, Railroads & Bridges						
1486		P	SG		4,369,439	1,947,032	4,369,439	1,907,767
1487		P	SG		758,008	337,770	758,008	330,958
1488		P	SG		18,478,658	8,234,130	18,478,658	8,068,076
1489		P	SG		2,043,020	910,374	2,043,020	892,015
1490				B8	25,649,125	11,429,306	25,649,125	11,198,816
1491								
1492	337	Hydro Plant ARO						
1493		P	S		-	-	-	-
1494				B8	-	-	-	-
1495								
1496	HP	Unclassified Hydro Plant - Acct 300						
1497		P	S		-	-	-	-
1498		P	SG		-	-	-	-
1499		P	SG		-	-	-	-
1500		P	SG		-	-	-	-
1501				B8	-	-	-	-
1502								
1503		Total Hydraulic Production Plant		B8	1,097,851,698	489,205,107	1,097,851,698	479,339,515
1504								
1505		Summary of Hydraulic Plant by Factor						
1506		S			-	-	-	-
1507		SG			1,097,851,698	489,205,107	1,097,851,698	479,339,515
1508		DGP			-	-	-	-
1509		DGU			-	-	-	-
1510		Total Hydraulic Plant by Factor			1,097,851,698	489,205,107	1,097,851,698	479,339,515
1511								
1512	340	Land and Land Rights						
1513		P	S		74,986	-	74,986	-
1514		P	SG		39,022,504	17,388,513	39,022,504	17,037,846
1515		P	SG		11,646,192	5,189,568	11,646,192	5,084,913
1516		P	SG		235,129	104,774	235,129	102,661
1517				B8	50,978,811	22,682,855	50,978,811	22,225,420
1518								
1519	341	Structures and Improvements						
1520		P	SG		170,259,440	75,867,977	170,259,440	74,337,980
1521		P	SG		-	-	-	-
1522		P	SG		58,152,518	25,912,888	58,152,518	25,390,314
1523		P	SG		4,273,000	1,904,058	4,273,000	1,865,660
1524				B8	232,684,958	103,684,924	232,684,958	101,593,954
1525								
1526	342	Fuel Holders, Producers & Accessories						
1527		P	SG		13,499,293	6,015,314	13,499,293	5,894,006
1528		P	SG		-	-	-	-
1529		P	SG		2,759,334	1,229,565	2,759,334	1,204,769
1530				B8	16,258,627	7,244,880	16,258,627	7,098,775
1531								
1532	343	Prime Movers						
1533		P	S		-	-	-	-
1534		P	SG		-	-	-	-
1535		P	SG		1,662,421,476	740,778,629	1,662,421,476	725,839,660
1536		P	SG		1,075,228,042	479,123,956	1,075,228,042	469,461,666
1537		P	SG		57,923,631	25,810,896	57,923,631	25,290,379
1538				B8	2,795,573,149	1,245,713,481	2,795,573,149	1,220,591,705
1539								
1540	344	Generators						
1541		P	S		-	-	-	-
1542		P	SG		87,013,375	38,773,349	87,013,375	37,991,424
1543		P	SG		406,142,968	180,978,191	406,142,968	177,328,480
1544		P	SG		17,782,763	7,924,038	17,782,763	7,764,237
1545				B8	510,939,106	227,675,578	510,939,106	223,084,141

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1679	366	Underground Conduit						
1680		DPW	S		406,050,764	222,967,253	406,050,764	222,967,253
1681				B8	406,050,764	222,967,253	406,050,764	222,967,253
1682								
1683								
1684								
1685								
1686	367	Underground Conductors						
1687		DPW	S		949,112,632	600,832,192	949,112,632	600,832,192
1688				B8	949,112,632	600,832,192	949,112,632	600,832,192
1689								
1690	368	Line Transformers						
1691		DPW	S		1,447,406,809	581,202,622	1,447,406,809	581,202,622
1692				B8	1,447,406,809	581,202,622	1,447,406,809	581,202,622
1693								
1694	369	Services						
1695		DPW	S		883,540,749	357,428,928	883,540,749	357,428,928
1696				B8	883,540,749	357,428,928	883,540,749	357,428,928
1697								
1698	370	Meters						
1699		DPW	S		248,311,958	95,825,422	248,311,958	95,825,422
1700				B8	248,311,958	95,825,422	248,311,958	95,825,422
1701								
1702	371	Installations on Customers' Premises						
1703		DPW	S		8,805,664	4,211,426	8,805,664	4,211,426
1704				B8	8,805,664	4,211,426	8,805,664	4,211,426
1705								
1706	372	Leased Property						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710	373	Street Lights						
1711		DPW	S		62,498,126	21,700,728	62,498,126	21,700,728
1712				B8	62,498,126	21,700,728	62,498,126	21,700,728
1713								
1714	DP	Unclassified Dist Plant - Acct 300						
1715		DPW	S		109,287,576	40,372,510	109,287,576	40,372,510
1716				B8	109,287,576	40,372,510	109,287,576	40,372,510
1717								
1718	DS0	Unclassified Dist Sub Plant - Acct 300						
1719		DPW	S		-	-	-	-
1720				B8	-	-	-	-
1721								
1722								
1723		Total Distribution Plant		B8	7,435,339,493	3,176,591,929	7,435,339,493	3,176,591,929
1724								
1725		Summary of Distribution Plant by Factor						
1726		S			7,435,339,493	3,176,591,929	7,435,339,493	3,176,591,929
1727								
1728		Total Distribution Plant by Factor			7,435,339,493	3,176,591,929	7,435,339,493	3,176,591,929

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1729	389	Land and Land Rights						
1730		G-SITUS	S		14,970,524	4,080,600	14,970,524	4,080,600
1731		CUST	CN		1,128,506	542,810	1,128,506	542,810
1732		G-DGU	SG		332	148	332	145
1733		G-SG	SG		1,228	547	1,228	536
1734		PTD	SO		7,545,613	3,305,208	7,545,613	3,262,133
1735				B8	23,646,203	7,929,313	23,646,203	7,886,224
1736								
1737	390	Structures and Improvements						
1738		G-SITUS	S		134,660,909	45,664,035	134,660,909	45,664,035
1739		G-DGP	SG		335,238	149,383	335,238	146,370
1740		G-DGU	SG		1,406,967	626,948	1,406,967	614,304
1741		CUST	CN		8,207,715	3,947,901	8,207,715	3,947,901
1742		G-SG	SG		6,720,479	2,994,660	6,720,479	2,934,268
1743		P	SE		1,084,042	485,361	1,084,042	478,540
1744		PTD	SO		98,587,193	43,184,188	98,587,193	42,621,388
1745				B8	251,002,542	97,052,475	251,002,542	96,406,808
1746								
1747	391	Office Furniture & Equipment						
1748		G-SITUS	S		7,147,028	1,393,837	7,147,028	1,393,837
1749		G-DGP	SG		-	-	-	-
1750		G-DGU	SG		-	-	-	-
1751		CUST	CN		4,225,259	2,032,345	4,225,259	2,032,345
1752		G-SG	SG		4,050,522	1,804,921	4,050,522	1,768,522
1753		P	SE		26,857	12,025	26,857	11,856
1754		PTD	SO		55,295,706	24,221,200	55,295,706	23,905,537
1755		G-SG	SG		-	-	-	-
1756		G-SG	SG		4,039	1,800	4,039	1,763
1757				B8	70,749,410	29,466,127	70,749,410	29,113,859
1758								
1759	392	Transportation Equipment						
1760		G-SITUS	S		92,764,568	39,968,942	92,764,568	39,968,942
1761		PTD	SO		7,084,723	3,103,324	7,084,723	3,062,880
1762		G-SG	SG		22,323,043	9,947,196	22,323,043	9,746,596
1763		CUST	CN		-	-	-	-
1764		G-DGU	SG		440,441	196,261	440,441	192,303
1765		P	SE		387,520	173,505	387,520	171,067
1766		G-DGP	SG		70,616	31,467	70,616	30,832
1767		G-SG	SG		299,519	133,467	299,519	130,775
1768		G-DGU	SG		44,655	19,898	44,655	19,497
1769				B8	123,415,085	53,574,060	123,415,085	53,322,892
1770								
1771	393	Stores Equipment						
1772		G-SITUS	S		8,755,796	3,431,664	8,755,796	3,431,664
1773		G-DGP	SG		-	-	-	-
1774		G-DGU	SG		-	-	-	-
1775		PTD	SO		248,519	108,859	248,519	107,440
1776		G-SG	SG		5,783,529	2,577,153	5,783,529	2,525,181
1777		G-DGU	SG		53,971	24,049	53,971	23,564
1778				B8	14,841,815	6,141,726	14,841,815	6,087,849

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1779								
1780	394	Tools, Shop & Garage Equipment						
1781		G-SITUS	S		35,752,915	14,942,657	35,752,915	14,942,657
1782		G-DGP	SG		45,040	20,070	45,040	19,665
1783		G-SG	SG		21,992,738	9,800,012	21,992,738	9,602,379
1784		PTD	SO		2,051,476	898,609	2,051,476	886,898
1785		P	SE		123,803	55,430	123,803	54,652
1786		G-DGU	SG		-	-	-	-
1787		G-SG	SG		1,539,077	685,816	1,539,077	671,986
1788		G-SG	SG		89,913	40,066	89,913	39,258
1789				B8	61,594,962	26,442,660	61,594,962	26,217,494
1790								
1791	395	Laboratory Equipment						
1792		G-SITUS	S		22,306,417	7,769,129	22,306,417	7,769,129
1793		G-DGP	SG		-	-	-	-
1794		G-DGU	SG		-	-	-	-
1795		PTD	SO		4,895,692	2,144,462	4,895,692	2,116,514
1796		P	SE		1,326,527	593,929	1,326,527	585,583
1797		G-SG	SG		6,173,077	2,750,736	6,173,077	2,695,263
1798		G-SG	SG		223,587	99,631	223,587	97,622
1799		G-SG	SG		14,022	6,248	14,022	6,122
1800				B8	34,939,321	13,364,135	34,939,321	13,270,233
1801								
1802	396	Power Operated Equipment						
1803		G-SITUS	S		144,783,273	52,026,528	144,783,273	52,026,528
1804		G-DGP	SG		262,000	116,748	262,000	114,393
1805		G-SG	SG		44,444,593	19,804,607	44,444,593	19,405,216
1806		PTD	SO		6,288,348	2,754,488	6,288,348	2,718,590
1807		G-DGU	SG		1,016,680	453,035	1,016,680	443,899
1808		P	SE		236,686	105,972	236,686	104,483
1809		P	SG		-	-	-	-
1810		G-SG	SG		1,368,045	609,604	1,368,045	597,310
1811				B8	198,399,626	75,870,982	198,399,626	75,410,419
1812	397	Communication Equipment						
1813		G-SITUS	S		204,503,665	65,051,757	204,503,665	65,051,757
1814		G-DGP	SG		356,708	158,950	356,708	155,744
1815		G-DGU	SG		1,060,020	472,347	1,060,020	462,822
1816		PTD	SO		96,531,331	42,283,658	96,531,331	41,732,595
1817		CUST	CN		3,848,526	1,851,136	3,848,526	1,851,136
1818		G-SG	SG		182,973,780	81,533,515	182,973,780	79,889,263
1819		P	SE		361,191	161,717	361,191	159,444
1820		G-SG	SG		1,285,815	572,962	1,285,815	561,407
1821		G-SG	SG		16,633	7,412	16,633	7,262
1822				B8	490,937,668	192,093,454	490,937,668	189,871,431
1823								
1824	398	Misc. Equipment						
1825		G-SITUS	S		3,180,248	1,386,455	3,180,248	1,386,455
1826		G-DGP	SG		-	-	-	-
1827		G-DGU	SG		-	-	-	-
1828		CUST	CN		82,497	39,681	82,497	39,681
1829		PTD	SO		2,183,530	956,453	2,183,530	943,988
1830		P	SE		3,966	1,776	3,966	1,751
1831		G-SG	SG		2,772,077	1,235,243	2,772,077	1,210,333
1832		G-SG	SG		-	-	-	-
1833				B8	8,222,318	3,619,608	8,222,318	3,582,207
1834								
1835	399	Coal Mine						
1836		P	SE		1,837,636	822,769	98,608,165	43,529,638
1837	MP	P	SE		-	-	-	-
1838				B8	1,837,636	822,769	98,608,165	43,529,638
1839								
1840	399L	WIDCO Capital Lease						
1841		P	SE		-	-	-	-
1842					-	-	-	-
1843					-	-	-	-
1844		Remove Capital Leases			-	-	-	-
1845					-	-	-	-
1846					-	-	-	-

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1910	303	Miscellaneous Intangible Plant						
1911		I-SITUS	S		22,038,640	5,887,909	22,038,640	5,887,909
1912		I-SG	SG		191,372,843	85,276,156	191,372,843	83,556,427
1913		PTD	SO		399,513,161	174,998,911	399,513,161	172,718,232
1914		P	SE		4,905	2,196	4,905	2,165
1915		CUST	CN		185,705,708	89,324,226	185,705,708	89,324,226
1916		P	SG		-	-	-	-
1917		I-DGP	SG		-	-	-	-
1918				B8	798,635,258	355,489,397	798,635,258	351,488,959
1919	303	Less Non-Regulated Plant						
1920		I-SITUS	S		-	-	-	-
1921					798,635,258	355,489,397	798,635,258	351,488,959
1922	IP	Unclassified Intangible Plant - Acct 300						
1923		I-SITUS	S		-	-	-	-
1924		I-SG	SG		-	-	-	-
1925		I-DGU	SG		-	-	-	-
1926		PTD	SO		-	-	-	-
1927					-	-	-	-
1928								
1929		Total Intangible Plant		B8	960,415,687	410,715,886	921,618,270	404,748,683
1930								
1931		Summary of Intangible Plant by Factor						
1932		S			(6,574,789)	(23,725,521)	23,038,640	5,887,909
1933		DGP			-	-	-	-
1934		DGU			-	-	-	-
1935		SG			381,766,701	170,116,073	313,355,855	136,816,151
1936		SO			399,513,161	174,998,911	399,513,161	172,718,232
1937		CN			185,705,708	89,324,226	185,705,708	89,324,226
1938		SSGCT			-	-	-	-
1939		SSGCH			-	-	-	-
1940		SE			4,905	2,196	4,905	2,165
1941		Total Intangible Plant by Factor			960,415,687	410,715,886	921,618,270	404,748,683
1942		Summary of Unclassified Plant (Account 106)						
1943		DP			109,287,576	40,372,510	109,287,576	40,372,510
1944		DS0			-	-	-	-
1945		GP			51,218,154	22,432,151	51,218,154	22,141,045
1946		HP			-	-	-	-
1947		NP			-	-	-	-
1948		OP			(553,173)	(246,495)	(553,173)	(241,524)
1949		TP			242,491,138	108,054,579	242,491,138	105,875,488
1950		TS0			-	-	-	-
1951		IP			-	-	-	-
1952		MP			-	-	-	-
1953		SP			(4,302,357)	(1,917,140)	(4,302,357)	(1,878,478)
1954		Total Unclassified Plant by Factor			398,141,337	168,695,605	398,141,337	166,269,041
1955								
1956		Total Electric Plant In Service		B8	28,803,345,867	12,616,741,210	28,861,318,979	12,477,376,163

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1957	Summary of Electric Plant by Factor							
1958	S				8,103,796,403	3,392,678,282	8,133,409,833	3,422,291,711
1959	SE				5,393,133	2,414,679	102,163,661	45,099,178
1960	DGU				-	-	-	-
1961	DGP				-	-	-	-
1962	SG				19,776,047,617	8,812,249,871	19,707,636,771	8,604,667,696
1963	SO				732,736,767	320,960,981	732,736,767	316,778,047
1964	CN				203,198,211	97,738,099	203,198,211	97,738,099
1965	DEU				-	-	-	-
1966	SSGCH				-	-	-	-
1967	SSGCT				-	-	-	-
1968	Less Capital Leases				(17,826,263)	(9,300,704)	(17,826,263)	(9,198,569)
1969					<u>28,803,345,867</u>	<u>12,616,741,210</u>	<u>28,861,318,979</u>	<u>12,477,376,163</u>
1970	105	Plant Held For Future Use						
1971		DPW	S		13,309,224	5,730,529	13,309,224	5,730,529
1972		P	SG		-	-	-	-
1973		T	SG		3,353,285	1,494,231	3,098,532	1,352,868
1974		P	SG		8,923,302	3,976,243	-	-
1975		P	SE		-	-	-	-
1976		G	SG		-	-	-	-
1977								
1978								
1979		Total Plant Held For Future Use		B10	25,585,811	11,201,002	16,407,756	7,083,397
1980								
1981	114	Electric Plant Acquisition Adjustments						
1982		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1983		P	SG		144,704,699	64,480,729	144,704,699	63,180,373
1984		P	SG		-	-	-	-
1985		Total Electric Plant Acquisition Adjustment		B15	156,468,483	76,244,513	156,468,483	74,944,157
1986								
1987	115	Accum Provision for Asset Acquisition Adjustments						
1988		P	S		(1,806,939)	(1,806,939)	(1,806,939)	(1,806,939)
1989		P	SG		(133,198,918)	(59,353,728)	(133,198,918)	(58,156,766)
1990		P	SG		-	-	-	-
1991				B15	<u>(135,005,857)</u>	<u>(61,160,667)</u>	<u>(135,005,857)</u>	<u>(59,963,705)</u>
1992								
1993	128	Pensions						
1994		LABOR	SO		31,377,413	13,744,261	-	-
1995		Total Pensions		B15	31,377,413	13,744,261	-	-
1996								
1997	124	Weatherization						
1998		DMSC	S		726,006	(1,787)	726,006	(1,787)
1999		DMSC	SO		(4,623)	(2,025)	(4,623)	(1,999)
2000				B16	<u>721,383</u>	<u>(3,812)</u>	<u>721,383</u>	<u>(3,785)</u>
2001								
2002	182W	Weatherization						
2003		DMSC	S		12,840,957	-	12,840,957	-
2004		DMSC	SG		-	-	-	-
2005		DMSC	SGCT		-	-	-	-
2006		DMSC	SO		-	-	-	-
2007				B16	<u>12,840,957</u>	<u>-</u>	<u>12,840,957</u>	<u>-</u>
2008								
2009	186W	Weatherization						
2010		DMSC	S		-	-	-	-
2011		DMSC	CN		-	-	-	-
2012		DMSC	CNP		-	-	-	-
2013		DMSC	SG		-	-	-	-
2014		DMSC	SO		-	-	-	-
2015				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2016								
2017		Total Weatherization		B16	13,562,340	(3,812)	13,562,340	(3,785)

2020 PROTOCOL 13-Month Average					DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2139								
2140	1869	Misc Deferred Debits-Trojan						
2141		P	S		-	-	-	-
2142		P	SG		-	-	-	-
2143					-	-	-	-
2144					-	-	-	-
2145		Total Miscellaneous Rate Base		B15	-	-	-	-
2146								
2147		Total Rate Base Additions			1,511,408,802	605,955,110	1,080,613,090	411,609,365
2148	235	Customer Service Deposits						
2149		CUST	S		-	-	(14,791,515)	(14,791,515)
2150		CUST	CN		-	-	-	-
2151		Total Customer Service Deposits		B15	-	-	(14,791,515)	(14,791,515)
2152								
2153	2281	Prop Ins	PTD	S	(9,368,958)	(6,835,035)	(9,368,958)	(6,835,035)
2154	2282	Inj & Dam	PTD	SO	(24,873,590)	(10,895,389)	28,769,231	12,437,564
2155	2282	Inj & Dam	PTD	S	(10,915,086)	-	(10,915,086)	-
2156	2283	Pen & Ben	PTD	SO	(68,896,670)	(30,178,836)	(1,635,403)	(707,020)
2157	254	Reg Liab	PTD	SO	(17,652,384)	(7,732,281)	(17,652,384)	(7,631,510)
2158	25335	Reg Liab	PTD	SE	(115,119,099)	(51,542,535)	(115,119,099)	(50,818,233)
2159				B15	(246,825,787)	(107,184,075)	(125,921,699)	(53,554,234)
2160								
2161	22841	Accum Misc. Operating Provisions						
2162		P	S		-	-	-	-
2163		P	SG		(261,456)	(116,505)	(261,456)	(114,156)
2164				B15	(261,456)	(116,505)	(261,456)	(114,156)
2165								
2166	254105	ARO	P	S	19,504	-	19,504	-
2167	230	ARO	P	TROJD	(5,618,992)	(2,505,974)	(5,618,992)	(2,458,187)
2168	254105	ARO	P	TROJD	22,691	10,120	22,691	9,927
2169	254	Reg Liab	P	S	(2,064,797,110)	(810,747,819)	(1,888,382,488)	(699,932,107)
2170				B15	(2,070,373,907)	(813,243,674)	(1,893,959,285)	(702,380,367)
2171								
2172	252	Customer Advances for Construction						
2173		DPW	S		(19,252,764)	(932,566)	(17,060,331)	(13,086,124)
2174		DPW	SE		-	-	-	-
2175		T	SG		(92,850,481)	(41,374,376)	(95,042,914)	(41,497,248)
2176		DPW	SO		-	-	-	-
2177		CUST	CN		-	-	-	-
2178		Total Customer Advances for Construction		B20	(112,103,245)	(42,306,942)	(112,103,245)	(54,583,372)
2179								
2180	25398	SO2 Emissions						
2181		P	SE		-	-	-	-
2182					-	-	-	-
2183								
2184	25399	Other Deferred Credits						
2185		P	S		(2,876,232)	(875,207)	(2,876,232)	(875,207)
2186		LABOR	SO		-	-	-	-
2187		P	SG		(21,511,410)	(9,585,531)	(21,511,410)	(9,392,224)
2188		P	SE		(9,804,089)	(4,389,607)	(9,804,089)	(4,327,922)
2189				B15	(34,191,732)	(14,850,346)	(34,191,732)	(14,595,353)

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2259								
2260								
2261	108SP	Steam Prod Plant Accumulated Depr						
2262		P	S		9,536,391	8,100,063	(183,920,284)	(185,356,613)
2263		P	SG		(781,139,894)	(348,077,638)	(781,139,894)	(341,058,103)
2264		P	SG		(739,872,320)	(329,688,717)	(739,872,320)	(323,040,024)
2265		P	SG		(1,622,332,181)	(722,914,752)	(1,602,290,606)	(699,585,566)
2266		P	SG		-	-	-	-
2267		P	SG		(237,841,901)	(105,982,869)	(237,841,901)	(103,845,557)
2268				B17	(3,371,649,906)	(1,498,563,912)	(3,545,065,006)	(1,652,885,863)
2269								
2270	108NP	Nuclear Prod Plant Accumulated Depr						
2271		P	SG		-	-	-	-
2272		P	SG		-	-	-	-
2273		P	SG		-	-	-	-
2274				B17	-	-	-	-
2275								
2276								
2277	108HP	Hydraulic Prod Plant Accum Depr						
2278		P	S		3,507,441	-	3,507,441	-
2279		P	SG		(173,419,991)	(77,276,325)	(173,419,991)	(75,717,926)
2280		P	SG		(31,036,052)	(13,829,732)	(31,036,052)	(13,550,834)
2281		P	SG		(214,829,201)	(95,728,359)	(195,848,923)	(85,510,755)
2282		P	SG		(57,535,477)	(25,637,934)	(57,535,477)	(25,120,904)
2283				B17	(473,313,278)	(212,472,351)	(454,333,001)	(199,900,420)
2284								
2285	108OP	Other Production Plant - Accum Depr						
2286		P	S		-	-	-	-
2287		P	SG		-	-	-	-
2288		P	SG		301,416,027	134,311,638	301,416,027	131,603,032
2289		P	SG		(443,950,675)	(197,825,387)	(443,950,675)	(193,835,927)
2290		P	SG		(40,148,353)	(17,890,194)	(40,148,353)	(17,529,410)
2291				B17	(182,683,001)	(81,403,943)	(182,683,001)	(79,762,304)
2292								
2293	108EP	Experimental Plant - Accum Depr						
2294		P	SG		-	-	-	-
2295		P	SG		-	-	-	-
2296					-	-	-	-
2297								
2298		Total Production Plant Accum Depreciation		B17	(4,027,646,185)	(1,792,440,206)	(4,182,081,007)	(1,932,548,586)
2299								
2300		Summary of Prod Plant Depreciation by Factor						
2301		S			13,043,832	8,100,063	(180,412,843)	(185,356,613)
2302		DGP			-	-	-	-
2303		DGU			-	-	-	-
2304		SG			(4,040,690,018)	(1,800,540,269)	(4,001,668,165)	(1,747,191,974)
2305		SSGCH			-	-	-	-
2306		SSGCT			-	-	-	-
2307		Total of Prod Plant Depreciation by Factor			(4,027,646,185)	(1,792,440,206)	(4,182,081,007)	(1,932,548,586)
2308								
2309								
2310	108TP	Transmission Plant Accumulated Depr						
2311		T	SG		(357,993,024)	(159,522,471)	(357,993,024)	(156,305,449)
2312		T	SG		(426,955,603)	(190,252,346)	(426,955,603)	(186,415,608)
2313		T	SG		(1,125,052,238)	(501,325,727)	(1,125,052,238)	(491,215,703)
2314		Total Trans Plant Accum Depreciation		B17	(1,910,000,865)	(851,100,544)	(1,910,000,865)	(833,936,760)

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2315	108360	Land and Land Rights						
2316		DPW	S		(10,589,325)	(3,390,312)	(10,589,325)	(3,390,312)
2317				B17	(10,589,325)	(3,390,312)	(10,589,325)	(3,390,312)
2318								
2319	108361	Structures and Improvements						
2320		DPW	S		(29,689,701)	(12,948,467)	(29,689,701)	(12,948,467)
2321				B17	(29,689,701)	(12,948,467)	(29,689,701)	(12,948,467)
2322								
2323	108362	Station Equipment						
2324		DPW	S		(305,033,155)	(124,623,899)	(305,033,155)	(124,623,899)
2325				B17	(305,033,155)	(124,623,899)	(305,033,155)	(124,623,899)
2326								
2327	108363	Storage Battery Equipment						
2328		DPW	S		-	-	-	-
2329				B17	-	-	-	-
2330								
2331	108364	Poles, Towers & Fixtures						
2332		DPW	S		(681,924,518)	(162,282,178)	(681,924,518)	(162,282,178)
2333				B17	(681,924,518)	(162,282,178)	(681,924,518)	(162,282,178)
2334								
2335	108365	Overhead Conductors						
2336		DPW	S		(345,947,483)	(89,014,849)	(345,947,483)	(89,014,849)
2337				B17	(345,947,483)	(89,014,849)	(345,947,483)	(89,014,849)
2338								
2339	108366	Underground Conduit						
2340		DPW	S		(177,035,959)	(85,643,031)	(177,035,959)	(85,643,031)
2341				B17	(177,035,959)	(85,643,031)	(177,035,959)	(85,643,031)
2342								
2343	108367	Underground Conductors						
2344		DPW	S		(415,826,395)	(238,991,003)	(415,826,395)	(238,991,003)
2345				B17	(415,826,395)	(238,991,003)	(415,826,395)	(238,991,003)
2346								
2347	108368	Line Transformers						
2348		DPW	S		(559,197,506)	(139,233,037)	(559,197,506)	(139,233,037)
2349				B17	(559,197,506)	(139,233,037)	(559,197,506)	(139,233,037)
2350								
2351	108369	Services						
2352		DPW	S		(344,379,437)	(117,067,087)	(344,379,437)	(117,067,087)
2353				B17	(344,379,437)	(117,067,087)	(344,379,437)	(117,067,087)
2354								
2355	108370	Meters						
2356		DPW	S		(80,710,471)	(47,477,750)	(80,710,471)	(47,477,750)
2357				B17	(80,710,471)	(47,477,750)	(80,710,471)	(47,477,750)
2358								
2359								
2360								
2361	108371	Installations on Customers' Premises						
2362		DPW	S		(7,309,661)	(3,361,516)	(7,309,661)	(3,361,516)
2363				B17	(7,309,661)	(3,361,516)	(7,309,661)	(3,361,516)
2364								
2365	108372	Leased Property						
2366		DPW	S		-	-	-	-
2367				B17	-	-	-	-
2368								
2369	108373	Street Lights						
2370		DPW	S		(31,480,976)	(12,433,986)	(31,480,976)	(12,433,986)
2371				B17	(31,480,976)	(12,433,986)	(31,480,976)	(12,433,986)
2372								
2373	108D00	Unclassified Dist Plant - Acct 300						
2374		DPW	S		-	-	-	-
2375				B17	-	-	-	-
2376								
2377	108DS	Unclassified Dist Sub Plant - Acct 300						
2378		DPW	S		-	-	-	-
2379				B17	-	-	-	-
2380								
2381	108DP	Unclassified Dist Sub Plant - Acct 300						
2382		DPW	S		7,574,957	3,939,653	7,574,957	3,939,653
2383				B17	7,574,957	3,939,653	7,574,957	3,939,653
2384								
2385								
2386		Total Distribution Plant Accum Depreciation		B17	(2,981,549,630)	(1,032,527,462)	(2,981,549,630)	(1,032,527,462)
2387								
2388		Summary of Distribution Plant Depr by Factor						
2389		S			(2,981,549,630)	(1,032,527,462)	(2,981,549,630)	(1,032,527,462)
2390								
2391		Total Distribution Depreciation by Factor			(2,981,549,630)	(1,032,527,462)	(2,981,549,630)	(1,032,527,462)

2020 PROTOCOL 13-Month Average				DECEMBER 2020 UNADJUSTED RESULTS		DECEMBER 2020 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2463								
2464	111HP	Accum Prov for Amort-Hydro						
2465		P	SG		-	-	-	-
2466		P	SG		-	-	-	-
2467		P	SG		(2,827,539)	(1,259,958)	(2,827,539)	(1,234,549)
2468		P	SG		-	-	-	-
2469				B18	<u>(2,827,539)</u>	<u>(1,259,958)</u>	<u>(2,827,539)</u>	<u>(1,234,549)</u>
2470								
2471								
2472	111IP	Accum Prov for Amort-Intangible Plant						
2473		I-SITUS	S		28,196,202	29,543,919	(1,417,227)	(69,511)
2474		I-DGP	SG		-	-	-	-
2475		I-DGU	SG		(506,286)	(225,602)	(506,286)	(221,053)
2476		P	SE		(286)	(128)	(286)	(126)
2477		I-SG	SG		(96,286,677)	(42,905,553)	(96,286,677)	(42,040,295)
2478		I-SG	SG		(106,155,935)	(47,303,316)	(37,745,089)	(16,480,106)
2479		I-SG	SG		(5,941,366)	(2,647,485)	(5,941,366)	(2,594,095)
2480		CUST	CN		(148,628,985)	(71,490,366)	(148,628,985)	(71,490,366)
2481		P	SG		-	-	-	-
2482		P	SG		(32,302)	(14,394)	(32,302)	(14,104)
2483		PTD	SO		(302,608,243)	(132,551,611)	(302,608,243)	(130,824,128)
2484				B18	<u>(631,963,877)</u>	<u>(267,594,536)</u>	<u>(593,166,460)</u>	<u>(263,733,782)</u>
2485	111IP	Less Non-Regulated Plant						
2486		NUTIL	OTH		-	-	-	-
2487					<u>(631,963,877)</u>	<u>(267,594,536)</u>	<u>(593,166,460)</u>	<u>(263,733,782)</u>
2488								
2489	111390	Accum Amtr - Capital Lease						
2490		G-SITUS	S		-	-	-	-
2491		P	SG		-	-	-	-
2492		PTD	SO		-	-	-	-
2493				B9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2494								
2495		Remove Capital Lease Amtr			-	-	-	-
2496								
2497		Total Accum Provision for Amortization		B18	<u>(649,984,128)</u>	<u>(270,508,990)</u>	<u>(611,186,711)</u>	<u>(266,601,656)</u>
2498								
2499								
2500								
2501								
2502		Summary of Amortization by Factor						
2503		S			16,712,149	29,513,927	(12,901,280)	(99,502)
2504		DGP			-	-	-	-
2505		DGU			-	-	-	-
2506		SE			(286)	(128)	(286)	(126)
2507		SO			(306,316,901)	(134,176,116)	(306,316,901)	(132,427,461)
2508		CN			(148,628,985)	(71,490,366)	(148,628,985)	(71,490,366)
2509		SSGCT			-	-	-	-
2510		SSGCH			-	-	-	-
2511		SG			(211,750,105)	(94,356,308)	(143,339,259)	(62,584,200)
2512		Less Capital Lease			-	-	-	-
2513		Total Provision For Amortization by Factor			<u>(649,984,128)</u>	<u>(270,508,990)</u>	<u>(611,186,711)</u>	<u>(266,601,656)</u>

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2020

		Type A 3.2	Type A 3.3	Type A 3.4	Type A 3.5	Type A 3.6
	Total Adjustments	Revenue Normalizing	REC Revenue Reallocation	Wheeling Revenue	REC and NPC Accruals	2017 Protocol Adjustment
1 Operating Revenues:						
2 General Business Revenues	(235,735,759)	(203,392,474)	-	-	404,203	(11,743,341)
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	12,187,936	-	-	-	-	-
5 Other Operating Revenues	1,528,642	-	1,629,170	(100,528)	-	-
6 Total Operating Revenues	(222,019,182)	(203,392,474)	1,629,170	(100,528)	404,203	(11,743,341)
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	(44,504,420)	(40,770,640)	326,572	(20,151)	81,024	(2,353,988)
26 Income Taxes - State	(10,079,019)	(9,233,421)	73,960	(4,564)	18,350	(533,113)
27 Income Taxes - Def Net	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	(54,583,439)	(50,004,061)	400,532	(24,715)	99,373	(2,887,102)
32						
33 Operating Rev For Return:	(167,435,743)	(153,388,413)	1,228,639	(75,813)	304,830	(8,856,239)
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 Pensions	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(608,401)	(557,358)	4,464	(275)	1,108	(32,180)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(608,401)	(557,358)	4,464	(275)	1,108	(32,180)
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:	(608,401)	(557,358)	4,464	(275)	1,108	(32,180)
62						
63 Return on Rate Base	-2.401%	-2.189%	0.018%	-0.001%	0.004%	-0.126%
64						
65 Return on Equity	-4.662%	-4.251%	0.034%	-0.002%	0.008%	-0.245%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(222,019,182)	(203,392,474)	1,629,170	(100,528)	404,203	(11,743,341)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(14,353)	(13,149)	105	(6)	26	(759)
72 Schedule "M" Additions	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	(222,004,829)	(203,379,325)	1,629,065	(100,522)	404,177	(11,742,582)
75						
76 State Income Taxes	(10,079,019)	(9,233,421)	73,960	(4,564)	18,350	(533,113)
77 Taxable Income	(211,925,809)	(194,145,903)	1,555,105	(95,958)	385,828	(11,209,469)
78						
79 Federal Income Taxes + Other	(44,504,420)	(40,770,640)	326,572	(20,151)	81,024	(2,353,988)

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2020

	Type A 3.7 NTUA Contract Reallocation Adjustment	Type B 3.1 Temperature Normalizing	Type B 3.5 REC and NPC Accruals
1 Operating Revenues:			
2 General Business Revenues	-	(20,599,944)	(404,203)
3 Interdepartmental	-	-	-
4 Special Sales	12,187,936	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	12,187,936	(20,599,944)	(404,203)
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	2,443,109	(4,129,321)	(81,024)
26 Income Taxes - State	553,296	(935,177)	(18,350)
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	2,996,405	(5,064,499)	(99,373)
32			
33 Operating Rev For Return:	9,191,530	(15,535,446)	(304,830)
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 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	33,399	(56,450)	(1,108)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	33,399	(56,450)	(1,108)
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:	33,399	(56,450)	(1,108)
62			
63 Return on Rate Base	0.131%	-0.233%	-0.005%
64			
65 Return on Equity	0.255%	-0.452%	-0.009%
66			
67 TAX CALCULATION:			
68 Operating Revenue	12,187,936	(20,599,944)	(404,203)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	788	(1,332)	(26)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	12,187,148	(20,598,613)	(404,177)
75			
76 State Income Taxes	553,296	(935,177)	(18,350)
77 Taxable Income	11,633,851	(19,663,436)	(385,828)
78			
79 Federal Income Taxes + Other	2,443,109	(4,129,321)	(81,024)

	<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	(16,790,722)	UT	100.000%	(16,790,722)	
Commercial	442	B	(3,309,609)	UT	100.000%	(3,309,609)	
Irrigation	442	B	(499,614)	UT	100.000%	(499,614)	
Total			<u>(20,599,944)</u>			<u>(20,599,944)</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 2020 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 2020
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2020
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	\$ 897,842	\$ (12,624)	\$ 885,218	\$ (61,398)	\$ (16,791)	\$ (78,189)	\$ 807,029
Commercial	\$ 793,092	(11,679)	\$ 781,413	\$ (67,324)	\$ (3,310)	\$ (70,633)	\$ 710,780
Industrial	\$ 409,933	(9,375)	\$ 400,558	\$ (67,126)	\$ -	\$ (67,126)	\$ 333,432
Situs Contracts	\$ 121,603	-	\$ 121,603	\$ (2,296)	\$ -	\$ (2,296)	\$ 119,308
Irrigation	\$ 25,398	(249)	\$ 25,148	\$ (4,740)	\$ (500)	\$ (5,239)	\$ 19,909
Public St & Hwy	\$ 8,236	(60)	\$ 8,177	\$ (510)	\$ -	\$ (510)	\$ 7,667
Total Utah	\$ 2,256,105	\$ (33,988)	\$ 2,222,117	\$ (203,392)	\$ (20,600)	\$ (223,992)	\$ 1,998,125
Source / Formula	Page 3.1.4	Page 3.1.5	A + B	Page 3.1.5	Page 3.1.5	D + E	Page 3.1.5

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 and special contracts buy-through.

Rocky Mountain Power
Utah Results of Operations - December 2020
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended December 2020
Table 1 (MWh)

	A	B	A + B
	Total MWhs ¹	Total Adjustment MWhs ²	Total Utah Adjusted MWhs
Residential	7,687,775	(185,053)	7,502,722
Commercial	8,823,622	(76,519)	8,747,103
Industrial	5,262,386	7,404	5,269,790
Situs Contracts	2,734,055	(34,521)	2,699,534
Irrigation	280,255	(10,435)	269,820
Public St & Hwy	62,455	-	62,455
Total Utah	24,850,549	(299,125)	24,551,424

1. All MWhs are as booked in the Company's revenue report system.
2. Includes weather normalization and buy-through kWh's for special contracts.

Rocky Mountain Power
Utah Results of Operations - December 2020
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2020
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	757,697,734	-	757,697,734	-	(1,326,757)	(15,705,183)	(17,031,940)	740,665,794
2	382,963	-	382,963	-	(671)	(21,459)	(22,130)	360,833
2E	535,358	-	535,358	-	(937)	-	(937)	534,421
3	17,436,143	-	17,436,143	-	(30,531)	(359,980)	(390,511)	17,045,632
135	24,570,006	-	24,570,006	-	(43,023)	(509,275)	(552,298)	24,017,709
6	11,634,409	-	11,634,409	-	(20,372)	(59,721)	(80,093)	11,554,316
6-135	303,325	-	303,325	-	(531)	(1,557)	(2,088)	301,237
6A	746,202	-	746,202	-	(1,307)	-	(1,307)	744,895
6A-135	9,304	-	9,304	-	(16)	-	(16)	9,288
6B	8,010	-	8,010	-	(14)	-	(14)	7,996
7	606,537	-	606,537	-	(1,062)	-	(1,062)	605,475
8	62,261	-	62,261	-	(109)	-	(109)	62,152
23	11,050,997	-	11,050,997	-	(19,351)	(133,470)	(152,821)	10,898,176
23-135	182,102	-	182,102	-	(319)	(77)	(396)	181,706
PTLD	105	-	105	-	-	-	-	105
Subtotal	825,225,456	-	825,225,456	-	(1,445,000)	(16,790,722)	(18,235,722)	806,989,735
Rev Adj - Deferred NPC	3,706,578	-	3,706,578	(3,706,578)	-	-	(3,706,578)	-
Rev Accounting Adj	57,268,116	-	57,268,116	(57,268,116)	-	-	(57,268,116)	-
Income Tax Deferral Adj.	423,156	-	423,156.23	(423,156)	-	-	(423,156.23)	-
Solar Feed-in Revenue	1,593,005	(1,593,005)	-	-	-	-	-	-
DSM	5,345,429	(5,345,429)	-	-	-	-	-	-
Blue Sky	3,530,990	(3,530,998)	(8)	8	-	-	8	-
Rev Adj - Property Insurance	2,155,016	(2,155,016)	-	-	-	-	-	-
Subtotal	74,022,289	(12,624,448)	61,397,842	(61,397,842)	-	-	(61,397,842)	-
Unbilled	(1,445,000)	-	(1,445,000)	-	1,445,000	-	1,445,000	-
AGA/Revenue Credit	39,576	-	39,576	-	-	-	-	39,576
Total	897,842,322	(12,624,448)	885,217,874	(61,397,842)	-	(16,790,722)	(78,188,563)	807,029,311
Commercial								
6	399,145,194	-	399,145,194	-	(1,259,158)	(1,710,785)	(2,969,943)	396,175,251
6-135	11,492,310	-	11,492,310	-	(36,254)	(49,257)	(85,511)	11,406,798
6A	30,832,147	-	30,832,147	-	(97,264)	(164,332)	(261,596)	30,570,552
6A-135	1,595,449	-	1,595,449	-	(5,033)	(8,504)	(13,537)	1,581,912
6B	331,028	-	331,028	-	(1,044)	(1,106)	(2,150)	328,878
7	1,606,434	-	1,606,434	-	(5,068)	-	(5,068)	1,601,366
8	56,075,919	-	56,075,919	-	(176,899)	(281,791)	(458,690)	55,617,229
8-135	4,510,997	-	4,510,997	-	(14,231)	(22,669)	(36,900)	4,474,098
9	57,749,636	-	57,749,636	-	(182,179)	-	(182,179)	57,567,457
9A	1,498,581	-	1,498,581	-	(4,727)	-	(4,727)	1,493,854
15M	965,978	-	965,978	-	(3,047)	-	(3,047)	962,931
15T	340,980	-	340,980	-	(1,076)	-	(1,076)	339,904
23	120,405,731	-	120,405,731	-	(379,836)	(1,060,466)	(1,440,302)	118,965,429
23-135	1,214,875	-	1,214,875	-	(3,832)	(10,700)	(14,532)	1,200,343
31	11,260,384	-	11,260,384	-	(35,522)	-	(35,522)	11,224,862
32	11,791,248	-	11,791,248	-	(37,197)	-	(37,197)	11,754,051
34	1,151,222	-	1,151,222	-	(3,632)	-	(3,632)	1,147,590
PTLD	452	-	452	-	(1)	-	(1)	451
Subtotal	711,968,566	-	711,968,566	-	(2,246,000)	(3,309,609)	(5,555,609)	706,412,957

Rocky Mountain Power
Utah Results of Operations - December 2020
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2020
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		
Rev Adj - Deferred NPC	4,774,655	-	4,774,655	(4,774,655)	-	-	(4,774,655)	-
Rev Accounting Adj	62,009,142	-	62,009,142	(62,009,142)	-	-	(62,009,142)	-
Income Tax Deferral Adj.	539,974	-	539,974.18	(539,974)	-	-	(539,974.18)	-
Solar Feed-in Revenue	2,032,775	(2,032,775)	-	-	-	-	-	-
DSM	6,821,172	(6,821,172)	-	-	-	-	-	-
Blue Sky	753,214	(753,214)	-	-	-	-	-	-
Rev Adj - Property Insurance	2,071,669	(2,071,669)	-	-	-	-	-	-
Subtotal	79,002,601	(11,678,830)	67,323,771	(67,323,771)	-	-	(67,323,771)	-
Unbilled	(2,246,000)	-	(2,246,000)	-	2,246,000	-	2,246,000	-
AGA/Revenue Credit	4,366,802	-	4,366,802	-	-	-	-	4,366,802
Total	793,091,969	(11,678,830)	781,413,138	(67,323,771)	-	(3,309,609)	(70,633,380)	710,779,758
Industrial								
6	49,555,450	-	49,555,450	-	622,154	-	622,154	50,177,604
6-135	320,037	-	320,037	-	4,018	-	4,018	324,055
6A	6,730,886	-	6,730,886	-	84,504	-	84,504	6,815,390
6A-135	569,287	-	569,287	-	7,147	-	7,147	576,434
6B	-	-	-	-	-	-	-	-
7	194,781	-	194,781	-	2,445	-	2,445	197,226
8	73,478,189	-	73,478,189	-	922,495	-	922,495	74,400,684
9	186,751,217	-	186,751,217	-	2,344,603	-	2,344,603	189,095,820
9A	1,553,628	-	1,553,628	-	19,505	-	19,505	1,573,133
15M	2,004	-	2,004	-	25	-	25	2,029
15T	4,945	-	4,945	-	62	-	62	5,007
21	138,071	-	138,071	-	1,733	-	1,733	139,804
23	5,062,429	-	5,062,429	-	63,557	-	63,557	5,125,986
23-135	17,726	-	17,726	-	223	-	223	17,949
31	4,056,967	-	4,056,967	-	50,934	-	50,934	4,107,901
Contract 1	33,706,533	-	33,706,533	-	348,303	-	348,303	34,054,836
Contract 2	31,844,951	-	31,844,951	(1,572,198)	(983,220)	-	(2,555,418)	29,289,533
Contract 3	56,051,770	-	56,051,770	-	(88,488)	-	(88,488)	55,963,281
Subtotal	450,038,868	-	450,038,868	(1,572,198)	3,400,000	-	1,827,802	451,866,670
Rev Adj - Deferred NPC	4,215,097	-	4,215,097	(4,215,097)	-	-	(4,215,097)	-
Rev Accounting Adj	63,156,718	-	63,156,718	(63,156,718)	-	-	(63,156,718)	-
Income Tax Deferral Adj.	477,496	-	477,496.23	(477,496)	-	-	(477,496.23)	-
Solar Feed-in Revenue	1,797,571	(1,797,571)	-	-	-	-	-	-
DSM	6,031,778	(6,031,778)	-	-	-	-	-	-
Blue Sky	183,828	(183,828)	-	-	-	-	-	-
Rev Adj - Property Insurance	1,362,069	(1,362,069)	-	-	-	-	-	-
Subtotal	77,224,558	(9,375,246)	67,849,312	(67,849,312)	-	-	(67,849,312)	-
Unbilled	3,400,000	-	3,400,000	-	(3,400,000)	-	(3,400,000)	-
AGA/Revenue Credit	873,142	-	873,142	-	-	-	-	873,142
Total	531,536,569	(9,375,246)	522,161,322	(69,421,510)	-	-	(69,421,510)	452,739,812
Irrigation								
10	19,555,130	-	19,555,130	-	(34,756)	(482,343)	(517,099)	19,038,031
10-135	700,205	-	700,205	-	(1,244)	(17,271)	(18,515)	681,690
Subtotal	20,255,335	-	20,255,335	-	(36,000)	(499,614)	(535,614)	19,719,721

Rocky Mountain Power
Utah Results of Operations - December 2020
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2020
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		
Rev Adj - Deferred NPC	141,481	-	141,481	(141,481)	-	-	(141,481)	-
Rev Accounting Adj	4,585,854	-	4,585,854	(4,585,854)	-	-	(4,585,854)	-
Income Tax Deferral Adj.	12,335	-	12,334.72	(12,335)	-	-	(12,334.72)	-
Solar Feed-in Revenue	46,435	(46,435)	-	-	-	-	-	-
DSM	156,407	(156,407)	-	-	-	-	-	-
Blue Sky	36	(36)	-	-	-	-	-	-
Rev Adj - Property Insurance	46,509	(46,509)	-	-	-	-	-	-
Subtotal	4,989,056	(249,386)	4,739,670	(4,739,670)	-	-	(4,739,670)	-
Unbilled	(36,000)	-	(36,000)	-	36,000	-	36,000	-
AGA/Revenue Credit	189,316	-	189,316	-	-	-	-	189,316
Total	25,397,707	(249,386)	25,148,321	(4,739,670)	-	(499,614)	(5,239,284)	19,909,037
Public Street & Highway Lighting								
7	111,661	-	111,661	-	(1,552)	-	(1,552)	110,109
11	4,069,575	-	4,069,575	-	(56,564)	-	(56,564)	4,013,011
12E	2,570,104	-	2,570,104	-	(35,723)	-	(35,723)	2,534,381
12F	123,613	-	123,613	-	(1,718)	-	(1,718)	121,895
12P	359,598	-	359,598	-	(4,998)	-	(4,998)	354,600
15M	71,137	-	71,137	-	(989)	-	(989)	70,148
15T	464,502	-	464,502	-	(6,456)	-	(6,456)	458,046
Subtotal	7,770,189	-	7,770,189	-	(108,000)	-	(108,000)	7,662,189
Rev Adj - Deferred NPC	36,053	-	36,053	(36,053)	-	-	(36,053)	-
Rev Accounting Adj	469,931	-	469,931	(469,931)	-	-	(469,931)	-
Income Tax Deferral Adj.	3,698	-	3,697.64	(3,698)	-	-	(3,697.64)	-
Solar Feed-in Revenue	13,920	(13,920)	-	-	-	-	-	-
DSM	46,002	(46,002)	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-
Subtotal	569,604	(59,922)	509,681	(509,681)	-	-	(509,681)	-
Unbilled	(108,000)	-	(108,000)	-	108,000	-	108,000	-
AGA/Revenue Credit	4,668	-	4,668	-	-	-	-	4,668
Total	8,236,461	(59,922)	8,176,538	(509,681)	-	-	(509,681)	7,666,857
Total	2,256,105,027	(33,987,833)	2,222,117,194	(203,392,474)	-	(20,599,944)	(223,992,418)	1,998,124,775
	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 and special contracts buy-through.

	<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	(61,397,842)	UT	100.000%	(61,397,842)	
Commercial	442	A	(67,323,771)	UT	100.000%	(67,323,771)	
Industrial	442	A	(67,125,907)	UT	100.000%	(67,125,907)	
Special Contracts	442	A	(2,295,603)	UT	100.000%	(2,295,603)	
Irrigation	442	A	(4,739,670)	UT	100.000%	(4,739,670)	
Public Street & Highway	444	A	(509,681)	UT	100.000%	(509,681)	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			<u>(203,392,474)</u>			<u>(203,392,474)</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:							
Add December 2020 REC Revenues Reallocated According to RPS Eligibility:							
<u>OR/CA/WA RPS Eligible:</u>							
Realloc. of Dec20 Rev. for Non-RPS States	456	A	1,444,430	SG	43.662%	630,661	3.3.2
Adjustment for CA RPS Banking	456	A	(59,222)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(1,065,986)	OR	0.000%	-	3.3.2
Adjustment for WA RPS Banking	456	A	(319,223)	WA	0.000%	-	
			-			630,661	
<u>OR/CA RPS Eligible</u>							
Realloc. of Dec20 Rev. for Non-RPS States	456	A	729,228	SG	43.662%	318,393	3.3.2
Adjustment for CA RPS Banking	456	A	(38,381)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(690,848)	OR	0.000%	-	3.3.2
			-			318,393	
<u>CA RPS Eligible</u>							
Realloc. of Dec20 Rev. for Non-RPS States	456	A	413	SG	43.662%	180	3.3.2
Adjustment for CA RPS Banking	456	A	(413)	CA	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OR	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OTHER	0.000%	-	3.3.2
			0			180	
Remove REC Deferrals	456	A	1,372,542	SG	43.662%	599,274	3.3.1
Retain 10% Incentive on REC Revenue	456	A	(283,847)	UT	100.000%	(283,847)	3.3.1
Kennecott Contract Situs Allocation	456	A	600,000	UT	100.000%	600,000	3.3.1
Remove Kennecott System Allocation	456	A	(600,000)	SG	43.662%	(261,970)	3.3.1

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 2020 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 2020 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 3.5.

Rocky Mountain Power
Utah Results of Operations - December 2020
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-20	(125,994)	870,212	(50,000)	694,219	50,000	744,219
February-20	(136,250)	125,994	(50,000)	(60,256)	50,000	(10,256)
March-20	(618,500)	136,250	(618,500)	(1,100,750)	50,000	(1,050,750)
April-20	(532,250)	618,500	(786,130)	(699,880)	50,000	(649,880)
May-20	(280,000)	532,250	(50,000)	202,250	50,000	252,250
June-20	(83,750)	280,000	(280,000)	(83,750)	50,000	(33,750)
July-20	(56,390)	83,750	(90,140)	(62,780)	50,000	(12,780)
August-20	(50,000)	56,390	(50,000)	(43,610)	50,000	6,390
September-20	(50,000)	50,000	(50,000)	(50,000)	50,000	-
October-20	(666,500)	50,000	(60,596)	(677,096)	50,000	(627,096)
November-20	(6,170,733)	4,085,633	(666,500)	(2,751,600)	50,000	(2,701,600)
December-20	(293,750)	2,751,600	(2,751,600)	(293,750)	50,000	(243,750)
12 ME December 2020 Total	(9,064,117)	9,640,580	(5,503,466)	(4,927,004)	600,000	(4,327,004)

Ref 3.3.2

REC deferrals included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2020 **1,372,542 Ref 3.3**

10 Percent Incentive Details:

	Utah Allocated	Ref
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	2,838,473	Ref. 3.3.2
Less: 10 Percent Incentive to be retained by the Company	283,847	Ref. 3.3
Base Year REC Revenues (Excluding LJ indemnity loss)	2,554,626	

Situs Allocation:

FERC Account 4562700
Amount Yr. Ended December 2020 **600,000 Ref 3.3**

Rocky Mountain Power
Utah Results of Operations - December 2020
REC Revenue
Adjustment to Reallocate December 2020 Revenue

December 2020 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 2,483,564
December 2020 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 1,816,440
December 2020 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 27,000
Total December 2020 Unadjusted REC Revenue	\$ 4,327,004 Ref 3.3.1

Reallocate December 2020 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.5077%	27.1382%	8.1269%	13.7312%	43.6616%	5.7974%	0.0371%	
December 2020 REC Rev - Eligible for CA/OR/WA RPS	A	SG	2,483,564	37,444	673,994	201,836	341,024	1,084,364	143,981	921	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	1,444,430	21,777	391,992	117,387	198,338	630,661	83,739	536	
Adjustment for RPS/Commission order	A	Situs	(1,444,430)	(59,222)	(1,065,986)	(319,223)					
				Ref 3.3	Ref 3.3	Ref 3.3					
December 2020 REC Revenues - Reallocated Totals			2,483,564	-	-	-	539,363	1,715,025	227,720	1,456	
December 2020 REC Rev - Eligible for CA/OR RPS	A	SG	1,816,440	27,386	492,948	147,620	249,420	793,086	105,306	673	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	729,228	10,994	197,899	59,263	100,132	318,393	42,276	270	
Adjustment for RPS/Commission order	A	Situs	(729,228)	(38,381)	(690,848)						
				Ref 3.3	Ref 3.3						
December 2020 REC Revenues - Reallocated Totals			1,816,440	-	-	206,883	349,552	1,111,479	147,582	944	
December 2020 REC Rev - Eligible for CA RPS Only	A	SG	27,000	407	7,327	2,194	3,707	11,789	1,565	10	-
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	413	6	112	34	57	180	24	0	-
Adjustment for RPS/Commission order	A	Situs	(413)	(413)	-						-
				Ref 3.3	Ref 3.3						
December 2020 REC Revenue - Reallocated Totals			27,000	-	7,439	2,228	3,764	11,969	1,589	10	-
											Ref 3.3
Reallocated REC Revenue for 12 ME December 2020	A	SG	2,174,072	32,778	590,003	176,684	298,527	949,234	126,039	806	-
	A	Situs	(2,174,072)	(98,016)	(1,756,833)	(319,223)	-	-	-	-	-
December 2020 REC Revenue - Total Reallocated			4,327,004	-	7,439	209,111	892,679	2,838,473	376,891	2,410	-
			Ref 3.3.1					Ref 3.3.1			

**Rocky Mountain Power
Utah Results of Operations - December 2020
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	(225,601)	SG	43.662%	(98,501)	3.4.2

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2020			111,710,807				3.4.2
Total Adjustments			<u>(225,601)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2020			<u>111,485,206</u>				3.4.2

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2020 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Utah Results of Operations - December 2020
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(9,012)
AIRPORT SOLAR LLC	(1,992,703)
AVANGRID RENEWABLES, LLC	(6,126,850)
BASIN ELECTRIC POWER COOPERATIVE	(590,653)
BLACK HILLS POWER & LIGHT COMPANY	(3,202,584)
BONNEVILLE POWER ADMINISTRATION	(17,009,211)
BONNEVILLE POWER ADMINISTRATION	(3,755,222)
BROOKFIELD ENERGY MARKETING L.P.	(1,182,343)
CALPINE ENERGY SOLUTIONS, LLC	(539,953)
CITY OF ROSEVILLE	(1,569,018)
CLATSKANIE PUD	(496,680)
COLORADO ELECTRIC UTILITY CO.	(16,801)
CONOCO INC	(9)
CONSTELLATION NEWENERGY, INC.	(40,356)
CONSTELLATION POWER SOURCE, INC.	(2,240,559)
CP ENERGY	(61)
CP ENERGY MARKETING	(10,763)
DESERET GENERATION & TRANS. CO-OP.	(6,097,071)
EAGLE ENERGY PARTNERS I LP	(64,480)
EDP RENEWABLES NORTH AMERICAN LLC	(170,960)
ENEL TRADING NORTH AMERICA	(45,668)
ENERGY KEEPERS, INC.	(196,733)
EUGENE WATER & ELECTRIC BOARD	2,820
EVERGREEN BIOPOWER	(365,545)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(142,720)
GUZMAN ENERGY	(303,215)
IDAHO POWER CO. BALANCING OPS	(872,122)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(405,182)
LH GARRETT	(424,393)
MACQUARIE ENERGY LLC	(282,271)
MAG ENERGY SOLUTIONS INC.	(82,215)
MERCURIA ENERGY	(44,508)
MOON LAKE ELECTRIC ASSOCIATION	(28,463)
MORGAN STANLEY CAPITAL	(2,992,566)
NAVAJO TRIBAL UTILITY AUTHORITY	(87,152)
NEXTERA ENERGY RESOURCES, LLC	(3,808,101)
OBSIDIAN RENEWABLES, LLC	(489,036)
PACIFIC GAS & ELECTRIC COMPANY	(46,706)
PACIFICORP	948,561
PORTLAND GENERAL ELECTRIC COMPANY	(6,207)
POWEREX	(19,846,673)
RAINBOW ENERGY MARKETING CORPORATIO	(775,723)
SACRAMENTO MUNICIPAL UTILITY DIST	(633,817)
SALT RIVER PROJECT	(858,892)
SHELL ENERGY NA (CORAL POWER)	(5,239,715)

Rocky Mountain Power
Utah Results of Operations - December 2020
Wheeling Revenue

Customer	Total
SIERRA PACIFIC POWER COMPANY	(36,159)
SO. CAL PUBLIC POWER AUTHORITY	(32,457)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,999,192)
STATE OF SOUTH DAKOTA	(133,436)
TENASKA POWER SERVICES COMPANY	(396,881)
THE ENERGY AUTHORITY	(43,884)
TRANSALTA ENERGY MARKETING CORP.	(1,085,909)
TRI-STATE GEN. & TRANS. ASSOCIATION	(660,093)
U.S. BUREAU OF RECLAMATION	(60,348)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(19,470,269)
UTAH MUNICIPAL POWER AGENCY	(3,043,825)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,221,514)
WESTERN AREA POWER ADMINISTRATION	(86,787)
COWLITZ USE OF FACILITIES	(185,391)
ACCRUALS	3,157,873

Total (111,710,807)

Ref 3.4

Type

A	Remove refunds and other out of period adjustments	225,601
---	--	---------

Type A adjustments (Remove out of period and one-time adj's) 225,601

Ref 3.4

Wheeling Revenue Totals (111,485,206)

Ref 3.4

	<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	161,021	UT	100.000%	161,021	
Commercial and Industrial	442	A	241,695	UT	100.000%	241,695	
Public St & Hwy	444	A	1,487	UT	100.000%	1,487	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			<u>404,203</u>			<u>404,203</u>	
Residential	440	B	(161,021)	UT	100.000%	(161,021)	
Commercial and Industrial	442	B	(241,695)	UT	100.000%	(241,695)	
Public St & Hwy	444	B	(1,487)	UT	100.000%	(1,487)	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			<u>(404,203)</u>			<u>(404,203)</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

Adjustment Detail:

(1) Schedule 98 REC Revenue							
January 2020- December 2020			(319,151)				
(2) Net Power Cost Accrual							
January 2020 - December 2020			723,355				
Total Adjustment			<u>404,203</u>				

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	885,218	39.55%
Commercial and Industrial	442	1,328,723	60.09%
Public St & Hwy	444	8,177	0.36%
Other Sales Pub Auth	445	-	0.00%
		<u>2,222,117</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 2020 through December 2020, 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 2020 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 2020 Results of Operations report, and adding the accruals to the Report without accounting for these

	<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	(3,381,784)	UT	100.000%	(3,381,784)	3.6.1
Commercial & Industrial Sales	442	A	(4,355,316)	UT	100.000%	(4,355,316)	3.6.1
Industrial (includes Irrigation)	442	A	(3,973,425)	UT	100.000%	(3,973,425)	3.6.1
Public Street & Highway Lighting	444	A	(32,816)	UT	100.000%	(32,816)	3.6.1
			<u>(11,743,341)</u>			<u>(11,743,341)</u>	

Description of Adjustment:

This adjustment reflects the January 2020 - December 2020 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 2020
2017 Protocol Equalization Adjustment
GL Account 187306

The write off of the 2017 Protocol Equalization Adjustment happened in December 2020. The regulatory asset balance is offset by protected EDIT balance amortization

Accrual

Account Description

187306	Write off of Account 187306	(11,743,341) Ref 3.6.2
--------	-----------------------------	-------------------------------

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	(3,381,784) Ref 3.6
442	Commercial & Industrial Sales	(4,355,316) Ref 3.6
442	Industrial (includes Irrigation)	(3,973,425) Ref 3.6
444	Public Street & Highway Lighting	(32,816) Ref 3.6
		<u>(11,743,341)</u>

Rocky Mountain Power
Results of Operations - December 2020
2017 Protocol Deferral
GL Account 187306

	<u>Beg Balance</u>	<u>Deferral</u>	<u>Excess Income Tax Deferral</u>	<u>Protected EDIT Amortization</u>	<u>End Balance</u>
2020 January	13,200,000	-			13,200,000
February	13,200,000	-			13,200,000
March	13,200,000	-			13,200,000
April	13,200,000	-			13,200,000
May	13,200,000	-			13,200,000
June	13,200,000	-			13,200,000
July	13,200,000	-			13,200,000
August	13,200,000	-			13,200,000
September	13,200,000	-			13,200,000
October	13,200,000	-			13,200,000
November	13,200,000	-			13,200,000
December	13,200,000	-	(1,456,659)	(11,743,341)	(13,200,000)
12 ME December 2020		-	(1,456,659)	(11,743,341)	
				Ref 3.6.1	

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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	(12,187,936)	FERC	0.000%	-	
NTUA Revenues	447	A	<u>12,187,936</u>	UT	100.000%	<u>12,187,936</u>	
			<u>-</u>			<u>12,187,936</u>	

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2020 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, 2020

		Type A 4.1	Type A 4.2	Type B 4.3	Type B 4.4	Type B 4.5 Revenue Sensitive Items and Uncollectible Expense
	Total Adjustments	Misc. General Expense & Revenue	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization	
1 Operating Revenues:						
2 General Business Revenues	(132,829)	(132,829)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(132,829)	(132,829)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	14,586,247	-	9,574,136	-	5,012,111	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(14,704,872)	-	(14,704,872)	-	-	-
12 Other Power Supply	(2,347,610)	-	-	-	(2,347,610)	-
13 Transmission	522,852	-	522,852	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(56,815)	(331)	-	-	-	(56,485)
16 Customer Service & Info	(34,823)	(34,823)	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(56,665,710)	552,069	-	(57,217,780)	-	-
19						
20 Total O&M Expenses	(58,700,732)	516,916	(4,607,884)	(57,217,780)	2,664,500	(56,485)
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	337,866	(254,847)	930,005	189,512	(534,248)	7,444
26 Income Taxes - State	76,517	(57,716)	210,620	42,919	(120,992)	1,686
27 Income Taxes - Def Net	13,724,781	-	-	13,719,976	-	4,805
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	619,778	619,778	-	-	-	-
30						
31 Total Operating Expenses:	(43,941,789)	824,131	(3,467,258)	(43,265,372)	2,009,260	(42,550)
32						
33 Operating Rev For Return:	43,808,961	(956,959)	3,467,258	43,265,372	(2,009,260)	42,550
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 Pensions	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(649,674)	2,278	(38,647)	(635,173)	22,396	(528)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(649,674)	2,278	(38,647)	(635,173)	22,396	(528)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	(3,940,849)	-	(1,289,418)	(2,643,894)	-	(7,537)
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	23,190,958	-	-	23,190,958	-	-
58						
59 Total Rate Base Deductions	19,250,109	-	(1,289,418)	20,547,065	-	(7,537)
60						
61 Total Rate Base:	18,600,435	2,278	(1,328,065)	19,911,892	22,396	(8,065)
62						
63 Return on Rate Base	0.633%	-0.014%	0.051%	0.625%	-0.030%	0.001%
64						
65 Return on Equity	1.230%	-0.027%	0.099%	1.215%	-0.058%	0.001%
66						
67 TAX CALCULATION:						
68 Operating Revenue	57,948,125	(1,269,522)	4,607,884	57,217,780	(2,664,500)	56,485
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	440,521	1,750	(31,332)	469,764	528	(190)
72 Schedule "M" Additions	(19,544)	-	-	-	-	(19,544)
73 Schedule "M" Deductions	55,802,656	-	-	55,802,656	-	-
74 Income Before Tax	1,685,405	(1,271,272)	4,639,216	945,360	(2,665,029)	37,131
75						
76 State Income Taxes	76,517	(57,716)	210,620	42,919	(120,992)	1,686
77 Taxable Income	1,608,888	(1,213,556)	4,428,595	902,440	(2,544,036)	35,445
78						
79 Federal Income Taxes + Other	337,866	(254,847)	930,005	189,512	(534,248)	7,444

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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:							
Commercial & Industrial (includes Irrigation)	442	A	(132,829)	UT	100.000%	(132,829)	4.1.1
Gain on Property Sales	421	A	(7,932)	OR	0.000%	-	
Gain on Property Sales	421	A	122,518	UT	100.000%	122,518	
Gain on Property Sales	421	A	2,295,145	SO	43.232%	992,241	
Gain on Property Sales	421	A	(1,140,720)	SG	43.662%	(498,056)	
Gain on Property Sales	421	A	(29,015)	ID	0.000%	-	
Gain on Property Sales	421	A	(632)	SE	44.144%	(279)	
Loss on Property Sales	421	A	(1,279)	WYP	0.000%	-	
Loss on Property Sales	421	A	(337)	UT	100.000%	(337)	
Loss on Property Sales	421	A	1,279	SO	43.232%	553	
			<u>1,239,027</u>			<u>616,640</u>	4.1.1
Adjustment to Expense:							
Office Supplies and Expenses	921	A	1,268,170	SO	43.232%	548,258	
Customer Records	903	A	(687)	CN	48.100%	(331)	
Customer Records	903	A	(17,097)	OR	0.000%	-	
Informational Advertising	909	A	30,297	CA	0.000%	-	
Informational Advertising	909	A	(108,752)	CN	48.100%	(52,309)	
Informational Advertising	909	A	66,698	OR	0.000%	-	
Informational Advertising	909	A	17,486	UT	100.000%	17,486	
Informational Advertising	909	A	19,252	WA	0.000%	-	
Duplicate Charges	929	A	(7,825)	SO	43.232%	(3,383)	
Erroneous Booking Reversal	431	A	3,750	SNP	44.000%	1,650	
			<u>1,271,292</u>			<u>511,371</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 2020
Miscellaneous General Expense & Revenue

<u>Description</u>	<u>FERC</u>	<u>Factor</u>	<u>Amount</u>	
Adjustment to Revenue:				
Residential	440	UT	-	
Commercial & Industrial (includes Irrigation)	442	UT	(132,829)	
Street & Highway Lighting	440	UT	-	
			<u>(132,829)</u>	Ref 4.1
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	OR	(7,932)	
Gain on Property Sales	421	UT	122,518	
Gain on Property Sales	421	SO	2,295,145	
Gain on Property Sales	421	SG	(1,140,720)	
Gain on Property Sales	421	ID	(29,015)	
Gain on Property Sales	421	SE	(632)	
Loss on Property Sales	421	WYP	(1,279)	
Loss on Property Sales	421	UT	(337)	
Loss on Property Sales	421	SO	1,279	
			<u>1,239,027</u>	Ref 4.1
Non Regulated Flights				
Other Expenses	557	SG	-	
Office Supplies and Expenses	921	SO	(26,075)	
			<u>(26,075)</u>	
FERC 928 - Regulatory Commission Expenses				
Remove transmission costs from Situs allocation	928	OR	(2,373)	
Assign transmission costs to system allocation	928	SO	2,373	
Erroneous Booking	431	SNP	3,750	
			<u>3,750</u>	
Credit Facility Fee Adjustment				
Reallocate credit facility fees interest expense	921	SO	1,312,466	
Informational & Instructional Advertising				
Blue Sky	909	CN	5,767	
Blue Sky	909	OR	19,842	
Blue Sky	903	CN	(687)	
Blue Sky	903	OR	(17,097)	
Blue Sky	929	SO	(7,825)	
DSM	909	CN	(208)	
Giving Campagin	909	CN	(420)	
Sponsorships	909	ID	-	
Remove system allocation	909	CN	(113,891)	
Add situs allocation	909	ID	-	
Add situs allocation	909	UT	17,486	
Add situs allocation	909	WY	-	
Add situs allocation	909	WA	19,252	
Add situs allocation	909	CA	30,297	
Add situs allocation	909	OR	46,856	
Total			<u>(628)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(18,221)	
			<u>(18,221)</u>	
Total Expense			<u><u>1,271,292</u></u>	Ref 4.1

**Rocky Mountain Power
Utah Results of Operations - December 2020
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 non-recurring settlement expense	545	A	(33,000,000)	SG	43.662%	(14,408,325)	4.2.1
Removal of non-recurring refund	561	A	1,173,361	SG	43.662%	512,308	4.2.1
Add Utah EIM Buy-Down	501	A	9,574,136	UT	100.000%	9,574,136	4.2.1
Adjustment to Tax:							
Removal of non-recurring settlement ADIT	190	A	(2,893,654)	SG	43.662%	(1,263,415)	

Description of Adjustment:

This adjustment removes the refund of prior period's expense from Peak Reliability, and an accrual of environmental settlement expense. This expense should have been accrued and recovered through amortization over 10 years once spent, consistent with the approved treatment of all environmental costs. As such, the recorded expense is being removed from results as the base period data should not reflect the full expense, and is therefore being removed in this adjustment. This adjustment also adds into results the one time buy-down of EIM as approved in Docket No. 20-035-04.

Rocky Mountain Power
Results of Operations - December 2020
Remove Non-Recurring Entries

FERC				
Account	Description	Amount	Alloc	Ref.
5459000	Reversal of Klamath Settlement Obligation Expense	33,000,000	SG	4.2
5618000	Refund for the Peak Reliability Fund	(1,173,361)	SG	4.2
5614010	EIM Buy-Down	(9,574,136)	UT	4.2

**Rocky Mountain Power
Utah Results of Operations - December 2020
Insurance 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:							
Adjust Injuries and Damages Exp. to three-year Avg.	925	B	(132,349,988)	SO	43.232%	(57,217,780)	4.3.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	53,642,821	SO	43.232%	23,190,958	4.3.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	B	129,076,676	SO	43.232%	55,802,656	
Deferred Income Tax Expense	41010	B	31,735,566	SO	43.232%	13,719,976	
Accumulated Deferred Income Tax Balance	190	B	(6,115,569)	SO	43.232%	(2,643,894)	

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 12 ME December 2020, the company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200.

Rocky Mountain Power
Results of Operations - December 2020
Injuries and Damages

	Jan-18 to Dec-18	Jan-19 to Dec-19	Jan-20 to Dec-20	Total
	Cash	Cash	Cash	Cash
Cash paid on claims	5,274,989	5,153,227	10,249,201	20,677,417
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(499,750)	-	-	(499,750)
Net Paid	4,775,239	5,153,227	10,249,201	20,177,667
Third party insurance claim proceeds	(1,671,915)	-	-	(1,671,915)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	1,671,915	-	-	1,671,915
Net reimbursement from commercial insurance	-	-	-	-
Net Paid				20,177,667
Three-Year Average				6,725,889 Below

Adjustment Detail:

Included in Unadjusted Results

Net Accrued Expense	139,075,877
Three-Year Average - Cash Basis	6,725,889 Above
Regulatory Adjustment	<u>(132,349,988)</u>
	Ref 4.3

Injuries & Damages Reserve

	13 MA Balance
	Dec-20
Injuries & Damages Reserve	<u>(53,642,821) Ref 4.3</u>
Injuries & Damages Insurance Receivable	<u>0 Ref 4.3</u>
	<u>(53,642,821)</u>

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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	11,479,450	SG	43.662%	5,012,111	4.4.1
Generation Overhaul Expense - Other	553	B	<u>(5,376,832)</u>	SG	43.662%	(2,347,610)	4.4.1
			<u>6,102,619</u>				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2020 using a four-year average methodology. In this adjustment, overhaul expenses from January 2018 - December 2020 are restated in constant dollars to a December 2020 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2020 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.

Rocky Mountain Power
Results of Operations - December 2020
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	
12 Months Ended December 2017	20,163,157	
12 Months Ended December 2018	34,051,525	
12 Months Ended December 2019	37,045,683	
12 Months Ended December 2020	15,114,188	
4 Year Average - Steam	26,593,638	
12 Months Ended December 2020 Overhaul Expense - Steam	15,114,188	Ref. 4.4.2
Adjustment	11,479,450	Ref. 4.4

FUNCTION: OTHER

Period	Overhaul Expense	
12 Months Ended December 2017	796,964	
12 Months Ended December 2018	5,959,360	
12 Months Ended December 2019	2,321,350	
12 Months Ended December 2020	10,195,000	
4 Year Average	4,818,168	
12 Months Ended December 2020 Overhaul Expense - Other	10,195,000	Ref. 4.4.2
Adjustment	(5,376,832)	Ref. 4.4

Total Adjustment 6,102,619 Ref. 4.4

Rocky Mountain Power
Results of Operations - December 2020
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2017	Yr. Ended December 2018	Yr. Ended December 2019	Yr. Ended December 2020	
<u>Steam Production</u>					
Blundell	319,000	354,314	202,844	-	
Dave Johnston	5,362,747	4,794,336	9,243,457	359,914	
Gadsby	68,308	343,436	390,865	201,004	
Hunter	-	8,411,847	6,206,830	9,960,770	
Huntington	-	8,857,107	12,570,354	21,183	
Jim Bridger	5,906,742	6,661,397	6,237,185	304,569	
Naughton	4,646,360	34,087	1,013,147	259,116	
Wyodak	(18,000)	-	-	-	
Cholla	-	3,257,000	-	-	
Colstrip	1,218,000	-	-	2,113,000	
Craig	2,660,000	-	1,181,000	1,199,000	
Hayden	-	1,338,000	-	695,633	
Subtotal - Steam	20,163,157	34,051,525	37,045,683	15,114,188	Ref 4.4.1
Total Steam Production	20,163,157	34,051,525	37,045,683	15,114,188	
<u>Other Production</u>					
Hermiston	603,000	1,799,000	2,144,380	3,623,128	
Currant Creek	72,070	26,996	50,170	1,661,478	
Lake Side	-	3,680,431	(1,988)	4,776,310	
Gadsby Peakers	-	29,376	-	-	
Chehalis	121,894	423,557	128,788	134,084	
Total - Other Production	796,964	5,959,360	2,321,350	10,195,000	Ref 4.4.1
Grand Total	20,960,121	40,010,885	39,367,033	25,309,188	

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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	(56,485)	UT	100.000%	(56,485)	4.5.1

Description of Adjustment:

This adjusts the Company's actual December 2020 uncollectible accounts expense to the December 2020 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 2020
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	2,222,117,194	
Temperature Normalized Revenue	<u>2,201,517,249</u>	
Incremental Change	(20,599,944)	
Uncollectible Expense	6,092,998	
Uncollectible %	0.274%	
Uncollectible Expense	(56,485)	Ref. 4.5

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended December 31, 2020

	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	24,698,534	(703,439)
13	Transmission	-	-
14	Distribution	-	-
15	Customer Accounting	-	-
16	Customer Service & Info	-	-
17	Sales	-	-
18	Administrative & General	-	-
19			
20	Total O&M Expenses	24,698,534	(703,439)
21			
22	Depreciation	-	-
23	Amortization	-	-
24	Taxes Other Than Income	-	-
25	Income Taxes - Federal	(4,952,198)	141,044
26	Income Taxes - State	(1,121,536)	31,942
27	Income Taxes - Def Net	-	-
28	Investment Tax Credit Adj.	-	-
29	Misc Revenue & Expense	-	-
30			
31	Total Operating Expenses:	18,624,800	(530,453)
32			
33	Operating Rev For Return:	(18,624,800)	530,453
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	Pensions	-	-
41	Prepayments	-	-
42	Fuel Stock	-	-
43	Material & Supplies	-	-
44	Working Capital	207,597	(5,913)
45	Weatherization Loans	-	-
46	Misc Rate Base	-	-
47			
48	Total Electric Plant:	207,597	(5,913)
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:	207,597	(5,913)
62			
63	Return on Rate Base	-0.279%	0.008%
64			-0.287%
65	Return on Equity	-0.542%	0.015%
66			-0.556%
67	TAX CALCULATION:		
68	Operating Revenue	(24,698,534)	703,439
69	Other Deductions	-	-
70	Interest (AFUDC)	-	-
71	Interest	4,898	(139)
72	Schedule "M" Additions	-	-
73	Schedule "M" Deductions	-	-
74	Income Before Tax	(24,703,431)	703,578
75			(25,407,010)
76	State Income Taxes	(1,121,536)	31,942
77	Taxable Income	(23,581,896)	671,636
78			(24,253,532)
79	Federal Income Taxes + Other	(4,952,198)	141,044
			(5,093,242)

**Rocky Mountain Power
Utah Results of Operations - December 2020
Net Power Cost Study**

	<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:							
Post-merger Firm Type 1	555NPC	B	63,071,752	SG	43.662%	27,538,130	5.1.1
Remove Contract Buy-through	555NPC	A	(1,578,625)	SG	43.662%	(689,253)	5.1.2
			<u>61,493,127</u>			<u>26,848,877</u>	
Utah Subscriber Solar	555NPC	B	(2,248,603)	UT	100.000%	(2,248,603)	5.1.3
Utah Subscriber Solar	555NPC	B	2,248,603	SG	43.662%	981,776	5.1.3
			<u>-</u>			<u>(1,266,827)</u>	
Oregon Black Cap Solar	555NPC	B	350,365	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	(350,365)	SG	43.662%	(152,975)	5.1.3
			<u>-</u>			<u>(152,975)</u>	
Oregon Old Mill Solar	555NPC	B	866,004	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	(866,004)	SG	43.662%	(378,111)	5.1.3
			<u>-</u>			<u>(378,111)</u>	
Mead - Phoenix Amortization	555NPC	B	742,803	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	(742,803)	SG	43.662%	(324,320)	5.1.3
			<u>-</u>			<u>(324,320)</u>	
<u>Reasonable Energy Price for QF's:</u>							
System assignment to Situs	555NPC	B	(31,892)	SG	43.662%	(13,925)	5.1.4
Situs assignment to California	555NPC	B	-	CA	0.000%	-	5.1.4
Situs assignment to Oregon	555NPC	B	-	OR	0.000%	-	5.1.4
Situs assignment to Washington	555NPC	B	-	WA	0.000%	-	5.1.4
Situs assignment to Idaho	555NPC	B	31,892	ID	0.000%	-	5.1.4
Situs assignment to Utah	555NPC	B	-	UT	100.000%	-	5.1.4
Situs assignment to Wyoming	555NPC	B	-	WY	0.000%	-	5.1.4
			<u>-</u>			<u>(13,925)</u>	
			<u>61,493,127</u>			<u>24,712,720</u>	

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 2020.

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. Reasonable energy prices are also adjusted for QF's.

Rocky Mountain Power
Results of Operations - December 2020
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)	2020P 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	179,044,715	-	179,044,715	-	179,044,715	SG
Non-firm Sales		447.5	(2,662,525)	(2,662,525)	-	(2,662,525)	SE
Transmission Services		447.9	134,586	(134,586)	-	-	S
On-system Wholesale Sales		447.1	12,734,098	(12,734,098)	-	-	S
Total Revenue Adjustments		189,250,874	(12,868,684)	176,382,190	-	176,382,190	
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	641,545,731	-	641,545,731	289,431	641,835,163	SG
Post-merger Firm - Situs		555.27	8,432,769	8,432,769	(289,431)	8,143,338	Situs
Secondary Purchases	555.7, 555.25	4,531,043	-	4,531,043	-	4,531,043	SE
NPC Deferral Mechanism		555.57	52,596,049	(52,596,049)	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	19,113	(19,113)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	61,493,127	61,493,127	SG
Total Purchased Power Adjustment		707,124,705	(52,615,162)	654,509,543	61,493,127	716,002,670	
Wheeling (Account 565)							
Existing Firm PPL		565.26	-	-	-	-	SG
Existing Firm UPL		565.27	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	129,560,729	-	129,560,729	-	129,560,729	SG
Non-firm		565.25	11,627,496	11,627,496	-	11,627,496	SE
Total Wheeling Expense Adjustment		141,188,225	-	141,188,225	-	141,188,225	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	(127,464)	-	(127,464)	-	(127,464)	ID
Fuel - Overburden Amortization - Wyoming	501.12	(358,652)	-	(358,652)	-	(358,652)	WY
Fuel Consumed - Coal	501.1	583,219,050	-	583,219,050	-	583,219,050	SE
Fuel Consumed - Gas	501.35	10,922,588	-	10,922,588	-	10,922,588	SE
Steam From Other Sources	503	6,509,106	-	6,509,106	-	6,509,106	SE
Natural Gas Consumed	547.1	250,219,143	-	250,219,143	-	250,219,143	SE
Simple Cycle Combustion Turbines	547.1	2,401,639	-	2,401,639	-	2,401,639	SE
Cholla/APS Exchange	501.1	42,413,061	-	42,413,061	-	42,413,061	SE
Fuel Regulatory Costs Deferral and Amort	501.15	6,207,125	(6,207,125)	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	3,566,390	(3,566,390)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	14,761,698	(14,761,698)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	1,593,665	(1,593,665)	-	-	-	SE
Total Fuel Expense		921,327,349	(26,128,878)	895,198,471	-	895,198,471	
Net Power Cost		1,580,389,405	(65,875,356)	1,514,514,048	61,493,127	1,576,007,175	

Ref 5.1

**Rocky Mountain Power
Results of Operations - December 2020
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through**

Remove Curtailment Buy-Through

	<u>Amount</u>	<u>Mwh</u>
Jan-20	224,351	9,406
Feb-20	-	-
Mar-20	-	-
Apr-20	-	-
May-20	-	-
Jun-20	141,215	3,236
Jul-20	204,039	2,868
Aug-20	533,336	3,672
Sep-20	216,817	3,186
Oct-20	-	-
Nov-20	-	-
Dec-20	258,868	6,554
Total	<u>1,578,625</u>	<u>28,921</u>

Ref 5.1

Rocky Mountain Power
Results of Operations - December 2020
Net Power Cost Adjustment

	Total	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Utah Subscriber Solar													
Total Energy Impact	2,248,603 Ref 5.1	46,871	41,589	49,237	84,170	76,918	73,656	138,828	248,363	993,042	292,438	133,354	70,137
Oregon Black Cap Solar													
Total Energy Impact	(350,365) Ref 5.1	(12,307)	(16,079)	(23,871)	(28,278)	(19,783)	(19,227)	(37,165)	(63,962)	(59,161)	(37,870)	(17,097)	(15,565)
Old Mill Solar													
Total Energy Impact	866,004 Ref 5.1	27,419	49,666	54,423	82,532	102,908	123,000	115,750	98,505	86,540	61,930	35,305	28,026
Mead-Phoenix Amortization													
Total Energy Impact	742,803 Ref 5.1	38,688	38,688	38,688	38,688	38,688	38,688	38,688	38,688	38,688	131,538	131,538	131,538
Total	3,507,045												

Rocky Mountain Power
 Results of Operations - December 2020
 Net Power Cost Adjustment

Prior to Allocation	Post-Allocation					
Total Company	CA	OR	WA	ID	UT	WY
\$ (31,892)	\$ -	\$ -	\$ -	\$ 31,892	\$ -	\$ -
Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1

REP Adjustments		<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Total</u>
WY	J Bar 9 Ranch COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ID	ENERGY MGMT	\$0	\$0	\$0	\$0	\$0	\$6,948	\$5,282	\$4,645	\$2,829	\$4,277	\$3,745	\$4,167	\$31,892
OR	Fery, Loyd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended December 31, 2020

	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	171,958,306	-	171,958,306
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	171,958,306	-	171,958,306
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	(1,305,836)	(1,305,836)	-
23 Amortization	213,250,012	128,043	213,121,969
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	21,071,874	156,493	20,915,381
26 Income Taxes - State	4,772,196	35,441	4,736,755
27 Income Taxes - Def Net	(34,770,916)	97,618	(34,868,534)
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	203,017,331	(888,240)	203,905,571
32			
33 Operating Rev For Return:	(31,059,025)	888,240	(31,947,265)
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 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	288,064	2,139	285,925
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	288,064	2,139	285,925
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(184,526,106)	-	(184,526,106)
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	11,796	-	11,796
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(184,514,310)	-	(184,514,310)
60			
61 Total Rate Base:	(184,226,245)	2,139	(184,228,385)
62			
63 Return on Rate Base	-0.255%	0.013%	-0.268%
64			
65 Return on Equity	-0.495%	0.025%	-0.520%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(39,985,871)	1,177,792	(41,163,663)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	561,069	-	561,069
71 Interest	(4,238,613)	50	(4,238,663)
72 Schedule "M" Additions	140,587,446	(397,096)	140,984,542
73 Schedule "M" Deductions	(835,336)	-	(835,336)
74 Income Before Tax	105,114,454	780,646	104,333,808
75			
76 State Income Taxes	4,772,196	35,441	4,736,755
77 Taxable Income	100,342,258	745,204	99,597,053
78			
79 Federal Income Taxes + Other	21,071,874	156,493	20,915,381

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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	(638,683)	SG	43.662%	(278,859)	6.1.2
Remove system allocated give-back reversal	403SP	A	(2,291,814)	SG	43.662%	(1,000,642)	6.1.3
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.2
Add Situs allocated deferral	407	A	73,633	ID	0.000%	-	6.1.2
Add Situs allocated deferral	407	A	442,191	WYP	0.000%	-	6.1.2
			<u>(2,286,629)</u>			<u>(1,151,458)</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 2020
Depreciation Allocation Correction Adjustment

Situs	Amount
UT	128,043
WYP	442,191
ID	73,633
NUTIL	(5,184)

Calendar		Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
Year	Period							
2020	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	1	565131	(166,549)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	1	565131	168,078	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	1	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	1	565131	-	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	1	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	2	565131	(167,191)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	2	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	2	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	2	565131	175,246	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	2	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	3	565131	(168,440)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	3	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	3	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	3	565131	173,691	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	3	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	4	565131	(168,350)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	4	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	4	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	4	565131	170,559	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	4	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	5	565131	(170,008)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	5	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	5	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	5	565131	173,146	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	5	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	6	565131	(170,487)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	6	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	6	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	6	565131	180,629	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	6	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	7	565131	(170,211)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	7	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	7	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	7	565131	184,935	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	7	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	8	565131	(169,827)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	8	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	8	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	8	565131	182,833	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	8	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	9	565131	(171,927)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	9	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	9	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	9	565131	178,731	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	9	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
2020	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2020	10	565131	(172,193)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	10	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	10	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	10	565131	175,280	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	10	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID

Rocky Mountain Power
Utah Results of Operations - December 2020
Depreciation Allocation Correction Adjustment

<u>Situs</u>	<u>Amount</u>
UT	128,043
WYP	442,191
ID	73,633
NUTIL	(5,184)

<u>Calendar</u>	<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>
	2020	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2020	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2020	11	565131	(171,907)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2020	11	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
	2020	11	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
	2020	11	565131	182,085	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
	2020	11	565131	-	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
	2020	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2020	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2020	12	565131	(172,711)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2020	12	565131	-	ID ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
	2020	12	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
	2020	12	565131	-	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
	2020	12	565131	168,220	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
	Total			<u>638,683</u>					

**Rocky Mountain Power
Utah Results of Operations - December 2020
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 Revenue:							
Residential Sales	440	A	51,536,671	UT	100.000%	51,536,671	
Commercial & Industrial Sales	442	A	120,029,789	UT	100.000%	120,029,789	
Public Street and Highway Lighting	444	A	391,846	UT	100.000%	391,846	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			<u>171,958,306</u>			<u>171,958,306</u>	6.2.4
Adjustment to Expense:							
Steam Plant Depr. Expense - DJ	407	A	28,754,028	UT	100.000%	28,754,028	6.2.1
Steam Plant Depr. Expense - Craig	407	A	38,639,522	UT	100.000%	38,639,522	6.2.3
Steam Plant Depr. Expense - Cholla	407	A	145,491,033	UT	100.000%	145,491,033	6.2.2
Steam Plant Depr. Exp. - Cholla - Steam	407	A	1,027,750	UT	100.000%	1,027,750	6.2.2
Steam Plant Depr. Exp. - Cholla - general	407	A	(1,773,700)	SG	43.662%	(774,426)	6.2.2
			<u>212,138,634</u>			<u>213,137,908</u>	
Adjustment to Reserve:							
Steam Plant Accumulated Dep. - DJ	108SP	A	(180,786,406)	UT	100.000%	(180,786,406)	6.2.1
Steam Plant Accumulated Dep. - Craig	108SP	A	(2,972,271)	UT	100.000%	(2,972,271)	6.2.3
Steam Plant Accumulated Dep. - Cholla	108SP	A	(9,697,998)	UT	100.000%	(9,697,998)	6.2.2
Remove Steam Plant Accum. Dep. - Cholla	108SP	A	20,041,575	SG	43.662%	8,750,470	6.2.2
			<u>(173,415,100)</u>			<u>(184,706,205)</u>	
Tax Adjustment:							
Schedule M Adjustment	SCHMAT	A	(212,138,634)	SCHMDEXP	33.155%	(70,335,058)	
Schedule M Adjustment	SCHMAT	A	(1,773,700)	SG	43.662%	(774,426)	
Schedule M Adjustment	SCHMAT	A	213,912,334	UT	100.000%	213,912,334	
Deferred Income Tax Expense	41110	A	52,157,677	SCHMDEXP	33.155%	17,292,999	
Deferred Income Tax Expense	41110	A	436,093	SG	43.662%	190,405	
Deferred Income Tax Expense	41110	A	(52,593,770)	UT	100.000%	(52,593,770)	

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. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

In Addition, in Docket No. 20-035-04, the Commission authorized the Company to buy down the net plant balance and the decommissioning costs associated with Cholla Unit 4 and Craig plant using the Sustainable Transportation and Energy Plan (STEP) regulatory liability balance. This adjustment corrects the allocation of the buy-down in the Company's accounting system.

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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. 2020)
2020	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	28,754,028

Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2020	DAVE JOHNSTON Common	1085000	NUTIL	UT	(39,029,632)
2020	DAVE JOHNSTON Unit 1	1085000	NUTIL	UT	(11,593,168)
2020	DAVE JOHNSTON Unit 2	1085000	NUTIL	UT	(13,407,619)
2020	DAVE JOHNSTON Unit 3	1085000	NUTIL	UT	(56,615,136)
2020	DAVE JOHNSTON Unit 4	1085000	NUTIL	UT	(60,140,851)
	Total				<u>(180,786,406)</u>

Ref 6.2

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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. 2020)	
2020	CHOLLA PLANT - COMMON	4032000	4070000	OTHER	UT	145,491,033	Ref 6.2
2020	CHOLLA PLANT - COMMON	4032000	4070000	SG	Situs	1,773,700	Below
					Oregon	607,870	
					Idaho	138,080	
					Utah	1,027,750	Ref 6.2
					Total	1,773,700	

Calendar Year	Plant	Account Number	FERC Account	Description	Actual Allocation	Revised Allocation	December 2020 YE Balances	December 2020 13MA Balances
2020	CHOLLA PLANT - COMMON	145139	1085000	Utah STEP - Buy Down of Cholla 4	SG	UT	(125,046,223)	(9,618,940)
2020	CHOLLA PLANT - COMMON	145139	1085000	Oregon Tax - Buy Down of Cholla 4	SG	OR	(47,951,902)	(3,688,608)
2020	CHOLLA PLANT - COMMON	145139	1085000	Wyoming - Cholla 4 NBV to Reg Asset	SG	WY	(41,566,931)	(3,197,456)
2020	CHOLLA PLANT - COMMON	145139	1085000	Washington - Write-off Cholla 4 NBV	SG	WA	(22,347,576)	(1,719,044)
2020	CHOLLA PLANT - COMMON	145139	1085000	Idaho - Cholla 4 NBV	SG	ID	(16,800,129)	(1,292,318)
2020	CHOLLA PLANT - COMMON	145139	1085000	California - Cholla 4 NBV to Reg Asset	SG	CA	(4,491,786)	(345,522)
2020	CHOLLA PLANT - COMMON	145209	1085000	Utah STEP - Buy Down of Cholla 4	SG	UT	(1,027,750)	(79,058)
2020	CHOLLA PLANT - COMMON	145209	1085000	Oregon Tax - Buy Down of Cholla 4	SG	OR	(607,870)	(46,759)
2020	CHOLLA PLANT - COMMON	145209	1085000	Wyoming - Cholla 4 NBV to Reg Asset	SG	WY	(341,637)	(26,280)
2020	CHOLLA PLANT - COMMON	145209	1085000	Idaho - Cholla 4 NBV	SG	ID	(138,080)	(10,622)
2020	CHOLLA PLANT - COMMON	145209	1085000	California - Cholla 4 NBV to Reg Asset	SG	CA	(36,918)	(2,840)
2020	CHOLLA PLANT - COMMON	145209	1085000	Washington - Write-off Cholla 4 NBV	SG	WA	(183,674)	(14,129)

	SG	(260,540,476)	(20,041,575)	Ref 6.2
Wyoming	WY	(41,908,568)	(3,223,736)	
Oregon	OR	(48,559,772)	(3,735,367)	
Idaho	ID	(16,938,209)	(1,302,939)	
Utah	UT	(126,073,973)	(9,697,998)	Ref 6.2
California	CA	(4,528,704)	(348,362)	
Washington	WA	(22,531,250)	(1,733,173)	
	Total Reallocated	(260,540,476)	(20,041,575)	

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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. 2020)
2020	CRAIG PLANT All Units	4032000	4070000	OTHER	UT	38,639,522

Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2020	CRAIG PLANT All Units	1085000	NUTIL	UT	(2,972,271)
	Total				(2,972,271)

Ref 6.2

**Rocky Mountain Power
Utah Results of Operations - December 2020
Utah Depreciation Plant Buy-Down**

This adjustment adds back revenues, net of the 2017 Protocol, to offset the depreciation expense that was incurred as a result of the plant buy-downs as approved in Docket No. 20-035-04.

Spread to Revenue Accounts

440	Residential Sales	29.97%
442	Commercial & Industrial Sales	69.80%
444	Public Street and Highway Lighting	0.23%
445	Other Sales to Public Authorities	0.00%
		100.000%

Reduce revenue accounts for savings:

440	Residential Sales	51,536,671	Ref 6.2
442	Commercial & Industrial Sales	120,029,789	Ref 6.2
444	Public Street and Highway Lighting	391,846	Ref 6.2
445	Other Sales to Public Authorities	-	
		171,958,306	

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended December 31, 2020

	Type A 7.2	Type A 7.3	
	Total Adjustments	PowerTax ADIT Balance	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	(8,893,301)	(8,498,089)	(395,212)
26 Income Taxes - State	(2,014,087)	(1,924,582)	(89,505)
27 Income Taxes - Def Net	10,468,440	10,468,440	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(438,948)	45,769	(484,717)
32			
33 Operating Rev For Return:	438,948	(45,769)	484,717
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 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(121,576)	(116,174)	(5,403)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(121,576)	(116,174)	(5,403)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	(35,020,068)	(7,774,252)	(27,245,816)
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	110,815,712	-	110,815,712
58			
59 Total Rate Base Deductions	75,795,644	(7,774,252)	83,569,896
60			
61 Total Rate Base:	75,674,067	(7,890,426)	83,564,493
62			
63 Return on Rate Base	-0.072%	0.008%	-0.080%
64			
65 Return on Equity	-0.140%	0.015%	-0.155%
66			
67 TAX CALCULATION:			
68 Operating Revenue	-	-	-
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	1,785,314	(186,152)	1,971,467
72 Schedule "M" Additions	(42,577,826)	(42,577,826)	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	(44,363,140)	(42,391,674)	(1,971,467)
75			
76 State Income Taxes	(2,014,087)	(1,924,582)	(89,505)
77 Taxable Income	(42,349,054)	(40,467,092)	(1,881,962)
78			
79 Federal Income Taxes + Other	(8,893,301)	(8,498,089)	(395,212)

Rocky Mountain Power
 Utah Results of Operations - December 2020
 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	(21,028,215)	UT	100.000%	(21,028,215)	Below
Adjustment Detail:							
			Total Company				
Interest December 2020 - Unadjusted			395,447,394			178,881,077	2.18
Interest December 2020 - Normalized			357,448,924			157,852,862	Below
Adjustment:			<u>(37,998,470)</u>			<u>(21,028,215)</u>	
Rate Base:							
Other & Non-Regulated			15,151,176,196			6,690,904,268	2.2
Adjusted Rate Base			<u>-</u>			<u>-</u>	
Weighted Cost of Debt			15,151,176,196			6,690,904,268	2.2
Normalized Interest			<u>2.359%</u>			<u>2.359%</u>	2.1
			357,448,924			157,852,862	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 2020
 PowerTax ADIT Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	A	2,710,698,190	DITBAL	43.990%	1,192,429,487	
Cholla SHL	190	A	(14,909,415)	SG	43.662%	(6,509,688)	
Accel Amort of Pollution Cntrl Facilities	281	A	162,921,331	SG	43.662%	71,134,045	
California	282	A	(63,627,894)	CA	0.000%	-	
Idaho	282	A	(166,525,212)	ID	0.000%	-	
Other	282	A	(48,888,684)	OTHER	0.000%	-	
Oregon	282	A	(720,880,961)	OR	0.000%	-	
Utah	282	A	(1,269,516,176)	UT	100.000%	(1,269,516,176)	
Washington	282	A	(183,314,325)	WA	0.000%	-	
Wyoming	282	A	(418,213,864)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	-	SNP	44.000%	-	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	16,597	CIAC	48.140%	7,990	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	273,108	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	8,260,582	SG	43.662%	3,606,701	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(1,284,984)	SNPD	48.140%	(618,594)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	656,749	SO	43.232%	283,927	
			<u>(4,334,958)</u>			<u>(9,182,309)</u>	7.2.1
Reallocate OR Buy Down	SCHMAT	A	131,758,074	OR	0.000%	-	
Reallocate ID Buy Down	SCHMAT	A	16,938,209	ID	0.000%	-	
Reallocate UT Buy Down	SCHMAT	A	11,518,499	UT	100.000%	11,518,499	
Reallocate Buy Downs	SCHMAT	A	(160,214,782)	SCHMDEXP	33.155%	(53,119,584)	
Reallocate OR Buy Down	41110	A	(32,394,831)	OR	0.000%	-	
Reallocate ID Buy Down	41110	A	(4,164,530)	ID	0.000%	-	
Reallocate UT Buy Down	41110	A	(2,832,007)	UT	100.000%	(2,832,007)	
Reallocate Buy Downs	41110	A	39,391,368	SCHMDEXP	33.155%	13,060,300	
Contra Reg Asset - Cholla U4 - WY	283	A	(8,044)	OTHER	0.000%	-	
Contra Reg Asset - Cholla U4 - WY	283	A	8,044	WYP	0.000%	-	
Reg Liability - WA Low Energy Program	SCHMAT	A	818,855	WA	0.000%	-	
Reg Liability - WA Low Energy Program	41110	A	(201,329)	WA	0.000%	-	
Reg Liability - WA Low Energy Program	190	A	375,296	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.

Rocky Mountain Power
Results of Operations - December 2020
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	14,909,415	(14,909,415)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(162,921,331)	162,921,331	0	SG
RA - Solar ITC Basis Adjustment	100.110	(227,408)	227,408	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,140,480	(25,140,480)	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	(55,884,607)	55,884,607	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(15,325)	15,325	0	DITBAL
Book Depreciation	105.120	2,701,690,486	(2,701,690,486)	0	DITBAL
Repair Deduction	105.122	(435,633,837)	435,633,837	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,453,085)	157,453,085	0	DITBAL
Tax Depreciation	105.125	(4,896,541,141)	4,896,541,141	0	DITBAL
Fixed Assets - State Modification	105.129	24,374,219	(24,374,219)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,118,570)	5,118,570	0	DITBAL
CIAC	105.130	286,656,623	(286,656,623)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(2,421,389)	2,421,389	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(20,147,195)	20,147,195	0	DITBAL
Reimbursements	105.140	22,327,416	(22,327,416)	0	DITBAL
AFUDC - Debt	105.141a	(177,591,765)	177,591,765	0	DITBAL
AFUDC - Equity	105.141b	(109,259,443)	109,259,443	0	DITBAL
Avoided Costs	105.142	190,372,238	(190,372,238)	0	DITBAL
Capitalization of Test Energy	105.146	4,459,476	(4,459,476)	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	(200,465)	200,465	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(65,578,824)	65,578,824	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(64,283)	64,283	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	181,852	(181,852)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,153,108	(4,153,108)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(215,069,935)	215,069,935	0	DITBAL
Book Gain/Loss on Land Sales	105.470	14,805,175	(14,805,175)	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	162,921,331	(162,921,331)	0	DITBAL
Rounding	**	2	(2)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(63,627,894)	(63,627,894)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(166,525,212)	(166,525,212)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(48,888,684)	(48,888,684)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(720,880,961)	(720,880,961)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,269,516,176)	(1,269,516,176)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(183,314,325)	(183,314,325)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(418,213,864)	(418,213,864)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	0	0	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	16,597	16,597	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	273,108	273,108	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	8,260,582	8,260,582	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(1,284,984)	(1,284,984)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	656,749	656,749	SO
		(2,859,094,029)	(4,334,958)	(2,863,428,987)	

Ref. 7.2

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

Rocky Mountain Power
 Utah Results of Operations - December 2020
 EDIT Balance Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Other Reg. Liabilities	254	A	7,603,710	CA	0.000%	-	
Other Reg. Liabilities	254	A	17,269,240	OR	0.000%	-	
Other Reg. Liabilities	254	A	40,725,960	WA	0.000%	-	
Other Reg. Liabilities	254	A	<u>110,815,712</u>	UT	100.000%	<u>110,815,712</u>	
			<u>176,414,622</u>			<u>110,815,712</u>	7.3.1
Accum Def Inc Tax Bal	190	A	(1,869,494)	CA	0.000%	-	
Accum Def Inc Tax Bal	190	A	(4,245,919)	OR	0.000%	-	
Accum Def Inc Tax Bal	190	A	(10,013,129)	WA	0.000%	-	
Accum Def Inc Tax Bal	190	A	<u>(27,245,816)</u>	UT	100.000%	<u>(27,245,816)</u>	
			<u>(43,374,357)</u>			<u>(27,245,816)</u>	7.3.1

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 2020
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
DTA - EDIT Balances	190CA	1,869,494	-	(1,869,494)	
DTA - EDIT Balances	190OR	4,245,919	-	(4,245,919)	
DTA - EDIT Balances	190WA	10,013,129	-	(10,013,129)	
DTA - EDIT Balances	190ID	5,631,229	5,631,229	-	
DTA - EDIT Balances	190UT	27,245,816	-	(27,245,816)	
DTA - EDIT Balances	190WYP	13,062,075	13,062,075	-	
DTA - EDIT Balances	190WYU	9,120,047	9,120,047	-	
	Total	71,187,709	27,813,352	(43,374,357)	

Grand Total	71,187,709	27,813,352	(43,374,357)	Page 7.3
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EDIT Reg Liabilities	254CA	(7,603,709)	-	7,603,709
EDIT Reg Liabilities	254OR	(17,269,240)	-	17,269,240
EDIT Reg Liabilities	254WA	(40,725,960)	-	40,725,960
EDIT Reg Liabilities	254ID	(22,903,652)	(22,903,652)	-
EDIT Reg Liabilities	254UT	(110,815,712)	-	110,815,712
EDIT Reg Liabilities	254WYP	(53,126,806)	(53,126,806)	-
EDIT Reg Liabilities	254WYU	(37,093,567)	(37,093,567)	-
	Total	(289,538,647)	(76,030,458)	176,414,622

Grand Total	(289,538,647)	(76,030,458)	176,414,622	Page 7.3
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8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2020

		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	15,616,823	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	2,117	11	105	-	-	-
6 Total Operating Revenues	15,618,940	11	105	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	17,811,786	-	-	-	-	-
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	148,378	773	7,380	-	-	-
19						
20 Total O&M Expenses	17,960,164	773	7,380	-	-	-
21						
22 Depreciation	(2,981,135)	48	461	-	-	-
23 Amortization	17,992,061	40	380	-	-	-
24 Taxes Other Than Income	103,940	542	5,170	-	-	-
25 Income Taxes - Federal	(1,761,917)	(19,688)	(188,548)	62,096	19,341	(46,893)
26 Income Taxes - State	(399,025)	(4,459)	(42,701)	14,063	4,380	(10,620)
27 Income Taxes - Def Net	(1,713,931)	53	503	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	582,898	0	0	-	-	582,897
30						
31 Total Operating Expenses:	29,783,055	(22,691)	(217,355)	76,159	23,721	525,384
32						
33 Operating Rev For Return:	(14,164,115)	22,702	217,461	(76,159)	(23,721)	(525,384)
34						
35 Rate Base:						
36 Electric Plant In Service	42,900,609	4,098,492	39,253,188	-	-	-
37 Plant Held for Future Use	(4,089,761)	-	-	-	(4,089,761)	-
38 Misc Deferred Debits	(170,434,461)	1,414	13,494	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Pensions	(13,744,261)	99	947	-	-	-
41 Prepayments	18,528	97	922	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	(754)	(4)	(37)	-	-	-
44 Working Capital	192,936	(173)	(1,658)	849	264	(641)
45 Weatherization Loans	(3)	(0)	(0)	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(145,157,166)	4,099,925	39,266,854	849	(4,089,497)	(641)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	8,389,457	(355)	(3,392)	-	-	-
52 Accum Prov For Amort	684,788	(968)	(9,241)	-	-	-
53 Accum Def Income Tax	38,126,802	(147)	(1,407)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	(13,130,512)	-	-	(13,130,512)	-	-
56 Customer Service Deposits	(14,791,515)	-	-	-	-	(14,791,515)
57 Misc Rate Base Deductions	29,435,692	(352)	(3,362)	-	-	-
58						
59 Total Rate Base Deductions	48,714,713	(1,823)	(17,402)	(13,130,512)	-	(14,791,515)
60						
61 Total Rate Base:	(96,442,453)	4,098,102	39,249,452	(13,129,663)	(4,089,497)	(14,792,156)
62						
63 Return on Rate Base	-0.108%	-0.004%	-0.037%	0.012%	0.004%	0.008%
64						
65 Return on Equity	-0.209%	-0.008%	-0.072%	0.024%	0.007%	0.015%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(18,038,988)	(1,392)	(13,285)	-	-	(582,897)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(1,455)	(58)	(556)	-	-	-
71 Interest	(2,275,565)	96,672	925,872	(309,757)	(96,480)	(348,979)
72 Schedule "M" Additions	7,044,192	243	2,320	-	-	-
73 Schedule "M" Deductions	71,323	447	4,268	-	-	-
74 Income Before Tax	(8,789,099)	(98,209)	(940,549)	309,757	96,480	(233,918)
75						
76 State Income Taxes	(399,025)	(4,459)	(42,701)	14,063	4,380	(10,620)
77 Taxable Income	(8,390,074)	(93,751)	(897,848)	295,694	92,100	(223,298)
78						
79 Federal Income Taxes + Other	(1,761,917)	(19,688)	(188,548)	62,096	19,341	(46,893)

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2020

	Type A 8.7 Klamath Hydroelectric Settlement Agreement	Type A 8.8 Carbon Plant Closure	Type A 8.9 Deer Creek Mine Closure	Type A 8.10 Prepaid Pension Asset Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	15,616,823	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	2,001	-	-	-
6 Total Operating Revenues	2,001	-	15,616,823	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	17,811,786	-
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	140,225	-	-	-
19				
20 Total O&M Expenses	140,225	-	17,811,786	-
21				
22 Depreciation	3,391,822	(6,373,467)	-	-
23 Amortization	4,254,622	13,737,020	-	-
24 Taxes Other Than Income	98,229	-	-	-
25 Income Taxes - Federal	38,820	(1,739,947)	(440,926)	553,827
26 Income Taxes - State	8,792	(394,050)	(99,858)	125,427
27 Income Taxes - Def Net	(2,038,780)	324,293	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	1	-	-	-
30				
31 Total Operating Expenses:	5,893,730	5,553,850	17,271,003	679,254
32				
33 Operating Rev For Return:	(5,891,730)	(5,553,850)	(1,654,180)	(679,254)
34				
35 Rate Base:				
36 Electric Plant In Service	(451,071)	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	256,390	(116,716)	-	(170,589,042)
39 Elec Plant Acq Adj	-	-	-	-
40 Pensions	17,987	-	-	(13,763,294)
41 Prepayments	17,510	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	(712)	-	-	-
44 Working Capital	18,003	(23,786)	192,507	7,571
45 Weatherization Loans	(3)	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(141,896)	(140,502)	192,507	(184,344,765)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	8,393,204	-	-	-
52 Accum Prov For Amort	694,998	-	-	-
53 Accum Def Income Tax	389,357	-	-	37,739,000
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	(63,873)	-	-	29,503,279
58				
59 Total Rate Base Deductions	9,413,686	-	-	67,242,279
60				
61 Total Rate Base:	9,271,790	(140,502)	192,507	(117,102,486)
62				
63 Return on Rate Base	-0.095%	-0.080%	-0.024%	0.108%
64				
65 Return on Equity	-0.184%	-0.156%	-0.047%	0.211%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(7,882,898)	(7,363,553)	(2,194,963)	-
69 Other Deductions				
70 Interest (AFUDC)	(840)	-	-	-
71 Interest	218,580	(3,315)	4,542	(2,762,700)
72 Schedule "M" Additions	8,360,901	(1,319,271)	-	-
73 Schedule "M" Deductions	66,608	-	-	-
74 Income Before Tax	193,654	(8,679,510)	(2,199,505)	2,762,700
75				
76 State Income Taxes	8,792	(394,050)	(99,858)	125,427
77 Taxable Income	184,862	(8,285,460)	(2,099,647)	2,637,274
78				
79 Federal Income Taxes + Other	38,820	(1,739,947)	(440,926)	553,827

Rocky Mountain Power
 Utah Results of Operations - December 2020
 Cash Working Capital

	<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	(819,775)	UT	100.000%	(819,775)	Below
Adjustment Detail:							
Cash Working Capital December 2020 - Unadjusted			29,682,198			15,840,530	2.33
Cash Working Capital December 2020 - Normalized			<u>28,465,784</u>			<u>15,020,756</u>	8.1.1
Adjustment:			<u>(1,216,414)</u>			<u>(819,775)</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 December 2020**

	<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	2,922,908,770	51,748,522	759,839,148	209,509,038	365,436,703	316,054,687	1,222,335,069	165,040,928	49,382,016	847,903
Taxes Other than Income	208,904,338	4,981,593	80,177,448	13,820,556	24,541,591	21,251,110	75,476,662	9,860,621	3,290,481	45,867
Federal Income Tax	(2,708,600)	1,310,186	28,121,872	(2,609,443)	(3,854,877)	(6,077,344)	33,390,471	6,620,488	2,222,468	(147,674)
State Income Tax	19,637,432	602,037	11,864,344	1,054,752	1,907,796	1,027,383	16,403,904	2,673,446	880,413	(25,936)
Total	3,148,741,940	58,642,338	880,002,812	221,774,903	388,031,213	332,255,836	1,347,606,105	184,195,483	55,775,377	720,160
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,626,690	160,664	2,410,967	607,602	1,063,099	910,290	3,692,072	504,645	152,809	1,973
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	28,465,784	147,683	8,317,790	3,688,147	945,198	809,336	15,020,756	345,167	135,862	1,044
	Ref. 2.33						Ref. 2.33			

Rocky Mountain Power
Utah Results of Operations - December 2020
Trapper Mine 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:							
Other Tangible Property	399	A	9,148,724	SE	44.144%	4,038,618	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 2020
Trapper Mine Rate Base

Trapper Total Description	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20
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	129,555,788	129,555,788	130,831,924	130,859,032	130,962,984	130,962,984	131,389,196	131,687,395	131,917,461	129,001,228	131,739,801	132,040,125	133,486,240
Total Property, Plant, and Equipment	150,139,587	150,139,587	151,415,723	151,442,831	151,546,783	151,546,783	151,972,995	152,271,194	152,501,260	149,585,027	152,323,600	152,623,924	154,070,039
Accumulated Depreciation	(125,230,662)	(125,735,269)	(126,187,432)	(126,652,567)	(127,139,367)	(127,587,176)	(125,195,669)	(125,652,020)	(126,060,750)	(126,068,974)	(125,597,654)	(125,960,347)	(126,248,182)
Total Property, Plant, and Equipment	24,908,925	24,404,318	25,228,291	24,790,264	24,407,416	23,959,607	26,777,326	26,619,174	26,440,510	23,516,053	26,725,946	26,663,577	27,821,857
Other													
Inventories	6,099,869	5,195,107	5,709,875	5,314,932	4,795,928	5,266,665	5,163,490	4,763,159	5,726,025	5,791,444	5,173,507	5,613,487	5,070,961
Prepaid Expenses	145,799	125,624	108,814	104,839	156,368	148,943	131,779	114,616	98,097	88,954	76,465	102,074	265,149
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	6,745,668	5,820,731	6,318,689	5,919,771	5,452,296	5,915,608	5,795,269	5,377,775	6,324,122	6,380,398	5,749,972	6,215,561	5,836,110
Total Rate Base	31,654,593	30,225,049	31,546,980	30,710,035	29,859,712	29,875,215	32,572,595	31,996,949	32,764,632	29,896,451	32,475,918	32,879,138	33,657,967
PacifiCorp Share (29.00%)	9,179,832	8,765,264	9,148,624	8,905,910	8,659,316	8,663,812	9,446,053	9,279,115	9,501,743	8,669,971	9,418,016	9,534,950	9,760,810

December 2020 13 Mth. Avg. Balance 9,148,724

Ref 8.2

Rocky Mountain Power
Utah Results of Operations - December 2020
Bridger Mine 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:							
Other Tangible Property	399	A	87,621,804	SE	44.144%	38,679,814	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 2020
Bridger Mine Rate Base
(\$000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1 Structure, Equipment, Mine Dev.	443,289	443,316	443,352	443,118	443,119	443,119	443,268	443,915	444,291	444,462	444,522	444,453	444,566
2 Materials & Supplies	15,148	14,924	14,649	14,499	15,446	14,811	14,681	14,271	13,913	13,670	13,464	13,151	13,081
4 Pit Inventory	27,196	24,871	29,963	36,089	39,303	41,888	40,522	39,386	35,477	29,754	29,033	27,057	27,609
5 Deferred Long Wall Costs	5,705	4,878	5,076	5,431	5,002	4,671	4,801	3,967	4,072	4,512	4,549	4,733	5,179
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(350,778)	(353,217)	(355,559)	(357,678)	(359,993)	(362,203)	(364,463)	(366,892)	(369,293)	(371,032)	(373,040)	(375,179)	(377,270)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	140,560	134,772	137,481	141,459	142,877	142,286	138,809	134,647	128,459	121,366	118,528	114,215	113,166
PacifiCorp Share (66.67%)	93,707	89,848	91,654	94,306	95,251	94,857	92,539	89,765	85,639	80,911	79,018	76,143	75,444

December 2020 - 13 Mth. Avg. Balance	87,622	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	(96,180)	CA	0.000%	-	8.4.1
Customer Advances	252	A	16,316,327	OR	0.000%	-	8.4.1
Customer Advances	252	A	(307,576)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(408,293)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(12,153,559)	UT	100.000%	(12,153,559)	8.4.1
Customer Advances	252	A	(1,158,286)	WYP	0.000%	-	8.4.1
Customer Advances	252	A	(2,192,433)	SG	43.662%	(957,251)	8.4.1
			<u>-</u>			<u>(13,110,810)</u>	

Description of Adjustment:

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

Rocky Mountain Power
Results of Operations - December 2020
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(96,180)	(96,180)	Page 8.4
252OR	(18,319,491)	(2,003,164)	16,316,327	Page 8.4
252WA	-	(307,576)	(307,576)	Page 8.4
252IDU	-	(408,293)	(408,293)	Page 8.4
252UT	(482,602)	(12,636,161)	(12,153,559)	Page 8.4
252WYP	-	(1,158,286)	(1,158,286)	Page 8.4
252SG	(21,534,074)	(23,726,507)	(2,192,433)	Page 8.4
Total	(40,336,167)	(40,336,167)	-	

	<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	(9,178,054.59)	SG	43.662%	(4,007,285)	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 2020
 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

**Rocky Mountain Power
Utah Results of Operations - December 2020
Customer Service Deposits**

	<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							
Utah Customer Service Deposit Interest	4311	A	582,897	UT	100.000%	582,897	8.6.1
Adjustment to Rate Base							
Utah Customer Service Deposits	235	A	(14,791,515)	UT	100.000%	(14,791,515)	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 2020
Utah Customer Service Deposits**

Customer Service Deposits - Interest Expense
GL 585100

Month	Interest	
Jan-20	61,964	
Feb-20	56,004	
Mar-20	15,885	
Apr-20	62,741	
May-20	63,469	
Jun-20	44,822	
Jul-20	49,955	
Aug-20	48,323	
Sep-20	39,466	
Oct-20	46,064	
Nov-20	48,400	
Dec-20	45,804	
Interest Expense	582,897	Ref. 8.6

Customer Service Deposits - Balances
GL Accounts 230140

Month	Balance	
Dec-19	16,394,418	
Jan-20	16,540,488	
Feb-20	16,597,221	
Mar-20	16,525,306	
Apr-20	15,751,491	
May-20	15,037,310	
Jun-20	14,017,807	
Jul-20	13,421,238	
Aug-20	13,463,446	
Sep-20	13,687,135	
Oct-20	13,856,966	
Nov-20	13,798,012	
Dec-20	13,198,851	
13-Month Average	14,791,515	Ref. 8.6

Rocky Mountain Power
Utah Results of Operations - December 2020
Klamath Hydroelectric Settlement Agreement

	<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 & Settlement Process	302	A	(68,410,846)	SG-P	43.662%	(29,869,264)	8.7.1
Remove Klamath Relicensing & Settlement Process	302	A	29,613,429	UT	100.000%	29,613,429	8.7.1
Adjustment to Amortization Reserve:							
Remove Klamath Relicensing & Settlement Process	111IP	A	68,410,846	SG-P	43.662%	29,869,264	8.7.1
Remove Klamath Relicensing & Settlement Process	111IP	A	(29,613,429)	UT	100.000%	(29,613,429)	8.7.1
Adjustment to Amortization Expense:							
Remove Klamath Relicensing & Settlement Process	404IP	A	-	SG-P	43.662%	-	8.7.1
Remove Klamath Relicensing & Settlement Process	404IP	A	-	UT	100.000%	-	8.7.1
<u>Klamath Existing Plant</u>							
Adjustment to Rate Base:							
Existing Klamath: Adjust EPIS	332	A	-	SG-P	43.662%	-	
Adjustment to Depreciation Reserve:							
Existing Klamath: Adjust Reserve	108HP	A	18,980,278	SG-P	43.662%	8,287,091	
Adjustment to Depreciation Expense:							
Existing Klamath: Adjust Expense	403HP	A	7,592,111	SG-P	43.662%	3,314,836	
<u>Klamath Relicensing Process Costs Reg Asset</u>							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,247,407	UT	100.000%	4,247,407	
Adjustment to Tax:							
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	4,247,407	UT	100.000%	4,247,407	
Deferred Tax Expense	41110	A	(1,044,293)	UT	100.000%	(1,044,293)	
Accum Def Inc Tax Balance	282	A	-	UT	100.000%	-	
Existing Klamath:							
Schedule M Addition	SCHMAT	A	7,592,111	SG	43.662%	3,314,836	
Deferred Tax Expense	41110	A	(1,866,642)	SG	43.662%	(815,006)	
Accum Def Inc Tax Balance	282	A	933,321	SG	43.662%	407,503	

Description of Adjustment:

This adjustment adds in twelve months of depreciation expense for the period January to December 2020 which represents the depreciation of the accelerated reserve created to extend the depreciation period from 2019 to 2022. 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 reflects amortization of the allocated Klamath relicensing process costs and the associated amortization and expense and reserve costs into results, for the base period, 12 months ended December 2020. 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.

Rocky Mountain Power
Utah Results of Operations - December 2020
Klamath Hydroelectric Settlement Agreement

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2020

	<u>12 Months Ended December 2020</u>	<u>13 Mth. Avg. December 2020</u>	
Decrement Depreciation Expense - Jan 2020 to December 2020	7,592,111		Ref 8.7
Depreciation Reserve, 2022 Schedule.		(18,980,278)	Ref 8.7

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2020

	Factor	<u>12 Months Ended December 2020</u>	<u>13 Mth. Avg. December 2020</u>	
Gross EPIS	SG		68,410,846	Ref 8.7
Amortization Reserve	SG		(68,410,846)	Ref 8.7
Amortization Expense	SG	-		Ref 8.7
Gross EPIS	UT		(29,613,429)	Ref 8.7
Amortization Reserve	UT		29,613,429	Ref 8.7
Amortization Expense	UT	-		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.

Rocky Mountain Power
Utah Results of Operations - December 2020
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

		<u>Amortization</u> <u>Expense</u>		
	Base Period Amount (below)	4,247,407		Ref 8.7
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> ⁽¹⁾	<u>Interest</u>	<u>End Balance</u>
Dec-19				12,002,814
Jan-20	12,002,814	(355,702)	43,063	11,690,175
Feb-20	11,690,175	(355,702)	41,924	11,376,396
Mar-20	11,376,396	(355,702)	40,781	11,061,476
Apr-20	11,061,476	(353,367)	35,194	10,743,303
May-20	10,743,303	(353,367)	34,165	10,424,102
Jun-20	10,424,102	(353,367)	33,133	10,103,868
Jul-20	10,103,868	(353,367)	32,098	9,782,599
Aug-20	9,782,599	(353,367)	31,059	9,460,292
Sep-20	9,460,292	(353,367)	30,017	9,136,942
Oct-20	9,136,942	(353,367)	28,972	8,812,547
Nov-20	8,812,547	(353,367)	27,923	8,487,103
Dec-20	8,487,103	(353,367)	26,870	8,160,606
	Base Period Amortization =	(4,247,407)		

(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 alloc amortization expense	403SP	A	(14,303,042)	SG	43.662%	(6,244,936)	8.8.1
<u>Correct Allocation</u>							
Add situs alloc amort expense	407	A	12,219,709	UT	100.000%	12,219,709	8.8.1
Add situs alloc amort expense	407	A	478,639	ID	0.000%	-	8.8.1
Add situs alloc amort expense	407	A	1,604,694	WY	0.000%	-	8.8.1
			-			5,974,773	
Add situs allocation of M&S Inventory	407	A	1,517,311	UT	100.000%	1,517,311	8.8.2
Adjustment to Rate Base:							
Reallocate M&S Obsolete Inventory Buy-down	182M	A	(116,716)	UT	100.000%	(116,716)	8.8.2

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. This adjustment also adds into results the buy-down of obsolete materials and supplies that was approved in Docket No. 20-035-04.

Rocky Mountain Power
Results of Operations - December 2020
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.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY amortization expense	403SP	14,303,042	SG	8.8
<u>Correct</u>				
Utah amortization expense	407	12,219,709	UT	8.8
Idaho amortization expense	407	478,639	ID	8.8
Wyoming amortization expense	407	1,604,694	WY	8.8
		<u>14,303,042</u>		

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2020	1	565131	37,209	Amortize WY Deferred Carbon Decomm	137655382	4032000	114	SG	WY
2020	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	137655382	4032000	106	SG	ID
2020	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	137655382	4032000	114	SG	WY
2020	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	137655382	4032000	109	SG	UT
2020	2	565131	37,209	Amortize WY Deferred Carbon Decomm	137743353	4032000	114	SG	WY
2020	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	137743353	4032000	106	SG	ID
2020	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	137743353	4032000	114	SG	WY
2020	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	137743353	4032000	109	SG	UT
2020	3	565131	37,209	Amortize WY Deferred Carbon Decomm	137827267	4032000	114	SG	WY
2020	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	137827267	4032000	106	SG	ID
2020	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	137827267	4032000	114	SG	WY
2020	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	137827267	4032000	109	SG	UT
2020	4	565131	37,209	Amortize WY Deferred Carbon Decomm	138185803	4032000	114	SG	WY
2020	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	138185803	4032000	106	SG	ID
2020	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	138185803	4032000	114	SG	WY
2020	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	138185803	4032000	109	SG	UT
2020	5	565131	37,209	Amortize WY Deferred Carbon Decomm	138264085	4032000	114	SG	WY
2020	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	138264085	4032000	106	SG	ID
2020	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	138264085	4032000	114	SG	WY
2020	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	138264085	4032000	109	SG	UT
2020	6	565131	37,209	Amortize WY Deferred Carbon Decomm	138354918	4032000	114	SG	WY
2020	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	138354918	4032000	106	SG	ID
2020	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	138354918	4032000	114	SG	WY
2020	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	138354918	4032000	109	SG	UT
2020	7	565131	37,209	Amortize WY Deferred Carbon Decomm	138708925	4032000	114	SG	WY
2020	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	138708925	4032000	106	SG	ID
2020	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	138708925	4032000	114	SG	WY
2020	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	138708925	4032000	109	SG	UT
2020	8	565131	37,209	Amortize WY Deferred Carbon Decomm	138804157	4032000	114	SG	WY
2020	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	138804157	4032000	106	SG	ID
2020	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	138804157	4032000	114	SG	WY
2020	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	138804157	4032000	109	SG	UT
2020	9	565131	37,209	Amortize WY Deferred Carbon Decomm	138900156	4032000	114	SG	WY
2020	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	138900156	4032000	106	SG	ID
2020	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	138900156	4032000	114	SG	WY
2020	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	138900156	4032000	109	SG	UT
2020	10	565131	37,209	Amortize WY Deferred Carbon Decomm	139246785	4032000	114	SG	WY
2020	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	139246785	4032000	106	SG	ID
2020	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	139246785	4032000	114	SG	WY
2020	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	139246785	4032000	109	SG	UT
2020	11	565131	37,209	Amortize WY Deferred Carbon Decomm	139343664	4032000	114	SG	WY
2020	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	139343664	4032000	106	SG	ID
2020	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	139343664	4032000	114	SG	WY
2020	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	139343664	4032000	109	SG	UT
2020	12	565131	37,209	Amortize WY Deferred Carbon Decomm	139443704	4032000	114	SG	WY
2020	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	139443704	4032000	106	SG	ID
2020	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	139443704	4032000	114	SG	WY
2020	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	139443704	4032000	109	SG	UT
2020	12	565131	8,775,068	Buy down Utah deferred decomm	139460533	4032000	109	SG	UT
			<u>14,303,042</u>						

Rocky Mountain Power
Results of Operations - December 2020
Carbon Plant Closure

M&S Inventory Correction for UT Carbon Buy Downs

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2020	12	566944	1,517,311	UT Carbon Buy Down	4073000	109	NUTIL	UT
2020	12	187338	(116,716)	UT Carbon Buy Down	1823390	103	CA	UT

	<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 Sales	440	A	5,731,374	UT	100.000%	5,731,374	8.9.1
Commercial & Industrial Sales	442	A	9,807,365	UT	100.000%	9,807,365	8.9.1
Public Street and Highway Lighting	444	A	78,084	UT	100.000%	78,084	8.9.1
Total			<u>15,616,823</u>			<u>15,616,823</u>	
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Wyoming Deer Creek closure cost amortization	506	A	(985,172)	SG	43.662%	(430,142)	8.9.2
Utah Deer Creek Buy-Down	506	A	(32,920,009)	SG	43.662%	(14,373,400)	8.9.2
Utah Deer Creek Buy-Down	501	A	<u>32,920,009</u>	UT	100.000%	<u>32,920,009</u>	8.9.2
			<u>(985,172)</u>			<u>18,116,468</u>	

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 2020. 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 2020
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.

<u>Account</u>	<u>Description</u>	<u>Deferral</u>	<u>Amortization</u>	
186872	RA-DC ROR Offset-Fossil Rock-Amortz	-	7,407,342	
186871	RA-DC ROR Offset-Fuel Inventory-Amortz	-	8,931,375	
186870	RA-DC ROR Offset-Assets Sold-Amortz	-	2,314,325	
186862	Return Offset for Sale of Fossil Rock	(1,237,236)	-	
186861	Return Offset for Reduction in Fuel Inventory	(1,515,356)	-	
186860	Return Offset for Assets Sold	(386,556)	-	
186854	Savings in PBOP expense due to settlement	(2,900,366)	3,003,295	
		(6,039,514)	21,656,337	Total
				15,616,823

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	5,731,374	Ref 8.9
442	Commercial & Industrial Sales	9,807,365	Ref 8.9
444	Public Street and Highway Lighting	78,084	Ref 8.9
		<u>15,616,823</u>	

**Rocky Mountain Power
 Results of Operations - December 2020
 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.

	<u>Monthly Amort</u>	<u>Annual Amort</u>	<u>Booked Allocation</u>	<u>Booked Corrected</u>	<u>Ref</u>
Wyoming Closure Cost Amortization	82,098	985,172	SG	WY	8.9
Utah Deer Creek Buy-Down		32,920,009	SG	UT	8.9

Rocky Mountain Power
 Utah Results of Operations - December 2020
 Prepaid Pension Asset Removal

	<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 Pension:							
Net Prepaid Balance	128	B	(639,922)	SO	43.232%	(276,652)	
Net Prepaid Balance	182M	B	(413,917,890)	SO	43.232%	(178,945,710)	
Net Prepaid Balance	2283	B	67,261,267	SO	43.232%	29,078,509	
ADIT Balances	190	B	(16,537,259)	SO	43.232%	(7,149,417)	
ADIT Balances	283	B	101,925,671	SO	43.232%	44,064,685	
			<u>(261,908,134)</u>			<u>(113,228,585)</u>	8.10.1
Adjustment to Post-Retirement:							
Net Prepaid Balance	128	B	(30,737,490)	SO	43.232%	(13,288,486)	
Net Prepaid Balance	182M	B	25,010,776	SO	43.232%	10,812,703	
Net Prepaid Balance	2283	B	0	SO	43.232%	0	
ADIT Balances	190	B	(4,340,121)	SO	43.232%	(1,876,329)	
ADIT Balances	283	B	4,988,686	SO	43.232%	2,156,718	
			<u>(5,078,149)</u>			<u>(2,195,394)</u>	8.10.1
Net Prepaid Pension Asset in Rate Base			<u>(266,986,283)</u>			<u>(115,423,979)</u>	

Description of Adjustment:

This adjustment removes the pension asset/liability, depending on the funds status, from the Base Period, per the Commission's order in Docket 20-035-04.

Rocky Mountain Power
Results of Operations - December 2020
Prepaid Pension Asset

Pension	FERC Pension Account	Factor	Actual Dec-20 13MA Allocation	Ref
	128	SO	639,922	
	182M	SO	413,917,890	
	2283	SO	(67,261,267)	
			347,296,546	8.10
	190	SO	16,537,259	
	283	SO	(101,925,671)	
			(85,388,412)	8.10
Post Retirement				
	128	SO	30,737,490	
	182M	SO	(25,010,776)	
	2283	SO	(0)	
			5,726,714	8.10
	190	SO	4,340,121	
	283	SO	(4,988,686)	
			(648,565)	8.10

**9. Reporting and
Ratemaking Factors
2020 Protocol
13-Month Average**

Utah Results of Operations

December 2020

13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.8356%	0.0366%			Pg 9.16
Divisional Generation - Pac. Power	DGP	3.1428%	55.2252%	17.0583%	0.0000%	0.0000%	24.5738%	0.0000%			Pg 9.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	84.9124%	11.5181%	4.1054%	0.0698%			Pg 9.16
System Capacity	SC	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	13.2386%	0.0370%			Pg 9.16
System Energy	SE	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.6267%	0.0356%			Pg 9.16
System Overhead	SO	2.1549%	27.4762%	7.8885%	43.8637%	5.8161%	13.0068%	0.0258%	0.0000%	0.0000%	Pg 9.6
Gross Plant-System	GPS	2.1549%	27.4762%	7.8885%	43.8637%	5.8161%	13.0068%	0.0258%	0.0000%	0.0000%	Pg 9.6
System Net Plant	SNP	1.9498%	26.7766%	7.7281%	44.6648%	5.9058%	13.1496%	0.0271%	0.0188%	0.0000%	Pg 9.6
Division Net Plant Distribution	SNPD	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3596%	0.0000%			Pg 9.4
Customer - System	CN	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3374%	0.0000%	0.0000%	0.0000%	Pg 9.9
CIAC	CIAC	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3596%	0.0000%			Pg 9.9
Bad Debt Expense	BADDEBT	4.2679%	37.0689%	13.2825%	34.1858%	2.2249%	9.0108%	0.0000%	0.0000%	0.0000%	Pg 9.9
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.5663%	27.5235%	8.5016%	41.8197%	6.3712%	14.4052%	0.0384%	0.0000%	0.0000%	Pg 9.4
System Net Transmission Plant	SNPT	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.8356%	0.0366%			Pg 9.5
System Net Production Plant	SNPP	1.5264%	26.8234%	8.2851%	43.2773%	6.1925%	14.0918%	0.0374%	0.0429%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4853%	26.1005%	8.0621%	44.3163%	6.0114%	13.7584%	0.0364%	0.5474%	0.0000%	Pg 9.4
System Net Other Production Plant	SNPPO	1.4935%	26.2457%	8.1063%	44.5593%	6.0443%	13.8353%	0.0366%	0.0000%	0.0000%	Pg 9.5
System Net General Plant	SNPG	2.7640%	28.8121%	6.8152%	40.5831%	6.6889%	14.4966%	0.0152%			Pg 9.6
System Net Intangible Plant	SNPI	1.8338%	26.7988%	7.9868%	43.5924%	6.4145%	13.5799%	0.0269%			Pg 9.7
Trojan Plant Allocator	TROJP	1.4864%	25.9411%	8.0338%	44.5926%	6.1318%	14.1077%	0.0365%			Pg 9.13
Trojan Decommissioning Allocator	TROJD	1.4851%	25.8875%	8.0210%	44.5983%	6.1472%	14.1557%	0.0364%			Pg 9.13
DIT Balance	DITBAL	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	14.7023%	0.2366%	0.0000%	1.4182%	Pg 9.10
Tax Depreciation	TAXDEPR	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	14.0407%	0.0285%	0.0000%	0.2552%	Pg 9.14
SCHMAT Depreciation Expense	SCHMDEXP	1.7848%	22.5310%	6.6240%	33.6867%	4.5504%	11.3198%	0.0217%	20.1217%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.4941%	26.2538%	8.1094%	44.5765%	6.0467%	13.8406%				Not Used

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CALCULATION OF INTERNAL FACTORS

December 2020

DESCRIPTION OF FACTOR

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

STEAM:

STEAM PRODUCTION PLANT

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2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
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	7,318,190,081	109,298,185	1,920,599,693	593,245,751	3,261,001,432	442,345,042	989,020,486	2,679,492	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,318,190,081	109,298,185	1,920,599,693	593,245,751	3,261,001,432	442,345,042	989,020,486	2,679,492	0	0
LESS ACCUMULATED DEPRECIATION										
S	(183,920,284)	-	-	-	(185,356,613)	1,213,075	223,253	-	-	-
DGP	(781,139,894)	(11,666,433)	(205,003,836)	(63,322,750)	(348,077,638)	(47,215,685)	(105,567,545)	(286,008)	0	0
DGU	(739,872,320)	(11,050,096)	(194,173,496)	(59,977,413)	(329,688,717)	(44,721,283)	(99,990,418)	(270,898)	0	0
SG	(1,602,290,606)	(23,930,433)	(420,508,187)	(129,888,959)	(713,984,182)	(96,849,808)	(216,542,371)	(586,665)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(237,841,901)	(3,552,202)	(62,419,680)	(19,280,546)	(105,982,869)	(14,376,258)	(32,143,264)	(87,084)	0	0
	(3,545,065,006)	(50,199,163)	(882,105,199)	(272,469,668)	(1,683,090,018)	(201,949,959)	(454,020,344)	(1,230,654)	0	0
TOTAL NET STEAM PLANT	3,773,125,076	59,099,022	1,038,494,494	320,776,083	1,577,911,414	240,395,083	535,000,143	1,448,838	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5663%	27.5235%	8.5016%	41.8197%	6.3712%	14.1792%	0.0384%	0.0000%	0.0000%
NUCLEAR:										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
NUCLEAR PRODUCTION PLANT										
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:										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,097,851,698	16,396,568	288,122,283	88,996,849	489,205,107	66,359,202	148,369,721	401,969	0	0
	1,097,851,698	16,396,568	288,122,283	88,996,849	489,205,107	66,359,202	148,369,721	401,969	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	3,507,441	-	-	-	-	-	-	-	3,507,441	-
DGP	(173,419,991)	(2,590,052)	(45,512,671)	(14,058,213)	(77,276,325)	(10,482,301)	(23,436,932)	(63,496)	0	0
DGU	(31,036,052)	(463,528)	(8,145,160)	(2,515,923)	(13,829,732)	(1,875,962)	(4,194,383)	(11,364)	0	0
SG	(256,211,938)	(3,826,561)	(67,240,747)	(20,769,704)	(114,168,598)	(15,486,627)	(34,625,892)	(93,810)	0	0
	(457,160,540)	(6,880,140)	(120,898,579)	(37,343,840)	(205,274,655)	(27,844,890)	(62,257,206)	(168,670)	3,507,441	0

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
TOTAL NET HYDRO PRODUCTION PLANT		640,691,159	9,516,427	167,223,704	51,653,008	283,930,452	38,514,312	86,112,515	233,299	3,507,441	0
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4853%	26.1005%	8.0621%	44.3163%	6.0114%	13.4406%	0.0364%	0.5474%	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	3,953,352,942	59,043,875	1,037,525,449	320,476,759	1,761,622,678	238,958,821	534,277,876	1,447,486	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	3,953,427,928	59,043,875	1,037,600,434	320,476,759	1,761,622,678	238,958,821	534,277,876	1,447,486	0	0	
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	
DGP	301,416,027	4,501,690	79,104,194	24,434,153	134,311,638	18,218,970	40,735,021	110,361	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(443,950,675)	(6,630,465)	(116,511,258)	(35,988,660)	(197,825,387)	(26,834,419)	(59,997,938)	(162,549)	0	0	
SSGCT	(40,148,353)	(599,621)	(10,536,610)	(3,254,608)	(17,890,194)	(2,426,751)	(5,425,869)	(14,700)	0	0	
	(182,683,001)	(2,728,396)	(47,943,674)	(14,809,114)	(81,403,943)	(11,042,200)	(24,688,786)	(66,888)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		3,770,744,926	56,315,479	989,656,761	305,667,644	1,680,218,734	227,916,621	509,589,089	1,380,598	0	0
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4935%	26.2457%	8.1063%	44.5593%	6.0443%	13.5143%	0.0366%	0.0000%	0.0000%	
PRODUCTION:											
TOTAL PRODUCTION PLANT											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
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	12,369,394,722	184,738,627	3,246,247,425	1,002,719,358	5,511,829,217	747,663,065	1,671,668,083	4,528,946	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	12,369,469,707	184,738,627	3,246,322,411	1,002,719,358	5,511,829,217	747,663,065	1,671,668,083	4,528,946	0	0	
LESS ACCUMULATED DEPRECIATION											
S	(180,412,843)	-	-	-	(185,356,613)	1,213,075	223,253	-	3,507,441	-	
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(4,004,495,704)	(59,807,699)	(1,050,947,452)	(324,622,623)	(1,784,412,004)	(242,050,125)	(541,189,590)	(1,466,211)	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	(4,184,908,547)	(59,807,699)	(1,050,947,452)	(324,622,623)	(1,969,768,616)	(240,837,049)	(540,966,336)	(1,466,211)	3,507,441	0	
TOTAL NET PRODUCTION PLANT		8,184,561,161	124,930,928	2,195,374,959	678,096,735	3,542,060,600	506,826,016	1,130,701,747	3,062,735	3,507,441	0
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5264%	26.8234%	8.2851%	43.2773%	6.1925%	13.8151%	0.0374%	0.0429%	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	

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SG		6,707,316,240	100,174,699	1,760,280,803	543,725,541	2,988,794,719	405,421,020	906,463,633	2,455,825		
		6,707,316,240	100,174,699	1,760,280,803	543,725,541	2,988,794,719	405,421,020	906,463,633	2,455,825		
LESS ACCUMULATED DEPRECIATION											
DGP		(357,993,024)	(5,346,676)	(93,952,369)	(29,020,542)	(159,522,471)	(21,638,744)	(48,381,148)	(131,076)		
DGU		(426,955,603)	(6,376,641)	(112,051,039)	(34,610,962)	(190,252,346)	(25,807,159)	(57,701,130)	(156,326)		
SG		(1,125,052,238)	(16,802,811)	(295,260,844)	(91,201,848)	(501,325,727)	(68,003,328)	(152,045,752)	(411,928)		
		(1,910,000,865)	(28,526,128)	(501,264,252)	(154,833,352)	(851,100,544)	(115,449,230)	(258,128,029)	(699,330)		
TOTAL NET TRANSMISSION PLANT		4,797,315,374	71,648,571	1,259,016,551	388,892,189	2,137,694,175	289,971,789	648,335,604	1,756,495		
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%		
DISTRIBUTION:											
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DISTRIBUTION PLANT - PACIFIC POWER											
S		3,738,656,749	282,694,520	2,250,480,327	550,454,956	0	0	655,026,947	0		
LESS ACCUMULATED DEPRECIATION											
S		(1,734,621,447)	(144,984,266)	(1,050,140,279)	(263,405,121)	0	0	(276,091,782)	0		
		2,004,035,303	137,710,254	1,200,340,048	287,049,835	0	0	378,935,165	0		
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	6.8716%	59.8962%	14.3236%	0.0000%	0.0000%	18.9086%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
S		3,696,682,744	0	0	0	3,176,591,929	377,492,573	142,598,241	0		
LESS ACCUMULATED DEPRECIATION											
S		(1,246,928,183)	0	0	0	(1,032,527,462)	(153,250,066)	(61,150,655)	0		
		2,449,754,561	0	0	0	2,144,064,467	224,242,507	81,447,586	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.5216%	9.1537%	3.3247%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752	0		
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%		
GENERAL:											
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL PLANT											
S		674,956,714	22,529,772	218,518,876	48,027,394	239,811,874	48,248,158	97,820,640	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		3,550,591	51,355	860,972	270,842	1,589,714	235,030	541,416	1,263		
SG		317,569,954	4,742,951	83,343,661	25,743,664	141,509,863	19,195,388	42,918,151	116,275		
SO		333,223,605	7,180,638	91,557,275	26,286,281	146,164,196	19,380,534	42,568,819	85,862		
CN		17,492,503	413,577	5,442,001	1,201,868	8,413,873	739,437	1,281,747	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 Lease		(17,826,263)	(180,635)	(5,115,453)	(946,073)	(9,301,251)	(704,831)	(1,573,835)	(4,184)		
		1,328,967,104	34,737,658	394,607,331	100,583,975	528,188,269	87,093,715	183,556,939	199,217		
LESS ACCUMULATED DEPRECIATION											
S		(272,492,203)	(7,920,480)	(94,970,695)	(25,665,397)	(89,951,308)	(18,436,045)	(35,548,278)	0		

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		2020 PROTOCOL FACTOR							OTHER	Non-Regulated Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL		
DGP	(771,307)	(11,520)	(202,423)	(62,526)	(343,696)	(46,621)	(104,239)	(282)		
DGU	(2,820,333)	(42,122)	(740,173)	(228,629)	(1,256,746)	(170,474)	(381,155)	(1,033)		
SE	(1,530,698)	(22,140)	(371,174)	(116,763)	(685,343)	(101,324)	(233,410)	(545)		
SG	(122,021,323)	(1,822,405)	(32,023,508)	(9,891,603)	(54,372,967)	(7,375,530)	(16,490,633)	(44,677)		
SO	(116,136,689)	(2,502,630)	(31,909,980)	(9,161,421)	(50,941,847)	(6,754,597)	(14,836,289)	(29,925)		
CN	(6,839,947)	(161,718)	(2,127,940)	(469,956)	(3,290,006)	(289,136)	(501,191)	0		
SSGCT	(119,866)	(1,790)	(31,458)	(9,717)	(53,412)	(7,245)	(16,199)	(44)		
SSGCH	(2,461,660)	(36,765)	(646,043)	(199,553)	(1,096,921)	(148,794)	(332,682)	(901)		
	(525,194,025)	(12,521,570)	(163,023,394)	(45,805,565)	(201,992,247)	(33,329,765)	(68,444,076)	(77,407)		
TOTAL NET GENERAL PLANT	803,773,078	22,216,088	231,583,936	54,778,410	326,196,022	53,763,950	115,112,862	121,810		
SNPG										
SYSTEM NET GENERAL PLANT	100.0000%	2.7640%	28.8121%	6.8152%	40.5831%	6.6889%	14.3216%	0.0152%		
MINING:										
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
GENERAL MINING PLANT										
LESS ACCUMULATED DEPRECIATION										
SE	98,608,165	1,426,239	23,911,183	7,521,910	44,150,057	6,527,328	15,036,368	35,081		
SE	0	0	0	0	0	0	0	0		
	98,608,165	1,426,239	23,911,183	7,521,910	44,150,057	6,527,328	15,036,368	35,081		
SNPM										
SYSTEM NET PLANT MINING	100.0000%	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%		
INTANGIBLE:										
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
INTANGIBLE PLANT										
S	23,038,640	481,167	4,615,534	2,036,603	5,887,909	4,371,145	5,646,283	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	4,905	71	1,189	374	2,196	325	748	2		
CN	185,705,708	4,390,659	57,773,929	12,759,394	89,324,226	7,850,085	13,607,417	0		
SG	313,355,855	4,680,013	82,237,705	25,402,050	139,632,051	18,940,668	42,348,635	114,733		
SO	399,513,161	8,609,112	109,771,144	31,515,520	175,241,247	23,235,984	51,037,211	102,943		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	921,618,270	18,161,022	254,399,501	71,713,941	410,087,629	54,398,207	112,640,294	217,678		
LESS ACCUMULATED AMORTIZATION										
S	(1,417,227)	(4,437)	(117,504)	(7,569)	(69,511)	(953,897)	(264,308)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(506,286)	(7,561)	(132,871)	(41,042)	(225,602)	(30,602)	(68,422)	(185)		
SE	(286)	(4)	(69)	(22)	(128)	(19)	(44)	(0)		
CN	(148,628,985)	(3,514,050)	(46,239,184)	(10,211,941)	(71,490,366)	(6,282,791)	(10,890,654)	0		
SG	(139,973,131)	(2,090,518)	(36,734,814)	(11,346,858)	(62,372,332)	(8,460,619)	(18,916,739)	(51,250)		
SO	(302,608,243)	(6,520,907)	(83,145,328)	(23,871,194)	(132,735,166)	(17,599,922)	(38,657,752)	(77,974)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(32,302)	(482)	(8,477)	(2,619)	(14,394)	(1,952)	(4,365)	(12)		
	(593,166,460)	(12,137,961)	(166,378,248)	(45,481,244)	(266,907,498)	(33,329,803)	(68,802,285)	(129,421)		
TOTAL NET INTANGIBLE PLANT	328,451,810	6,023,061	88,021,253	26,232,696	143,180,130	21,068,404	43,838,008	88,257		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8338%	26.7988%	7.9868%	43.5924%	6.4145%	13.3469%	0.0269%		

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
PRODUCTION PLANT	12,369,469,707	184,738,627	3,246,322,411	1,002,719,358	5,511,829,217	747,663,065	1,671,668,083	4,528,946	0	0
TRANSMISSION PLANT	6,707,316,240	100,174,699	1,760,280,803	543,725,541	2,988,794,719	405,421,020	906,463,633	2,455,825	0	0
DISTRIBUTION PLANT	7,435,339,493	282,694,520	2,250,480,327	550,454,956	3,176,591,929	377,492,573	797,625,188	0	0	0
GENERAL PLANT	1,427,575,269	36,163,897	418,518,514	108,105,885	572,338,326	93,621,044	198,593,306	234,298	0	0
INTANGIBLE PLANT	921,618,270	18,161,022	254,399,501	71,713,941	410,087,629	54,398,207	112,640,294	217,678	0	0
TOTAL GROSS PLANT	28,861,318,979	621,932,765	7,930,001,555	2,276,719,681	12,659,641,819	1,678,595,909	3,686,990,505	7,436,747	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1549%	27.4762%	7.8885%	43.8637%	5.8161%	12.7749%	0.0258%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,184,908,547)	(59,807,699)	(1,050,947,452)	(324,622,623)	(1,969,768,616)	(240,837,049)	(540,966,336)	(1,466,211)	3,507,441	0
TRANSMISSION PLANT	(1,910,000,865)	(28,526,128)	(501,264,252)	(154,833,352)	(851,100,544)	(115,449,230)	(258,128,029)	(699,330)	0	0
DISTRIBUTION PLANT	(2,981,549,630)	(144,984,266)	(1,050,140,279)	(263,405,121)	(1,032,527,462)	(153,250,066)	(337,242,437)	0	0	0
GENERAL PLANT	(525,194,025)	(12,521,570)	(163,023,394)	(45,805,565)	(201,992,247)	(33,329,765)	(68,444,076)	(77,407)	0	0
INTANGIBLE PLANT	(593,166,460)	(12,137,961)	(166,378,248)	(45,481,244)	(266,907,498)	(33,329,803)	(68,802,285)	(129,421)	0	0
	(10,194,819,528)	(257,977,624)	(2,931,753,625)	(834,147,905)	(4,322,296,368)	(576,195,914)	(1,273,583,164)	(2,372,369)	3,507,441	0
NET PLANT	18,666,499,452	363,955,141	4,998,247,929	1,442,571,776	8,337,345,451	1,102,399,995	2,413,407,340	5,064,377	3,507,441	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9498%	26.7766%	7.7281%	44.6648%	5.9058%	12.9291%	0.0271%	0.0188%	0.0000%
Non-Utility RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - Non-Utility	100.0000%	1.9498%	26.7766%	7.7281%	44.6648%	5.9058%	12.9291%	0.0271%	0.0188%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	28,129,484,895	606,162,467	7,728,921,159	2,218,989,088	12,338,632,326	1,636,031,891	3,593,499,791	7,248,174	0	0
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1549%	27.4762%	7.8885%	43.8637%	5.8161%	12.7749%	0.0258%	0.0000%	0.0000%
IBT										
INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
INCOME BEFORE STATE TAXES	533,442,228	14,555,514	315,038,387	29,349,313	385,113,540	57,415,826	59,444,662	(538,652)	(324,395,729)	(2,540,633)
Interest Synchronization	(18,830,554)	(367,154)	(5,042,176)	(1,455,250)	(8,410,620)	(1,112,089)	(2,434,618)	(5,109)	(3,538)	-
	514,611,674	14,188,360	309,996,211	27,894,062	376,702,920	56,303,738	57,010,044	(543,760)	(324,399,267)	(2,540,633)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.7571%	60.2389%	5.4204%	73.2014%	10.9410%	11.0783%	-0.1057%	-63.0377%	-0.4937%

See Calculation of EXCTAX

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California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

<u>DITEXP:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
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

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**2020 PROTOCOL
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Percentage of Total (DITEXP) 100.0000% California 1.9142% Oregon 27.3980% Washington 3.2100% Utah 41.7699% Idaho 4.9355% Wyoming 14.7688% FERC-UPL 0.3225% OTHER 0.0000% Non-Regulated Page Ref. 5.6810%

<u>DITBAL:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Pacific Power											
Production	S	10,083,490	727,390	7,675,247	2,873,797	(3,488,376)	(146,950)	2,445,547	(3,165)	0	0
Transmission	S	9,546,703	362,563	5,146,533	1,419,232	511,449	14,607	2,092,228	92	0	0
Distribution	S	2,823,945	955,753	1,730,473	1,519,974	(1,734,997)	(5,162)	357,904	0	0	0
General	S	(647,093)	(2,417)	(258,661)	(9,085)	(255,139)	(6,884)	(114,720)	(187)	0	0
Mining Plant	S	5,219	79	1,309	400	2,221	330	872	9	0	0
Non-Utility Plant	NUTIL	(1,463,497)	0	0	0	0	0	0	0	0	(1,463,497)
Total Pacific Power		20,348,767	2,043,369	14,294,901	5,804,318	(4,964,843)	(144,060)	4,781,831	(3,251)	0	(1,463,497)
Rocky Mountain Power											
Production	S	21,122,979	(5,942)	(1,997,387)	(30,833)	19,383,082	3,410,178	185,499	178,383	0	0
Transmission	S	20,702,562	(1,297)	(91,236)	(5,871)	17,837,388	2,194,565	670,962	98,051	0	0
Distribution	S	18,586,104	241,767	1,695,116	462,330	13,076,099	1,867,549	1,243,244	0	0	0
General	S	(1,231,053)	(15,323)	(327,868)	(55,250)	(521,661)	(123,192)	(186,439)	(1,320)	0	0
Mining Plant	S	(7,467)	(94)	(1,814)	(566)	(3,335)	(538)	(1,131)	10	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		59,173,125	219,110	(723,188)	369,809	49,771,572	7,348,562	1,912,136	275,124	0	0
PacifiCorp											
Prod / Other Prod	S	367,793,639	6,618,886	105,661,789	29,786,952	149,879,330	19,965,407	54,692,931	1,188,344	0	0
Cholla Unit 4	S	(1,888,916)	(27,629)	(507,568)	0	(821,539)	(113,785)	(270,627)	(502)	0	(147,265)
Gadsby Unit 4, 5 & 6	S	4,704,160	73,244	1,208,499	0	2,042,409	270,140	705,617	12,880	0	391,370
Hydro-PPL	S	21,586,724	420,236	6,402,615	1,819,079	8,562,660	1,138,770	3,174,414	68,952	0	0
Hydro-UPL	S	6,683,970	134,964	1,994,474	581,568	2,644,034	347,464	962,067	19,399	0	0
Transmission	S	32,473,262	544,987	9,146,628	2,605,153	13,044,517	1,891,626	5,139,952	100,399	0	0
Distribution	S	660,995,740	23,349,388	187,399,985	42,820,133	310,158,163	32,452,717	64,810,722	0	0	4,631
General/ Intangibles	S	17,153,131	422,118	5,783,835	1,229,189	6,164,272	954,157	2,550,609	48,950	0	0
Mining	S	1,966	29	493	151	841	126	325	1	0	0
WCA - CAEE 2007+	S	(3,000)	(17)	(704)	0	(1,157)	(187)	(474)	(1)	0	(459)
WCA - CAGE 2007+	S	1,267,105,494	20,187,942	332,677,822	0	536,319,644	71,361,124	195,540,655	3,696,625	0	107,321,681
WCA - CAGW 2007+	S	320,143,705	5,212,985	86,674,284	70,164,018	138,121,420	18,543,929	49,820,042	884,284	0	(49,277,257)
WCA_CAGW 2007+ -Marengo	S	(61,149,711)	0	0	0	(61,149,711)	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	123,293,002	2,707,742	33,941,159	8,325,950	52,533,819	6,958,549	17,391,768	168,495	0	1,265,520
WCA - JBG 2007+	S	110,917,222	1,757,976	29,420,736	24,304,846	47,919,544	6,398,485	17,131,294	235,490	0	(16,251,148)
Oregon Extra Book Depreciation	S	(82,178,299)	493,214	(100,853,911)	2,242,395	10,501,728	1,519,284	3,832,371	86,619	0	0
Non-Utility Plant	NUTIL	(1,198,690)	0	0	0	0	0	0	0	0	(1,198,690)
Total PC (Post Merger)		2,786,433,398	61,896,066	698,950,135	183,879,433	1,215,919,975	161,687,805	415,481,666	6,509,935	0	42,108,383
Total Deferred Taxes		2,865,955,290	64,158,544	712,521,848	190,053,560	1,260,726,704	168,892,307	422,175,634	6,781,808	0	40,644,886

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Percentage of Total (DITBAL)	100.0000%	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	14.7307%	0.2366%	0.0000%	1.4182%

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	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

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	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

BADDEBT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Account 904 Balance	18,138,836	774,152	6,723,861	2,409,289	6,200,906	403,578	1,627,050	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.2679%	37.0689%	13.2825%	34.1858%	2.2249%	8.9700%	0.0000%	0.0000%	0.0000%

Customer Factors

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Total Electric Customers	2,020,571	47,773	628,609	138,829	971,892	85,413	148,055	0	0	0
CN										
Customer System factor - CN	100.0000%	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3274%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	946,937	47,773	628,609	138,829	0	0	131726.4595	0	0	0
CNP										
Customer Service Pacific Power factor - CNP	100.0000%	5.0450%	66.3834%	14.6608%	0.0000%	0.0000%	13.9108%	0.0000%	0.0000%	0.0000%

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Rocky Mountain Power Customers CNU	1,073,634	0	0	0	971,892	85,413	16,329	0	0	0
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.5236%	7.9555%	1.5209%	0.0000%	0.0000%	0.0000%
CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
TOTAL NET DISTRIBUTION PLANT	4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%	0.0000%	0.0000%

IDSIT

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation		0.0000%	0.0000%	0.0000%
Property	0	0	0	0
		0.0000%	0.0000%	0.0000%
Sales	0	0	0	0
		0.0000%	0.0000%	0.0000%
Average		0.0000%	0.0000%	
Idaho - PPL Factor		0.0000%	0.0000%	
Idaho - UPL Factor		0.0000%	0.0000%	
		0.0000%	0.0000%	

EXCTAX

Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Taxable Income	509,223,951	13,894,693	300,735,644	28,016,854	367,629,385	54,809,148	56,745,875	(514,197)	(309,668,162)	(2,425,289)
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

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			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	
SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other			509,223,951	13,894,693	300,735,644	28,016,854	367,629,385	54,809,148	56,745,875	(514,197)	(309,668,162)	(2,425,289)
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	2.7286%	59.0576%	5.5019%	72.1940%	10.7633%	11.1436%	-0.1010%	-60.8118%	-0.4763%
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	253,996	4,463,241	1,378,631	7,578,173	1,027,956	2,298,364	6,227	0	0
Dec 1991 Reserve			(7,851,432)									
Dec 1992 Reserve			(8,434,030)									
Average		SG	(8,142,731)	(121,613)	(2,136,994)	(660,087)	(3,628,419)	(492,184)	(1,100,453)	(2,981)	0	0
Postmerger												
Dec 1991 Plant			4,284,960									
Dec 1992 Plant			3,485,613									
Average		SG	3,885,287	58,027	1,019,662	314,959	1,731,292	234,845	525,079	1,423	0	0
Dec 1991 Reserve			(129,394)									
Dec 1992 Reserve			(240,609)									
Average		SG	(185,002)	(2,763)	(48,552)	(14,997)	(82,437)	(11,182)	(25,002)	(68)	0	0
Net Plant			12,564,143	187,647	3,297,358	1,018,507	5,598,609	759,435	1,697,987	4,600	0	0
Division Net Plant Nuclear Pacific Power		DNPPNP	100.0000%	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power		DNPPNP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant		SNNP	100.0000%	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	0.0000%	0.0000%
Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pre-merger (101)		SG	17,094,202	255,304	4,486,235	1,385,734	7,617,214	1,033,252	2,310,205	6,259	0	0
		(108) SG	(8,434,030)	(125,963)	(2,213,443)	(683,701)	(3,758,222)	(509,792)	(1,139,821)	(3,088)	0	0
Post-merger (101)		SG	3,485,613	52,058	914,771	282,560	1,553,197	210,686	471,065	1,276	0	0
		(108) SG	(240,609)	(3,594)	(63,146)	(19,505)	(107,216)	(14,544)	(32,517)	(88)	0	0
		(107) SG	1,778,549	26,563	466,766	144,177	792,525	107,504	240,363	651	0	0
		(120) SE	1,975,759	28,577	479,096	150,712	884,611	130,785	301,276	703	0	0
		(228) SG	7,220,849	107,844	1,895,053	585,355	3,217,626	436,461	975,865	2,644	0	0
		(228) SG	1,472,376	21,990	386,413	119,357	656,094	88,997	198,985	539	0	0
		(228) SNNP	3,531,000	52,736	926,682	286,239	1,573,421	213,430	477,199	1,293	0	0
		(228) SE	1,743,025	25,211	422,661	132,959	780,409	115,379	265,787	620	0	0
Total Acct 182.22			29,626,734	440,726	7,701,088	2,383,888	13,209,659	1,812,159	4,068,406	10,809	0	0

Utah Results of Operations
December 2020
13-MONTH AVERAGE FACTORS

DESCRIPTION		2020 PROTOCOL FACTOR									
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Revised Study	(228)	112,680	1,683	29,572	9,134	50,210	6,811	15,228	41	0	0
	(228) SE	941,950	13,624	228,410	71,853	421,741	62,352	143,634	335	0	0
December 1993 Adj.		1,054,630	15,307	257,982	80,987	471,952	69,163	158,862	376	0	0
Adjusted Acct 182.22		30,681,364	456,033	7,959,070	2,464,875	13,681,610	1,881,322	4,227,268	11,185	0	0
TROJP		100.0000%	1.4864%	25.9411%	8.0338%	44.5926%	6.1318%	13.7780%	0.0365%	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	107,844	1,895,053	585,355	3,217,626	436,461	975,865	2,644	0	0
- Postmerger	SG	1,472,376	21,990	386,413	119,357	656,094	88,997	198,985	539	0	0
Storage Facility	SE	1,743,025	25,211	422,661	132,959	780,409	115,379	265,787	620	0	0
Transition Costs	SNNP	3,531,000	52,736	926,682	286,239	1,573,421	213,430	477,199	1,293	0	0
Total Acct 228.42		13,967,250	207,781	3,630,809	1,123,911	6,227,550	854,267	1,917,836	5,096	0	0
Transition Costs	SNNP	112,680	1,683	29,572	9,134	50,210	6,811	15,228	41	0	0
Storage Facility	SE	941,950	13,624	228,410	71,853	421,741	62,352	143,634	335	0	0
December 1993 Adj.		1,054,630	15,307	257,982	80,987	471,952	69,163	158,862	376	0	0
Adjusted Acct 228.42		15,021,880	223,088	3,888,792	1,204,898	6,699,502	923,430	2,076,698	5,472	0	0
TROJD		100.0000%	1.4851%	25.8875%	8.0210%	44.5983%	6.1472%	13.8245%	0.0364%	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	51,475,259	823,242	12,159,766	3,344,187	23,512,161	2,334,268	5,044,522	9,705	4,247,407	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	7,826,626	112,387	1,974,873	610,010	3,654,788	454,845	1,016,969	2,755	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	228,742,592	(26,260)	(461,436)	(142,535)	226,993,915	445,995	1,809,265	(644)	124,290	0
Total Amortization Expense :		288,044,476	909,369	13,673,203	3,811,662	254,160,864	3,235,108	7,870,756	11,816	4,371,697	0
Schedule M Amortization Factor		100.0000%	0.3157%	4.7469%	1.3233%	88.2367%	1.1231%	2.7325%	0.0041%	1.5177%	0.0000%
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Depreciation Expense :											
Steam	Acct 403.1	423,589,751	3,576,356	62,844,126	19,411,651	106,703,539	14,474,014	32,361,834	87,676	184,130,555	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	37,917,797	566,308	9,951,219	3,073,789	16,896,253	2,291,926	5,124,420	13,883	0	0
Other	Acct 403.4	126,556,852	1,890,144	33,213,820	10,259,274	56,394,009	7,649,678	17,103,589	46,338	0	0
Transmission	Acct 403.5	116,134,858	1,734,490	30,478,653	9,414,419	51,749,946	7,019,725	15,695,104	42,522	0	0
Distribution	Acct 403.6	168,914,015	7,636,510	57,020,127	15,213,506	59,706,549	7,681,754	21,655,569	0	0	0
General	Acct 403.7&8	41,969,004	928,382	12,669,251	3,242,472	16,810,917	2,522,573	5,787,648	7,760	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

Utah Results of Operations
 December 2020
13-MONTH AVERAGE FACTORS
 DESCRIPTION

2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Depreciation Expense :	16,332,191	206,177,195	60,615,111	308,261,212	41,639,669	97,728,164	198,179	184,130,555		0
Schedule M Depreciation Factor	1.7848%	22.5310%	6.6240%	33.6867%	4.5504%	10.6797%	0.0217%	20.1217%		0.0000%
TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other		Non-Utility
Current Total M Difference	18,510,409	270,094,448	73,606,522	446,099,625	57,986,168	137,295,460	286,432	-		2,568,234
Tax Depr factor	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	13.6416%	0.0285%	0.0000%		0.2552%

Utah Results of Operations
December 2020
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327	
Feb-20	4	8	147	2,493	706	3,240	447	1,185	3	8,221	
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658	
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924	
May-20	29	17	113	1,985	665	4,349	657	978	3	8,750	
Jun-20	23	18	152	2,345	746	4,460	715	1,030	4	9,451	
Jul-20	30	17	130	2,552	848	5,248	625	1,069	4	10,476	
Aug-20	17	16	127	2,428	839	5,364	603	1,180	4	10,546	
Sep-20	3	17	133	2,483	776	4,574	556	1,091	4	9,618	
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776	
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885	
Dec-20	29	18	132	2,303	694	3,547	486	1,109	3	8,274	
			1,562	27,850	8,555	46,385	6,129	13,389	38	103,907	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	
Feb-20	4	8	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	-	-	-	-	
Jun-20	23	18	-	-	-	(80)	-	-	-	(80)	
Jul-20	30	17	-	-	-	(95)	(72)	-	-	(167)	
Aug-20	17	16	-	-	-	-	-	-	-	-	
Sep-20	3	17	-	-	-	(85)	-	-	-	(85)	
Oct-20	26	9	-	-	-	-	-	-	-	-	
Nov-20	9	9	-	-	-	-	-	-	-	-	
Dec-20	29	18	-	-	-	(81)	-	-	-	(81)	
			-	-	-	(341)	(72)	-	-	(413)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327	
Feb-20	4	8	147	2,493	706	3,240	447	1,185	3	8,221	
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658	
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924	
May-20	29	17	113	1,985	665	4,349	657	978	3	8,750	
Jun-20	23	18	152	2,345	746	4,380	715	1,030	4	9,372	
Jul-20	30	17	130	2,552	848	5,153	553	1,069	4	10,309	
Aug-20	17	16	127	2,428	839	5,364	603	1,180	4	10,546	
Sep-20	3	17	133	2,483	776	4,489	556	1,091	4	9,533	
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776	
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885	
Dec-20	29	18	132	2,303	694	3,466	486	1,109	3	8,193	
			1,562	27,850	8,555	46,044	6,057	13,389	38	103,494	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	
Feb-20	4	8	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	-	-	-	-	
Jun-20	23	18	-	-	-	-	-	-	-	-	
Jul-20	30	17	-	-	-	-	-	-	-	-	
Aug-20	17	16	-	-	-	-	-	-	-	-	
Sep-20	3	17	-	-	-	-	-	-	-	-	
Oct-20	26	9	-	-	-	-	-	-	-	-	
Nov-20	9	9	-	-	-	-	-	-	-	-	
Dec-20	29	18	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-20	15	8	135	2,470	792	3,269.5	459	1,197	3	8,327	
Feb-20	4	8	147	2,493	706	3,239.8	447	1,185	3	8,221	
Mar-20	2	8	129	2,187	592	3,086.5	406	1,254	3	7,658	
Apr-20	2	9	123	2,014	564	2,831.6	340	1,048	2	6,924	
May-20	29	17	113	1,985	665	4,349.0	657	978	3	8,750	
Jun-20	23	18	152	2,345	746	4,380.5	715	1,030	4	9,372	
Jul-20	30	17	130	2,552	848	5,153.1	553	1,069	4	10,309	
Aug-20	17	16	127	2,428	839	5,363.9	603	1,180	4	10,546	
Sep-20	3	17	133	2,483	776	4,489.1	556	1,091	4	9,533	
Oct-20	26	9	114	2,245	660	3,178.6	458	1,118	3	7,776	
Nov-20	9	9	125	2,344	672	3,236.0	377	1,129	3	7,885	
Dec-20	29	18	132	2,303	694	3,466.0	486	1,109	3	8,193	
			1,562	27,850	8,555	46,044	6,057	13,389	38	103,494	

Utah Results of Operations
December 2020
ENERGY

		FORECAST LOADS (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	1	74,054	1,305,841	419,646	2,183,561	314,197	867,259	1,983	5,166,540
2020	2	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803
2020	3	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850
2020	4	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661
2020	5	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668
2020	6	70,433	1,060,507	338,368	2,203,297	406,911	650,152	1,622	4,731,290
2020	7	81,527	1,236,484	397,187	2,680,152	471,407	726,260	2,001	5,595,019
2020	8	78,248	1,250,796	402,274	2,820,907	379,071	744,427	2,176	5,677,898
2020	9	65,699	1,082,001	355,715	2,173,479	305,047	680,591	1,604	4,664,135
2020	10	59,248	1,108,917	361,076	2,033,197	288,912	738,648	1,492	4,591,490
2020	11	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808
2020	12	78,329	1,383,508	442,308	2,275,197	315,284	804,969	2,052	5,301,647
		845,246	14,170,716	4,457,782	26,193,997	3,881,129	8,911,148	20,790	58,480,808

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
		Non-FERC					FERC		Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	1	-	-	-	(9,406)	-	-	-	(9,406)
2020	2	-	-	-	-	-	-	-	-
2020	3	-	-	-	-	-	-	-	-
2020	4	-	-	-	-	-	-	-	-
2020	5	-	-	-	-	-	-	-	-
2020	6	-	-	-	(3,236)	-	-	-	(3,236)
2020	7	-	-	-	(2,868)	(2,310)	-	-	(5,177)
2020	8	-	-	-	(3,672)	(1,083)	-	-	(4,755)
2020	9	-	-	-	(3,186)	(3,320)	-	-	(6,506)
2020	10	-	-	-	-	(5,413)	-	-	(5,413)
2020	11	-	-	-	-	-	-	-	-
2020	12	-	-	-	(6,554)	(650)	-	-	(7,203)
		-	-	-	(28,921)	(12,776)	-	-	(41,696)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC					FERC		Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	1	74,054	1,305,841	419,646	2,174,156	314,197	867,259	1,983	5,157,135
2020	2	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803
2020	3	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850
2020	4	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661
2020	5	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668
2020	6	70,433	1,060,507	338,368	2,200,061	406,911	650,152	1,622	4,728,054
2020	7	81,527	1,236,484	397,187	2,677,285	469,097	726,260	2,001	5,589,841
2020	8	78,248	1,250,796	402,274	2,817,235	377,988	744,427	2,176	5,673,143
2020	9	65,699	1,082,001	355,715	2,170,293	301,727	680,591	1,604	4,657,629
2020	10	59,248	1,108,917	361,076	2,033,197	283,499	738,648	1,492	4,586,077
2020	11	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808
2020	12	78,329	1,383,508	442,308	2,268,644	314,635	804,969	2,052	5,294,444
		845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
		Non-FERC					FERC		Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	1	-	-	-	-	-	-	-	-
2020	2	-	-	-	-	-	-	-	-
2020	3	-	-	-	-	-	-	-	-
2020	4	-	-	-	-	-	-	-	-
2020	5	-	-	-	-	-	-	-	-
2020	6	-	-	-	-	-	-	-	-
2020	7	-	-	-	-	-	-	-	-
2020	8	-	-	-	-	-	-	-	-
2020	9	-	-	-	-	-	-	-	-
2020	10	-	-	-	-	-	-	-	-
2020	11	-	-	-	-	-	-	-	-
2020	12	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC		Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	1	74,054	1,305,841	419,646	2,174,156	314,197	867,259	1,983	5,157,135
2020	2	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803
2020	3	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850
2020	4	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661
2020	5	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668
2020	6	70,433	1,060,507	338,368	2,200,061	406,911	650,152	1,622	4,728,054
2020	7	81,527	1,236,484	397,187	2,677,285	469,097	726,260	2,001	5,589,841
2020	8	78,248	1,250,796	402,274	2,817,235	377,988	744,427	2,176	5,673,143
2020	9	65,699	1,082,001	355,715	2,170,293	301,727	680,591	1,604	4,657,629
2020	10	59,248	1,108,917	361,076	2,033,197	283,499	738,648	1,492	4,586,077
2020	11	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808
2020	12	78,329	1,383,508	442,308	2,268,644	314,635	804,969	2,052	5,294,444
		845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112

**Utah Results of Operations
December 2020**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112 Ref. 9.16
System Energy Factor	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
Divisional Energy - Pacific	3.1149%	52.2227%	16.4281%	0.0000%	0.0000%	28.2342%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	83.5839%	12.3574%	3.9923%	0.0664%	100.00%
System Generation Factor	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%
Divisional Generation - Pacific	3.1428%	55.2252%	17.0583%	0.0000%	0.0000%	24.5738%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	84.9124%	11.5181%	3.4997%	0.0698%	100.00%
System Capacity (mwh)								
Accord	1,562.0	27,849.6	8,554.7	46,043.8	6,057.3	13,388.6	38.3	103,494 Ref. 9.16
Modified Accord	1,562.0	27,849.6	8,554.7	46,043.8	6,057.3	13,388.6	38.3	103,494 Ref. 9.16
Rolled-In	1,562.0	27,849.6	8,554.7	46,043.8	6,057.3	13,388.6	38.3	103,494 Ref. 9.16
Rolled-In with Hydro Adj.	1,562.0	27,849.6	8,554.7	46,043.8	6,057.3	13,388.6	38.3	103,494 Ref. 9.16
Rolled-In with Off-Sys Adj.	1,562.0	27,849.6	8,554.7	46,043.8	6,057.3	13,388.6	38.3	103,494 Ref. 9.16
System Capacity Factor								
Accord	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	12.9365%	0.0370%	100.00%
Modified Accord	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	12.9365%	0.0370%	100.00%
Rolled-In	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	12.9365%	0.0370%	100.00%
Rolled-In with Hydro Adj.	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	12.9365%	0.0370%	100.00%
Rolled-In with Off-Sys Adj.	1.5092%	26.9094%	8.2659%	44.4892%	5.8528%	12.9365%	0.0370%	100.00%
System Energy (mwh)								
Accord	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112
Modified Accord	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112
Rolled-In	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112
Rolled-In with Hydro Adj.	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112
Rolled-In with Off-Sys Adj.	845,246	14,170,716	4,457,782	26,165,076	3,868,354	8,911,148	20,790	58,439,112
System Energy Factor								
Accord	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
Modified Accord	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
Rolled-In	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
Rolled-In with Hydro Adj.	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
Rolled-In with Off-Sys Adj.	1.4464%	24.2487%	7.6281%	44.7732%	6.6195%	15.2486%	0.0356%	100.00%
System Generation Factor								
Accord	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%
Modified Accord	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%
Rolled-In	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%
Rolled-In with Hydro Adj.	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%
Rolled-In with Off-Sys Adj.	1.4935%	26.2442%	8.1065%	44.5602%	6.0445%	13.5146%	0.0366%	100.00%

**10. Normalized
Allocation Factors
2020 Protocol 13-
Month Average**

**Utah Results of Operations
December 2020
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%			Pg 10.16
Divisional Generation - Pac. Power	DGP	3.0995%	55.7916%	16.7075%	0.0000%	0.0000%	24.4013%	0.0000%			Pg 10.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.0142%	11.2882%	3.6254%	0.0722%			Pg 10.16
System Capacity	SC	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%			Pg 10.16
System Energy	SE	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%			Pg 10.16
System Overhead	SO	2.1648%	28.1047%	7.9029%	43.2322%	5.6430%	12.9263%	0.0261%	0.0000%	0.0000%	Pg 10.6
Gross Plant-System	GPS	2.1648%	28.1047%	7.9029%	43.2322%	5.6430%	12.9263%	0.0261%	0.0000%	0.0000%	Pg 10.6
System Net Plant	SNP	1.9602%	27.4380%	7.7433%	44.0002%	5.7240%	13.0880%	0.0275%	0.0188%	0.0000%	Pg 10.6
Division Net Plant Distribution	SNPD	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%			Pg 10.4
Customer - System	CN	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3274%	0.0000%	0.0000%	0.0000%	Pg 10.9
CIAC	CIAC	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%			Pg 10.9
Bad Debt Expense	BADDEBT	4.2813%	37.1847%	13.3240%	33.9802%	2.2319%	8.9980%	0.0000%	0.0000%	0.0000%	Pg 10.9
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.5812%	28.4610%	8.5230%	40.8773%	6.1121%	14.4065%	0.0389%	0.0000%	0.0000%	Pg 10.2
System Net Transmission Plant	SNPT	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%			Pg 10.4
System Net Production Plant	SNPP	1.5409%	27.7370%	8.3059%	42.3589%	5.9399%	14.0365%	0.0379%	0.0429%	0.0000%	Pg 10.4
System Net Hydro Plant	SNPPH	1.4994%	26.9896%	8.0824%	43.4226%	5.7656%	13.6561%	0.0369%	0.5474%	0.0000%	Pg 10.3
System Net Other Production Plant	SNPPO	1.5077%	27.1396%	8.1267%	43.6607%	5.7973%	13.7310%	0.0371%	0.0000%	0.0000%	Pg 10.3
System Net General Plant	SNPG	2.7698%	29.1815%	6.8236%	40.2120%	6.5875%	14.4102%	0.0153%			Pg 10.5
System Net Intangible Plant	SNPI	1.8442%	27.4547%	8.0018%	42.9332%	6.2334%	13.5056%	0.0272%			Pg 10.5
Trojan Plant Allocator	TROJP	1.4990%	26.8038%	8.0558%	43.7349%	5.9216%	13.9481%	0.0368%			Pg 10.11
Trojan Decommissioning Allocator	TROJD	1.4975%	26.7447%	8.0433%	43.7478%	5.9435%	13.9864%	0.0368%			Pg 10.11
DIT Balance	DITBAL	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	14.7307%	0.2366%	0.0000%	1.4182%	Pg 10.8
Tax Depreciation	TAXDEPR	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	13.6416%	0.0285%	0.0000%	0.2552%	Pg 10.12
SCHMAT Depreciation Expense	SCHMDEXP	1.7932%	23.0597%	6.6361%	33.1552%	4.4043%	10.8078%	0.0219%	20.1217%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.5082%	27.1482%	8.1299%	43.6778%	5.7995%	13.7363%				Not Used

Utah Results of Operations
 December 2020
13-MONTH AVERAGE FACTORS
 DESCRIPTION

2020 PROTOCOL
 FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-REGULATED Page Ref.

13-MONTH AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 December 2020

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	7,318,190,081	110,335,098	1,986,022,477	594,739,798	3,195,238,197	424,262,542	1,004,878,744	2,713,225	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,318,190,081	110,335,098	1,986,022,477	594,739,798	3,195,238,197	424,262,542	1,004,878,744	2,713,225	0	0

LESS ACCUMULATED DEPRECIATION

S	(183,920,284)	-	-	-	(185,356,613)	1,213,075	223,253	-	-	-
DGP	(781,139,894)	(11,777,112)	(211,987,031)	(63,482,224)	(341,058,103)	(45,285,568)	(107,260,247)	(289,608)	0	0
DGU	(739,872,320)	(11,154,928)	(200,787,769)	(60,128,462)	(323,040,024)	(42,893,135)	(101,593,695)	(274,308)	0	0
SG	(1,602,290,606)	(24,157,461)	(434,832,264)	(130,216,075)	(699,585,566)	(92,890,712)	(220,014,478)	(594,051)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(237,841,901)	(3,585,902)	(64,545,927)	(19,329,102)	(103,845,557)	(13,788,575)	(32,658,658)	(88,180)	0	0
	(3,545,065,006)	(50,675,403)	(912,152,990)	(273,155,864)	(1,652,885,863)	(193,644,914)	(461,303,825)	(1,246,147)	0	0

TOTAL NET STEAM PLANT

3,773,125,076 59,659,695 1,073,869,487 321,583,934 1,542,352,335 230,617,628 543,574,919 1,467,078 0 0

SNPPS

SYSTEM NET PLANT PRODUCTION STEAM

100.0000% 1.5812% 28.4610% 8.5230% 40.8773% 6.1121% 14.4065% 0.0389% 0.0000% 0.0000%

NUCLEAR:

NUCLEAR PRODUCTION PLANT

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

0 0 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% 0.0000%

HYDRO:

HYDRO PRODUCTION PLANT

S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,097,851,698	16,552,122	297,936,802	89,220,981	479,339,515	63,646,523	150,748,727	407,029	0	0

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2020 PROTOCOL
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
1,097,851,698	16,552,122	297,936,802	89,220,981	479,339,515	63,646,523	150,748,727	407,029	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	3,507,441	-	-	-	-	-	-	3,507,441	-	
DGP	(173,419,991)	(2,614,623)	(47,063,003)	(14,093,617)	(75,717,926)	(10,053,798)	(23,812,727)	0	0	
DGU	(31,036,052)	(467,925)	(8,422,615)	(2,522,260)	(13,550,834)	(1,799,275)	(4,261,637)	0	0	
SG	(256,211,938)	(3,862,863)	(69,531,218)	(20,822,011)	(111,866,208)	(14,853,554)	(35,181,094)	0	0	
	(457,160,540)	(6,945,412)	(125,016,835)	(37,437,888)	(201,134,968)	(26,706,626)	(63,255,458)	(170,793)	3,507,441	0
TOTAL NET HYDRO PRODUCTION PLANT	640,691,159	9,606,710	172,919,967	51,783,093	278,204,546	36,939,896	87,493,269	236,236	3,507,441	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4994%	26.9896%	8.0824%	43.4226%	5.7656%	13.6561%	0.0369%	0.5474%	0.0000%
OTHER:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	74,986	-	74,986	-	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	3,953,352,942	59,604,025	1,072,867,433	321,283,856	1,726,096,779	229,190,490	542,844,651	1,465,709	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	3,953,427,928	59,604,025	1,072,942,418	321,283,856	1,726,096,779	229,190,490	542,844,651	1,465,709	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	301,416,027	4,544,398	81,798,778	24,495,689	131,603,032	17,474,202	41,388,179	111,750	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(443,950,675)	(6,693,368)	(120,480,065)	(36,079,294)	(193,835,927)	(25,737,462)	(60,959,963)	(164,595)	0	0
SSGCT	(40,148,353)	(605,310)	(10,895,526)	(3,262,805)	(17,529,410)	(2,327,549)	(5,512,869)	(14,885)	0	0
	(182,683,001)	(2,754,280)	(49,576,814)	(14,846,410)	(79,762,304)	(10,590,809)	(25,084,654)	(67,730)	0	0
TOTAL NET OTHER PRODUCTION PLANT	3,770,744,926	56,849,744	1,023,365,605	306,437,446	1,646,334,475	218,599,681	517,759,997	1,397,979	0	0
SNPPO										
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.5077%	27.1396%	8.1267%	43.6607%	5.7973%	13.7310%	0.0371%	0.0000%	0.0000%
PRODUCTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
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	12,369,394,722	186,491,244	3,356,826,712	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,369,469,707	186,491,244	3,356,901,698	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0
LESS ACCUMULATED DEPRECIATION										
S	(180,412,843)	-	-	-	(185,356,613)	1,213,075	223,253	-	3,507,441	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,004,495,704)	(60,375,095)	(1,086,746,640)	(325,440,162)	(1,748,426,522)	(232,155,425)	(549,867,189)	(1,484,670)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,184,908,547)	(60,375,095)	(1,086,746,640)	(325,440,162)	(1,933,783,135)	(230,942,350)	(549,643,936)	(1,484,670)	3,507,441	0
TOTAL NET PRODUCTION PLANT	8,184,561,161	126,116,149	2,270,155,058	679,804,473	3,466,891,356	486,157,206	1,148,828,185	3,101,293	3,507,441	0
SNPP										
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5409%	27.7370%	8.3059%	42.3589%	5.9399%	14.0365%	0.0379%	0.0429%	0.0000%
TRANSMISSION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
TRANSMISSION PLANT										

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2020 PROTOCOL
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
DGP	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0			
SG	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149			2,486,743
	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149			2,486,743
LESS ACCUMULATED DEPRECIATION										
DGP	(357,993,024)	(5,397,399)	(97,152,737)	(29,093,628)	(156,305,449)	(20,754,180)	(49,156,906)			(132,726)
DGU	(426,955,603)	(6,437,136)	(115,867,915)	(34,698,127)	(186,415,608)	(24,752,195)	(58,626,328)			(158,294)
SG	(1,125,052,238)	(16,962,220)	(305,318,529)	(91,431,533)	(491,215,703)	(65,223,439)	(154,483,700)			(417,114)
	(1,910,000,865)	(28,796,756)	(518,339,181)	(155,223,288)	(833,936,760)	(110,729,814)	(262,266,933)			(708,134)
TOTAL NET TRANSMISSION PLANT	4,797,315,374	72,328,302	1,301,903,348	389,871,586	2,094,584,202	278,118,113	658,731,215			1,778,609
SNPT										
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%			0.0371%
DISTRIBUTION:										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming			FERC
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,738,656,749	282,694,520	2,250,480,327	550,454,956	0	0	655,026,947			0
LESS ACCUMULATED DEPRECIATION										
S	(1,734,621,447)	(144,984,266)	(1,050,140,279)	(263,405,121)	0	0	(276,091,782)			0
	2,004,035,303	137,710,254	1,200,340,048	287,049,835	0	0	378,935,165			0
DNPDP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	6.8716%	59.8962%	14.3236%	0.0000%	0.0000%	18.9086%			0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,696,682,744	0	0	0	3,176,591,929	377,492,573	142,598,241			0
LESS ACCUMULATED DEPRECIATION										
S	(1,246,928,183)	0	0	0	(1,032,527,462)	(153,250,066)	(61,150,655)			0
	2,449,754,561	0	0	0	2,144,064,467	224,242,507	81,447,586			0
DNPDU										
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5216%	9.1537%	3.3247%			0.0000%
TOTAL NET DISTRIBUTION PLANT	4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752			0
DNPD & SNPD										
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%			0.0000%
GENERAL:										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming			FERC
GENERAL PLANT										
S	674,956,714	22,529,772	218,518,876	48,027,394	239,811,874	48,248,158	97,820,640			0
DGP	0	0	0	0	0	0	0			0
DGU	0	0	0	0	0	0	0			0
SE	3,550,591	51,500	885,409	271,946	1,567,375	234,879	538,223			1,259
SG	317,569,954	4,787,948	86,182,657	25,808,497	138,656,093	18,410,705	43,606,314			117,739
SO	333,223,605	7,213,748	93,651,516	26,334,293	144,059,815	18,803,948	43,073,349			86,936
CN	17,492,503	413,577	5,442,001	1,201,868	8,413,873	739,437	1,281,747			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 Lease	(17,826,263)	(182,254)	(5,217,606)	(948,407)	(9,198,569)	(676,603)	(1,598,588)			(4,237)
	1,328,967,104	34,814,291	399,462,852	100,695,592	523,310,461	85,760,524	184,721,686			201,698
LESS ACCUMULATED DEPRECIATION										
S	(272,492,203)	(7,920,480)	(94,970,695)	(25,665,397)	(89,951,308)	(18,436,045)	(35,548,278)			0
DGP	(771,307)	(11,629)	(209,318)	(62,683)	(336,765)	(44,715)	(105,910)			(286)
DGU	(2,820,333)	(42,522)	(765,387)	(229,205)	(1,231,402)	(163,505)	(387,267)			(1,046)
SE	(1,530,698)	(22,202)	(381,709)	(117,239)	(675,712)	(101,259)	(232,034)			(543)
SG	(122,021,323)	(1,839,695)	(33,114,348)	(9,916,514)	(53,276,451)	(7,074,027)	(16,755,049)			(45,240)

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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
SO	(116,136,689)	(2,514,170)	(32,639,876)	(9,178,154)	(50,208,418)	(6,553,642)	(15,012,130)	(30,300)			
CN	(6,839,947)	(161,718)	(2,127,940)	(469,956)	(3,290,006)	(289,136)	(501,191)	0			
SSGCT	(119,866)	(1,807)	(32,529)	(9,741)	(52,335)	(6,949)	(16,459)	(44)			
SSGCH	(2,461,660)	(37,114)	(668,049)	(200,056)	(1,074,800)	(142,712)	(338,017)	(913)			
	(525,194,025)	(12,551,336)	(164,909,851)	(45,848,946)	(200,097,197)	(32,811,990)	(68,896,334)	(78,371)			
TOTAL NET GENERAL PLANT	803,773,078	22,262,954	234,553,001	54,846,646	323,213,264	52,948,534	115,825,352	123,328			
SNPG											
SYSTEM NET GENERAL PLANT	100.0000%	2.7698%	29.1815%	6.8236%	40.2120%	6.5875%	14.4102%	0.0153%			
MINING:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL MINING PLANT											
SE	98,608,165	1,430,268	24,589,860	7,552,580	43,529,638	6,523,139	14,947,709	34,970			
LESS ACCUMULATED DEPRECIATION											
SE	0	0	0	0	0	0	0	0			
	98,608,165	1,430,268	24,589,860	7,552,580	43,529,638	6,523,139	14,947,709	34,970			
SNPM											
SYSTEM NET PLANT MINING	100.0000%	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%			
INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
INTANGIBLE PLANT											
S	23,038,640	481,167	4,615,534	2,036,603	5,887,909	4,371,145	5,646,283	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	4,905	71	1,223	376	2,165	324	744	2			
CN	185,705,708	4,390,659	57,773,929	12,759,394	89,324,226	7,850,085	13,607,417	0			
SG	313,355,855	4,724,413	85,039,028	25,466,023	136,816,151	18,166,398	43,027,666	116,177			
SO	399,513,161	8,648,809	112,282,001	31,573,083	172,718,232	22,544,696	51,642,109	104,231			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	921,618,270	18,245,118	259,711,715	71,835,479	404,748,683	52,932,648	113,924,218	220,410			
LESS ACCUMULATED AMORTIZATION											
S	(1,417,227)	(4,437)	(117,504)	(7,569)	(69,511)	(953,897)	(264,308)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(506,286)	(7,633)	(137,397)	(41,145)	(221,053)	(29,351)	(69,519)	(188)			
SE	(286)	(4)	(71)	(22)	(126)	(19)	(43)	(0)			
CN	(148,628,985)	(3,514,050)	(46,239,184)	(10,211,941)	(71,490,366)	(6,282,791)	(10,890,654)	0			
SG	(139,973,131)	(2,110,351)	(37,986,139)	(11,375,434)	(61,114,496)	(8,114,760)	(19,220,056)	(51,895)			
SO	(302,608,243)	(6,550,975)	(85,047,158)	(23,914,795)	(130,824,128)	(17,076,310)	(39,115,928)	(78,949)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(32,302)	(487)	(6,766)	(2,625)	(14,104)	(1,873)	(4,435)	(12)			
	(593,166,460)	(12,187,938)	(169,536,220)	(45,553,531)	(263,733,782)	(32,459,002)	(69,564,944)	(131,044)			
TOTAL NET INTANGIBLE PLANT	328,451,810	6,057,180	90,175,495	26,281,947	141,014,901	20,473,646	44,359,274	89,366			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8442%	27.4547%	8.0018%	42.9332%	6.2334%	13.5056%	0.0272%			
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
PRODUCTION PLANT	12,369,469,707	186,491,244	3,356,901,698	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0	
TRANSMISSION PLANT	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149	2,486,743	0	0	
DISTRIBUTION PLANT	7,435,339,493	282,694,520	2,250,480,327	550,454,956	3,176,591,929	377,492,573	797,625,188	0	0	0	
GENERAL PLANT	1,427,575,269	36,244,559	424,052,713	108,248,172	566,840,099	92,283,663	199,669,395	236,668	0	0	
INTANGIBLE PLANT	921,618,270	18,245,118	259,711,715	71,835,479	404,748,683	52,932,648	113,924,218	220,410	0	0	

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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
TOTAL GROSS PLANT	28,861,318,979	624,800,498	8,111,388,981	2,280,878,117	12,477,376,163	1,628,656,366	3,730,689,071	7,529,785	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1648%	28.1047%	7.9029%	43.2322%	5.6430%	12.9263%	0.0261%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,184,908,547)	(60,375,095)	(1,086,746,640)	(325,440,162)	(1,933,783,135)	(230,942,350)	(549,643,936)	(1,484,670)	3,507,441	0	
TRANSMISSION PLANT	(1,910,000,865)	(28,796,756)	(518,339,181)	(155,223,288)	(833,936,760)	(110,729,814)	(262,266,933)	(708,134)	0	0	
DISTRIBUTION PLANT	(2,981,549,630)	(144,984,266)	(1,050,140,279)	(263,405,121)	(1,032,527,462)	(153,250,066)	(337,242,437)	0	0	0	
GENERAL PLANT	(525,194,025)	(12,551,336)	(164,909,851)	(45,848,946)	(200,097,197)	(32,811,990)	(68,896,334)	(78,371)	0	0	
INTANGIBLE PLANT	(593,166,460)	(12,187,938)	(169,536,220)	(45,553,531)	(263,733,782)	(32,459,002)	(69,564,944)	(131,044)	0	0	
	(10,194,819,528)	(258,895,391)	(2,989,672,170)	(835,471,049)	(4,264,078,335)	(560,193,221)	(1,287,614,584)	(2,402,219)	3,507,441	0	
NET PLANT	18,666,499,452	365,905,107	5,121,716,811	1,445,407,068	8,213,297,828	1,068,463,145	2,443,074,486	5,127,565	3,507,441	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9602%	27.4380%	7.7433%	44.0002%	5.7240%	13.0880%	0.0275%	0.0188%	0.0000%	
Non-Utility RELATED INTEREST PERCENTAGE	0.0000%										
INT											
INTEREST FACTOR SNP - Non-Utility	100.0000%	1.9602%	27.4380%	7.7433%	44.0002%	5.7240%	13.0880%	0.0275%	0.0188%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)	28,129,484,895	608,957,483	7,905,709,160	2,223,042,079	12,160,988,365	1,587,358,661	3,636,090,296	7,338,852	0	0	
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1648%	28.1047%	7.9029%	43.2322%	5.6430%	12.9263%	0.0261%	0.0000%	0.0000%	
IBT											
INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
INCOME BEFORE STATE TAXES	445,491,389	13,260,400	272,324,313	23,231,221	359,113,085	58,050,101	47,019,915	(571,285)	(324,395,729)	(2,540,633)	
Interest Synchronization	(18,830,554)	(369,121)	(5,166,730)	(1,458,110)	(8,285,482)	(1,077,854)	(2,464,546)	(5,173)	(3,538)	-	
	426,660,835	12,891,279	267,157,583	21,773,111	350,827,603	56,972,247	44,555,369	(576,458)	(324,399,267)	(2,540,633)	
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.0214%	62.6159%	5.1031%	82.2263%	13.3531%	10.4428%	-0.1351%	-76.0321%	-0.5955%	
See Calculation of EXCTAX											
DITEXP:	TOTAL	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	

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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
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%
DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pacific Power											
Production	S	10,083,490	727,390	7,675,247	2,873,797	(3,488,376)	(146,950)	2,445,547	(3,165)	0	0
Transmission	S	9,546,703	362,563	5,146,533	1,419,232	511,449	14,607	2,092,228	92	0	0
Distribution	S	2,823,945	955,753	1,730,473	1,519,974	(1,734,997)	(5,162)	357,904	0	0	0
General	S	(647,093)	(2,417)	(258,661)	(9,085)	(255,139)	(6,884)	(114,720)	(187)	0	0
Mining Plant	S	5,219	79	1,309	400	2,221	330	872	9	0	0
Non-Utility Plant	NUTIL	(1,463,497)	0	0	0	0	0	0	0	0	(1,463,497)
Total Pacific Power		20,348,767	2,043,369	14,294,901	5,804,318	(4,964,843)	(144,060)	4,781,831	(3,251)	0	(1,463,497)
Rocky Mountain Power											
Production	S	21,122,979	(5,942)	(1,997,387)	(30,833)	19,383,082	3,410,178	185,499	178,383	0	0
Transmission	S	20,702,562	(1,297)	(91,236)	(5,871)	17,837,388	2,194,565	670,962	98,051	0	0

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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Distribution	S	18,586,104	241,767	1,695,116	462,330	13,076,099	1,867,549	1,243,244	0	0	0
General	S	(1,231,053)	(15,323)	(327,868)	(55,250)	(521,661)	(123,192)	(186,439)	(1,320)	0	0
Mining Plant	S	(7,467)	(94)	(1,814)	(566)	(3,335)	(538)	(1,131)	10	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		59,173,125	219,110	(723,188)	369,809	49,771,572	7,348,562	1,912,136	275,124	0	0
PacifiCorp											
Prod / Other Prod	S	367,793,639	6,618,886	105,661,789	29,786,952	149,879,330	19,965,407	54,692,931	1,188,344	0	0
Cholla Unit 4	S	(1,888,916)	(27,629)	(507,568)	0	(821,539)	(113,785)	(270,627)	(502)	0	(147,265)
Gadsby Unit 4, 5 & 6	S	4,704,160	73,244	1,208,499	0	2,042,409	270,140	705,617	12,880	0	391,370
Hydro-PPL	S	21,586,724	420,236	6,402,615	1,819,079	8,562,660	1,138,770	3,174,414	68,952	0	0
Hydro-UPL	S	6,683,970	134,964	1,994,474	581,568	2,644,034	347,464	962,067	19,399	0	0
Transmission	S	32,473,262	544,987	9,146,628	2,605,153	13,044,517	1,891,626	5,139,952	100,399	0	0
Distribution	S	660,995,740	23,349,388	187,399,985	42,820,133	310,158,163	32,452,717	64,810,722	0	0	4,631
General/ Intangibles	S	17,153,131	422,118	5,783,835	1,229,189	6,164,272	954,157	2,550,609	48,950	0	0
Mining	S	1,966	29	493	151	841	126	325	1	0	0
WCA - CAEE 2007+	S	(3,000)	(17)	(704)	0	(1,157)	(187)	(474)	(1)	0	(459)
WCA - CAGE 2007+	S	1,267,105,494	20,187,942	332,677,822	0	536,319,644	71,361,124	195,540,655	3,696,625	0	107,321,681
WCA - CAGW 2007+	S	320,143,705	5,212,985	86,674,284	70,164,018	138,121,420	18,543,929	49,820,042	884,284	0	(49,277,257)
WCA_CAGW 2007+ -Marengo	S	(61,149,711)	0	0	0	(61,149,711)	0	0	0	0	0
WCA_CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	123,293,002	2,707,742	33,941,159	8,325,950	52,533,819	6,958,549	17,391,768	168,495	0	1,265,520
WCA - JBG 2007+	S	110,917,222	1,757,976	29,420,736	24,304,846	47,919,544	6,398,485	17,131,294	235,490	0	(16,251,148)
Oregon Extra Book Depreciation	S	(82,178,299)	493,214	(100,853,911)	2,242,395	10,501,728	1,519,284	3,832,371	86,619	0	0
Non-Utility Plant	NUTIL	(1,198,690)	0	0	0	0	0	0	0	0	(1,198,690)
Total PC (Post Merger)		2,786,433,398	61,896,066	698,950,135	183,879,433	1,215,919,975	161,687,805	415,481,666	6,509,935	0	42,108,383
Total Deferred Taxes		2,865,955,290	64,158,544	712,521,848	190,053,560	1,260,726,704	168,892,307	422,175,634	6,781,808	0	40,644,886
Percentage of Total (DITBAL)		100.0000%	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	14.7307%	0.2366%	0.0000%	1.4182%

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%

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

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DESCRIPTION
Total Interstate Revenues

2020 PROTOCOL
FACTOR

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	0	0	0							
	0.0000%	0.0000%	0.0000%							

BADDEBT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Account 904 Balance	18,082,351	774,152	6,723,861	2,409,289	6,144,421	403,578	1,627,050	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.2813%	37.1847%	13.3240%	33.9802%	2.2319%	8.9980%	0.0000%	0.0000%	0.0000%

Customer Factors

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Total Electric Customers	2,020,571	47,773	628,609	138,829	971,892	85,413	148,055	0	0	0
CN										
Customer System factor - CN	100.0000%	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3274%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	946,937	47,773	628,609	138,829	0	0	131726.4595	0	0	0
CNP										
Customer Service Pacific Power factor - CNP	100.0000%	5.0450%	66.3834%	14.6608%	0.0000%	0.0000%	13.9108%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers	1,073,634	0	0	0	971,892	85,413	16,329	0	0	0
CNU										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.5236%	7.9555%	1.5209%	0.0000%	0.0000%	0.0000%

CIAC

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
TOTAL NET DISTRIBUTION PLANT	4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%	0.0000%	0.0000%

IDSIT

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation				
	0.0000%	0.0000%	0.0000%	0.0000%
Property	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%

Utah Results of Operations
December 2020
13-MONTH AVERAGE FACTORS
DESCRIPTION

2020 PROTOCOL
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Sales	0	0	0	0						
	0.0000%	0.0000%	0.0000%	0.0000%						
Average	0.0000%	0.0000%								
Idaho - PPL Factor	0.0000%	0.0000%								
Idaho - UPL Factor	0.0000%	0.0000%								
	0.0000%	0.0000%								

EXCTAX
Excise Tax (Superfund)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Taxable Income	425,266,080	12,658,378	259,960,789	22,176,524	342,809,351	55,414,626	44,885,211	(545,349)	(309,668,162)	(2,425,289)
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	425,266,080	12,658,378	259,960,789	22,176,524	342,809,351	55,414,626	44,885,211	(545,349)	(309,668,162)	(2,425,289)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	2.9786%	61.1290%	5.2147%	80.6106%	13.0306%	10.5546%	-0.1282%	-72.8175%	-0.5703%

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	256,405	4,615,276	1,382,103	7,425,347	985,935	2,335,217	6,305	0	0	
Dec 1991 Reserve	(7,851,432)										
Dec 1992 Reserve	(8,434,030)										
Average	(8,142,731)	(122,767)	(2,209,788)	(661,749)	(3,555,246)	(472,064)	(1,118,098)	(3,019)	0	0	
Postmerger											
Dec 1991 Plant	4,284,960										
Dec 1992 Plant	3,485,613										
Average	3,885,287	58,578	1,054,396	315,752	1,696,378	225,244	533,498	1,440	0	0	
Dec 1991 Reserve	(129,394)										
Dec 1992 Reserve	(240,609)										
Average	(185,002)	(2,789)	(50,206)	(15,035)	(80,775)	(10,725)	(25,403)	(69)	0	0	
Net Plant	12,564,143	189,427	3,409,678	1,021,072	5,485,705	728,390	1,725,213	4,658	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant	SNNP	100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%

Utah Results of Operations
December 2020
13-MONTH AVERAGE FACTORS

DESCRIPTION		2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Account 182.22				California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Pre-merger	(101)	SG	17,094,202	257,726	4,639,053	1,389,224	7,463,601	991,014	2,347,247	6,338	0	0	
		(108) SG	(8,434,030)	(127,158)	(2,288,841)	(685,423)	(3,682,432)	(488,952)	(1,158,097)	(3,127)	0	0	
Post-merger	(101)	SG	3,485,613	52,552	945,931	283,271	1,521,874	202,074	478,618	1,292	0	0	
		(108) SG	(240,609)	(3,628)	(65,297)	(19,554)	(105,054)	(13,949)	(33,039)	(89)	0	0	
		(107) SG	1,778,549	26,815	482,666	144,540	776,543	103,109	244,217	659	0	0	
		(120) SE	1,975,759	28,658	492,694	151,327	872,180	130,701	299,499	701	0	0	
		(228) SG	7,220,849	108,868	1,959,606	586,829	3,152,738	418,619	991,513	2,677	0	0	
		(228) SG	1,472,376	22,199	399,576	119,658	642,863	85,359	202,176	546	0	0	
		(228) SNNP	3,531,000	53,236	958,249	286,960	1,541,691	204,705	484,850	1,309	0	0	
		(228) SE	1,743,025	25,282	434,657	133,501	769,442	115,305	264,220	618	0	0	
Total Acct 182.22			29,626,734	444,549	7,958,293	2,390,334	12,953,445	1,747,985	4,121,204	10,924	0	0	
Revised Study	(228)	SNNP	112,680	1,699	30,579	9,157	49,198	6,532	15,472	42	0	0	
		(228) SE	941,950	13,663	234,894	72,146	415,815	62,312	142,787	334	0	0	
December 1993 Adj.			1,054,630	15,361	265,473	81,303	465,013	68,844	158,260	376	0	0	
Adjusted Acct 182.22			30,681,364	459,910	8,223,766	2,471,637	13,418,458	1,816,830	4,279,463	11,300	0	0	
TROJP			100.0000%	1.4990%	26.8038%	8.0558%	43.7349%	5.9216%	13.9481%	0.0368%	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	108,868	1,959,606	586,829	3,152,738	418,619	991,513	2,677	0	0	
- Postmerger		SG	1,472,376	22,199	399,576	119,658	642,863	85,359	202,176	546	0	0	
Storage Facility		SE	1,743,025	25,282	434,657	133,501	769,442	115,305	264,220	618	0	0	
Transition Costs		SNNP	3,531,000	53,236	958,249	286,960	1,541,691	204,705	484,850	1,309	0	0	
Total Acct 228.42			13,967,250	209,584	3,752,087	1,126,948	6,106,733	823,988	1,942,758	5,150	0	0	
Transition Costs		SNNP	112,680	1,699	30,579	9,157	49,198	6,532	15,472	42	0	0	
Storage Facility		SE	941,950	13,663	234,894	72,146	415,815	62,312	142,787	334	0	0	
December 1993 Adj.			1,054,630	15,361	265,473	81,303	465,013	68,844	158,260	376	0	0	
Adjusted Acct 228.42			15,021,880	224,946	4,017,560	1,208,251	6,571,746	892,833	2,101,018	5,526	0	0	
TROJD			100.0000%	1.4975%	26.7447%	8.0433%	43.7478%	5.9435%	13.9864%	0.0368%	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	51,475,259	826,993	12,396,636	3,349,604	23,274,087	2,268,886	5,101,819	9,827	4,247,407	0	
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions		Acct 406	7,826,626	113,453	2,042,144	611,546	3,587,166	436,252	1,033,275	2,790	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	228,742,592	(26,509)	(477,154)	(142,894)	227,009,716	450,339	1,805,455	(652)	124,290	0	
Total Amortization Expense :			288,044,476	913,938	13,961,626	3,818,256	253,870,969	3,155,477	7,940,549	11,965	4,371,697	0	
Schedule M Amortization Factor			100.0000%	0.3173%	4.8470%	1.3256%	88.1360%	1.0955%	2.7567%	0.0042%	1.5177%	0.0000%	
SCHMD			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Depreciation Expense :													
Steam		Acct 403.1	423,589,751	3,610,285	64,984,831	19,460,538	104,551,694	13,882,335	32,880,733	88,780	184,130,555	0	
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro		Acct 403.3	37,917,797	571,680	10,290,194	3,081,530	16,555,513	2,198,235	5,206,586	14,058	0	0	

Utah Results of Operations
December 2020
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Other	Acct 403.4	126,556,852	1,908,076	34,345,207	10,285,111	55,256,734	7,336,969	17,377,834	46,921	0	0
Transmission	Acct 403.5	116,134,858	1,750,945	31,516,869	9,438,129	50,706,326	6,732,767	15,946,764	43,057	0	0
Distribution	Acct 403.6	168,914,015	7,636,510	57,020,127	15,213,506	59,706,549	7,681,754	21,655,569	0	0	0
General	Acct 403.7&8	41,969,004	931,370	12,858,441	3,246,817	16,620,843	2,470,581	5,833,095	7,857	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 :		915,082,277	16,408,867	211,015,669	60,725,631	303,397,660	40,302,641	98,900,581	200,673	184,130,555	0
Schedule M Depreciation Factor		100.0000%	1.7932%	23.0597%	6.6361%	33.1552%	4.4043%	10.8078%	0.0219%	20.1217%	0.0000%
Tax Depreciation by Function		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Utility</u>
Current Total M Difference		1,006,447,297	18,510,409	270,094,448	73,606,522	446,099,625	57,986,168	137,295,460	286,432	-	2,568,234
Tax Depr factor		100.0000%	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	13.6416%	0.0285%	0.0000%	0.2552%

Utah Results of Operations
December 2020
COINCIDENTAL PEAKS

			ACTUAL LOADS (CP)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327
Feb-20	19	8	133	2,442	723	3,138	444	1,228	3	8,111
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924
May-20	29	17	113	1,985	665	4,349	657	978	3	8,750
Jun-20	23	18	152	2,345	746	4,460	715	1,030	4	9,451
Jul-20	30	17	130	2,552	848	5,248	625	1,069	4	10,476
Aug-20	17	17	120	2,416	830	5,352	526	1,190	4	10,439
Sep-20	3	17	133	2,483	776	4,574	556	1,091	4	9,618
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885
Dec-20	29	18	132	2,303	694	3,547	486	1,109	3	8,274
			1,540	27,787	8,562	46,271	6,050	13,441	38	103,689

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-20	15	8	-	-	-	-	-	-	-	-
Feb-20	19	8	-	-	-	-	-	-	-	-
Mar-20	2	8	-	-	-	-	-	-	-	-
Apr-20	2	9	-	-	-	-	-	-	-	-
May-20	29	17	-	-	-	(207)	-	-	-	(207)
Jun-20	23	18	-	-	-	(294)	(119)	-	-	(414)
Jul-20	30	17	-	-	-	(350)	(64)	-	-	(414)
Aug-20	17	17	-	-	-	(264)	-	-	-	(264)
Sep-20	3	17	-	-	-	(280)	-	-	-	(280)
Oct-20	26	9	-	-	-	-	-	-	-	-
Nov-20	9	9	-	-	-	-	-	-	-	-
Dec-20	29	18	-	-	-	(81)	-	-	-	(81)
			-	-	-	(1,477)	(183)	-	-	(1,660)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327
Feb-20	19	8	133	2,442	723	3,138	444	1,228	3	8,111
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924
May-20	29	17	113	1,985	665	4,142	657	978	3	8,542
Jun-20	23	18	152	2,345	746	4,166	596	1,030	4	9,038
Jul-20	30	17	130	2,552	848	4,898	561	1,069	4	10,062
Aug-20	17	17	120	2,416	830	5,088	526	1,190	4	10,175
Sep-20	3	17	133	2,483	776	4,294	556	1,091	4	9,338
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885
Dec-20	29	18	132	2,303	694	3,466	486	1,109	3	8,193
			1,540	27,787	8,562	44,794	5,866	13,441	38	102,029

Utah Results of Operations
December 2020
COINCIDENTAL PEAKS

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)						
			Non-FERC					FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY	Total
Jan-20	15	8	-	48	-	-	-	-	48
Feb-20	19	8	-	48	-	-	-	-	48
Mar-20	2	8	-	47	-	-	-	-	47
Apr-20	2	9	-	47	-	-	-	-	47
May-20	29	17	-	50	-	-	-	-	50
Jun-20	23	18	-	52	-	-	-	-	52
Jul-20	30	17	-	52	-	-	-	-	52
Aug-20	17	17	-	51	-	-	-	-	51
Sep-20	3	17	-	51	-	-	-	-	51
Oct-20	26	9	-	47	-	42	48	-	137
Nov-20	9	9	-	48	-	-	-	-	48
Dec-20	29	18	-	46	-	-	-	-	46
			-	588	-	42	48	-	677

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments						
			Non-FERC					FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY	Total
Jan-20	15	8	135	2,518	792	3,270	459	1,197	8,375
Feb-20	19	8	133	2,490	723	3,138	444	1,228	8,158
Mar-20	2	8	129	2,234	592	3,087	406	1,254	7,706
Apr-20	2	9	123	2,062	564	2,832	340	1,048	6,971
May-20	29	17	113	2,036	665	4,142	657	978	8,593
Jun-20	23	18	152	2,397	746	4,166	596	1,030	9,090
Jul-20	30	17	130	2,603	848	4,898	561	1,069	10,114
Aug-20	17	17	120	2,467	830	5,088	526	1,190	10,226
Sep-20	3	17	133	2,534	776	4,294	556	1,091	9,389
Oct-20	26	9	114	2,292	660	3,220	506	1,118	7,913
Nov-20	9	9	125	2,391	672	3,236	377	1,129	7,932
Dec-20	29	18	132	2,349	694	3,466	486	1,109	8,239
			1,540	28,375	8,562	44,835	5,914	13,441	102,707

+ plus

			Adjustment for Coincidental System Peaks Temperature Adjustment						
			Non-FERC					FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY	Total
Jan-20	15	8	6	153	(12)	135	(15)	40	308
Feb-20	19	8	(2)	28	(1)	10	(19)	(8)	7
Mar-20	2	8	(3)	(46)	10	(3)	2	6	(33)
Apr-20	2	9	(1)	(38)	(47)	(29)	(3)	(44)	(162)
May-20	29	17	(1)	(97)	(9)	(495)	(105)	(18)	(725)
Jun-20	23	18	(1)	(116)	(35)	(68)	4	(0)	(216)
Jul-20	30	17	(0)	30	(12)	109	52	(11)	169
Aug-20	17	17	(1)	(107)	(28)	(339)	(61)	(7)	(542)
Sep-20	3	17	(1)	(191)	(40)	(162)	(114)	(1)	(510)
Oct-20	26	9	11	(22)	(94)	(82)	(43)	(49)	(278)
Nov-20	9	9	(12)	91	72	(2)	(2)	25	173
Dec-20	29	18	7	110	7	56	(27)	22	175
			3	(205)	(191)	(869)	(330)	(44)	(1,635)

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)						
			Non-FERC					FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY	Total
Jan-20	15	8	142	2,671	780	3,405	445	1,237	8,683
Feb-20	19	8	131	2,518	721	3,148	425	1,220	8,165
Mar-20	2	8	127	2,188	602	3,083	408	1,261	7,673
Apr-20	2	9	123	2,024	517	2,803	337	1,004	6,809
May-20	29	17	112	1,939	656	3,646	552	960	7,868
Jun-20	23	18	151	2,282	711	4,098	600	1,029	8,874
Jul-20	30	17	130	2,633	837	5,007	614	1,058	10,282
Aug-20	17	17	119	2,361	802	4,749	465	1,184	9,684
Sep-20	3	17	132	2,343	736	4,132	442	1,090	8,880
Oct-20	26	9	125	2,271	565	3,138	463	1,069	7,635
Nov-20	9	9	113	2,482	743	3,234	375	1,155	8,105
Dec-20	29	18	139	2,459	701	3,522	459	1,131	8,414
			1,543	28,171	8,372	43,967	5,584	13,397	101,071

Utah Results of Operations
December 2020
ENERGY

ACTUAL LOADS (MWh)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2020	Jan	74,054	1,305,841	419,646	2,183,561	314,197	867,259	1,983	5,166,540
2020	Feb	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803
2020	Mar	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850
2020	Apr	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661
2020	May	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668
2020	Jun	70,433	1,060,507	338,368	2,203,297	406,911	650,152	1,622	4,731,290
2020	Jul	81,527	1,236,484	397,187	2,680,152	471,407	726,260	2,001	5,595,019
2020	Aug	78,248	1,250,796	402,274	2,820,907	379,071	744,427	2,176	5,677,898
2020	Sep	65,699	1,082,001	355,715	2,173,479	305,047	680,591	1,604	4,664,135
2020	Oct	59,248	1,108,917	361,076	2,033,197	288,912	738,648	1,492	4,591,490
2020	Nov	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808
2020	Dec	78,329	1,383,508	442,308	2,275,197	315,284	804,969	2,052	5,301,647
		845,246	14,170,716	4,457,782	26,193,997	3,881,129	8,911,148	20,790	58,480,808

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2020	Jan	-	-	-	(9,406)	-	-	-	(9,406)
2020	Feb	-	-	-	-	-	-	-	-
2020	Mar	-	-	-	-	-	-	-	-
2020	Apr	-	-	-	-	-	-	-	-
2020	May	-	-	-	-	-	-	-	-
2020	Jun	-	-	-	(3,236)	-	-	-	(3,236)
2020	Jul	-	-	-	(2,868)	-	-	-	(2,868)
2020	Aug	-	-	-	(3,672)	-	-	-	(3,672)
2020	Sep	-	-	-	(3,186)	-	-	-	(3,186)
2020	Oct	-	-	-	-	-	-	-	-
2020	Nov	-	-	-	-	-	-	-	-
2020	Dec	-	-	-	(6,554)	-	-	-	(6,554)
		-	-	-	(28,921)	-	-	-	(28,921)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2020	Jan	74,054	1,305,841	419,646	2,174,156	314,197	867,259	1,983	5,157,135
2020	Feb	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803
2020	Mar	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850
2020	Apr	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661
2020	May	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668
2020	Jun	70,433	1,060,507	338,368	2,200,061	406,911	650,152	1,622	4,728,054
2020	Jul	81,527	1,236,484	397,187	2,677,285	471,407	726,260	2,001	5,592,151
2020	Aug	78,248	1,250,796	402,274	2,817,235	379,071	744,427	2,176	5,674,226
2020	Sep	65,699	1,082,001	355,715	2,170,293	305,047	680,591	1,604	4,660,949
2020	Oct	59,248	1,108,917	361,076	2,033,197	288,912	738,648	1,492	4,591,490
2020	Nov	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808
2020	Dec	78,329	1,383,508	442,308	2,268,644	315,284	804,969	2,052	5,295,093
		845,246	14,170,716	4,457,782	26,165,076	3,881,129	8,911,148	20,790	58,451,888

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2020	Jan	-	34,083	-	178	109	-	-	34,370
2020	Feb	-	32,097	-	66	43	-	-	32,206
2020	Mar	-	34,301	-	115	62	-	-	34,478
2020	Apr	-	33,237	-	11	19	-	-	33,267
2020	May	-	34,611	-	54	61	-	-	34,725
2020	Jun	-	33,826	-	27	60	-	-	33,912
2020	Jul	-	35,248	-	165	194	-	-	35,607
2020	Aug	-	34,619	-	177	189	-	-	34,986
2020	Sep	-	33,447	-	63	75	-	-	33,586
2020	Oct	-	34,704	-	363	761	-	-	35,829
2020	Nov	-	33,544	-	103	82	-	-	33,728
2020	Dec	-	34,258	-	101	104	-	-	34,463
		-	407,975	-	1,422	1,759	-	-	411,156

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2020	Jan	74,054	1,339,923	419,646	2,174,334	314,306	867,259	1,983	5,191,505	
2020	Feb	66,027	1,238,449	363,408	1,985,759	297,059	806,607	1,700	4,759,009	
2020	Mar	68,505	1,260,633	358,414	1,981,313	241,686	818,153	1,623	4,730,327	
2020	Apr	67,135	1,071,518	314,837	1,832,446	235,642	676,914	1,435	4,199,928	
2020	May	67,730	1,065,190	316,303	1,983,902	355,326	640,487	1,456	4,430,393	
2020	Jun	70,433	1,094,332	338,368	2,200,088	406,971	650,152	1,622	4,761,966	
2020	Jul	81,527	1,271,732	397,187	2,677,450	471,601	726,260	2,001	5,627,758	
2020	Aug	78,248	1,285,415	402,274	2,817,412	379,260	744,427	2,176	5,709,212	
2020	Sep	65,699	1,115,449	355,715	2,170,356	305,122	680,591	1,604	4,694,535	
2020	Oct	59,248	1,143,621	361,076	2,033,561	289,673	738,648	1,492	4,627,319	
2020	Nov	68,312	1,274,662	388,246	2,041,133	270,854	756,682	1,646	4,801,536	
2020	Dec	78,329	1,417,766	442,308	2,268,744	315,388	804,969	2,052	5,329,556	
		845,246	14,578,691	4,457,782	26,166,498	3,882,888	8,911,148	20,790	58,863,043	

+ plus

		Temperature Adjustment for Energy								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2020	Jan	3,632	77,672	24,181	45,618	5,501	5,549		162,153	
2020	Feb	(1,116)	(5,818)	11,050	(5,976)	(1,233)	(7,926)		(11,017)	
2020	Mar	(1,361)	(30,325)	(4,716)	12,387	946	(998)		(24,068)	
2020	Apr	2,226	30,590	4,230	(2,590)	83	(5,494)		29,045	
2020	May	189	(4,275)	2,411	(62,429)	(6,033)	(1,417)		(71,555)	
2020	Jun	(83)	(1,777)	(1,574)	19,182	766	(2,136)		14,378	
2020	Jul	3	(1,252)	2,130	(10,278)	21,423	(54)		19,971	
2020	Aug	(309)	(22,606)	(7,962)	(197,708)	(22,756)	(11,285)		(262,625)	
2020	Sep	(329)	(33,178)	(6,452)	(51,445)	(5,129)	(2,470)		(99,003)	
2020	Oct	859	(5,631)	(7,924)	(22,251)	1,869	(5,726)		(38,804)	
2020	Nov	(1,792)	(13,931)	1,714	(443)	(325)	3,211		(11,566)	
2020	Dec	3,150	50,841	15,242	(11,612)	92	4,212		61,926	
		5,068	40,311	32,328	(287,544)	(4,795)	(24,535)	-	(239,167)	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2020	Jan	77,686	1,417,595	443,826	2,219,952	319,808	872,807	1,983	5,353,657	
2020	Feb	64,911	1,232,632	374,458	1,979,784	295,826	798,681	1,700	4,747,991	
2020	Mar	67,144	1,230,308	353,697	1,993,700	242,631	817,155	1,623	4,706,259	
2020	Apr	69,361	1,102,109	319,067	1,829,856	235,726	671,420	1,435	4,228,973	
2020	May	67,919	1,060,914	318,713	1,921,473	349,293	639,070	1,456	4,358,838	
2020	Jun	70,350	1,092,556	336,794	2,219,270	407,737	648,016	1,622	4,776,344	
2020	Jul	81,530	1,270,479	399,317	2,667,172	493,024	726,206	2,001	5,639,729	
2020	Aug	77,939	1,262,810	394,311	2,619,704	356,504	733,143	2,176	5,446,587	
2020	Sep	65,369	1,082,270	349,263	2,118,911	299,994	678,121	1,604	4,595,532	
2020	Oct	60,107	1,137,990	353,152	2,011,310	291,542	732,921	1,492	4,588,514	
2020	Nov	66,520	1,260,731	389,960	2,040,690	270,529	759,894	1,646	4,789,970	
2020	Dec	81,479	1,468,608	457,550	2,257,133	315,481	809,181	2,052	5,391,482	
		850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876	

**Utah Results of Operations
December 2020**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876 Ref. 10.16
System Energy Factor	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
Divisional Energy - Pacific	3.0811%	52.9720%	16.2699%	0.0000%	0.0000%	27.6770%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	83.4098%	12.4994%	4.0238%	0.0670%	100.00%
System Generation Factor	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%
Divisional Generation - Pacific	3.0995%	55.7916%	16.7075%	0.0000%	0.0000%	24.4013%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.0142%	11.2882%	3.6254%	0.0722%	100.00%
System Capacity (mwh)								
Accord	1,543.1	28,170.5	8,371.5	43,966.8	5,583.9	13,397.4	38.0	101,071 Ref. 10.16
Modified Accord	1,543.1	28,170.5	8,371.5	43,966.8	5,583.9	13,397.4	38.0	101,071 Ref. 10.16
Rolled-In	1,543.1	28,170.5	8,371.5	43,966.8	5,583.9	13,397.4	38.0	101,071 Ref. 10.16
Rolled-In with Hydro Adj.	1,543.1	28,170.5	8,371.5	43,966.8	5,583.9	13,397.4	38.0	101,071 Ref. 10.16
Rolled-In with Off-Sys Adj.	1,543.1	28,170.5	8,371.5	43,966.8	5,583.9	13,397.4	38.0	101,071 Ref. 10.16
System Capacity Factor								
Accord	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	100.00%
Modified Accord	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	100.00%
Rolled-In	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	100.00%
Rolled-In with Hydro Adj.	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	100.00%
Rolled-In with Off-Sys Adj.	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	100.00%
System Energy (mwh)								
Accord	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876
Modified Accord	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876
Rolled-In	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876
Rolled-In with Hydro Adj.	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876
Rolled-In with Off-Sys Adj.	850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876
System Energy Factor								
Accord	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
Modified Accord	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
Rolled-In	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
Rolled-In with Hydro Adj.	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
Rolled-In with Off-Sys Adj.	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	100.00%
System Generation Factor								
Accord	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%
Modified Accord	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%
Rolled-In	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%
Rolled-In with Hydro Adj.	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%
Rolled-In with Off-Sys Adj.	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	100.00%

B1. REVENUE



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

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	42,340	42,340	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	81,730	-	-	-	-	-	81,730	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	638,859	-	638,859	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	825,265	-	-	-	-	825,265	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	146,322	-	-	146,322	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	97,640	-	-	-	97,640	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	12,659	-	-	-	12,659	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	8,063	-	-	8,063	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(199)	(199)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(254)	-	-	-	-	-	(254)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(3,420)	-	(3,420)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	57,268	-	-	-	-	57,268	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(5,413)	-	-	(5,413)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	347	-	-	-	347	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	3,707	-	-	-	-	3,707	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	62	-	-	62	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(67)	-	-	-	(67)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(956)	(956)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(362)	-	-	-	-	-	(362)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(848)	-	(848)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	(1,454)	-	-	-	-	(1,454)	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(4,133)	-	-	(4,133)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(4,084)	-	-	-	(4,084)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	1,735	-	-	-	1,735	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	941	941	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	119	-	-	-	-	-	119	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	17,959	-	17,959	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	423	-	-	-	-	423	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	307	-	-	-	307	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	2,252	-	-	-	-	-	-	-	2,252
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	2	2	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(18)	-	-	-	-	-	(18)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(13)	-	(13)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	9	-	-	-	-	9	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	11	-	-	11	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	6	-	-	-	6	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	3,693	-	-	-	-	-	-	-	3,693
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	229	-	-	-	-	-	-	-	229
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	35,804	-	-	-	-	-	-	-	35,804
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	19	-	-	-	-	-	-	-	19
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	5,105	-	-	-	-	-	-	-	5,105
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	37	-	-	-	-	-	-	-	37
4401000 Total					1,961,692	42,129	652,536	144,912	108,543	885,218	81,215		47,138
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	30,817	30,817	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	44,426	-	-	-	-	-	44,426	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	466,471	-	466,471	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	716,335	-	-	-	-	716,335	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	121,831	-	-	121,831	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	102,122	-	-	-	102,122	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	10,595	-	-	-	10,595	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	5,002	-	-	5,002	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	(88)	(88)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(149)	-	-	-	-	-	(149)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	(990)	-	(990)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	62,009	-	-	-	-	62,009	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	(6,912)	-	-	(6,912)	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	283	-	-	-	283	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	4,775	-	-	-	-	4,775	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	60	-	-	60	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(92)	-	-	-	(92)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	217	217	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(941)	-	-	-	-	-	(941)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	9,409	-	9,409	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	(2,246)	-	-	-	-	(2,246)	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	203	-	-	203	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(1,523)	-	-	-	(1,523)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	179	-	-	-	179	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	616	616	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	83	-	-	-	-	-	83	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	17,029	-	17,029	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	540	-	-	-	-	540	-	-	-



Electric Operations Revenue
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Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	418	-	-	-	418	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,621	-	-	-	-	-	-	-	1,621
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	4,010	-	-	-	-	-	-	-	4,010
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	169	-	-	-	-	-	-	-	169
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	24,458	-	-	-	-	-	-	-	24,458
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,467	-	-	-	-	-	-	-	1,467
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	57	-	-	-	-	-	-	-	57
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,798	-	-	-	-	-	-	-	1,798
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	45	-	-	-	-	-	-	-	45
4421000 Total					1,614,105	31,561	491,919	120,183	111,983	781,413	43,419	-	33,626
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	5,696	5,696	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	12,780	-	-	-	-	-	12,780	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	112,627	-	112,627	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	329,309	-	-	-	-	329,309	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	53,895	-	-	53,895	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	305,087	-	-	-	305,087	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	73,892	-	-	-	73,892	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	85,438	-	-	-	-	-	85,438	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	121,603	-	-	-	-	121,603	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(872)	-	-	(872)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	1	1	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	(53)	-	-	-	-	-	(53)	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	(1,195)	-	(1,195)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	63,157	-	-	-	-	63,157	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(89)	-	-	(89)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(3,121)	-	-	-	(3,121)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	4,215	-	-	-	-	4,215	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	30	-	-	30	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(461)	-	-	-	(461)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	21	21	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	6,291	-	-	-	-	-	6,291	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	363	-	363	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	3,400	-	-	-	-	3,400	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(517)	-	-	(517)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	4,498	-	-	-	4,498	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	(1,190)	-	-	-	(1,190)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	146	146	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	268	-	-	-	-	-	268	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	5,109	-	5,109	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	477	-	-	-	-	477	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	2,106	-	-	-	2,106	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	391	-	-	-	-	-	-	-	391
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	2,370	-	-	-	-	-	-	-	2,370
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	47	-	-	-	-	-	-	-	47
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	9,599	-	-	-	-	-	-	-	9,599
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	335	-	-	-	-	-	-	-	335
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	1,636	-	-	-	-	-	-	-	1,636
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	731	-	-	-	-	-	-	-	731
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	16	-	-	-	-	-	-	-	16
4422000 Total					1,198,037	5,864	116,904	52,448	380,810	522,161	104,725	-	15,125
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	13,530	13,530	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	59,678	-	-	-	-	-	59,678	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	27,015	-	27,015	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	20,445	-	-	-	-	20,445	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	15,062	-	-	15,062	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	2,061	-	-	-	2,061	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	620	-	-	-	620	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	109	-	-	-	-	-	-	-	109
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	211	211	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	100	-	-	-	-	-	100	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	896	-	896	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	12	-	-	-	-	12	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	8	-	-	-	8	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(1,224)	-	-	(1,224)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(60)	(60)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	(183)	-	-	-	-	-	(183)	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(136)	-	(136)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	4,586	-	-	-	-	4,586	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(267)	-	-	(267)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	4	-	-	-	4	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	141	-	-	-	-	141	-	-	-



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Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	6	-	-	6	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	(2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(3)	(3)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	1,694	-	-	-	-	-	1,694	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(1,309)	-	(1,309)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	(36)	-	-	-	-	(36)	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	1,515	-	-	1,515	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	(71)	-	-	-	(71)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	(2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	138	-	-	-	-	-	-	-	138
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	8	-	-	-	-	-	-	-	8
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3,193	-	-	-	-	-	-	-	3,193
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3	-	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	4	-	-	-	-	-	-	-	4
4423000 Total					147,749	13,678	26,466	15,093	2,618	25,148	61,289		3,456
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	355	355	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	531	-	-	-	-	-	531	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	6,143	-	6,143	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	7,775	-	-	-	-	7,775	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	957	-	-	957	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	1,495	-	-	-	1,495	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	334	-	-	-	334	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	(2)	(2)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	(19)	-	(19)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	470	-	-	-	-	470	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	(38)	-	-	(38)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	6	-	-	-	6	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	36	-	-	-	-	36	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(1)	-	-	-	(1)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	3	3	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(6)	-	-	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	(367)	-	(367)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	(108)	-	-	-	-	(108)	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	(162)	-	-	(162)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(159)	-	-	-	(159)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	30	-	-	-	30	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	4	4	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	0	-	-	-	-	-	0	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	129	-	129	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	4	-	-	-	-	4	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	4	-	-	-	4	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	22	-	-	-	-	-	-	-	22
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	28	-	-	-	-	-	-	-	28
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	1	-	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	287	-	-	-	-	-	-	-	287
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	0	-	-	-	-	-	-	-	0
4441000 Total					17,750	360	5,886	757	1,709	8,177	523		338
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	FERC	12,787	-	-	-	-	-	-	12,787	-
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	UT	(53)	-	-	-	-	(53)	-	-	-
4471000 Total					12,734					(53)			12,787
4471300	POST MERGER FIRM	RSLE	Sales for Resale	SG	6,405	96	1,681	519	866	2,854	387	2	-
4471300 Total					6,405	96	1,681	519	866	2,854	387	2	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	314,543	4,698	82,549	25,498	42,509	140,161	19,012	115	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	106	2	28	9	14	47	6	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	(1,545)	(23)	(406)	(125)	(209)	(689)	(93)	(1)	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	(168,824)	(2,521)	(44,307)	(13,686)	(22,816)	(75,229)	(10,205)	(62)	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	10,406	155	2,731	844	1,406	4,637	629	4	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	27	0	7	2	4	12	2	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	967	14	254	78	131	431	58	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	6,121	91	1,607	496	827	2,728	370	2	-
4471400 Total					161,802	2,417	42,464	13,116	21,867	72,099	9,780	59	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(13,419)	(200)	(3,522)	(1,088)	(1,814)	(5,980)	(811)	(5)	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	79,695	1,190	20,915	6,460	10,770	35,512	4,817	29	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(79,695)	(1,190)	(20,915)	(6,460)	(10,770)	(35,512)	(4,817)	(29)	-
4472000 Total					(13,419)	(200)	(3,522)	(1,088)	(1,814)	(5,980)	(811)	(5)	-
4475000	OFF-SYS - NON FIRM	RSLE	Sales for Resale	SE	(2,663)	(39)	(646)	(203)	(406)	(1,192)	(176)	(1)	-
4475000 Total					(2,663)	(39)	(646)	(203)	(406)	(1,192)	(176)	(1)	-
4476100	BOOKOUTS NETTED-GAIN	RSLE	Sales for Resale	SG	24,121	360	6,330	1,955	3,260	10,749	1,458	9	-
4476100 Total					24,121	360	6,330	1,955	3,260	10,749	1,458	9	-



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4476200	TRADING NETTED-GAINS	RSLE	Sales for Resale	SG	135	2	35	11	18	60	8	0	-
4476200 Total					135	2	35	11	18	60	8	0	-
4479000	TRANS SRVC	RSLE	Sales for Resale	FERC	135	-	-	-	-	-	-	135	-
4479000 Total					135	-	-	-	-	-	-	135	-
4491800	PRV RTE RFDS-RESLE	RETL	Retail Sales	SG	(3,240)	(48)	(850)	(263)	(438)	(1,444)	(196)	(1)	-
4491800 Total					(3,240)	(48)	(850)	(263)	(438)	(1,444)	(196)	(1)	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	CA	43	43	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	IDU	288	-	-	-	-	-	288	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	OR	744	-	744	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	UT	3,198	-	-	-	-	3,198	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WA	148	-	-	148	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYP	580	-	-	-	580	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYU	67	-	-	-	67	-	-	-	-
4501000 Total					5,068	43	744	148	647	3,198	288	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	CA	11	11	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	IDU	35	-	-	-	-	-	35	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	OR	175	-	175	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	UT	880	-	-	-	-	880	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WA	29	-	-	29	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYP	136	-	-	-	136	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYU	21	-	-	-	21	-	-	-	-
4502000 Total					1,286	11	175	29	156	880	35	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	CA	4	4	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	IDU	125	-	-	-	-	-	125	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	OR	49	-	49	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	UT	319	-	-	-	-	319	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WA	5	-	-	5	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYP	60	-	-	-	60	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYU	335	-	-	-	335	-	-	-	-
4503000 Total					897	4	49	5	395	319	125	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	CA	(0)	(0)	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	IDU	2	-	-	-	-	-	2	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	OR	1	-	1	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	UT	91	-	-	-	-	91	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WA	0	-	-	0	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYP	2	-	-	-	2	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4504000 Total					97	(0)	1	0	2	91	2	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	450	450	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	40	-	-	-	-	-	40	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	949	-	949	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	2,740	-	-	-	-	2,740	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	71	-	-	-	71	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	8	8	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	33	-	-	-	-	-	33	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	242	-	242	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	484	-	-	-	-	484	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	53	-	-	53	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	75	-	-	-	75	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	8	-	-	-	8	-	-	-	-
4511000 Total					5,190	459	1,190	84	159	3,224	73	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	CA	(1)	(1)	-	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	IDU	(4)	-	-	-	-	-	(4)	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	OR	(32)	-	(32)	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	UT	(53)	-	-	-	-	(53)	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WA	(6)	-	-	(6)	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WYP	(5)	-	-	-	(5)	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WYU	(1)	-	-	-	(1)	-	-	-	-
4511500 Total					(102)	(1)	(32)	(6)	(6)	(53)	(4)	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	OR	4	-	4	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	SO	1	0	-	0	0	0	0	0	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WA	0	-	-	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
4512000 Total					6	0	4	0	1	1	0	0	-
4513000	OTHER	OREV	Other Revenue	CA	27	27	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	19	-	-	-	-	-	19	-	-



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

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000	OTHER	OREV	Other Revenue	OR	452	-	452	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	SO	42	1	12	3	5	18	2	0	-
4513000	OTHER	OREV	Other Revenue	UT	525	-	-	-	-	525	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	(1)	-	-	(1)	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYP	62	-	-	-	62	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYU	10	-	-	-	10	-	-	-	-
4513000	OTHER	OREV	Other Revenue	CA	6	6	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	7	-	-	-	-	-	7	-	-
4513000	OTHER	OREV	Other Revenue	OR	10	-	10	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	UT	669	-	-	-	-	669	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4513000 Total					1,858	34	473	33	77	1,213	29	0	-
4514100	ENERGY FINANSWER	OREV	Other Revenue	UT	0	-	-	-	-	0	-	-	-
4514100 Total					0	-	-	-	-	0	-	-	-
4530000	SLS WATER & W PWR	OREV	Other Revenue	SG	7	0	2	1	1	3	0	0	-
4530000 Total					7	0	2	1	1	3	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	3	3	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	859	-	859	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	843	13	221	68	114	376	51	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	2,730	59	751	216	349	1,196	159	1	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1,325	-	-	-	-	1,325	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYU	18	-	-	-	18	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	497	497	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	166	-	-	-	-	-	166	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	2,811	-	2,811	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1,959	-	-	-	-	1,959	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	694	-	-	694	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	325	-	-	-	325	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	6	-	6	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	0	-	-	-	-	0	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	9	9	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	189	-	189	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	248	-	-	-	-	248	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	6	-	-	-	6	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	(62)	-	(62)	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	(8)	-	-	(8)	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	2	-	-	-	2	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	6	0	2	1	1	3	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	407	6	107	33	55	181	25	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	1	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	13	0	3	1	2	6	1	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	3	0	1	0	0	1	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	34	34	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	10	-	-	-	-	-	10	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	621	-	621	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	44	-	-	-	-	44	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	137	-	-	137	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	6	-	-	-	6	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	714	15	197	56	91	313	42	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	262	4	69	21	35	117	16	0	-
4541000 Total					14,938	640	5,775	1,262	1,020	5,769	471	1	-
4543000	MCI FOGWIRE REVENUES	OREV	Other Revenue	SG	3,353	50	880	272	453	1,494	203	1	-
4543000 Total					3,353	50	880	272	453	1,494	203	1	-
4545000	VERT BRIDGE REVENUES	OREV	Other Revenue	SG	3	0	1	0	0	1	0	0	-
4545000 Total					3	0	1	0	0	1	0	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,016	30	529	163	272	898	122	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	1,043	16	274	85	141	465	63	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	416	6	109	34	56	185	25	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,632	39	691	213	356	1,173	159	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,822	42	741	229	381	1,258	171	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	1,836	27	482	149	248	818	111	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	4,573	68	1,200	371	618	2,038	276	2	-



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

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	36	1	9	3	5	16	2	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	748	11	196	61	101	333	45	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	754	11	198	61	102	336	46	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	493	7	129	40	67	220	30	0	-
4561100 Total					17,370	259	4,559	1,408	2,347	7,740	1,050	6	-
4561910	S/T FIRM WHEEL REV	OREV	Other Revenue	SG	1,961	29	515	159	265	874	119	1	-
4561910 Total					1,961	29	515	159	265	874	119	1	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	15,462	231	4,058	1,253	2,090	6,890	935	6	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	6,994	104	1,836	567	945	3,117	423	3	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	24,697	369	6,482	2,002	3,338	11,005	1,493	9	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	35,792	535	9,393	2,901	4,837	15,949	2,163	13	-
4561920 Total					82,945	1,239	21,768	6,724	11,210	36,961	5,014	30	-
4561930	NON-FIRM WHEEL REV	OREV	Other Revenue	SE	18,173	263	4,407	1,386	2,771	8,137	1,203	6	-
4561930 Total					18,173	263	4,407	1,386	2,771	8,137	1,203	6	-
4561990	TRANSMN REV REFUND	OREV	Other Revenue	SG	(8,738)	(131)	(2,293)	(708)	(1,181)	(3,894)	(528)	(3)	-
4561990 Total					(8,738)	(131)	(2,293)	(708)	(1,181)	(3,894)	(528)	(3)	-
4562100	USE OF FACIL REV	OREV	Other Revenue	SG	10	0	3	1	1	5	1	0	-
4562100 Total					10	0	3	1	1	5	1	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	90	1	24	7	12	40	5	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	UT	16	-	-	-	-	16	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	WA	(52)	-	-	(52)	-	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	1,138	17	299	92	154	507	69	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	6,852	102	1,798	555	926	3,053	414	3	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	450	7	118	36	61	200	27	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	125	2	33	10	17	56	8	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYP	135	-	-	-	135	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	916	14	240	74	124	408	55	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	11,689	175	3,068	948	1,580	5,209	707	4	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	440	7	116	36	59	196	27	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	144	2	38	12	19	64	9	0	-
4562300 Total					21,928	326	5,729	1,717	3,085	9,743	1,319	8	-
4562310	EIM - MISCELLANEOUS	OREV	Other Revenue	SG	15	0	4	1	2	7	1	0	-
4562310 Total					15	0	4	1	2	7	1	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	SG	3	0	1	0	0	1	0	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	UT	3,145	-	-	-	-	3,145	-	-	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	WYP	75	-	-	-	75	-	-	-	-
4562400 Total					3,223	0	1	0	75	3,146	0	0	-
4562500	M&S INV COST OF SALE	OREV	Other Revenue	UT	(2,166)	-	-	-	-	(2,166)	-	-	-
4562500 Total					(2,166)	-	-	-	-	(2,166)	-	-	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	(1,373)	(20)	(360)	(111)	(185)	(612)	(83)	(1)	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	(576)	(9)	(151)	(47)	(78)	(257)	(35)	(0)	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	5,503	82	1,444	446	744	2,452	333	2	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	97	-	-	-	-	-	-	-	97
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	11	0	3	1	1	5	1	0	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	58	-	-	-	-	-	-	-	58
4562700 Total					3,720	53	936	289	482	1,589	216	1	155
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	13,082	-	-	-	-	-	-	-	13,082
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	(13,082)	-	-	-	-	-	-	-	(13,082)
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	12,639	-	-	-	-	-	-	-	12,639
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	126	-	-	-	-	-	-	-	126
4562800 Total					12,765	-	-	-	-	-	-	-	12,765
4563500	Oth Elec Rev-Def Trm	OREV	Other Revenue	OR	(10,543)	-	(10,543)	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trm	OREV	Other Revenue	OR	34,331	-	34,331	-	-	-	-	-	-
4563500 Total					23,788	-	23,788	-	-	-	-	-	-
Grand Total					5,332,939	99,459	1,407,882	360,248	650,981	2,377,493	311,237	13,037	112,601

B2. O&M EXPENSE



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	0	15,987	239	4,196	1,296	2,161	7,124	966	6	-
5000000 Total			15,987	239	4,196	1,296	2,161	7,124	966	6	-
5001000	OPER SUPV & ENG	0	142	2	37	12	19	63	9	0	-
5001000 Total			142	2	37	12	19	63	9	0	-
5010000	FUEL CONSUMED	0	2,904	42	704	222	443	1,300	192	1	-
5010000 Total			2,904	42	704	222	443	1,300	192	1	-
5011000	FUEL CONSUMED-COAL	0	625,632	9,049	151,708	47,724	95,400	280,116	41,413	223	-
5011000 Total			625,632	9,049	151,708	47,724	95,400	280,116	41,413	223	-
5011200	FUEL - OVRBDN AMORT	0	(127)	-	-	-	-	-	(127)	-	-
5011200	FUEL - OVRBDN AMORT	0	(359)	-	-	-	(359)	-	-	-	-
5011200 Total			(486)	-	-	-	(359)	-	(127)	-	-
5011500	FUEL REG CST DFRL AM	0	1,286	-	-	-	-	-	1,286	-	-
5011500	FUEL REG CST DFRL AM	0	4,921	-	4,921	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	3,566	52	865	272	544	1,597	236	1	-
5011500 Total			9,774	52	5,786	272	544	1,597	1,522	1	-
5012000	FUEL HAND-COAL	0	9,050	131	2,195	690	1,380	4,052	599	3	-
5012000 Total			9,050	131	2,195	690	1,380	4,052	599	3	-
5013000	START UP FUEL - GAS	0	220	3	53	17	34	99	15	0	-
5013000 Total			220	3	53	17	34	99	15	0	-
5013500	FUEL CONSUMED-GAS	0	10,923	158	2,649	833	1,666	4,890	723	4	-
5013500 Total			10,923	158	2,649	833	1,666	4,890	723	4	-
5014000	FUEL CONSUMED-DIESEL	0	0	0	0	0	0	0	0	0	-
5014000 Total			0	0	0	0	0	0	0	0	-
5014500	START UP FUEL-DIESEL	0	4,113	59	997	314	627	1,841	272	1	-
5014500 Total			4,113	59	997	314	627	1,841	272	1	-
5015000	FUEL CONS-RES DISP	0	68	1	17	5	10	31	5	0	-
5015000 Total			68	1	17	5	10	31	5	0	-
5015100	ASH & ASH BYPRD SALE	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5015100 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5020000	STEAM EXPENSES	0	44,393	663	11,651	3,599	6,000	19,782	2,683	16	-
5020000 Total			44,393	663	11,651	3,599	6,000	19,782	2,683	16	-
5022000	STM EXP - FLYASH	0	5,244	78	1,376	425	709	2,337	317	2	-
5022000 Total			5,244	78	1,376	425	709	2,337	317	2	-
5023000	STM EXP BOTTOM ASH	0	624	9	164	51	84	278	38	0	-
5023000 Total			624	9	164	51	84	278	38	0	-
5024000	STM EXP SCRUBBER	0	7,806	117	2,049	633	1,055	3,478	472	3	-
5024000 Total			7,806	117	2,049	633	1,055	3,478	472	3	-
5029000	STM EXP - OTHER	0	18,174	271	4,770	1,473	2,456	8,098	1,099	7	-
5029000 Total			18,174	271	4,770	1,473	2,456	8,098	1,099	7	-
5030000	STEAM FRM OTH SRCS	0	6,509	94	1,578	497	993	2,914	431	2	-
5030000 Total			6,509	94	1,578	497	993	2,914	431	2	-
5050000	ELECTRIC EXPENSES	0	1,466	22	385	119	198	653	89	1	-
5050000 Total			1,466	22	385	119	198	653	89	1	-
5051000	ELEC EXP GENERAL	0	71	1	19	6	10	32	4	0	-
5051000 Total			71	1	19	6	10	32	4	0	-
5060000	MISC STEAM PWR EXP	0	76,629	1,144	20,111	6,212	10,356	34,146	4,632	28	-
5060000 Total			76,629	1,144	20,111	6,212	10,356	34,146	4,632	28	-
5061000	MISC STM EXP - CON	0	1,755	26	461	142	237	782	106	1	-
5061000 Total			1,755	26	461	142	237	782	106	1	-
5061100	MISC STM EXP PLCLU	0	1,993	30	523	162	269	888	120	1	-
5061100 Total			1,993	30	523	162	269	888	120	1	-
5061300	MISC STM EXP COMPT	0	472	7	124	38	64	210	29	0	-
5061300 Total			472	7	124	38	64	210	29	0	-
5061400	MISC STM EXP OFFIC	0	1,977	30	519	160	267	881	120	1	-
5061400 Total			1,977	30	519	160	267	881	120	1	-
5061500	MISC STM EXP COMM	0	138	2	36	11	19	61	8	0	-
5061500 Total			138	2	36	11	19	61	8	0	-
5061600	MISC STM EXP FIRE	0	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5061600 Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5062000	MISC STM - ENVRMNT	0	2,705	40	710	219	366	1,205	164	1	-
5062000 Total			2,705	40	710	219	366	1,205	164	1	-
5063000	MISC STEAM JVA CR	0	(32,900)	(491)	(8,634)	(2,667)	(4,446)	(14,660)	(1,989)	(12)	-
5063000 Total			(32,900)	(491)	(8,634)	(2,667)	(4,446)	(14,660)	(1,989)	(12)	-
5064000	MISC STM EXP RCRT	0	25	0	7	2	3	11	2	0	-
5064000 Total			25	0	7	2	3	11	2	0	-
5065000	MISC STM EXP - SEC	0	351	5	92	28	47	156	21	0	-
5065000 Total			351	5	92	28	47	156	21	0	-
5066000	MISC STM EXP -SFTY	0	1,086	16	285	88	147	484	66	0	-
5066000 Total			1,086	16	285	88	147	484	66	0	-
5067000	MISC STM EXP TRNG	0	3,318	50	871	269	448	1,479	201	1	-



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5067000 Total			3,318	50	871	269	448	1,479	201	1	-
5069000	MISC STM EXP WTSPY	0	202	3	53	16	27	90	12	0	-
5069000 Total			202	3	53	16	27	90	12	0	-
5069900	MISC STM EXP MISC	0	2,264	34	594	184	306	1,009	137	1	-
5069900 Total			2,264	34	594	184	306	1,009	137	1	-
5070000	RENTS (STEAM GEN)	0	471	7	124	38	64	210	28	0	-
5070000 Total	RENTS (STEAM GENERATION)	0	471	7	124	38	64	210	28	0	-
5100000	MNT SUPERV & ENG	0	4,348	65	1,141	352	588	1,937	263	2	-
5100000 Total	MAINTENANCE SUPERVISION AND ENGINEERING	0	4,348	65	1,141	352	588	1,937	263	2	-
5101000	MNTNCE SUPVSN & ENG	0	3,859	58	1,013	313	521	1,719	233	1	-
5101000 Total	MAINTENANCE SUPERVISION AND ENGINEERING	0	3,859	58	1,013	313	521	1,719	233	1	-
5110000	MNT OF STRUCTURES	0	6,405	96	1,681	519	866	2,854	387	2	-
5110000 Total	MAINTENANCE OF STRUCTURES	0	6,405	96	1,681	519	866	2,854	387	2	-
5111000	MNT OF STRUCTURES	0	7,864	117	2,064	637	1,063	3,504	475	3	-
5111000 Total	MAINT OF STRUCTURES BOILER & STRUCTURES	0	7,864	117	2,064	637	1,063	3,504	475	3	-
5111100	MNT STRCT PMP PLNT	0	1,006	15	264	82	136	448	61	0	-
5111100 Total	MAINT OF STRUCT-WATER SUPPLY-PUMP PLANT	0	1,006	15	264	82	136	448	61	0	-
5111200	MNT STRCT WASTE WT	0	707	11	185	57	95	315	43	0	-
5111200 Total	MAINT OF STRUCTURES - WASTE WATER	0	707	11	185	57	95	315	43	0	-
5112000	STRUCTURAL SYSTEMS	0	10,883	163	2,856	882	1,471	4,850	658	4	-
5112000 Total	MAINT OF STRUCTURES - BUILDINGS	0	10,883	163	2,856	882	1,471	4,850	658	4	-
5114000	MNT OF STRCT CATH	0	34	1	9	3	5	15	2	0	-
5114000 Total	MAINT OF STRUCTURES - CATHODIC PROTECTIO	0	34	1	9	3	5	15	2	0	-
5116000	MNT STRCT DAM RIVR	0	64	1	17	5	9	29	4	0	-
5116000 Total	MAINT OF STRUCTURES - DAMS AND RIVERS	0	64	1	17	5	9	29	4	0	-
5117000	MNT STRCT FIRE PRT	0	1,264	19	332	102	171	563	76	0	-
5117000 Total	5117000/0	0	1,264	19	332	102	171	563	76	0	-
5118000	MNT STRCT-GROUNDS	0	747	11	196	61	101	333	45	0	-
5118000 Total	5118000/0	0	747	11	196	61	101	333	45	0	-
5119000	MNT OF STRCT-HVAC	0	1,746	26	458	142	236	778	106	1	-
5119000 Total	5119000/0	0	1,746	26	458	142	236	778	106	1	-
5119900	MNT OF STRCT-MISC	0	654	10	172	53	88	292	40	0	-
5119900 Total	5119900/0	0	654	10	172	53	88	292	40	0	-
5120000	MANT OF BOILR PLNT	0	14,211	212	3,730	1,152	1,921	6,333	859	5	-
5120000 Total	5120000/0	0	14,211	212	3,730	1,152	1,921	6,333	859	5	-
5121000	MNT BOILR-AIR HTR	0	5,629	84	1,477	456	761	2,509	340	2	-
5121000 Total	5121000/0	0	5,629	84	1,477	456	761	2,509	340	2	-
5121100	MNT BOILR-CHEM FD	0	187	3	49	15	25	83	11	0	-
5121100 Total	5121100/0	0	187	3	49	15	25	83	11	0	-
5121200	MNT BOILR-CL HANDL	0	4,236	63	1,112	343	572	1,888	256	2	-
5121200 Total	5121200/0	0	4,236	63	1,112	343	572	1,888	256	2	-
5121400	MNT BOIL-DEMINERLZ	0	380	6	100	31	51	169	23	0	-
5121400 Total	5121400/0	0	380	6	100	31	51	169	23	0	-
5121500	MNT BOIL-EXTRC STM	0	131	2	34	11	18	59	8	0	-
5121500 Total	5121500/0	0	131	2	34	11	18	59	8	0	-
5121600	MNT BOILR-FLYASH	0	3,113	46	817	252	421	1,387	188	1	-
5121600 Total	5121600/0	0	3,113	46	817	252	421	1,387	188	1	-
5121700	MNT BOIL-FUEL OIL	0	517	8	136	42	70	230	31	0	-
5121700 Total	5121700/0	0	517	8	136	42	70	230	31	0	-
5121800	MNT BOIL-FEEDWATR	0	3,065	46	804	248	414	1,366	185	1	-
5121800 Total	5121800/0	0	3,065	46	804	248	414	1,366	185	1	-
5121900	MNT BOIL-FRZ PRTEC	0	76	1	20	6	10	34	5	0	-
5121900 Total	5121900/0	0	76	1	20	6	10	34	5	0	-
5122000	MNT BOILR-AUX SYST	0	1,078	16	283	87	146	480	65	0	-
5122000 Total	5122000/0	0	1,078	16	283	87	146	480	65	0	-
5122100	MNT BOILR-MAIN STM	0	859	13	225	70	116	383	52	0	-
5122100 Total	5122100/0	0	859	13	225	70	116	383	52	0	-
5122200	MNT BOIL-PLVRZD CL	0	7,350	110	1,929	596	993	3,275	444	3	-
5122200 Total	5122200/0	0	7,350	110	1,929	596	993	3,275	444	3	-
5122300	MNT BOIL-PRECIP/BAG	0	2,068	31	543	168	279	921	125	1	-
5122300 Total	5122300/0	0	2,068	31	543	168	279	921	125	1	-
5122400	MNT BOIL-PRTRT WTR	0	388	6	102	31	52	173	23	0	-
5122400 Total	5122400/0	0	388	6	102	31	52	173	23	0	-
5122500	MNT BOIL-RV OSMISIS	0	133	2	35	11	18	59	8	0	-
5122500 Total	5122500/0	0	133	2	35	11	18	59	8	0	-
5122600	MNT BOIL-RHEAT ST	0	367	5	96	30	50	163	22	0	-
5122600 Total	5122600/0	0	367	5	96	30	50	163	22	0	-
5122800	MNT BOIL-SOOTBLWG	0	2,246	34	589	182	303	1,001	136	1	-
5122800 Total	5122800/0	0	2,246	34	589	182	303	1,001	136	1	-



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5122900	MNT BOILR-SCRUBBER	0	6,624	99	1,738	537	895	2,952	400	2	-
5122900 Total			6,624	99	1,738	537	895	2,952	400	2	-
5123000	MNT BOILR-BOTM ASH	0	2,598	39	682	211	351	1,158	157	1	-
5123000 Total			2,598	39	682	211	351	1,158	157	1	-
5123100	MNT BOIL-WTR TRTMT	0	235	4	62	19	32	105	14	0	-
5123100 Total			235	4	62	19	32	105	14	0	-
5123200	MNT BOIL-CNTL SUPT	0	1,012	15	266	82	137	451	61	0	-
5123200 Total			1,012	15	266	82	137	451	61	0	-
5123300	MAINT GEO GATH SYS	0	2,098	31	551	170	284	935	127	1	-
5123300 Total			2,098	31	551	170	284	935	127	1	-
5123400	MAINT OF BOILERS	0	4,772	71	1,252	387	645	2,127	288	2	-
5123400 Total			4,772	71	1,252	387	645	2,127	288	2	-
5124000	MNT BOILR-CONTROLS	0	1,178	18	309	95	159	525	71	0	-
5124000 Total			1,178	18	309	95	159	525	71	0	-
5125000	MNT BOILER-DRAFT	0	2,252	34	591	183	304	1,004	136	1	-
5125000 Total			2,252	34	591	183	304	1,004	136	1	-
5126000	MNT BOILR-FIRESIDE	0	877	13	230	71	118	391	53	0	-
5126000 Total			877	13	230	71	118	391	53	0	-
5127000	MNT BLR-BEARNG WTR	0	164	2	43	13	22	73	10	0	-
5127000 Total			164	2	43	13	22	73	10	0	-
5128000	MNT BOILR WTR/STMD	0	2,180	33	572	177	295	971	132	1	-
5128000 Total			2,180	33	572	177	295	971	132	1	-
5129000	MNT BOIL-COMP AIR	0	349	5	92	28	47	156	21	0	-
5129000 Total			349	5	92	28	47	156	21	0	-
5129900	MAINT BOILER-MISC	0	342	5	90	28	46	152	21	0	-
5129900 Total			342	5	90	28	46	152	21	0	-
5130000	MAINT ELEC PLANT	0	3,610	54	947	293	488	1,609	218	1	-
5130000 Total			3,610	54	947	293	488	1,609	218	1	-
5131000	MAINT ELEC AC	0	15,184	227	3,985	1,231	2,052	6,766	918	6	-
5131000 Total			15,184	227	3,985	1,231	2,052	6,766	918	6	-
5131100	MAINT/LUBE-OIL SYS	0	377	6	99	31	51	168	23	0	-
5131100 Total			377	6	99	31	51	168	23	0	-
5131300	MAINT/PREVENT ROUT	0	11	0	3	1	2	5	1	0	-
5131300 Total			11	0	3	1	2	5	1	0	-
5131400	MAINT/MAIN TURBINE	0	2,156	32	566	175	291	961	130	1	-
5131400 Total			2,156	32	566	175	291	961	130	1	-
5132000	MAINT ALARMS/INFO	0	1,618	24	425	131	219	721	98	1	-
5132000 Total			1,618	24	425	131	219	721	98	1	-
5133000	MAINT/AIR-COOL-CON	0	125	2	33	10	17	56	8	0	-
5133000 Total			125	2	33	10	17	56	8	0	-
5134000	MAINT/COMPNT COOL	0	127	2	33	10	17	56	8	0	-
5134000 Total			127	2	33	10	17	56	8	0	-
5135000	MAINT/COMPNT AUXIL	0	644	10	169	52	87	287	39	0	-
5135000 Total			644	10	169	52	87	287	39	0	-
5137000	MAINT-COOLING TOWR	0	1,415	21	371	115	191	631	86	1	-
5137000 Total			1,415	21	371	115	191	631	86	1	-
5138000	MAINT-CIRCUL WATER	0	1,216	18	319	99	164	542	74	0	-
5138000 Total			1,216	18	319	99	164	542	74	0	-
5139000	MAINT-ELECT - DC	0	184	3	48	15	25	82	11	0	-
5139000 Total			184	3	48	15	25	82	11	0	-
5139900	MNT ELEC PLT-MISC	0	12	0	3	1	2	5	1	0	-
5139900 Total			12	0	3	1	2	5	1	0	-
5140000	MAINT MISC STM PLN	0	2,425	36	637	197	328	1,081	147	1	-
5140000 Total			2,425	36	637	197	328	1,081	147	1	-
5141000	MISC STM-COMP AIR	0	1,930	29	507	156	261	860	117	1	-
5141000 Total			1,930	29	507	156	261	860	117	1	-
5142000	MISC STM PLT-CONSU	0	23	0	6	2	3	10	1	0	-
5142000 Total			23	0	6	2	3	10	1	0	-
5144000	MISC STM PLNT-LAB	0	199	3	52	16	27	89	12	0	-
5144000 Total			199	3	52	16	27	89	12	0	-
5145000	MAINT MISC-SM TOOL	0	214	3	56	17	29	95	13	0	-
5145000 Total			214	3	56	17	29	95	13	0	-
5146000	MAINT/PAGING SYS	0	197	3	52	16	27	88	12	0	-
5146000 Total			197	3	52	16	27	88	12	0	-
5147000	MAINT/PLANT EQUIP	0	1,394	21	366	113	188	621	84	1	-
5147000 Total			1,394	21	366	113	188	621	84	1	-
5148000	MAINT/PLT-VEHICLES	0	1,843	28	484	149	249	821	111	1	-
5148000 Total			1,843	28	484	149	249	821	111	1	-
5149000	MAINT MISC-OTHER	0	20	0	5	2	3	9	1	0	-



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5149000 Total			20	0	5	2	3	9	1	0	-
5149500	MAINT STM PLT-ENV AM	566700	Environmental Cost Amortization	1,278	19	335	104	173	570	77	0
5149500 Total			1,278	19	335	104	173	570	77	0	-
5350000	OPER SUPERV & ENG	0	5350000/0	8,575	128	2,250	695	1,159	3,821	518	3
5350000	OPER SUPERV & ENG	0	5350000/0	1,154	17	303	94	156	514	70	0
5350000 Total			9,729	145	2,553	789	1,315	4,335	588	4	-
5360000	WATER FOR POWER	0	5360000/0	156	2	41	13	21	69	9	0
5360000 Total			156	2	41	13	21	69	9	0	-
5370000	HYDRAULIC EXPENSES	0	5370000/0	2,974	44	780	241	402	1,325	180	1
5370000 Total			2,974	44	780	241	402	1,325	180	1	-
5371000	HYDRO/FISH & WILD	0	5371000/0	634	9	166	51	86	282	38	0
5371000	HYDRO/FISH & WILD	0	5371000/0	109	2	29	9	15	49	7	0
5371000 Total			743	11	195	60	100	331	45	0	-
5372000	HYDRO/HATCHERY EXP	0	5372000/0	129	2	34	10	17	58	8	0
5372000 Total			129	2	34	10	17	58	8	0	-
5374000	HYDRO/OTH REC FAC	0	5374000/0	178	3	47	14	24	79	11	0
5374000	HYDRO/OTH REC FAC	0	5374000/0	30	0	8	2	4	13	2	0
5374000 Total			208	3	55	17	28	93	13	0	-
5379000	HYDRO EXPENSE-OTH	0	5379000/0	469	7	123	38	63	209	28	0
5379000	HYDRO EXPENSE-OTH	0	5379000/0	283	4	74	23	38	126	17	0
5379000 Total			752	11	197	61	102	335	45	0	-
5390000	MSC HYD PWR GEN EX	0	5390000/0	13,085	195	3,434	1,061	1,768	5,831	791	5
5390000	MSC HYD PWR GEN EX	0	5390000/0	6,425	96	1,686	521	868	2,863	388	2
5390000 Total			19,511	291	5,120	1,582	2,637	8,694	1,179	7	-
5400000	RENTS (HYDRO GEN)	0	5400000/0	1,677	25	440	136	227	747	101	1
5400000	RENTS (HYDRO GEN)	0	5400000/0	105	2	28	9	14	47	6	0
5400000 Total			1,782	27	468	144	241	794	108	1	-
5410000	MNT SUPERV & ENG	0	5410000/0	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	668	10	175	54	90	298	40	0
5420000	MAINT OF STRUCTURE	0	5420000/0	28	0	7	2	4	13	2	0
5420000 Total			696	10	183	56	94	310	42	0	-
5430000	MNT DAMS & WTR SYS	0	5430000/0	996	15	261	81	135	444	60	0
5430000	MNT DAMS & WTR SYS	0	5430000/0	421	6	111	34	57	188	25	0
5430000 Total			1,417	21	372	115	192	631	86	1	-
5440000	MAINT OF ELEC PLNT	0	5440000/0	84	1	22	7	11	38	5	0
5440000 Total			84	1	22	7	11	38	5	0	-
5441000	PRIME MOVERS & GEN	0	5441000/0	818	12	215	66	111	365	49	0
5441000	PRIME MOVERS & GEN	0	5441000/0	107	2	28	9	14	48	6	0
5441000 Total			925	14	243	75	125	412	56	0	-
5442000	ACCESS ELEC EQUIP	0	5442000/0	630	9	165	51	85	281	38	0
5442000	ACCESS ELEC EQUIP	0	5442000/0	41	1	11	3	6	18	2	0
5442000 Total			671	10	176	54	91	299	41	0	-
5450000	MNT MISC HYDRO PLT	0	5450000/0	17	0	4	1	2	7	1	0
5450000 Total			17	0	4	1	2	7	1	0	-
5451000	MNT-FISH/WILDLIFE	0	5451000/0	943	14	247	76	127	420	57	0
5451000 Total			943	14	247	76	127	420	57	0	-
5455000	MAINT-RDS/TRAIL/BR	0	5455000/0	1,106	17	290	90	150	493	67	0
5455000	MAINT-RDS/TRAIL/BR	0	5455000/0	386	6	101	31	52	172	23	0
5455000 Total			1,492	22	392	121	202	665	90	1	-
5459000	MAINT HYDRO-OTHER	0	5459000/0	33,000	493	8,661	2,675	4,460	14,705	1,995	12
5459000	MAINT HYDRO-OTHER	0	5459000/0	1,289	19	338	104	174	574	78	0
5459000	MAINT HYDRO-OTHER	0	5459000/0	339	5	89	27	46	151	20	0
5459000 Total			34,628	517	9,088	2,807	4,680	15,430	2,093	13	-
5459500	MAINT OF HYDRO PLT-E	566700	Environmental Cost Amortization	74	1	19	6	10	33	4	0
5459500 Total			74	1	19	6	10	33	4	0	-
5460000	OPER SUPERV & ENG	0	5460000/0	351	5	92	28	47	156	21	0
5460000 Total			351	5	92	28	47	156	21	0	-
5471000	NATURAL GAS	0	5471000/0	252,621	3,654	61,257	19,270	38,521	113,106	16,722	90
5471000 Total			252,621	3,654	61,257	19,270	38,521	113,106	16,722	90	-
5480000	GENERATION EXP	0	5480000/0	19,594	293	5,142	1,588	2,648	8,731	1,184	7
5480000 Total			19,594	293	5,142	1,588	2,648	8,731	1,184	7	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	71	-	71	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	8,555	128	2,245	693	1,156	3,812	517	3
5490000 Total			8,626	128	2,316	693	1,156	3,812	517	3	-
5500000	RENTS (OTHER GEN)	0	5500000/0	380	-	380	-	-	-	-	-
5500000	RENTS (OTHER GEN)	0	5500000/0	4,723	71	1,239	383	638	2,104	285	2
5500000 Total			5,103	71	1,619	383	638	2,104	285	2	-
5520000	MAINT OF STRUCTURE	0	5520000/0	4,362	65	1,145	354	590	1,944	264	2
5520000 Total			4,362	65	1,145	354	590	1,944	264	2	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5651000	S/T FIRM WHEELING	0	4,891	73	1,284	396	661	2,179	296	2	-
5651000 Total			4,891	73	1,284	396	661	2,179	296	2	-
5652500	NON-FIRM WHEEL EXP	0	11,627	168	2,820	887	1,773	5,206	770	4	-
5652500 Total			11,627	168	2,820	887	1,773	5,206	770	4	-
5654600	POST-MRG WHEEL EXP	0	122,479	1,829	32,144	9,929	16,553	54,577	7,403	45	-
5654600 Total			122,479	1,829	32,144	9,929	16,553	54,577	7,403	45	-
5660000	MISC TRANS EXPENSE	0	3,042	45	798	247	411	1,355	184	1	-
5660000 Total			3,042	45	798	247	411	1,355	184	1	-
5660010	MISC TRANS EXPENSE	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5660010 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	0	2,217	33	582	180	300	988	134	1	-
5670000 Total			2,217	33	582	180	300	988	134	1	-
5680000	MNT SUPERV & ENG	0	940	14	247	76	127	419	57	0	-
5680000 Total			940	14	247	76	127	419	57	0	-
5690000	MAINT OF STRUCTURE	0	90	1	24	7	12	40	5	0	-
5690000 Total			90	1	24	7	12	40	5	0	-
5692000	MAINT-COMP SW TRANS	0	839	13	220	68	113	374	51	0	-
5692000 Total			839	13	220	68	113	374	51	0	-
5693000	MAINT-COM EQP TRANS	0	4,701	70	1,234	381	635	2,095	284	2	-
5693000 Total			4,701	70	1,234	381	635	2,095	284	2	-
5700000	MAINT STATION EQIP	0	11,206	167	2,941	908	1,514	4,993	677	4	-
5700000 Total			11,206	167	2,941	908	1,514	4,993	677	4	-
5710000	MAINT OVHD LINES	0	16,393	245	4,302	1,329	2,215	7,305	991	6	-
5710000 Total			16,393	245	4,302	1,329	2,215	7,305	991	6	-
5720000	MNT UNDERGRD LINES	0	230	3	60	19	31	102	14	0	-
5720000 Total			230	3	60	19	31	102	14	0	-
5730000	MNT MSC TRANS PLNT	0	193	3	51	16	26	86	12	0	-
5730000 Total			193	3	51	16	26	86	12	0	-
5800000	OPER SUPERV & ENG	0	616	616	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	127	-	-	-	-	-	127	-	-
5800000	OPER SUPERV & ENG	0	457	-	457	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	7,591	235	2,046	489	785	3,654	382	-	-
5800000	OPER SUPERV & ENG	0	153	-	-	-	-	153	-	-	-
5800000	OPER SUPERV & ENG	0	272	-	-	272	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	93	-	-	-	93	-	-	-	-
5800000 Total			9,310	851	2,503	761	878	3,808	509	-	-
5810000	LOAD DISPATCHING	0	12,578	389	3,390	811	1,300	6,055	633	-	-
5810000 Total			12,578	389	3,390	811	1,300	6,055	633	-	-
5820000	STATION EXP(DIST)	0	60	60	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	354	-	-	-	-	-	354	-	-
5820000	STATION EXP(DIST)	0	1,310	-	1,310	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	17	1	4	1	2	8	1	-	-
5820000	STATION EXP(DIST)	0	1,956	-	-	-	-	1,956	-	-	-
5820000	STATION EXP(DIST)	0	254	-	-	254	-	-	-	-	-
5820000	STATION EXP(DIST)	0	817	-	-	-	817	-	-	-	-
5820000 Total			4,767	61	1,315	255	818	1,963	355	-	-
5830000	OVHD LINE EXPENSES	0	350	350	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	353	-	-	-	-	-	353	-	-
5830000	OVHD LINE EXPENSES	0	1,556	-	1,556	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	0	6,436	-	-	-	-	6,436	-	-	-
5830000	OVHD LINE EXPENSES	0	318	-	-	318	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	337	-	-	-	337	-	-	-	-
5830000	OVHD LINE EXPENSES	0	72	-	-	-	72	-	-	-	-
5830000 Total			9,424	350	1,556	318	410	6,436	353	-	-
5840000	UDRGRND LINE EXP	0	0	-	0	-	-	-	-	-	-
5840000 Total			0	-	0	-	-	-	-	-	-
5850000	STRT LGHT-SGNL SYS	0	276	9	74	18	29	133	14	-	-
5850000 Total			276	9	74	18	29	133	14	-	-
5860000	METER EXPENSES	0	114	114	-	-	-	-	-	-	-
5860000	METER EXPENSES	0	171	-	-	-	-	-	171	-	-
5860000	METER EXPENSES	0	1,276	-	1,276	-	-	-	-	-	-
5860000	METER EXPENSES	0	13	0	3	1	1	6	1	-	-
5860000	METER EXPENSES	0	570	-	-	-	-	570	-	-	-
5860000	METER EXPENSES	0	305	-	-	305	-	-	-	-	-
5860000	METER EXPENSES	0	298	-	-	-	298	-	-	-	-
5860000	METER EXPENSES	0	89	-	-	-	89	-	-	-	-
5860000 Total			2,835	115	1,279	305	388	576	172	-	-
5870000	CUST INSTL EXPENSE	0	599	599	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	876	-	-	-	-	-	876	-	-
5870000	CUST INSTL EXPENSE	0	6,703	-	6,703	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5870000	CUST INSTL EXPENSE	0	5,972	-	-	-	-	5,972	-	-	-
5870000	CUST INSTL EXPENSE	0	1,280	-	-	1,280	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	1,254	-	-	-	1,254	-	-	-	-
5870000	CUST INSTL EXPENSE	0	98	-	-	-	98	-	-	-	-
5870000 Total			16,782	599	6,703	1,280	1,352	5,972	876		
5880000	MSC DISTR EXPENSES	0	(69)	(69)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	15	-	-	-	-	-	15	-	-
5880000	MSC DISTR EXPENSES	0	(56)	-	(56)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	276	9	74	18	29	133	14	-	-
5880000	MSC DISTR EXPENSES	0	397	-	-	-	-	397	-	-	-
5880000	MSC DISTR EXPENSES	0	11	-	-	11	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	29	-	-	-	29	-	-	-	-
5880000	MSC DISTR EXPENSES	0	(93)	-	-	-	(93)	-	-	-	-
5880000 Total			510	(60)	18	29	(35)	530	29		
5890000	RENTS-DISTRIBUTION	0	101	101	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	43	-	-	-	-	-	43	-	-
5890000	RENTS-DISTRIBUTION	0	1,825	-	1,825	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	26	1	7	2	3	13	1	-	-
5890000	RENTS-DISTRIBUTION	0	726	-	-	-	-	726	-	-	-
5890000	RENTS-DISTRIBUTION	0	171	-	-	171	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	315	-	-	-	315	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	128	-	-	-	128	-	-	-	-
5890000 Total			3,335	102	1,832	173	446	738	44		
5900000	MAINT SUPERV & ENG	0	108	108	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	213	-	-	-	-	-	213	-	-
5900000	MAINT SUPERV & ENG	0	1,005	-	1,005	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	2,484	77	669	160	257	1,196	125	-	-
5900000	MAINT SUPERV & ENG	0	1,116	-	-	-	-	1,116	-	-	-
5900000	MAINT SUPERV & ENG	0	196	-	-	196	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	439	-	-	-	439	-	-	-	-
5900000 Total			5,562	184	1,675	356	696	2,312	338		
5910000	MAINT OF STRUCTURE	0	141	141	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	123	-	-	-	-	-	123	-	-
5910000	MAINT OF STRUCTURE	0	434	-	434	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	58	2	16	4	6	28	3	-	-
5910000	MAINT OF STRUCTURE	0	682	-	-	-	-	682	-	-	-
5910000	MAINT OF STRUCTURE	0	112	-	-	112	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	137	-	-	-	137	-	-	-	-
5910000	MAINT OF STRUCTURE	0	119	-	-	-	119	-	-	-	-
5910000 Total			1,807	143	449	116	262	710	126		
5920000	MAINT STAT EQUIP	0	401	401	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	688	-	-	-	-	-	688	-	-
5920000	MAINT STAT EQUIP	0	3,045	-	3,045	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	1,713	53	462	110	177	824	86	-	-
5920000	MAINT STAT EQUIP	0	2,297	-	-	-	-	2,297	-	-	-
5920000	MAINT STAT EQUIP	0	671	-	-	671	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	1,100	-	-	-	1,100	-	-	-	-
5920000	MAINT STAT EQUIP	0	(60)	-	-	-	(60)	-	-	-	-
5920000 Total			9,854	454	3,506	781	1,217	3,121	774		
5930000	MAINT OVHD LINES	0	5,982	5,982	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	0	3,666	-	-	-	-	-	3,666	-	-
5930000	MAINT OVHD LINES	0	47,537	-	47,537	-	-	-	-	-	-
5930000	MAINT OVHD LINES	0	2,507	78	676	162	259	1,207	126	-	-
5930000	MAINT OVHD LINES	0	28,304	-	-	-	-	28,304	-	-	-
5930000	MAINT OVHD LINES	0	6,476	-	-	6,476	-	-	-	-	-
5930000	MAINT OVHD LINES	0	4,669	-	-	-	4,669	-	-	-	-
5930000	MAINT OVHD LINES	0	736	-	-	-	736	-	-	-	-
5930000 Total			99,877	6,059	48,212	6,637	5,664	29,511	3,792		
5931000	MAINT O/H LINES-LB P	0	50	50	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	133	-	-	-	-	-	133	-	-
5931000	MAINT O/H LINES-LB P	0	(577)	-	(577)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	(137)	-	-	-	-	(137)	-	-	-
5931000	MAINT O/H LINES-LB P	0	(364)	-	-	(364)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	8	-	-	-	8	-	-	-	-
5931000 Total			(887)	50	(577)	(364)	8	(137)	133		
5940000	MAINT UDGRND LINES	0	582	582	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	865	-	-	-	-	-	865	-	-
5940000	MAINT UDGRND LINES	0	6,915	-	6,915	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	23	1	6	2	2	11	1	-	-
5940000	MAINT UDGRND LINES	0	15,789	-	-	-	-	15,789	-	-	-
5940000	MAINT UDGRND LINES	0	1,266	-	-	1,266	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	2,112	-	-	-	2,112	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5940000	MAINT UDGRND LINES	0	5940000/0	WYU	252	-	-	252	-	-	-
5940000 Total					27,804	583	6,922	1,267	2,366	15,801	866
5950000	MAINT LINE TRNSFRM	0	5950000/0	SNPD	1,003	31	270	65	104	483	50
5950000 Total					1,003	31	270	65	104	483	50
5960000	MNT STR LGHT-SIG S	0	5960000/0	CA	62	62	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	IDU	77	-	-	-	-	77	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	OR	831	-	831	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	UT	582	-	-	-	-	582	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WA	58	-	-	58	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYP	434	-	-	-	434	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYU	56	-	-	-	-	56	-
5960000 Total					2,100	62	831	58	490	582	77
5970000	MNT OF METERS	0	5970000/0	CA	19	19	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	IDU	41	-	-	-	-	41	-
5970000	MNT OF METERS	0	5970000/0	OR	237	-	237	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	SNPD	(3)	(0)	(1)	(0)	(0)	(2)	(0)
5970000	MNT OF METERS	0	5970000/0	UT	314	-	-	-	-	314	-
5970000	MNT OF METERS	0	5970000/0	WA	40	-	-	40	-	-	-
5970000	MNT OF METERS	0	5970000/0	WYP	26	-	-	-	26	-	-
5970000	MNT OF METERS	0	5970000/0	WYU	22	-	-	-	-	22	-
5970000 Total					697	19	236	39	48	313	41
5980000	MNT MISC DIST PLNT	0	5980000/0	CA	104	104	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	IDU	82	-	-	-	-	82	-
5980000	MNT MISC DIST PLNT	0	5980000/0	OR	524	-	524	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	SNPD	3,352	104	903	216	347	1,614	169
5980000	MNT MISC DIST PLNT	0	5980000/0	UT	637	-	-	-	-	637	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WA	302	-	-	302	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WYP	254	-	-	-	254	-	-
5980000 Total					5,254	207	1,427	518	600	2,251	250
5989500	MNT DIST PLNT-ENV AM	566700	Environmental Cost Amortization	SNPD	2,342	72	631	151	242	1,127	118
5989500 Total					2,342	72	631	151	242	1,127	118
9010000	SUPRV (CUST ACCT)	0	9010000/0	CN	2,273	54	707	156	167	1,093	96
9010000	SUPRV (CUST ACCT)	0	9010000/0	WYP	1	-	-	-	1	-	-
9010000 Total					2,274	54	707	156	167	1,093	96
9020000	METER READING EXP	0	9020000/0	CA	404	404	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	CN	425	10	132	29	31	204	18
9020000	METER READING EXP	0	9020000/0	IDU	2,044	-	-	-	-	-	2,044
9020000	METER READING EXP	0	9020000/0	OR	2,114	-	2,114	-	-	-	-
9020000	METER READING EXP	0	9020000/0	UT	5,582	-	-	-	-	5,582	-
9020000	METER READING EXP	0	9020000/0	WA	1,058	-	-	1,058	-	-	-
9020000	METER READING EXP	0	9020000/0	WYP	1,135	-	-	-	1,135	-	-
9020000	METER READING EXP	0	9020000/0	WYU	190	-	-	-	-	190	-
9020000 Total					12,951	414	2,246	1,087	1,356	5,786	2,061
9030000	CUST RCRD/COLL EXP	0	9030000/0	CN	1,392	33	433	96	102	670	59
9030000 Total					1,392	33	433	96	102	670	59
9031000	CUST RCRD/CUST SYS	0	9031000/0	CN	2,655	63	826	182	195	1,277	112
9031000 Total					2,655	63	826	182	195	1,277	112
9032000	CUST ACCTG/BILL	0	9032000/0	CA	0	0	-	-	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	CN	8,663	205	2,695	595	635	4,167	366
9032000	CUST ACCTG/BILL	0	9032000/0	OR	0	-	0	-	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	UT	(4)	-	-	-	-	(4)	-
9032000	CUST ACCTG/BILL	0	9032000/0	WA	0	-	-	0	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	WYP	0	-	-	-	0	-	-
9032000 Total					8,659	205	2,696	595	635	4,163	366
9033000	CUST ACCTG/COLL	0	9033000/0	CA	29	29	-	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	CN	12,986	307	4,040	892	952	6,246	549
9033000	CUST ACCTG/COLL	0	9033000/0	IDU	229	-	-	-	-	-	229
9033000	CUST ACCTG/COLL	0	9033000/0	OR	706	-	706	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	UT	1,543	-	-	-	-	1,543	-
9033000	CUST ACCTG/COLL	0	9033000/0	WA	284	-	-	284	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYP	316	-	-	-	316	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYU	49	-	-	-	-	49	-
9033000 Total					16,140	336	4,746	1,176	1,316	7,790	778
9035000	CUST ACCTG/REQ	0	9035000/0	CA	18	18	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	IDU	17	-	-	-	-	-	17
9035000	CUST ACCTG/REQ	0	9035000/0	OR	72	-	72	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	UT	49	-	-	-	-	49	-
9035000	CUST ACCTG/REQ	0	9035000/0	WA	18	-	-	18	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYP	15	-	-	-	15	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYU	8	-	-	-	-	8	-
9035000 Total					196	18	72	18	23	49	17



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9036000	CUST ACCTG/COMMON	0	13,916	329	4,329	956	1,020	6,693	588	-	-
9036000	CUST ACCTG/COMMON	0	17	-	17	-	-	-	-	-	-
9036000 Total			13,933	329	4,346	956	1,020	6,693	588	-	-
9040000	UNCOLLECT ACCOUNTS	0	756	756	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	224	5	70	15	16	108	9	-	-
9040000	UNCOLLECT ACCOUNTS	0	394	-	-	-	-	-	394	-	-
9040000	UNCOLLECT ACCOUNTS	0	6,634	-	6,634	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	6,075	-	-	-	-	6,075	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	2,389	-	-	2,389	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	1,603	-	-	-	1,603	-	-	-	-
9040000 Total			18,076	762	6,704	2,404	1,619	6,183	404	-	-
9042000	UNCOLL ACCTS-JOINT U	0	13	13	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	0	20	-	20	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	18	-	-	-	-	18	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	5	-	-	5	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	8	-	-	-	8	-	-	-	-
9042000 Total			63	13	20	5	8	18	(0)	-	-
9050000	MISC CUST ACCT EXP	0	27	1	8	2	2	13	1	-	-
9050000	MISC CUST ACCT EXP	0	4	-	-	-	-	4	-	-	-
9050000 Total			31	1	8	2	2	17	1	-	-
9070000	SUPRV (CUST SERV)	0	1	0	0	0	0	0	0	-	-
9070000 Total			1	0	0	0	0	0	0	-	-
9080000	CUST ASSIST EXP	0	5	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	0	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	0	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	0	6	-	-	6	-	-	-	-	-
9080000	CUST ASSIST EXP	0	1	-	-	-	1	-	-	-	-
9080000 Total			16	0	3	6	1	6	0	-	-
9081000	CUST ASST EXP-GENL	0	909	21	283	62	67	437	38	-	-
9081000	CUST ASST EXP-GENL	0	560	-	560	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	0	214	-	-	-	-	-	-	-	214
9081000 Total			1,683	21	843	62	67	437	38	-	214
9084000	DSM DIRECT	0	75	75	-	-	-	-	-	-	-
9084000	DSM DIRECT	0	1,003	24	312	69	74	483	42	-	-
9084000	DSM DIRECT	0	10	-	-	-	-	-	10	-	-
9084000	DSM DIRECT	0	74	-	-	-	-	-	-	-	74
9084000	DSM DIRECT	0	17	-	-	17	-	-	-	-	-
9084000	DSM DIRECT	0	0	-	-	-	0	-	-	-	-
9084000 Total			1,180	99	312	86	74	483	53	-	74
9085100	DSM AMORT-SBC/ECC	0	76,857	-	-	-	-	-	-	-	76,857
9085100 Total			76,857	-	-	-	-	-	-	-	76,857
9086000	CUST SERV	0	194	5	60	13	14	93	8	-	-
9086000	CUST SERV	0	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	0	2,194	-	2,194	-	-	-	-	-	-
9086000	CUST SERV	0	2,802	-	-	-	-	2,802	-	-	-
9086000	CUST SERV	0	313	-	-	313	-	-	-	-	-
9086000	CUST SERV	0	942	-	-	-	942	-	-	-	-
9086000 Total			6,464	5	2,255	327	956	2,895	27	-	-
9089300	ENERGY STORAGE	0	4	-	-	-	-	-	-	-	4
9089300 Total			4	-	-	-	-	-	-	-	4
9089500	BLUE SKY EXPENSE	0	7,695	-	-	-	-	-	-	-	7,695
9089500 Total			7,695	-	-	-	-	-	-	-	7,695
9089600	SOLAR FEED-IN EXP	0	10,238	-	-	-	-	-	-	-	10,238
9089600 Total			10,238	-	-	-	-	-	-	-	10,238
9089700	SUBSCRIBER SOLAR	0	157	-	-	-	-	157	-	-	-
9089700 Total			157	-	-	-	-	157	-	-	-
9089800	COMMUNITY SOLAR	0	454	-	-	-	-	-	-	-	454
9089800 Total			454	-	-	-	-	-	-	-	454
9090000	INFOR/INSTRCT ADV	0	169	169	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	2,689	64	837	185	197	1,294	114	-	-
9090000	INFOR/INSTRCT ADV	0	120	-	-	-	-	-	120	-	-
9090000	INFOR/INSTRCT ADV	0	1,010	-	1,010	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	779	-	-	-	-	779	-	-	-
9090000	INFOR/INSTRCT ADV	0	186	-	-	186	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	500	-	-	-	500	-	-	-	-
9090000 Total			5,453	233	1,847	371	697	2,072	234	-	-
9100000	MISC CUST SERV/INF	0	2	0	1	0	0	1	0	-	-
9100000 Total			2	0	1	0	0	1	0	-	-
9200000	ADMIN & GEN SALARY	0	539	-	539	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	0	77,330	1,669	21,276	6,108	9,884	33,873	4,501	20	-



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000	ADMIN & GEN SALARY	0	9200000/0	UT	912	-	-	-	912	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	WA	(0)	-	(0)	-	-	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	WYP	303	-	-	303	-	-	-
9200000 Total			79,083		1,669	21,815	6,108	10,187	34,784	4,501	20
9210000	OFFICE SUPPL & EXP	0	9210000/0	CA	2	2	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	CN	95	-	29	7	46	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	IDU	421	-	-	-	-	421	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	OR	1,818	-	1,818	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	SO	8,930	193	2,457	705	1,141	3,911	520
9210000	OFFICE SUPPL & EXP	0	9210000/0	UT	75	-	-	-	75	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WA	8	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYP	22	-	8	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYU	5	-	-	22	-	-	-
9210000 Total			11,377		197	4,305	720	1,175	4,032	945	2
9220000	A&G EXP TRANSF-CR	0	9220000/0	SO	(37,851)	(817)	(10,414)	(2,990)	(4,838)	(16,580)	(2,203)
9220000 Total			(37,851)		(817)	(10,414)	(2,990)	(4,838)	(16,580)	(2,203)	(10)
9230000	OUTSIDE SERVICES	0	9230000/0	CA	80	80	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	IDU	2	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	OR	152	-	152	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	SO	12,492	270	3,437	987	1,597	5,472	727
9230000	OUTSIDE SERVICES	0	9230000/0	UT	615	-	-	-	-	615	-
9230000	OUTSIDE SERVICES	0	9230000/0	WA	7	-	-	7	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	WYP	4	-	-	-	4	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	WYU	167	-	-	-	167	-	-
9230000 Total			13,519		350	3,589	994	1,767	6,087	729	3
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	OR	101	-	101	-	-	-	-
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	SO	7,320	158	2,014	578	936	3,206	426
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	UT	0	-	-	-	-	0	-
9239990	AFFL SERV EMPLOYED	0	AFFILIATED SERVICES EMPLOYED	WYP	2	-	-	-	2	-	-
9239990 Total			7,423		158	2,115	578	937	3,206	426	2
9241000	PROP INS-ACRL SITUS	0	9241000/0	CA	1,823	1,823	-	-	-	-	-
9241000	PROP INS-ACRL SITUS	0	9241000/0	IDU	114	-	-	-	-	114	-
9241000	PROP INS-ACRL SITUS	0	9241000/0	OR	7,069	-	7,069	-	-	-	-
9241000	PROP INS-ACRL SITUS	0	9241000/0	UT	2,152	-	-	-	-	2,152	-
9241000	PROP INS-ACRL SITUS	0	9241000/0	WYP	350	-	-	-	350	-	-
9241000 Total			11,508		1,823	7,069	-	350	2,152	114	-
9242000	PROP INS-CLAIM SITUS	0	PROPERTY INS - CLAIMS SITUS	CA	781	781	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	0	PROPERTY INS - CLAIMS SITUS	OR	(419)	-	(419)	-	-	-	-
9242000 Total			362		781	(419)	-	-	-	-	-
9243000	PROP INS - PREMIUMS	0	Property Ins - Premiums	SO	4,494	97	1,237	355	574	1,969	262
9243000 Total			4,494		97	1,237	355	574	1,969	262	1
9250000	INJURIES & DAMAGES	0	9250000/0	SO	149,446	3,225	41,118	11,804	19,102	65,462	8,698
9250000 Total			149,446		3,225	41,118	11,804	19,102	65,462	8,698	39
9251000	INJURIES & DAMAGES	0	INJURIES & DAMAGES - SITUS	OR	2,104	-	2,104	-	-	-	-
9251000	INJURIES & DAMAGES	0	INJURIES & DAMAGES - SITUS	SO	(2,104)	(45)	(579)	(166)	(269)	(922)	(122)
9251000 Total			-		-	(45)	(166)	(269)	(922)	(122)	(1)
9261200	PEN EXP-OTH NBC	0	PENSION EXPENSE-OTH NET BEN COST	SO	(4,795)	(103)	(1,319)	(379)	(613)	(2,101)	(279)
9261200 Total			(4,795)		(103)	(1,319)	(379)	(613)	(2,101)	(279)	(1)
9261500	PEN EXP-STATE SITUS	0	PENSION EXPENSE-STATE SITUS	CA	(471)	(471)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	0	PENSION EXPENSE-STATE SITUS	WA	73	-	-	73	-	-	-
9261500 Total			(398)		(471)	-	-	73	-	-	-
9262200	POSTRET EXP-OTH NBC	0	POSTRET EXPENSE-OTH NET BEN COST	SO	(4,372)	(94)	(1,203)	(345)	(559)	(1,915)	(254)
9262200 Total			(4,372)		(94)	(1,203)	(345)	(559)	(1,915)	(254)	(1)
9262500	POSTRET EXP-ST SITUS	0	POSTRET EXPENSE-STATE SITUS	OR	(229)	-	(229)	-	-	-	-
9262500	POSTRET EXP-ST SITUS	0	POSTRET EXPENSE-STATE SITUS	UT	5,401	-	-	-	-	5,401	-
9262500 Total			5,173		-	(229)	-	-	-	5,401	-
9263200	SERP EXP-OTH NBC	0	SERP EXPENSE-OTH NET BEN COST	SO	2,779	60	765	220	355	1,217	162
9263200 Total			2,779		60	765	220	355	1,217	162	1
9269100	GROSS-UP - PENSION	0	GROSS-UP - PENSION	SO	7,580	164	2,085	599	969	3,320	441
9269100 Total			7,580		164	2,085	599	969	3,320	441	2
9269200	GROSS-UP - POST-RETR	0	GROSS-UP - POST-RETIREMENT	SO	1,006	22	277	79	129	441	59
9269200 Total			1,006		22	277	79	129	441	59	0
9269400	GROSS-UP - MD/DN/V/L	0	GROSS-UP - MED/DEN/VIS/LIFE BEN	SO	58,895	1,271	16,204	4,652	7,528	25,798	3,428
9269400 Total			58,895		1,271	16,204	4,652	7,528	25,798	3,428	15
9269500	GROSS-UP - 401(K) EX	0	GROSS-UP - 401(K) EXPENSE	SO	39,477	852	10,861	3,118	5,046	17,292	2,298
9269500 Total			39,477		852	10,861	3,118	5,046	17,292	2,298	10
9269600	GROSS-UP - POST-EMPL	0	GROSS-UP - POST-EMPLOYMENT	SO	7,078	153	1,947	559	905	3,100	412
9269600 Total			7,078		153	1,947	559	905	3,100	412	2
9269700	GROSS-UP - OTH BEN E	0	GROSS-UP - OTHER BENEFITS EXP	SO	5,770	125	1,588	456	738	2,528	336
9269700 Total			5,770		125	1,588	456	738	2,528	336	1
9280000	REGULATORY COM EXP	0	REGULATORY COMMISSION EXPENSE	CA	606	606	-	-	-	-	-



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	0	193	-	-	-	-	-	193	-	-
9280000	REGULATORY COM EXP	0	2,774	-	2,774	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	2,963	64	815	234	379	1,298	172	1	-
9280000	REGULATORY COM EXP	0	1,026	-	-	-	-	1,026	-	-	-
9280000	REGULATORY COM EXP	0	344	-	-	344	-	-	-	-	-
9280000	REGULATORY COM EXP	0	750	-	-	-	750	-	-	-	-
9280000 Total			8,656	670	3,589	578	1,128	2,324	366	1	-
9282000	REG COMM EXPENSE	0	73	73	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	724	-	-	-	-	-	724	-	-
9282000	REG COMM EXPENSE	0	3,387	-	3,387	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	6,215	-	-	-	-	6,215	-	-	-
9282000	REG COMM EXPENSE	0	629	-	-	629	-	-	-	-	-
9282000	REG COMM EXPENSE	0	1,898	-	-	-	1,898	-	-	-	-
9282000 Total			12,925	73	3,387	629	1,898	6,215	724	-	-
9283000	FERC FILING FEE	0	4,407	66	1,156	357	596	1,964	266	2	-
9283000 Total			4,407	66	1,156	357	596	1,964	266	2	-
9290000	DUPLICATE CHRGS-CR	0	(2,620)	(57)	(721)	(207)	(335)	(1,148)	(152)	(1)	-
9290000 Total			(2,620)	(57)	(721)	(207)	(335)	(1,148)	(152)	(1)	-
9291100	DUP CHG CR - PENSION	0	(7,580)	(164)	(2,085)	(599)	(969)	(3,320)	(441)	(2)	-
9291100 Total			(7,580)	(164)	(2,085)	(599)	(969)	(3,320)	(441)	(2)	-
9292200	DUP CHG CR - POST-RT	0	(1,006)	(22)	(277)	(79)	(129)	(441)	(59)	(0)	-
9292200 Total			(1,006)	(22)	(277)	(79)	(129)	(441)	(59)	(0)	-
9293400	DUP CHG CR - M/D/V/L	0	(58,895)	(1,271)	(16,204)	(4,652)	(7,528)	(25,798)	(3,428)	(15)	-
9293400 Total			(58,895)	(1,271)	(16,204)	(4,652)	(7,528)	(25,798)	(3,428)	(15)	-
9293500	DUP CHRG CR - 401(K)	0	(39,477)	(852)	(10,861)	(3,118)	(5,046)	(17,292)	(2,298)	(10)	-
9293500 Total			(39,477)	(852)	(10,861)	(3,118)	(5,046)	(17,292)	(2,298)	(10)	-
9293600	DUP CHG CR - POST-EM	0	(7,078)	(153)	(1,947)	(559)	(905)	(3,100)	(412)	(2)	-
9293600 Total			(7,078)	(153)	(1,947)	(559)	(905)	(3,100)	(412)	(2)	-
9293700	DUP CHG CR - OTH BEN	0	(5,770)	(125)	(1,588)	(456)	(738)	(2,528)	(336)	(1)	-
9293700 Total			(5,770)	(125)	(1,588)	(456)	(738)	(2,528)	(336)	(1)	-
9301000	GEN ADVERTISING EXP	0	15	0	4	1	2	7	1	0	-
9301000 Total			15	0	4	1	2	7	1	0	-
9302000	MISC GEN EXP-OTHER	0	0	-	0	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	2,233	48	614	176	285	978	130	1	-
9302000	MISC GEN EXP-OTHER	0	3	-	-	-	-	3	-	-	-
9302000	MISC GEN EXP-OTHER	0	7	-	-	7	-	-	-	-	-
9302000 Total			2,243	48	615	183	285	981	130	1	-
9310000	RENTS (A&G)	0	60	60	-	-	-	-	-	-	-
9310000	RENTS (A&G)	0	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	0	465	-	465	-	-	-	-	-	-
9310000	RENTS (A&G)	0	2,368	51	652	187	303	1,037	138	1	-
9310000	RENTS (A&G)	0	379	-	-	-	-	379	-	-	-
9310000	RENTS (A&G)	0	30	-	-	30	-	-	-	-	-
9310000	RENTS (A&G)	0	146	-	-	-	146	-	-	-	-
9310000 Total			3,449	111	1,116	217	449	1,417	138	1	-
9350000	MAINT GENERAL PLNT	0	102	102	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	45	1	14	3	3	22	2	-	-
9350000	MAINT GENERAL PLNT	0	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	0	130	-	130	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	24,705	533	6,797	1,951	3,158	10,822	1,438	6	-
9350000	MAINT GENERAL PLNT	0	39	-	-	-	-	39	-	-	-
9350000	MAINT GENERAL PLNT	0	37	-	-	37	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	12	-	-	-	12	-	-	-	-
9350000	MAINT GENERAL PLNT	0	4	-	-	-	4	-	-	-	-
9350000 Total			25,080	636	6,941	1,992	3,177	10,882	1,446	6	-
9359500	MAINT GEN PLT-ENV AM	566700	22	0	6	2	3	10	1	0	-
9359500 Total			22	0	6	2	3	10	1	0	-
Grand Total			3,009,690	54,286	774,527	219,115	379,735	1,256,993	176,007	876	148,151

B3. DEPRECIATION EXPENSE



Depreciation Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 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	14	239	74	123	405	55	0	-	
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	30,911	462	8,112	2,506	4,177	13,774	1,868	11	-	
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	166,298	2,484	43,644	13,481	22,474	74,103	10,052	61	-	
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	34,875	521	9,153	2,827	4,713	15,541	2,108	13	-	
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,979	224	3,931	1,214	2,024	6,675	905	5	-	
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-	0	0	0	0	-	-	0	-	
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,449	22	380	117	196	645	88	0	-	
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	65	1	17	5	9	25	4	0	-	
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	10	0	3	1	1	4	1	0	-	
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-	
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-	
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	12	0	3	1	2	5	1	0	-	
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	4	0	1	0	0	2	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	4	0	1	0	0	2	0	0	-	
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	261	4	68	21	35	116	16	0	-	
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	178	3	47	14	24	79	11	0	-	
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	306	5	90	25	41	136	18	0	-	
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,817	147	2,576	796	1,327	4,374	593	4	-	
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	-	
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	904	14	237	73	122	403	55	0	-	
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	26	8	13	44	6	0	-	
4030000	DEPN EXPENSE-ELECT	3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-P	89	1	23	7	12	40	5	0	-	
4030000	DEPN EXPENSE-ELECT	3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-U	977	15	256	79	132	435	59	0	-	
4030000	DEPN EXPENSE-ELECT	3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-P	11,705	175	3,072	949	1,582	5,216	708	4	-	
4030000	DEPN EXPENSE-ELECT	3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-U	3,230	48	848	262	436	1,439	195	1	-	
4030000	DEPN EXPENSE-ELECT	3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,892	118	2,071	640	1,066	3,516	477	3	-	
4030000	DEPN EXPENSE-ELECT	3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	-	
4030000	DEPN EXPENSE-ELECT	3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-P	4	0	1	0	0	2	0	0	-	
4030000	DEPN EXPENSE-ELECT	3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-U	3	0	1	0	0	1	0	0	-	
4030000	DEPN EXPENSE-ELECT	3330000	*WATER WHEELS, TURB & GENERATORS*	SG-P	(4,757)	(71)	(1,248)	(386)	(643)	(2,120)	(288)	(2)	-	
4030000	DEPN EXPENSE-ELECT	3330000	*WATER WHEELS, TURB & GENERATORS*	SG-U	2,221	33	583	180	300	990	134	1	-	
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(4,753)	(71)	(1,247)	(385)	(642)	(2,118)	(287)	(2)	-	
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	672	10	176	55	91	300	41	0	-	
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECTRIC EQUIP - SUPV & ALARM	SG-P	(1,123)	(17)	(295)	(91)	(152)	(501)	(68)	(0)	-	
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECTRIC EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	-	
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-	
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(6)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-	
4030000	DEPN EXPENSE-ELECT	3360000	*ROADS, RAILROADS & BRIDGES*	SG-P	323	5	85	26	44	144	20	0	-	
4030000	DEPN EXPENSE-ELECT	3360000	*ROADS, RAILROADS & BRIDGES*	SG-U	103	2	27	8	14	46	6	0	-	
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	181	3	48	15	24	81	11	0	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,743	101	1,770	547	911	3,005	408	2	-	
4030000	DEPN EXPENSE-ELECT	3420000	*FUEL HOLDERS, PRODUCERS, ACCESS*	SG	497	7	130	40	67	221	30	0	-	
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	89,992	1,344	23,618	7,295	12,162	40,101	5,440	33	-	
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	15,739	235	4,131	1,276	2,127	7,013	951	6	-	
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,597	143	2,519	778	1,297	4,276	580	4	-	
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	459	7	121	37	62	205	28	0	-	
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,832	42	743	230	383	1,262	171	1	-	
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,123	62	1,082	334	557	1,837	249	2	-	
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	35,520	530	9,322	2,879	4,800	15,828	2,147	13	-	
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,913	44	764	236	394	1,298	176	1	-	
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	398	6	105	32	54	177	24	0	-	
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	20,076	300	5,269	1,627	2,713	8,946	1,213	7	-	
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FITURES	SG	22,171	331	5,819	1,797	2,996	9,880	1,340	8	-	
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	24,500	366	6,430	1,986	3,311	10,917	1,481	9	-	
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	62	1	16	5	8	27	4	0	-	
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	151	2	40	15	12	20	9	0	-	
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CA	160	-	42	-	13	22	71	10	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	-	13	-	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	27	-	-	-	-	-	27	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	62	-	62	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	185	-	-	-	-	185	-	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	44	-	-	-	44	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	-	-	-	80	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	99	99	-	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	56	-	-	-	-	-	56	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	584	-	584	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	995	-	-	-	-	995	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	105	-	-	105	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	224	-	-	-	224	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	-	-	-	89	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	738	738	-	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	749	-	-	-	-	-	749	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,955	-	4,955	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,244	-	-	-	-	11,244	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,614	-	-	1,614	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,362	-	-	-	2,362	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	367	-	-	-	-	-	-	-	-	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3627000	CA	11	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT 3627000	OR	80	-	80	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	UT	167	-	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	WYP	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	CA	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	IDU	2,586	2,586	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	OR	3,467	-	-	-	-	-	3,467	-	-
4030000	DEPN EXPENSE-ELECT 3640000	UT	13,563	-	13,563	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	WA	14,828	-	-	-	-	14,828	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	WYP	4,167	-	-	4,167	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	WYU	5,752	-	-	-	5,752	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	CA	924	924	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	IDU	1,027	-	-	-	-	-	1,027	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OR	7,501	-	7,501	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	UT	7,072	-	-	-	-	7,072	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	WA	1,939	-	-	1,939	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	WYP	2,678	-	-	-	2,678	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	WYU	352	-	-	-	-	-	352	-	-
4030000	DEPN EXPENSE-ELECT 3660000	CA	464	464	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	IDU	263	-	-	-	-	-	263	-	-
4030000	DEPN EXPENSE-ELECT 3660000	OR	2,010	-	2,010	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UT	5,559	-	-	-	-	5,559	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	WA	555	-	-	555	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	WYP	897	-	-	-	897	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	WYU	171	-	-	-	171	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	CA	524	524	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	IDU	695	-	-	-	-	-	695	-	-
4030000	DEPN EXPENSE-ELECT 3670000	OR	4,205	-	4,205	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UT	14,975	-	-	-	-	14,975	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	WA	796	-	-	796	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	WYP	1,624	-	-	-	1,624	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	WYU	627	-	-	-	627	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	CA	1,282	1,282	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	IDU	2,003	-	-	-	-	-	2,003	-	-
4030000	DEPN EXPENSE-ELECT 3680000	OR	11,622	-	11,622	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	UT	13,552	-	-	-	-	13,552	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	WA	3,152	-	-	3,152	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	WYP	3,618	-	-	-	3,618	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	WYU	506	-	-	-	506	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	CA	243	243	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	IDU	210	-	-	-	-	-	210	-	-
4030000	DEPN EXPENSE-ELECT 3691000	OR	2,330	-	2,330	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	UT	2,178	-	-	-	-	2,178	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	WA	568	-	-	568	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	WYP	382	-	-	-	382	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	WYU	82	-	-	-	82	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	CA	378	378	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	IDU	831	-	-	-	-	-	831	-	-
4030000	DEPN EXPENSE-ELECT 3692000	OR	4,900	-	4,900	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	UT	5,938	-	-	-	-	5,938	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	WA	1,176	-	-	1,176	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	WYP	984	-	-	-	984	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	WYU	344	-	-	-	344	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	CA	299	299	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	IDU	679	-	-	-	-	-	679	-	-
4030000	DEPN EXPENSE-ELECT 3700000	OR	3,471	-	3,471	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	UT	3,739	-	-	-	-	3,739	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	WA	548	-	-	548	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	WYP	570	-	-	-	570	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	WYU	105	-	-	-	105	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	IDU	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT 3710000	OR	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	UT	268	-	-	-	-	268	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	WA	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	IDU	38	-	-	-	-	-	38	-	-
4030000	DEPN EXPENSE-ELECT 3730000	OR	710	-	710	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	UT	1,040	-	-	-	-	1,040	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	WA	106	-	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	WYP	248	-	-	-	248	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	WYU	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3882000	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3892000	IDU	0	0	0	0	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	62	62	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	126	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	188	-	-	-	-	-	188	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	642	-	642	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	17	0	4	1	3	7	1	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	144	2	38	12	19	64	9	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	1,622	35	446	128	207	711	94	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	700	-	-	-	-	700	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	189	-	-	-	189	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	94	-	-	-	94	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	43	1	13	3	3	21	2	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	5	-	-	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	78	1	20	6	11	35	5	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	533	11	147	42	68	233	31	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	40	-	-	-	-	40	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	619	8	193	43	45	298	26	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	72	15	-	-	-	-	72	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	174	-	174	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	479	7	126	39	65	213	29	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	8,476	183	2,332	669	1,083	3,713	493	2	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	124	-	-	-	-	124	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	58	-	-	58	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	349	-	-	-	349	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	7	0	2	1	-	3	0	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	14	0	4	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	1	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	21	-	-	-	-	-	21	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	106	-	106	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	231	3	61	19	31	103	14	0	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	134	-	-	-	-	134	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	48	-	-	-	48	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	0	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	32	32	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	89	-	-	-	-	-	89	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	447	-	447	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	965	14	253	78	130	430	58	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	84	2	23	7	11	37	5	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	617	-	-	-	-	617	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	152	-	-	-	152	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	16	-	-	-	16	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	17	17	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	64	-	-	-	-	-	64	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	439	-	439	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	60	1	15	5	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	320	5	84	26	43	143	19	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	244	5	67	19	31	107	14	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	387	-	-	-	-	387	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	70	-	-	70	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	129	-	-	-	129	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	5	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	259	259	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	165	4	51	11	12	80	7	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	491	-	-	-	-	-	491	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	3,269	-	3,269	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	12	0	3	1	2	5	1	0	-



Depreciation Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 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	7,786	116	2,043	631	1,052	3,469	471	3	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	4,146	89	1,141	327	530	1,816	241	1	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	2,749	-	-	-	-	2,749	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	508	-	-	508	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	1,043	-	-	-	1,043	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	254	-	-	-	254	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	220	-	220	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	363	5	95	29	49	162	22	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	45	1	12	4	6	20	3	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	171	-	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	44	-	-	44	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	56	-	-	-	56	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	139	2	37	11	19	62	8	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	109	2	30	9	14	48	6	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	1	-	-	-	1	-	-	-	-
4030000 Total			749,728	16,208	203,688	59,688	96,720	327,573	43,655	196	-
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	7,270	109	1,908	589	982	3,239	439	3	-
4032000	DEPR - STEAM 565247	Depr - Prod Steam UT STEP	184,131	-	-	-	-	-	-	-	184,131
4032000 Total			191,400	109	1,908	589	982	3,239	439	3	184,131
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	2,271	34	596	184	307	1,012	137	1	-
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	(217)	(3)	(57)	(18)	(29)	(97)	(13)	(0)	-
4033000 Total			2,054	31	539	167	278	915	124	1	-
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	200	3	52	16	27	89	12	0	-
4034000 Total			200	3	52	16	27	89	12	0	-
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	3,229	48	847	262	436	1,439	195	1	-
4035000 Total			3,229	48	847	262	436	1,439	195	1	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	34	34	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	(2,383)	-	-	-	-	-	(2,383)	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	898	-	898	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	(22,033)	-	-	-	-	(22,033)	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	435	-	-	435	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	(1,766)	-	-	-	(1,766)	-	-	-	-
4036000 Total			(24,814)	34	898	435	(1,766)	(22,033)	(2,383)	-	-
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	3,148	47	826	255	425	1,403	190	1	-
4037000 Total			3,148	47	826	255	425	1,403	190	1	-
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	(221)	(3)	(58)	(18)	(30)	(99)	(13)	(0)	-
4039999 Total			(221)	(3)	(58)	(18)	(30)	(99)	(13)	(0)	-
Grand Total			924,724	16,476	208,701	61,394	99,073	312,527	42,220	202	184,131

B4. AMORTIZATION EXPENSE



Amortization Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 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	581	9	153	47	79	259	35	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,650	40	696	215	358	1,181	160	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	313	5	82	25	42	139	19	
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	977	15	256	79	132	435	59	
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	34	-	-	-	-	34	-	
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	25	1	7	2	3	11	1	
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	5,951	141	1,851	409	436	2,862	252	
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,597	56	714	205	332	1,137	151	
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	1	6	2	3	10	1	
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	2	0	0	
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	4	1	2	6	1	
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	441	10	121	35	56	193	26	
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	0	2	0	
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	113	35	58	192	26	
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	102	2	28	8	13	45	6	
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,855	40	510	147	237	813	108	
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	94	29	49	160	22	
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	61	17	28	96	13	
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	3,132	47	822	254	423	1,395	189	
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	801	19	249	55	59	385	34	
4040000	AMOR LTD TRM PLNT	3033210	AreFM Software	SO	367	8	101	29	47	161	21	
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	64	816	234	379	1,299	173	
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	308	7	85	24	39	135	18	
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	738	17	229	51	54	355	31	
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	4,633	110	1,441	318	339	2,229	196	
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	475	10	131	38	61	208	28	
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,273	49	625	180	291	996	132	
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	13	0	4	1	2	6	1	
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	190	4	52	15	24	83	11	
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	0	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	SE	1	0	0	0	0	0	0	
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,937	133	2,345	724	1,208	3,982	540	
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	435	9	120	34	56	191	25	
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	-	-	-	4	-	-	
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	148	2	39	12	20	66	9	
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	82	25	42	139	19	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	-	-	-	-	-	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	287	-	287	-	-	-	-	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	277	6	76	22	35	121	16	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	11	-	-	-	-	11	-	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	85	-	-	85	-	-	-	
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53	-	-	-	53	-	-	
4040000 Total					43,232	827	12,231	3,366	5,079	19,369	2,350	10
4043000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,247	-	-	-	-	-	-	4,247
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(252)	(4)	(66)	(20)	(34)	(112)	(15)	(0)
4049000 Total					3,995	(4)	(66)	(20)	(34)	(112)	(15)	(0)
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	7,525	112	1,975	610	1,017	3,353	455	3
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-
4061000 Total					7,827	112	1,975	610	1,017	3,655	455	3
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	15	0	4	1	7	0	1	0
4073000	REGULATORY DEBITS	566902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	124
4073000 Total					140	0	4	1	7	0	1	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,159	-	-	-	-	-	5,159	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,624	-	41,624	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	11,920	-	-	11,920	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	330	-	-	-	-	-	330	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	896	-	896	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	573	-	-	573	-	-	-	-



Amortization Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	33	-	-	-	-	-	33	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	1	-	1	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	15	-	-	15	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,752	-	-	-	-	-	1,752	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	772	-	772	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	643	-	-	643	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
4074100 Total					63,718	-	43,294	13,151	-	-	7,274	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(43,294)	-	(43,294)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,151)	-	-	(13,151)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,274)	-	-	-	-	-	(7,274)	-	-
4074200 Total					(63,718)	-	(43,294)	(13,151)	-	-	(7,274)	-	-
Grand Total					55,194	936	14,143	3,957	6,064	22,919	2,791	12	4,372

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 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	584960	Taxes Other Non-Income - Credit	SO	(459)	(10)	(126)	(36)	(59)	(201)	(27)	(0)	-
4081000 Total					(459)	(10)	(126)	(36)	(59)	(201)	(27)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	159,320	3,438	43,834	12,583	20,364	69,787	9,272	41	-
4081500 Total					159,320	3,438	43,834	12,583	20,364	69,787	9,272	41	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,225	1,225	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,678	-	29,678	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	8	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,852	-	-	-	1,852	-	-	-	-
4081800 Total					32,762	1,225	29,678	-	1,852	8	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,470	269	3,431	985	1,594	5,462	726	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	-	1,499	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	201	3	49	15	31	90	13	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	-	-	25	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	73	1	18	6	11	33	5	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	92	-	-	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	143	2	35	11	22	64	9	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,295	34	602	186	310	1,022	139	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	24	1	7	2	3	11	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	459	7	111	35	70	205	30	0	-
4081990 Total					17,281	317	5,752	1,265	2,133	6,888	924	4	-
Grand Total					208,904	4,970	79,138	13,812	24,290	76,481	10,170	45	-

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(89,378)	(1,335)	(23,456)	(7,245)	(12,079)	(39,827)	(5,402)	(33)	-
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	(23)	(0)	(5)	(2)	(3)	(10)	(1)	(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	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					(89,419)	(1,335)	(23,466)	(7,248)	(12,085)	(39,845)	(5,405)	(33)	-
4091100	STATE INC TAX ELEC	311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
4091100 Total					-	-	-	-	-	-	-	-	-
4118000	GAINS-DISP OF ALLO	ALOW	Sales of S02 Allowances	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4191000	AFUDC - OTHER	UNAS	Unassigned	SNP	(98,116)	(1,897)	(26,015)	(7,504)	(12,542)	(44,383)	(5,731)	(26)	(18)
4191000 Total					(98,116)	(1,897)	(26,015)	(7,504)	(12,542)	(44,383)	(5,731)	(26)	(18)
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	OR	300	-	300	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SO	(2,295)	(50)	(631)	(181)	(293)	(1,005)	(134)	(1)	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	UT	(123)	-	-	-	-	(123)	-	-	-
4211000 Total					(2,117)	(50)	(331)	(181)	(293)	(1,128)	(134)	(1)	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	SO	0	0	0	0	0	0	0	0	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	WA	3	-	-	3	-	-	-	-	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	WYP	1	-	-	-	1	-	-	-	-
4212000 Total					5	0	0	3	1	0	0	0	-
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	361,470	6,988	95,843	27,646	46,205	163,511	21,113	97	68
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	31,567	610	8,370	2,414	4,035	14,279	1,844	8	6
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	1,561	30	414	119	200	706	91	0	0
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	849	16	225	65	109	384	50	0	0
4270000 Total					395,447	7,645	104,852	30,245	50,548	178,881	23,097	106	74
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	1,077	21	286	82	138	487	63	0	0
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	3,353	65	889	256	429	1,517	196	1	1
4280000 Total					4,430	86	1,175	339	566	2,004	259	1	1
4281000	AMORTZN OF LOSS	UNAS	Unassigned	SNP	582	11	154	45	74	263	34	0	0
4281000 Total					582	11	154	45	74	263	34	0	0
4290000	AMT PREM ON DEBT	UNAS	Unassigned	SNP	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4290000 Total					(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EX	UNAS	Unassigned	SNP	12,476	241	3,308	954	1,595	5,643	729	3	2
4310000 Total					12,476	241	3,308	954	1,595	5,643	729	3	2
4313000	INT EXP ON REG LIAB	UNAS	Unassigned	SNP	11,542	223	3,060	883	1,475	5,221	674	3	2
4313000 Total					11,542	223	3,060	883	1,475	5,221	674	3	2
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	(48,644)	(940)	(12,898)	(3,720)	(6,218)	(22,004)	(2,841)	(13)	(9)
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	790	15	209	60	101	357	46	0	0
4320000 Total					(47,854)	(925)	(12,688)	(3,660)	(6,117)	(21,647)	(2,795)	(13)	(9)



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

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO	-	-	-	-	-	-	-	-	-
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	172	3	39	11	18	58	8	0	34
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	-
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT	-	-	-	-	-	-	-	-	-
SCHMAP	130100	Non - Deductible Expenses	SO	1,740	38	479	137	222	762	101	0	-
SCHMAP	130400	PMINon Deductible Exp	SE	5	0	1	0	1	2	0	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	278	6	76	22	35	122	16	0	-
SCHMAP	130550	MEHC Insurance Services-Premium	SO	-	-	-	-	-	-	-	-	-
SCHMAP	130700	Mining Rescue Training Credit Addback	SE	-	-	-	-	-	-	-	-	-
SCHMAP	130750	Non Deductible Fringe Benefits	SO	333	7	92	26	43	146	19	0	-
SCHMAP	130755	Non Deductible Parking Costs	SO	957	21	263	76	122	419	56	0	-
SCHMAP	130900	Non - Deductible Executive Comp	SO	-	-	-	-	-	-	-	-	-
SCHMAP	505505	Income Tax Interest	SO	1	0	0	0	0	1	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	7	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	-
SCHMAP	7201051	Contra Medicare Subsidy	SO	-	-	-	-	-	-	-	-	-
SCHMAP	920106	PMI Dividend Received Deduction	SE	-	-	-	-	-	-	-	-	-
SCHMAP	920145	PMI Mining Rescue Training Credit Addback	SE	23	0	5	2	3	10	1	0	-
SCHMAP Total				3,528	75	961	276	448	1,528	204	1	34
SCHMAT	105100	Capitalized Labor Costs	SO	4,185	90	1,152	331	535	1,833	244	1	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,160,555	20,679	261,941	77,057	124,288	392,257	52,991	253	231,089
SCHMAT	105121	PMI Book Depreciation	SE	15,868	230	3,848	1,210	2,420	7,105	1,050	6	-
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG	-	-	-	-	-	-	-	-	-
SCHMAT	105130	CIAC	CIAC	109,924	3,399	29,626	7,085	11,363	52,918	5,535	-	-
SCHMAT	105137	Auto Depreciation	SO	-	-	-	-	-	-	-	-	-
SCHMAT	105140	Highway relocation	SNPD	3,814	118	1,028	246	394	1,836	192	-	-
SCHMAT	105142	Avoided Costs	SNP	88,441	1,710	23,450	6,764	11,305	40,006	5,166	24	17
SCHMAT	105145	Acquisition Adjustment Amort	SG	-	-	-	-	-	-	-	-	-
SCHMAT	105146	Capitalization of Test Energy	SG	2,663	40	699	216	360	1,186	161	1	-
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
SCHMAT	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE	-	-	-	-	-	-	-	-	-
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	SG	-	-	-	-	-	-	-	-	-
SCHMAT	105205	Coal Mine Development-30%Amort	SE	-	-	-	-	-	-	-	-	-
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	110100	Book Cost Depletion	SE	-	-	-	-	-	-	-	-	-
SCHMAT	110105	SRC Book Depletion step up basis adj	SG	-	-	-	-	-	-	-	-	-
SCHMAT	1101051	SRC Book Cost Depletion	SG	-	-	-	-	-	-	-	-	-
SCHMAT	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	-	-	-	-	-	-	-	-	-
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
SCHMAT	205411	PMI Sec 263A Adjustment	SE	-	-	-	-	-	-	-	-	-
SCHMAT	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-
SCHMAT	210120	Prepaid Taxes-UT PUC	UT	-	-	-	-	-	-	-	-	-
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU	-	-	-	-	-	-	-	-	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(6,510)	(140)	(1,791)	(514)	(832)	(2,852)	(379)	(2)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	9,506	406	3,524	1,263	853	3,250	212	-	-
SCHMAT	320110	Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR	-	-	-	-	-	-	-	-	-
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT	-	-	-	-	-	-	-	-	-
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT	-	-	-	-	-	-	-	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	17,101	369	4,705	1,351	2,186	7,491	995	4	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	0	0	0	0	0	0	0	0	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	3,338	72	918	264	427	1,462	194	1	-
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	1,544	-	-	-	-	1,544	-	-	-
SCHMAT	320283	Reg Asset - Post-Retirement Settlement L	WYU	-	-	-	-	-	-	-	-	-
SCHMAT	330100	Amort. Pollution Control Facility	SG	-	-	-	-	-	-	-	-	-
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-	-	-	-	-	-	-	-	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,502	-	-	-	-	-	-	-	2,502
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG	-	-	-	-	-	-	-	-	-
SCHMAT	415300	Environmental Cleanup Accrual	SO	-	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415301	Environmental Costs WA	WA	122	-	-	122	-	-	-	-
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	17,233	249	4,179	1,315	2,628	7,716	1,141	6
SCHMAT	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(87)	-	-	-	-	-	-	(87)
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	-	-	-	-	-	-	-	-
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	52	-	52	-	-	-	-	-
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR	-	-	-	-	-	-	-	-
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415701	CA Deferred Intervenor Funding	CA	-	-	-	-	-	-	-	-
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	27	-	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	21	-	-	-	-
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	12,608	-	12,608	-	-	-	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	757	-	757	-	-	-	-	-
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	1,280	-	-	-	1,280	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	425	-	-	425	-	-	-	-
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA	-	-	-	-	-	-	-	-
SCHMAT	415803	WA RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415806	ID RTO Grid West N/R	IDU	-	-	-	-	-	-	-	-
SCHMAT	415822	Reg Asset - Pension MMT -UT	UT	-	-	-	-	-	-	-	-
SCHMAT	415827	Regulatory Asset - Post -Ret MMT -OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	-	-	-	-	-	-	-	-
SCHMAT	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	-	-	-	-	-	-	-	-
SCHMAT	415831	Regulatory Asset - Post - Ret MMT -CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(38)	-	-	-	-	-	-	(38)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	619	-	-	-	-	-	-	619
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG	-	-	-	-	-	-	-	-
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	20	-	-	-	-	20	-	-
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	796	-	-	-	-	-	-	796
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	(127)	-	-	-	-	-	-	(127)
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	(359)	-	-	(359)	-	-	-	-
SCHMAT	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(2,502)	-	-	-	-	-	-	(2,502)
SCHMAT	415870	Deferred Excess Net Power Costs-CA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,416	-	-	-	-	-	-	1,416
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	173	-	-	-	-	-	-	173
SCHMAT	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR	-	-	-	-	-	-	-	-
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-
SCHMAT	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	1,407	-	-	-	-	-	-	1,407
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	7	-	7	-	-	-	-	-
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-
SCHMAT	415939	Reg Asset - Carbon Plant Decommissioning	WYP	523	-	-	523	-	-	-	-
SCHMAT	425100	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(979)	-	-	-	-	-	-	(979)
SCHMAT	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-
SCHMAT	425215	Uneamed Joint Use Pole Contact Revenu	SNPD	-	-	-	-	-	-	-	-
SCHMAT	425250	TGS Buyout-SG	SG	1	0	0	0	1	0	0	-
SCHMAT	425260	Lakeview Buyout-SG	SG	-	-	-	-	-	-	-	-
SCHMAT	425280	Joseph Settlement-SG	SG	-	-	-	-	-	-	-	-
SCHMAT	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
SCHMAT	425360	Hermiston Swap	SG	172	3	45	14	23	77	10	0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430100	Customer Service / Weatherization	OTHER	(204,571)	-	-	-	-	-	-	(204,571)
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430112	Reg Asset - Other - Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-
SCHMAT	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
SCHMAT	505125	ACCRUED ROYALTIES	SE	6,718	97	1,629	512	1,024	3,008	445	2
SCHMAT	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
SCHMAT	505160	CA PUC Fee	CA	-	-	-	-	-	-	-	-
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
SCHMAT	505200	Extraction Tax Paid / Accrued	SE	-	-	-	-	-	-	-	-
SCHMAT	505400	Bonus Liability	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
SCHMAT	505450	Accrued Payroll Taxes	SO	24,084	520	6,626	1,902	3,078	10,550	1,402	6
SCHMAT	505500	Federal Income Tax Interest	SO	-	-	-	-	-	-	-	-
SCHMAT	505510	PMIVacationBonus Adjustment	SE	-	-	-	-	-	-	-	-
SCHMAT	505520	Bonus Accrual - PMI	SE	65	1	16	5	10	29	4	0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	2,537	55	698	200	324	1,111	148	1
SCHMAT	505601	Sick Leave Accrual - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	SO	(113)	(2)	(31)	(9)	(14)	(49)	(7)	(0)
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(52)	(1)	(13)	(4)	(7)	(23)	(3)	(0)
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(367)	-	-	-	-	-	-	(367)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	247	4	60	19	38	110	16	0
SCHMAT	610000	Coal Mine Development-PMI	SE	(30)	(0)	(7)	(2)	(5)	(13)	(2)	(0)
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO	-	-	-	-	-	-	-	-
SCHMAT	610100	PMIDevt Cost Amort	SE	-	-	-	-	-	-	-	-
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE	-	-	-	-	-	-	-	-
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE	-	-	-	-	-	-	-	-
SCHMAT	610115	PMIOverbuden Removal	SE	-	-	-	-	-	-	-	-
SCHMAT	610130	781 Shopping Incentive OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610135	SB1149 Costs OR OTHER	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610140	Oregon Rate Refund	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	(819)	-	-	(819)	-	-	-	-
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610145	REG LIAB-DSM	OTHER	(16,648)	-	-	-	-	-	-	(16,648)
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR	-	-	-	-	-	-	-	-
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	705210	Property Insurance	SO	-	-	-	-	-	-	-	-
SCHMAT	705230	West Valley Lease Reduction - WA	WA	-	-	-	-	-	-	-	-
SCHMAT	705231	West Valley Lease Reduction - OR	OR	-	-	-	-	-	-	-	-
SCHMAT	705232	West Valley Lease Reduction - CA	CA	-	-	-	-	-	-	-	-
SCHMAT	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705234	West Valley Lease Reduction - WY	WYU	-	-	-	-	-	-	-	-	-
SCHMAT	705235	West Valley Lease Reduction - UT	UT	-	-	-	-	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	10	-	-	-	-	-	-	-	10
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	608	-	-	-	-	-	-	-	608
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	2,468	-	-	-	-	-	-	-	2,468
SCHMAT	705250	A&G Credit-WA	WA	-	-	-	-	-	-	-	-	-
SCHMAT	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-	-
SCHMAT	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-	-
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	112	-	-	-	-	-	-	-	112
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(15,999)	-	-	-	-	-	-	-	(15,999)
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	1,009	-	-	-	-	-	-	-	1,009
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(1,870)	-	-	-	-	-	-	-	(1,870)
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(570)	-	-	-	-	-	-	-	(570)
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(38,659)	-	-	-	-	-	-	-	(38,659)
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(659)	-	-	-	-	-	-	-	(659)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	375	-	-	-	-	-	-	-	375
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(2,329)	-	-	-	-	-	-	-	(2,329)
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	2,104	-	2,104	-	-	-	-	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	9,184	-	9,184	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	20,445	-	-	-	-	20,445	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,758	-	-	-	-	-	-	-	1,758
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	471	471	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(3,118)	-	(3,118)	-	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	-	114	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(377)	-	-	-	(377)	-	-	-	-
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	842	-	-	-	-	-	-	-	842
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(21,422)	-	-	-	-	-	-	-	(21,422)
SCHMAT	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	15,813	-	-	-	-	-	-	-	15,813
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER	587	-	-	-	-	-	-	-	587
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	(623)	-	-	-	-	-	-	-	(623)
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(1,844)	-	-	-	-	-	-	-	(1,844)
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705600	Reg Liability - 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	0	0	0	0	0	0	0	0	-
SCHMAT	715350	Misc. Deferred Credits	SO	-	-	-	-	-	-	-	-	-
SCHMAT	715720	NW Power Act-WA	OTHER	318	-	-	-	-	-	-	-	318
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(91)	(1)	(24)	(7)	(12)	(41)	(6)	(0)	-
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO	-	-	-	-	-	-	-	-	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO	-	-	-	-	-	-	-	-	-
SCHMAT	720550	Accrued CIC Severence	SO	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	582	11	154	45	74	263	34	0	0
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(797)	(17)	(219)	(63)	(102)	(349)	(46)	(0)	-
SCHMAT	910530	Injuries and Damages Reserve	SO	-	-	-	-	-	-	-	-	-
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT	-	-	-	-	-	-	-	-	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	1,250	18	303	95	191	559	83	0	-
SCHMAT	910910	PMIBridger Section 471 Adj	SE	-	-	-	-	-	-	-	-	-
SCHMAT	920110	PMIWIY Extraction Tax	SE	(303)	(4)	(73)	(23)	(46)	(135)	(20)	(0)	-
SCHMAT Total				1,226,900	28,373	351,357	111,237	160,758	552,558	69,691	304	(47,377)
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-	-	-	-	-	-	-	-	-
SCHMDP	110200	Tax Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	-
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	-	-	-	-	-	-	-	-	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	2	29	8	14	49	6	0	0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE	-	-	-	-	-	-	-	-	-
SCHMDP	130560	MEHC Insurance Services-Receivable	SO	-	-	-	-	-	-	-	-	-
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO	-	-	-	-	-	-	-	-	-
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA	-	-	-	-	-	-	-	-	-
SCHMDP	130910	SPI 404(K) Contribution	SO	-	-	-	-	-	-	-	-	-
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG	-	-	-	-	-	-	-	-	-
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	-	-	-	-	-	-	-	-	-
SCHMDP	720105	MEDICARE SUBSIDY	SO	-	-	-	-	-	-	-	-	-
SCHMDP	910900	PMI Depletion	SE	4,933	71	1,196	376	752	2,209	327	2	-
SCHMDP	910918	PMI Overriding Royalty	SE	-	-	-	-	-	-	-	-	-
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	-	-	-	-	-	-	-	-	-
SCHMDP Total				5,041	73	1,225	385	766	2,257	333	2	0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
SCHMDT	105122	Repair Deduction	SG	164,668	2,459	43,216	13,349	22,254	73,376	9,953	60	-
SCHMDT	105125	Tax Depreciation	TAXDEPR	995,682	18,312	267,205	72,819	135,827	441,328	57,366	283	-
SCHMDT	105126	PMITax Depreciation	SE	3,256	47	790	248	496	1,458	216	1	-
SCHMDT	105137	Capitalized Depreciation	SO	7,807	168	2,148	617	998	3,420	454	2	-
SCHMDT	1051411	AFUDC - DEBT	SNP	47,743	923	12,659	3,651	6,103	21,597	2,789	13	9
SCHMDT	1051412	AFUDC - Equity	SNP	97,889	1,892	25,955	7,487	12,513	44,280	5,718	26	18
SCHMDT	105143	Basis Intangible Difference	SNP	337	7	89	26	43	153	20	0	0
SCHMDT	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	122,181	2,637	33,616	9,650	15,617	53,519	7,111	32	-
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	(91)	(1)	(24)	(7)	(12)	(41)	(6)	(0)	-
SCHMDT	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	-	-	-	-	-	-	-	-	-
SCHMDT	105175	Removal Cost (net of salvage)	GPS	82,330	1,777	22,652	6,503	10,523	36,063	4,792	21	-
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr	SG	-	-	-	-	-	-	-	-	-
SCHMDT	105185	Repair Allowance 3115	DGP	-	-	-	-	-	-	-	-	-
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG	-	-	-	-	-	-	-	-	-
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	2,256	34	592	183	305	1,005	136	1	-
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	2,413	52	664	191	308	1,057	140	1	-
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	33	0	8	3	5	15	2	0	-
SCHMDT	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(6,870)	(99)	(1,666)	(524)	(1,048)	(3,076)	(455)	(2)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	1,212	37	327	78	125	583	61	-	-
SCHMDT	205205	Inventory Reserve - PMI	SE	(1,727)	(25)	(419)	(132)	(263)	(773)	(114)	(1)	-
SCHMDT	205411	PMISEC 263A Adjustment	SE	775	11	188	59	118	347	51	0	-
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	183	-	183	-	-	-	-	-	-
SCHMDT	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-
SCHMDT	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	6	-	-	-	-	6	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	(0)	-	-	-	-	-	(0)	-	-
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-



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SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	282	4	74	23	38	126	17	0	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	1,607	24	422	130	217	716	97	1	-
SCHMDT	210180	OTHER PREPAIDS	SO	(194)	(4)	(54)	(15)	(25)	(85)	(11)	(0)	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(124)	(2)	(33)	(10)	(17)	(55)	(8)	(0)	-
SCHMDT	210190	Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
SCHMDT	210195	Prepaid Surety Bond Costs	SO	220	5	60	17	28	96	13	0	-
SCHMDT	210200	Prepaid Taxes-property taxes	GPS	-	-	-	-	-	-	-	-	-
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE	-	-	-	-	-	-	-	-	-
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320271	Contra Reg Asset - Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	1,472	22	386	119	199	656	89	1	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	1,658	-	-	-	-	-	-	-	1,658
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	10,643	-	-	-	-	-	-	-	10,643
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	3,673	79	1,011	290	470	1,609	214	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	7,432	108	1,802	567	1,133	3,328	492	3	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	(134)	(134)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	(382)	-	-	-	-	-	(382)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	(2,453)	-	(2,453)	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	3,011	-	-	-	-	3,011	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	739	-	-	739	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	(825)	-	-	-	(825)	-	-	-	-
SCHMDT	415417	Contra RA UMWA Pension CA	OTHER	1,805	-	-	-	-	-	-	-	1,805
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 Electric	OTHER	84	-	-	-	-	-	-	-	84
SCHMDT	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
SCHMDT	415502	Cholla Pit Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	5,103	-	-	-	-	-	-	-	5,103
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(13,200)	-	-	-	-	(13,200)	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER	3	-	-	-	-	-	-	-	3
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	OTHER	1,589	-	-	-	-	-	-	-	1,589
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	614	-	-	-	-	-	-	-	614
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	108	-	-	-	-	-	-	-	108
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	886	-	-	-	-	-	-	-	886
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	115,250	2,487	31,709	9,103	14,731	50,483	6,708	30	-
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	-	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA									
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	486								486
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	18								18
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	216					216			
SCHMDT	415865	Reg Asset - Utah MPA	OTHER									
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	84								84
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER									
SCHMDT	415870	CA Def Excess NPC	OTHER	(1,954)								(1,954)
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(11,843)								(11,843)
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	(11,702)								(11,702)
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER									
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)					(35)			
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)				(6)				
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	604								604
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER									
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	598								598
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER									
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER									
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(1,238)								(1,238)
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER									
SCHMDT	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER									
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA									
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA									
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE									
SCHMDT	415900	OR SB 408 Recovery	OTHER									
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER									
SCHMDT	415903	Reg Asset - REC Sales Deferral - WA	OTHER									
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER									
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER									
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER									
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER									
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER									
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER									
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER									
SCHMDT	415918	Reg Asset - RPS Compliance Purchases	OTHER									
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	(74)						(74)		
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)					(128)			
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)				(442)				
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)						(479)		
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)					(3,445)			
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)				(1,158)				
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	721	721							
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID	IDU									
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT	UT									
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY	WYP									
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU									
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(8,775)					(8,775)			
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(447)				(447)				
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(1,517)	(23)	(398)	(123)	(205)	(676)	(92)	(1)	
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	36						36		
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER									
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER									



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-
SCHMDT	425210	Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	40	1	11	3	4	19	2	-
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
SCHMDT	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,842)	-	-	-	-	-	-	(3,842)
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	-	-	-	-	-	-	-	-
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG	-	-	-	-	-	-	-	-
SCHMDT	430100	Customer Service / Weatherization	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430110	Reg Asset balance reclass	OTHER	(16,648)	-	-	-	-	-	-	(16,648)
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	5,480	-	-	-	-	-	-	5,480
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	505125	Accrued Royalties	SE	-	-	-	-	-	-	-	-
SCHMDT	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
SCHMDT	505400	Bonus Liability	SO	-	-	-	-	-	-	-	-
SCHMDT	505510	Vacation Accrual - PMI	SE	(40)	(1)	(10)	(3)	(6)	(18)	(3)	(0)
SCHMDT	505520	PMI Bonus Accrual	SE	-	-	-	-	-	-	-	-
SCHMDT	505600	IGC Vacation Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(285)	-	-	(285)	-	-	-	-
SCHMDT	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(676)	(10)	(164)	(52)	(103)	(302)	(45)	(0)
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	12	2	0
SCHMDT	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(37)	(1)	(9)	(3)	(6)	(17)	(2)	(0)
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(893)	(13)	(216)	(68)	(136)	(400)	(59)	(0)
SCHMDT	610130	781 Shopping Incentive -OR	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610135	SB1149 Costs -OR OTHER	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610140	OR Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	-	-	-	-	-	-	-	-
SCHMDT	610145	REG LIAB-DSM	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	156	-	156	-	-	-	-	-
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO	-	-	-	-	-	-	-	-
SCHMDT	705232	CA West Valley Lease Reduction	CA	-	-	-	-	-	-	-	-
SCHMDT	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-
SCHMDT	705234	West Valley Lease Reduction - WY	WYP	-	-	-	-	-	-	-	-
SCHMDT	705235	UT West Valley Lease Reduction	UT	-	-	-	-	-	-	-	-
SCHMDT	705250	A&G Credit - WA	WA	-	-	-	-	-	-	-	-
SCHMDT	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-
SCHMDT	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-
SCHMDT	705253	A&G Credit - ID	IDU	-	-	-	-	-	-	-	-
SCHMDT	705254	A&G Credit - WY	WYP	-	-	-	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	(104)	-	-	-	-	-	-	(104)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	43	-	-	-	-	-	-	43
SCHMDT	705300	Reg. Liability - Deferred Benefit - Arch S	SE	-	-	-	-	-	-	-	-
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT	-	-	-	-	-	-	-	-
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU	-	-	-	-	-	-	-	-
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP	-	-	-	-	-	-	-	-
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	(129)	-	-	-	-	-	-	(129)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	5,635	-	-	-	5,635	-	-	-
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	705537	Regulatory Liability - Other Reg Liabil	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(598)	-	-	-	-	-	-	(598)
SCHMDT	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-
SCHMDT	715100	University of WY Contract Amort.	WYP	-	-	-	-	-	-	-	-
SCHMDT	715350	Misc Deferred Credits	SO	-	-	-	-	-	-	-	-
SCHMDT	715800	Redding Renegotiated Contract	SG	-	-	-	-	-	-	-	-
SCHMDT	720100	FAS 106 Accruals	SO	-	-	-	-	-	-	-	-
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	1,837	40	505	145	235	805	107	0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	-	-	-	-	-	-	-	-
SCHMDT	720400	SUPPL EXEC RETIREMENT PLAN (SERP)	SO	-	-	-	-	-	-	-	-
SCHMDT	720500	Severance Accrual	SO	(1,974)	(43)	(543)	(156)	(252)	(865)	(115)	(1)
SCHMDT	720550	Accrued CIC Severance	SO	-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	SO	21,588	466	5,940	1,705	2,759	9,456	1,256	6
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	3,180	69	875	251	406	1,393	185	1
SCHMDT	720815	FAS 158 Post-Retirement Liability	SO	0	0	0	0	0	0	0	0
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP	-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE	SO	-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	SO	(244,327)	(5,273)	(67,222)	(19,297)	(31,229)	(107,023)	(14,220)	(63)
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	-	-	-	-	-	-	-	-
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE	-	-	-	-	-	-	-	-
SCHMDT	910925	CA Refund	OTHER	-	-	-	-	-	-	-	-
SCHMDT	920110	PMI WY Extraction Tax	SE	-	-	-	-	-	-	-	-
SCHMDT Total				1,386,782	26,755	380,040	107,282	189,280	616,855	81,963	414
Grand Total				2,622,251	55,276	733,582	219,180	351,252	1,173,198	152,190	721
											(65,689)

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



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

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	40,486	605	10,625	3,282	5,472	18,041	2,447	15	-
4101000	105125	Tax Depreciation	TAXDEPR	244,804	4,502	65,697	17,904	33,395	108,508	14,104	70	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	801	12	194	61	122	358	53	0	-
4101000	105137	Capitalized Depreciation	SO	1,920	41	528	152	245	841	112	0	-
4101000	105141	AFUDC Debt	SNP	11,738	227	3,112	898	1,500	5,310	686	3	2
4101000	1051411	AFUDC Equity	SNP	24,068	465	6,381	1,841	3,076	10,887	1,406	6	5
4101000	105143	282Basis Intangible Difference	SNP	83	2	22	6	11	37	5	0	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	30,040	648	8,265	2,373	3,840	13,159	1,748	8	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(22)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	-	-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	20,242	437	5,569	1,599	2,587	8,867	1,178	5	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	555	8	146	45	75	247	34	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	593	13	163	47	76	260	35	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	4	1	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	SE	-	-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(1,689)	(24)	(410)	(129)	(258)	(756)	(112)	(1)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	298	9	80	19	31	143	15	-	-
4101000	205205	Inventory Reserve - PMI	SE	(425)	(6)	(103)	(32)	(65)	(190)	(28)	(0)	-
4101000	205411	190PMISec263A	SE	190	3	46	15	29	85	13	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	45	-	45	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	1	-	-	-	-	1	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(0)	-	-	-	-	-	(0)	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	69	1	18	6	9	31	4	0	-
4101000	210175	Prepaid - FSA O&M - East	SG	395	6	104	32	53	176	24	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(48)	(1)	(13)	(4)	(6)	(21)	(3)	(0)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(31)	(0)	(8)	(2)	(4)	(14)	(2)	(0)	-
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	-
4101000	210195	Prepaid Surety Bond Costs	SO	54	1	15	4	7	24	3	0	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sect174 Deduction	SO	-	-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	362	5	95	29	49	161	22	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	408	-	-	-	-	-	-	-	408
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,617	-	-	-	-	-	-	-	2,617
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	903	19	248	71	115	396	53	0	-
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	1,827	26	443	139	279	818	121	1	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(33)	(33)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(94)	-	-	-	-	-	(94)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(603)	-	(603)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	740	-	-	-	-	740	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	182	-	-	182	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(203)	-	-	-	(203)	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	-	444
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	21	-	-	-	-	-	-	-	21
4101000	415501	Cholla PIt Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
4101000	415502	Cholla PIt Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,255	-	-	-	-	-	-	-	1,255
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU		-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(3,245)	-	-	-	-	(3,245)	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP		-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	391	-	-	-	-	-	-	-	391
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	151	-	-	-	-	-	-	-	151
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	27	-	-	-	-	-	-	-	27
4101000	415720	Reg Asset - Community Solar - OR	OTHER	218	-	-	-	-	-	-	-	218
4101000	415815	Insurance Reserve	SO	28,336	611	7,796	2,238	3,622	12,412	1,649	7	-
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	415833	Reg Asset - Pension Settlement - CA	OTHER	120	-	-	-	-	-	-	-	120
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG		-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA		-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	-	-	-	-	-	-	-	5
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	53	-	-	-	-	53	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	21	-	-	-	-	-	-	-	21
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(481)	-	-	-	-	-	-	-	(481)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(2,912)	-	-	-	-	-	-	-	(2,912)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	(2,877)	-	-	-	-	-	-	-	(2,877)
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	149	-	-	-	-	-	-	-	149
4101000	415884	Reg Asset - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	147	-	-	-	-	-	-	-	147
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(304)	-	-	-	-	-	-	-	(304)
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER		-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	OTHER		-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415903	Reg Asset REC Sales Deferral - WA	OTHER		-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER		-	-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-In Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER		-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER		-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(18)	-	-	-	-	-	(18)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(118)	-	-	-	-	-	(118)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(847)	-	-	-	-	(847)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(285)	-	-	-	(285)	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	177	177	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(2,157)	-	-	-	(2,157)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(110)	-	-	(110)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(373)	(6)	(98)	(30)	(166)	(23)	(0)	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	9	-	-	-	-	9	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	10	0	3	1	5	0	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(945)	-	-	-	-	-	-	(945)
4101000	430110	Reg Asset Balance Reclass	OTHER	(4,093)	-	-	-	-	-	-	(4,093)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,347	-	-	-	-	-	-	1,347
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	(10)	(0)	(2)	(1)	(4)	(1)	(0)	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(70)	-	-	(70)	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(166)	(2)	(40)	(13)	(25)	(74)	(11)	(0)
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
4101000	610114	PMI EITF Pre stripping Cost	SE	(219)	(3)	(53)	(17)	(33)	(98)	(15)	(0)
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	38	-	38	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(25)	-	-	-	-	-	-	(25)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	11	-	-	-	-	-	-	11
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	(32)	-	-	-	-	-	-	(32)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	1,386	-	-	-	1,386	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabil	OTHER	-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(147)	-	-	-	-	-	-	(147)
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	452	10	124	36	198	26	0	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	(485)	(10)	(134)	(38)	(62)	(213)	(28)	(0)
4101000	720800	190FAS 158 Pension Liability	SO	5,308	115	1,460	419	678	2,325	309	1
4101000	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	782	17	215	62	100	342	46	0
4101000	720815	FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0
4101000	910530	190Injuries & Damages	SO	(60,072)	(1,296)	(16,528)	(4,745)	(7,678)	(26,313)	(3,496)	(15)
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-
4101000 Total			340,963	6,578	93,439	26,377	46,537	151,664	20,152	102	(4,511)
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	3,401	-	-	-	-	-	-	3,401
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,029)	(22)	(283)	(81)	(451)	(60)	(0)	-
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(397)	(397)	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(179)	-	-	-	-	-	(179)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(686)	-	-	-	-	(686)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(3,457)	(3,457)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(126)	-	-	-	-	-	-	(126)
4111000	1051156	Depreciation Flow-Through - UT	UT	(7,459)	-	-	-	(7,459)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	865	-	-	865	-	-	-	-



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,743)	-	-	-	(1,743)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(929)	-	-	-	(929)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(20)	(20)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(89)	-	-	-	-	-	(89)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(342)	-	(342)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(584)	-	-	-	-	(584)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(313)	-	-	(313)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(231)	-	-	-	(231)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(285,341)	(5,084)	(64,402)	(18,946)	(30,558)	(96,443)	(13,029)	(62)	(56,817)
4111000	105121	282DIT PMIDepreciation-Book	SE	(3,901)	(56)	(946)	(298)	(595)	(1,747)	(258)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(27,027)	(836)	(7,284)	(1,742)	(2,794)	(13,011)	(1,361)	-	-
4111000	105140	Highway Relocation	SNPD	(938)	(29)	(253)	(60)	(97)	(451)	(47)	-	-
4111000	105142	Avoided Costs	SNP	(21,745)	(420)	(5,766)	(1,663)	(2,779)	(9,836)	(1,270)	(6)	(4)
4111000	105146	Capitalization of Test Energy	SG	(655)	(10)	(172)	(53)	(88)	(292)	(40)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(1,250)	(19)	(328)	(101)	(169)	(557)	(76)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADBACK	SE	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	1,601	35	440	126	205	701	93	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(2,337)	(100)	(866)	(310)	(210)	(799)	(52)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(4,205)	(91)	(1,157)	(332)	(537)	(1,842)	(245)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	0	0	0	0	0	0	0	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(821)	(18)	(226)	(65)	(105)	(359)	(48)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	(380)	-	-	-	-	(380)	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-	-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(615)	-	-	-	-	-	-	-	(615)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(30)	-	-	(30)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(4,237)	(61)	(1,027)	(323)	(646)	(1,897)	(280)	(2)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	21	-	-	-	-	-	-	-	21
4111000	415500	283Cholla Pll Trans-APS Amort	SGCT	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	315	-	-	-	-	-	-	-	315
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,100)	-	-	(3,100)	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense - Cholla U4	SG	(713)	(11)	(187)	(58)	(96)	(318)	(43)	(0)	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(186)	-	(186)	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(315)	-	-	-	-	(315)	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(105)	-	-	-	(105)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset Pension MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	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	9	-	-	-	-	-	-	-	9
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	(152)	-	-	-	-	-	-	-	(152)
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(5)	-	-	-	-	-	(5)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(196)	-	-	-	-	-	-	-	(196)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415857	ID - Deferred Overburden Costs	OTHER	31	-	-	-	-	-	-	31
4111000	415858	WY - Deferred Overburden Costs	WYP	88	-	-	88	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	615	-	-	-	-	-	-	615
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(348)	-	-	-	-	-	-	(348)
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(42)	-	-	-	-	-	-	(42)
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-
4111000	415895	OR - RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	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	(346)	-	-	-	-	-	-	(346)
4111000	415927	Reg Liability - Depreciation Decrease De	WA	(2)	-	(2)	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(129)	-	-	(129)	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	241	-	-	-	-	-	-	241
4111000	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(3)	(0)
4111000	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	50,297	-	-	-	-	-	-	50,297
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	SE	(1,652)	(24)	(401)	(126)	(252)	(739)	(109)	(1)
4111000	505400	190Bonus Liability	SO	4	0	1	0	0	2	0	-
4111000	505450	Accrued Payroll Taxes	SO	(5,921)	(128)	(1,629)	(468)	(757)	(2,594)	(345)	(2)
4111000	505520	Bonus Accrual - PMI	SE	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(624)	(13)	(172)	(49)	(80)	(273)	(36)	(0)
4111000	505601	Sick Leave Accrual - PMI	SE	0	0	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	28	1	8	2	4	12	2	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	13	0	3	1	2	6	1	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	90	-	-	-	-	-	-	90
4111000	605715	Trapper Mine Contract Obligation	SE	(61)	(1)	(15)	(5)	(9)	(27)	(4)	(0)
4111000	610000	283PMI Development Costs	SE	7	0	2	1	1	3	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	201	-	-	201	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB - DSM	OTHER	4,093	-	-	-	-	-	-	4,093
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	(2)	-	-	-	-	-	-	(2)
4111000	705241	Reg Liability - CA California Alternativ	OTHER	(149)	-	-	-	-	-	-	(149)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(607)	-	-	-	-	-	-	(607)
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(27)	-	-	-	-	-	-	(27)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	3,934	-	-	-	-	-	-	3,934
4111000	705280	Non-Property EDIT - CA	CA	(251)	(251)	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(174)	-	-	-	-	(174)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(7,607)	-	-	(7,607)	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,230)	(1,230)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(4,774)	-	-	-	-	-	(4,774)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(19,418)	-	(19,418)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(3,681)	-	-	(3,681)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(8,857)	-	-	-	(8,857)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(36,277)	-	-	-	-	(36,277)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(953)	(953)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(13,740)	-	-	-	-	-	(13,740)	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	(17,996)	-	-	-	-	(17,996)	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(248)	-	-	-	-	-	-	-	(248)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	460	-	-	-	-	-	-	-	460
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	140	-	-	-	-	-	-	-	140
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	9,505	-	-	-	-	-	-	-	9,505
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	162	-	-	-	-	-	-	-	162
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(92)	-	-	-	-	-	-	-	(92)
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	573	-	-	-	-	-	-	-	573
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(487)	(487)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,281	-	-	-	-	-	1,281	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	(29,465)	-	(29,465)	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(284)	-	-	-	-	(284)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	3,994	-	-	3,994	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,087	-	-	-	9,087	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(517)	-	(517)	-	-	-	-	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	(2,258)	-	(2,258)	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	(5,027)	-	-	-	-	(5,027)	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(432)	-	-	-	-	-	-	-	(432)
4111000	705450	Reg Liability - Property Insurance Reser	CA	(116)	(116)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	767	-	767	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	93	-	-	-	93	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(207)	-	-	-	-	-	-	-	(207)
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,267	-	-	-	-	-	-	-	5,267
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,888)	-	-	-	-	-	-	-	(3,888)
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	(144)	-	-	-	-	-	-	-	(144)
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	153	-	-	-	-	-	-	-	153
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	453	-	-	-	-	-	-	-	453
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(78)	-	-	-	-	-	-	-	(78)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	22	0	6	2	3	10	1	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	5	0	1	0	1	2	0	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(143)	(3)	(38)	(11)	(18)	(65)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	196	4	54	15	25	86	11	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(307)	(4)	(74)	(23)	(47)	(138)	(20)	(0)	-
4111000	920110	190PMI WY Extraction Tax	SE	74	1	18	6	11	33	5	0	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-



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

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	999998	Deferred Income Tax Expense - Solar ITC	SG	15	0	4	1	2	7	1	0	-
4111000 Total				(446,407)	(10,344)	(139,580)	(26,643)	(50,067)	(199,323)	(35,433)	(255)	15,238
Grand Total				(105,444)	(3,766)	(46,141)	(266)	(3,530)	(47,659)	(15,281)	(153)	10,727



Investment Tax Credit Amortization

Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 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	(2,253)	-	-	-	(79)	(1,913)	(259)	(2)	-
4114000 Total			(2,253)	-	-	-	(79)	(1,913)	(259)	(2)	-
Grand Total			(2,253)	-	-	-	(79)	(1,913)	(259)	(2)	-

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
 13 Month Average: December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,242	153	2,688	830	1,384	4,564	619
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(29,613)	-	-	-	-	(29,613)	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	170,614	2,548	44,776	13,831	23,058	76,026	10,313
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG-U	9,538	142	2,503	773	1,289	4,250	577
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	48,090	718	12,621	3,898	6,499	21,429	2,907
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	-	-	-	-	1,579	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,207	-	-	-	4,207	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,066	239	3,045	874	1,414	4,847	644
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	71	906	260	421	1,442	192
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	95	1,213	348	564	1,932	257
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	300	3,820	1,097	1,775	6,082	808
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	139,147	3,290	43,289	9,560	10,196	66,930	5,882
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,831	3,881	49,477	14,203	22,985	78,771	10,466
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	457	131	212	727	97
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	127	1,617	464	751	2,574	342
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	63	800	230	372	1,274	169
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	44	556	160	258	885	118
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	193	2,465	708	1,145	3,925	521
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	228	2,906	834	1,350	4,626	615
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	224	2,858	820	1,328	4,550	604
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	521	149	242	829	110
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	52	665	191	309	1,058	141
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	280	3,565	1,023	1,656	5,676	754
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,357	137	1,749	502	812	2,784	370
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	1,600	24	420	130	216	713	97
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	54	17	28	92	13
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	13	4	7	23	3
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	346	6,089	1,881	3,135	10,338	1,402
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	171	53	88	291	39
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	10	16	52	7
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	57	723	208	336	1,152	153
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	11,958	258	3,290	944	1,528	5,238	696
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	131	2,303	711	1,186	3,909	530
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	136	1,731	497	804	2,756	366
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	87,773	1,311	23,035	7,115	11,862	39,112	5,305
1010000	ELEC PLANT IN SERV	3033170	GTIX VERSION 7 SOFTWARE	CN	8,198	194	2,551	563	601	3,943	347
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	139	1,826	403	430	2,823	248
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	86	1,095	314	509	1,743	232
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	635	8,092	2,323	3,759	12,883	1,712
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	974	21	268	77	124	426	57
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	87	1,147	253	270	1,774	156
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,583	558	7,337	1,620	1,728	11,343	997
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,937	42	533	153	248	848	113
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	338	75	80	522	46
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,326	480	5,868	1,684	2,726	9,342	1,241
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,987	149	2,621	810	1,350	4,450	604
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	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	420	130	216	713	97
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923	20	254	73	118	404	54
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	-	0	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	15	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	5	0	1	0	1	2	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,576	113	1,988	614	1,024	3,376	458
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	40,367	871	11,106	3,188	5,160	17,682	2,349
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	22	-	-	-	-	22	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	26	458	141	236	777	105
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	98	1,286	284	303	1,988	175
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	27	341	98	158	543	72



Electric Plant In Service with Unclassified
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	343	106	177	582	79	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,850	192	3,372	1,042	1,737	5,726	777	5	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	645	11,326	3,499	5,833	19,231	2,609	16	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	532	9,353	2,889	4,816	15,880	2,154	13	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,053,449	15,733	276,469	85,397	142,369	469,419	63,675	386	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,644,177	69,361	1,218,827	376,478	627,640	2,069,455	280,715	1,700	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	1,006,579	15,033	264,168	81,598	136,035	448,534	60,842	369	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	490,951	7,332	128,846	39,799	66,350	218,769	29,675	180	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	8	28	4	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	34,287	512	8,998	2,779	4,634	15,278	2,072	13	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	45	14	23	77	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,151	316	5,551	1,715	2,858	9,425	1,278	8	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	86	1,517	469	781	2,576	349	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	120	2,109	651	1,086	3,581	486	3	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	96	30	49	162	22	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	5	0	3	9	1	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	19	62	8	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	67	21	35	114	16	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	103	2	27	8	14	46	6	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	81	25	42	138	19	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	25	0	7	2	3	11	2	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,308	109	1,918	592	988	3,256	442	3	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,758	1,012	17,783	5,493	9,157	30,193	4,096	25	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,421	126	2,210	683	1,138	3,753	509	3	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,024	2,375	41,734	12,891	21,491	70,861	9,612	58	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	95	29	49	162	22	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,944	328	5,759	1,779	2,966	9,778	1,326	8	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,031	30	533	165	274	905	123	1	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	219	3,847	1,188	1,981	6,532	886	5	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,479	97	1,700	525	876	2,887	392	2	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	26,682	398	7,002	2,163	3,606	11,889	1,613	10	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	394,360	5,890	103,497	31,969	53,296	175,728	23,837	144	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,520	1,053	18,507	5,717	9,531	31,424	4,263	26	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	23,752	355	6,233	1,925	3,210	10,584	1,436	9	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	411	6	108	33	56	183	25	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	208	3	55	17	28	93	13	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	94,308	1,408	24,750	7,645	12,745	42,024	5,700	35	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	49,356	737	12,953	4,001	6,670	21,993	2,983	18	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,384	1,021	17,947	5,543	9,242	30,472	4,133	25	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,293	213	3,751	1,159	1,932	6,369	864	5	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	43	760	235	391	1,290	175	1	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	173	3	45	14	23	77	10	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,391	36	628	194	323	1,066	145	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-P	22,848	341	5,996	1,852	3,088	10,181	1,381	8	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,801	42	735	227	379	1,248	169	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,648	189	3,319	1,025	1,709	5,636	765	5	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,546	83	1,456	450	750	2,471	335	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	489	8,584	2,652	4,421	14,575	1,977	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	232,685	3,475	61,066	18,863	31,446	103,685	14,065	85	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,259	243	4,267	1,318	2,197	7,245	983	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,795,573	41,752	733,676	226,622	377,809	1,245,713	168,977	1,024	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	510,939	7,631	134,092	41,419	69,051	227,676	30,884	187	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	331,035	4,944	86,877	26,835	44,738	147,510	20,009	121	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	16,512	247	4,333	1,339	2,231	7,358	998	6	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	221	68	114	375	51	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	60,986	911	16,005	4,944	8,242	27,176	3,686	22	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	223,118	3,332	58,555	18,087	30,153	99,422	13,486	82	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	290,679	4,341	76,286	23,564	39,284	129,527	17,570	106	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,043,466	30,519	536,291	165,653	276,165	910,573	123,516	748	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	167,488	2,501	43,956	13,577	22,635	74,633	10,124	61	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,898	342	6,009	1,856	3,095	10,204	1,384	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,310,636	19,575	343,966	106,246	177,127	584,022	79,221	480	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,016,675	15,184	266,818	82,416	137,399	453,032	61,452	372	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,303,072	19,462	341,981	105,633	176,104	580,652	78,764	477	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,852	58	1,011	312	521	1,717	233	1	-



Electric Plant In Service with Unclassified
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,016	135	2,366	731	1,218	4,017	545	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,098	181	3,175	981	1,635	5,391	731	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	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,039	-	9,039	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,897	-	-	-	-	25,897	-	-	-
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	CA	1,093	1,093	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,333	-	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,139	-	5,139	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	468	-	-	468	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,283	-	-	-	2,283	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	-	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,251	5,251	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,368	-	-	-	-	-	3,368	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,648	-	32,648	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	59,883	-	-	-	-	59,883	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,376	-	-	6,376	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,286	-	-	-	12,286	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,288	30,288	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	37,618	-	-	-	-	-	37,618	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	255,450	-	255,450	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	480,634	-	-	-	-	480,634	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	75,456	-	-	75,456	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,684	-	-	-	118,684	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,409	-	-	-	18,409	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	565	-	-	-	-	-	565	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,135	-	4,135	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,121	-	-	-	-	7,121	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,293	-	-	1,293	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,948	-	-	-	1,948	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	73,593	73,593	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	96,506	-	-	-	-	-	96,506	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	412,113	-	412,113	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	412,854	-	-	-	-	412,854	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	114,357	-	-	114,357	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	143,640	-	-	-	143,640	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,024	-	-	-	29,024	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,592	36,592	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	41,203	-	-	-	-	-	41,203	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	284,752	-	284,752	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	254,368	-	-	-	-	254,368	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	77,148	-	-	77,148	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	109,029	-	-	-	109,029	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,352	-	-	-	14,352	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,585	18,585	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	11,255	-	-	-	-	-	11,255	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	101,905	-	101,905	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	222,967	-	-	-	-	222,967	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	19,522	-	-	19,522	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	26,679	-	-	-	26,679	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,136	-	-	-	5,136	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,925	20,925	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	30,337	-	-	-	-	-	30,337	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	198,799	-	198,799	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	600,832	-	-	-	-	600,832	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	31,046	-	-	31,046	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	48,448	-	-	-	48,448	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,726	-	-	-	18,726	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,917	55,917	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	85,948	-	-	-	-	-	85,948	-	-



Electric Plant In Service with Unclassified
 13 Month Average: December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	475,855	-	475,855	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	581,203	-	-	-	581,203	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	119,285	-	-	119,285	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	113,326	-	-	-	113,326	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,873	-	-	-	15,873	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,828	10,828	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,240	-	-	-	-	9,240	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	102,182	-	102,182	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	95,944	-	-	-	95,944	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	25,032	-	-	25,032	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	18,347	-	-	-	18,347	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,928	-	-	-	3,928	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,155	17,155	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	36,594	-	-	-	-	36,594	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	209,319	-	209,319	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	261,485	-	-	-	261,485	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	44,690	-	-	44,690	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	36,167	-	-	-	36,167	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,628	-	-	-	12,628	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,425	8,425	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,148	-	-	-	-	17,148	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	96,303	-	96,303	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	95,825	-	-	-	95,825	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,909	-	-	13,909	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,118	-	-	-	14,118	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,584	-	-	-	2,584	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	279	279	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	-	-	-	-	170	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,654	-	2,654	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,211	-	-	-	4,211	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	513	-	-	513	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	823	-	-	-	823	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	785	785	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	795	-	-	-	-	795	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,386	-	24,386	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,701	-	-	-	21,701	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,986	-	-	3,986	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,569	-	-	-	8,569	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,277	-	-	-	2,277	-	-
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	CA	997	997	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	351	78	83	543	48
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	162	2,068	594	961	3,292	437
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	2,669	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,756	-	-	-	1,756	-	-
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	1	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	29	1	8	2	4	13	2
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	CA	3,631	3,631	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	194	2,553	564	601	3,948	347
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,392	-	-	-	-	11,392	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,536	-	34,536	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,084	16	263	83	165	485	72
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	8,463	126	2,221	686	1,144	3,771	512
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	93,986	2,028	25,859	7,423	12,013	41,169	5,470
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	45,631	-	-	-	-	45,631	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,555	-	-	11,555	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,639	-	-	-	10,639	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,893	-	-	-	3,893	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-



Electric Plant In Service with Unclassified
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 Allocation Method - Factor 2020 Protocol
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,489	-	5,489	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,601	99	1,266	363	588	2,015	268	1
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	33	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,445	-	-	2,445	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,578	-	-	-	4,578	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	1,080	26	336	74	79	520	46	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	94	-	-	-	-	-	94	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,498	-	1,498	-	-	-	-	-
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	1,549	23	407	126	209	690	94	1
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	12,591	272	3,464	994	1,609	5,515	733	3
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	790	-	-	-	790	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	548	-	-	-	548	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	34	-	-	-	34	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	39	39	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,145	74	978	216	230	1,513	133	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	366	-	-	-	-	-	366	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	880	-	880	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	22	0	5	2	3	10	1	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,446	37	642	198	331	1,090	148	1
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	42,584	919	11,716	3,363	5,443	18,653	2,478	11
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	595	-	-	-	595	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	293	-	-	293	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,766	-	-	-	1,766	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	49	-	-	-	49	-	-	-
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	3	-	3	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SG	59	1	16	5	8	26	4	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	121	3	33	10	15	53	7	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	9	-	-	-	9	-	-	-
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	CA	41	41	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	286	-	-	-	-	286	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,634	-	1,634	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	33	0	8	3	5	15	2	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	524	8	137	42	71	233	32	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	726	16	200	57	93	318	42	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,644	-	-	-	-	2,644	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	176	-	-	176	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	456	-	-	-	456	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	157	-	157	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SG	24	0	6	2	3	11	1	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	100	2	27	8	13	44	6	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	457	-	-	-	-	457	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	25	-	-	25	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	19	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	398	398	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,636	-	-	-	-	1,636	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,281	-	5,281	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	101	1	25	8	15	45	7	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,375	125	2,198	679	1,132	3,732	506	3
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,320	28	363	104	169	578	77	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,559	-	-	-	-	7,559	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,224	-	-	1,224	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,141	-	-	-	2,141	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	345	-	-	-	345	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	1,330	1,330	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	3,502	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	12,607	-	12,607	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	202	3	49	15	31	90	13	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	7,278	109	1,910	590	984	3,243	440	3
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	523	11	144	41	67	229	30	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	19,283	-	-	-	-	19,283	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	2,958	-	-	2,958	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	4,745	-	-	-	4,745	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	1,226	-	-	-	1,226	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-



Electric Plant In Service with Unclassified
 13 Month Average: December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SG	3,870	58	1,016	314	523	1,725	234	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CA	492	492	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS IDU	1,515	-	-	-	-	-	1,515	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS OR	3,900	-	3,900	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SE	41	1	10	3	6	18	3	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SG	1,582	24	415	128	214	705	96	1	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SO	1,119	24	308	88	143	490	65	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS UT	7,868	-	-	-	-	7,868	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WA	900	-	-	900	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYU	3,338	-	-	-	3,338	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYU	428	-	-	-	428	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CA	109	109	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV IDU	127	-	-	-	-	-	127	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV OR	425	-	425	-	-	-	-	-	-
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	1,068	16	280	87	144	476	65	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SO	50	1	14	4	6	22	3	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV UT	445	-	-	-	-	445	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WA	129	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	345	-	-	-	345	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	61	-	-	-	61	-	-	-	-
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	457	7	120	37	62	204	28	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS SO	254	5	70	20	32	111	15	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS WYU	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT SO	2,993	65	824	236	383	1,311	174	1	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT CA	178	178	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT IDU	529	-	-	-	-	-	529	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT OR	2,687	-	2,687	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT SG	5,837	87	1,532	473	789	2,601	353	2	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT SO	249	5	68	20	32	109	14	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT UT	3,432	-	-	-	-	3,432	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WA	732	-	-	732	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WYU	1,197	-	-	-	1,197	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* CA	818	818	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* IDU	2,160	-	-	-	-	-	2,160	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* OR	10,847	-	10,847	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* SE	124	2	30	9	19	55	8	0	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* SG	23,667	353	6,211	1,919	3,198	10,546	1,431	9	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* SO	2,051	44	564	162	262	899	119	1	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* UT	14,943	-	-	-	-	14,943	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* WA	2,859	-	-	2,859	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* WYU	3,731	-	-	-	3,731	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT* WYU	396	-	-	-	396	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT CA	344	344	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT IDU	1,287	-	-	-	-	-	1,287	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT OR	8,800	-	8,800	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SE	1,327	19	322	101	202	594	88	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SG	6,411	96	1,682	520	866	2,857	387	2	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT UT	4,996	106	1,347	387	626	2,144	285	1	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WA	7,769	-	-	-	-	7,769	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYU	1,409	-	-	1,409	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYU	2,592	-	-	-	2,592	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYU	106	-	-	-	106	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV CA	2,443	2,443	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV IDU	3,145	-	-	-	-	-	3,145	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV OR	12,855	-	12,855	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV SG	421	6	111	34	57	188	25	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV SO	1,670	36	460	132	213	732	97	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV UT	12,706	-	-	-	-	12,706	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WA	2,859	-	-	2,859	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYU	5,224	-	-	-	5,224	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYU	871	-	-	-	871	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS CA	173	173	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS IDU	531	-	-	-	-	-	531	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS OR	892	-	892	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS SG	124	2	33	10	17	55	8	0	-



Electric Plant In Service with Unclassified
 13 Month Average: December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	767	-	-	-	767	-	-	-
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	CA	1,812	1,812	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,445	-	-	-	-	4,445	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,809	-	12,809	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,308	20	343	106	177	583	79	0
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,687	36	464	133	216	739	98	0
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,058	-	-	-	15,058	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,411	-	-	6,411	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	787	-	-	787	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	-	413	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	3,313	49	870	269	448	1,476	200	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	34,446	514	9,040	2,792	4,655	15,349	2,082	13
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	29	364	104	169	579	77	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,533	-	-	-	1,533	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	-	-	900	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,922	1,922	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,182	-	-	-	-	3,182	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,446	-	10,446	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	85	26	44	145	20	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	976	21	269	77	125	428	57	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,449	-	-	-	16,449	-	-	-
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	4,402	-	-	4,402	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	994	-	-	994	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	567	567	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,672	-	-	-	-	1,672	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,789	-	2,789	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	57	18	36	106	16	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	7,152	107	1,877	580	967	3,187	432	3
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	634	14	174	50	81	278	37	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,511	-	-	-	5,511	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	977	-	-	977	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,841	-	-	1,841	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	783	-	-	783	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	6,266	6,266	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,849	91	1,197	264	282	1,851	163	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	11,467	-	-	-	-	11,467	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	75,968	-	75,968	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SE	279	4	68	21	43	125	18	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SG	181,505	2,711	47,635	14,714	24,530	80,879	10,971	66
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SO	96,040	2,073	26,424	7,585	12,275	42,068	5,590	25
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	UT	63,359	-	-	-	-	63,359	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WA	12,292	-	-	12,292	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYP	23,258	-	-	-	23,258	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYU	5,935	-	-	-	5,935	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	301	301	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	IDU	303	-	-	-	-	303	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	OR	2,428	-	2,428	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SE	82	1	20	6	13	37	5	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SG	4,188	63	1,099	339	566	1,866	253	2
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	UT	491	11	135	39	63	215	29	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WA	1,693	-	-	-	-	1,693	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYP	493	-	-	493	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	635	-	-	-	635	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	104	-	-	-	104	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	40	3	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	83	-	-	-	-	83	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	1,223	-	1,223	-	-	-	-	-
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	2,772	41	728	225	375	1,235	168	1
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	2,184	47	601	172	279	956	127	1
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	1,386	-	-	-	1,386	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	185	-	-	185	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	234	-	-	-	234	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	SE	1,838	27	446	140	280	823	122	1
1010000 Total				28,405,205	615,075	7,812,506	2,235,674	3,632,477	12,448,046	1,654,100	7,327



Electric Plant In Service with Unclassified
 13 Month Average: December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(832)	(18)	(229)	(66)	(106)	(365)	(48)
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(60,050)	(897)	(15,760)	(4,868)	(8,116)	(26,758)	(3,630)
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	(4,695)	(70)	(1,232)	(381)	(634)	(2,092)	(284)
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(197)	(197)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(252)	-	-	-	-	-	(252)
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(1,860)	-	(1,860)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,234)	-	-	-	(2,234)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(581)	-	-	(581)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(538)	-	-	-	(538)	-	-
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	(362)	(8)	(99)	(29)	(46)	(158)	(21)
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	(391)	(6)	(103)	(32)	(53)	(174)	(24)
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					(72,001)	(1,195)	(19,285)	(5,956)	(9,494)	(31,786)	(4,259)
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(145)	(45)	(75)	(246)	(33)
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	145	45	75	246	33
1020000 Total					-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	2,043	2,043	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,163	-	-	-	-	-	5,163
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	37,653	-	37,653	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	42,607	-	-	-	-	42,607	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	16,553	-	-	16,553	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	10,931	-	-	-	10,931	-	-
1061000 Total					114,948	2,043	37,653	16,553	10,931	42,607	5,163
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	247,197	3,692	64,875	20,039	33,408	110,151	14,942
1062000 Total					247,197	3,692	64,875	20,039	33,408	110,151	14,942
1063000	PRD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	55,195	824	14,485	4,474	7,459	24,595	3,336
1063000 Total					55,195	824	14,485	4,474	7,459	24,595	3,336
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	52,803	1,139	14,528	4,170	6,749	23,129	3,073
1064000 Total					52,803	1,139	14,528	4,170	6,749	23,129	3,073
Grand Total					28,803,346	621,578	7,924,761	2,274,955	3,681,529	12,616,741	1,676,354

B9. CAPITAL LEASE PLANT



Capital Lease
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	-	-	-	-	-	-	-		
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	-	-	-	-	-	-	-		
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	-	-	-	-	-	-	-		
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	-	-	-	-	-	-	-		
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,676	-	2,676	-	-	-	-		
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,380	51	655	188	304	1,042	139		
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	182	3,191	986	1,643	5,418	735		
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	-	-	-	-	-	-	-		
1011000 Total					17,215	233	6,522	1,174	1,947	6,461	873	5	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-	-	-	-	-	-	-		
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-	-	-	-	-	-	-		
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-	-	-	-	-	-	-		
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-	-	-	-	-	-	-		
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(641)	-	(641)	-	-	-	-		
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(1,477)	(32)	(406)	(117)	(189)	(647)	(86)		
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(1,367)	(20)	(359)	(111)	(185)	(609)	(83)		
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	-	-	-	-	-	-	-		
1011500 Total					(3,485)	(52)	(1,406)	(227)	(374)	(1,256)	(169)	(1)	-
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-		
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-		
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,793	72	1,258	389	648	2,136	290		
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	10,284	222	2,830	812	1,314	4,505	599		
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	-	-	-	-	-	-	-		
1011900 Total					29,937	294	7,233	1,201	1,962	18,355	888	4	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(7,618)	-	-	-	-	(7,618)	-		
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-		
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(72)	(1,258)	(389)	(648)	(2,136)	(290)		
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(10,284)	(222)	(2,830)	(812)	(1,314)	(4,505)	(599)		
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-		
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-		
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-		
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-		
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-		
1011950 Total					(25,841)	(294)	(7,233)	(1,201)	(1,962)	(14,258)	(888)	(4)	-
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	SG	-	-	-	-	-	-	-		
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					17,826	181	5,116	946	1,574	9,301	705	4	-

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	133	2,342	723	1,206	3,976	539	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,599	39	682	211	351	1,158	157	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	198	61	102	336	46	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	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	2,982	-	2,982	-	-	-	-	-	-
1050000 Total					25,586	867	10,117	995	1,660	11,201	742	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					25,586	867	10,117	995	1,660	11,201	742	4	-

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	34	569	179	358	1,051	155	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(30)	(495)	(156)	(311)	(913)	(135)	(1)	-
1861000 Total					307	4	74	23	47	137	20	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	31	1	9	2	4	14	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	63	1	17	5	8	28	4	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,347	-	-	-	-	-	-	-	1,347
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	-	-	-	-	-	-	-	-	-
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	362	-	-	-	-	-	-	-	362
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	255	-	-	-	-	-	-	-	255
1861200 Total					2,057	2	26	7	12	41	5	0	1,964
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	838	12	203	64	128	375	55	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	994	14	241	76	152	445	66	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					1,832	26	444	140	279	820	121	1	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	1	0	0	0	0	1	0	0	-
1867000 Total					1	0	0	0	0	1	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	471	10	130	37	60	206	27	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	140	-	-	-	-	-	-	-	140
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	0	0	0	0	0	0	0	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	8,883	133	2,331	720	1,200	3,958	537	3	-
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	72	1	19	6	10	32	4	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	808	12	212	66	109	360	49	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,061	16	279	86	143	473	64	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	126	-	-	-	-	-	-	-	126
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	16,954	253	4,449	1,374	2,291	7,555	1,025	6	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	14,979	224	3,931	1,214	2,024	6,675	905	5	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	19,298	288	5,065	1,564	2,608	8,599	1,166	7	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	17,508	261	4,595	1,419	2,366	7,801	1,058	6	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	870	13	228	70	118	387	53	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	400	6	105	32	54	178	24	0	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	117	2	31	10	16	52	7	0	-



Deferred Debits

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	1,360	20	357	110	184	606	82	0	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	453	7	119	37	61	202	27	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	625	9	164	51	84	278	38	0	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	994	15	261	81	134	443	60	0	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	1,434	21	376	116	194	639	87	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	725	11	190	59	98	323	44	0	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	313	5	82	25	42	139	19	0	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	331	5	87	27	45	148	20	0	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	1,255	19	329	102	170	559	76	0	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	1,464	22	384	119	198	653	89	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	288	4	76	23	39	129	17	0	-
1868000 Total					90,931	1,357	23,800	7,349	12,249	40,397	5,479	33	266
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	2,761	41	725	224	373	1,230	167	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	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
1869000 Total					2,761	41	725	224	373	1,230	167	1	-
Grand Total					97,890	1,431	25,070	7,743	12,961	42,626	5,793	35	2,230

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	-	-	-	-	-	-	-	-	-
1511100 Total			-	-	-	-	-	-	-	-	-
1511120	COAL INVNTY-HUNTER	0	56,747	821	13,760	4,329	8,653	25,407	3,756	20	-
1511120 Total			56,747	821	13,760	4,329	8,653	25,407	3,756	20	-
1511130	COAL INVNTY-HTG	0	29,486	426	7,150	2,249	4,496	13,202	1,952	10	-
1511130 Total			29,486	426	7,150	2,249	4,496	13,202	1,952	10	-
1511140	COAL INVNTY-JB	0	27,990	405	6,787	2,135	4,268	12,532	1,853	10	-
1511140 Total			27,990	405	6,787	2,135	4,268	12,532	1,853	10	-
1511160	COAL INVNTY-NAU	0	19,631	284	4,760	1,497	2,993	8,789	1,299	7	-
1511160 Total			19,631	284	4,760	1,497	2,993	8,789	1,299	7	-
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	10,279	149	2,493	784	1,567	4,602	680	4	-
1511200 Total			10,279	149	2,493	784	1,567	4,602	680	4	-
1511300	COAL INVNTY-COLSTRI	0	1,749	25	424	133	267	783	116	1	-
1511300 Total			1,749	25	424	133	267	783	116	1	-
1511400	COAL INVNTY-CRAIG	0	4,899	71	1,188	374	747	2,194	324	2	-
1511400 Total			4,899	71	1,188	374	747	2,194	324	2	-
1511500	COAL INV- DEER CREEK	0	-	-	-	-	-	-	-	-	-
1511500 Total			-	-	-	-	-	-	-	-	-
1511600	COAL INVNTY-DJ	0	11,035	160	2,676	842	1,683	4,941	730	4	-
1511600 Total			11,035	160	2,676	842	1,683	4,941	730	4	-
1511700	COAL INVNTY-RG	0	31,430	455	7,621	2,398	4,793	14,072	2,080	11	-
1511700 Total			31,430	455	7,621	2,398	4,793	14,072	2,080	11	-
1511800	COAL INVENTORY	0	-	-	-	-	-	-	-	-	-
1511800 Total			-	-	-	-	-	-	-	-	-
1511900	COAL INVNTY-HAYDEN	0	2,764	40	670	211	421	1,237	183	1	-
1511900 Total			2,764	40	670	211	421	1,237	183	1	-
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	1,355	20	328	103	207	606	90	0	-
1512180 Total			1,355	20	328	103	207	606	90	0	-
1512190	NATURAL GAS-CHEHALIS	0	-	-	-	-	-	-	-	-	-
1512190 Total			-	-	-	-	-	-	-	-	-
1512210	NAT GAS-JACKSON PRA	0	-	-	-	-	-	-	-	-	-
1512210 Total			-	-	-	-	-	-	-	-	-
1512500	NATURAL GAS-CUR CR	0	-	-	-	-	-	-	-	-	-
1512500 Total			-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	-	-	-	-	-	-	-	-	-
1512600 Total			-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	-	-	-	-	-	-	-	-	-
1512700 Total			-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	-	-	-	-	-	-	-	-	-
1512800 Total			-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	2,473	36	600	189	377	1,107	164	1	-
1514000 Total			2,473	36	600	189	377	1,107	164	1	-
1514100	OIL INVENTORY-CARBON	0	-	-	-	-	-	-	-	-	-
1514100 Total			-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	-	-	-	-	-	-	-	-	-
1514120 Total			-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	-	-	-	-	-	-	-	-	-
1514130 Total			-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	-	-	-	-	-	-	-	-	-
1514140 Total			-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	93	1	23	7	14	42	6	0	-
1514300 Total			93	1	23	7	14	42	6	0	-
1514400	OIL INVENTORY-CRAIG	0	71	1	17	5	11	32	5	0	-
1514400 Total			71	1	17	5	11	32	5	0	-
1514600	OIL INVENTORY-DJ	0	-	-	-	-	-	-	-	-	-
1514600 Total			-	-	-	-	-	-	-	-	-



Material & Supplies

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514600 Total			-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	-	-	-	-	-	-	-	-	-
1514800 Total			-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	51	1	12	4	8	23	3	0	-
1514900 Total			51	1	12	4	8	23	3	0	-
1541000	PLNT M&S STK CNTRL	0	(148)	(3)	(41)	(12)	(19)	(65)	(9)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	25,093	375	6,585	2,034	3,391	11,181	1,517	9	-
1541000	PLNT M&S STK CNTRL	1515	17,294	258	4,539	1,402	2,337	7,706	1,045	6	-
1541000	PLNT M&S STK CNTRL	1520	6,692	100	1,756	542	904	2,982	404	2	-
1541000	PLNT M&S STK CNTRL	1525	4,395	66	1,154	356	594	1,959	266	2	-
1541000	PLNT M&S STK CNTRL	1530	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	13,411	200	3,520	1,087	1,812	5,976	811	5	-
1541000	PLNT M&S STK CNTRL	1540	18,369	274	4,821	1,489	2,482	8,185	1,110	7	-
1541000	PLNT M&S STK CNTRL	1545	26,278	392	6,896	2,130	3,551	11,710	1,588	10	-
1541000	PLNT M&S STK CNTRL	1550	1,220	18	320	99	165	543	74	0	-
1541000	PLNT M&S STK CNTRL	1560	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	3,949	59	1,036	320	534	1,759	239	1	-
1541000	PLNT M&S STK CNTRL	1570	6,044	90	1,586	490	817	2,693	365	2	-
1541000	PLNT M&S STK CNTRL	1580	3,854	58	1,011	312	521	1,717	233	1	-
1541000	PLNT M&S STK CNTRL	1605	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	402	6	106	33	54	179	24	0	-
1541000	PLNT M&S STK CNTRL	1705	116	2	30	9	16	51	7	0	-
1541000	PLNT M&S STK CNTRL	1715	658	10	173	53	89	293	40	0	-
1541000	PLNT M&S STK CNTRL	1720	560	8	147	45	76	249	34	0	-
1541000	PLNT M&S STK CNTRL	1725	988	15	259	80	134	440	60	0	-
1541000	PLNT M&S STK CNTRL	1730	605	9	159	49	82	269	37	0	-
1541000	PLNT M&S STK CNTRL	1740	461	7	121	37	62	205	28	0	-
1541000	PLNT M&S STK CNTRL	1745	591	9	155	48	80	264	36	0	-
1541000	PLNT M&S STK CNTRL	1799	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	628	-	-	-	628	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	148	-	-	-	148	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	249	-	-	-	249	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	699	-	-	-	699	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	721	-	-	-	721	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	449	-	-	-	449	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	642	-	-	-	642	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	13	-	-	-	13	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	555	-	-	-	555	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	1,383	-	-	-	1,383	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	510	-	-	-	510	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	510	-	-	-	510	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	1,412	-	-	-	-	-	1,412	-	-
1541000	PLNT M&S STK CNTRL	2080	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	740	-	-	-	-	-	740	-	-
1541000	PLNT M&S STK CNTRL	2090	74	-	-	-	-	-	74	-	-
1541000	PLNT M&S STK CNTRL	2095	135	-	-	-	-	-	135	-	-
1541000	PLNT M&S STK CNTRL	2100	238	-	-	-	-	-	238	-	-
1541000	PLNT M&S STK CNTRL	2110	469	-	-	-	-	469	-	-	-
1541000	PLNT M&S STK CNTRL	2205	209	-	-	-	-	209	-	-	-
1541000	PLNT M&S STK CNTRL	2210	1,568	-	-	-	-	1,568	-	-	-
1541000	PLNT M&S STK CNTRL	2215	720	-	-	-	-	720	-	-	-
1541000	PLNT M&S STK CNTRL	2220	9,320	-	-	-	-	9,320	-	-	-
1541000	PLNT M&S STK CNTRL	2225	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	1,055	-	-	-	-	1,055	-	-	-
1541000	PLNT M&S STK CNTRL	2235	1,156	-	-	-	-	1,156	-	-	-
1541000	PLNT M&S STK CNTRL	2240	495	-	-	-	-	495	-	-	-
1541000	PLNT M&S STK CNTRL	2245	512	-	-	-	-	512	-	-	-
1541000	PLNT M&S STK CNTRL	2400	324	-	-	-	-	324	-	-	-
1541000	PLNT M&S STK CNTRL	2405	1,832	-	-	-	-	1,832	-	-	-
1541000	PLNT M&S STK CNTRL	2410	459	-	-	-	-	459	-	-	-
1541000	PLNT M&S STK CNTRL	2415	424	-	-	-	-	424	-	-	-
1541000	PLNT M&S STK CNTRL	2420	874	-	-	-	-	874	-	-	-
1541000	PLNT M&S STK CNTRL	2425	698	-	-	-	-	698	-	-	-
1541000	PLNT M&S STK CNTRL	2430	742	-	-	-	-	742	-	-	-
1541000	PLNT M&S STK CNTRL	2435	115	-	-	-	-	115	-	-	-
1541000	PLNT M&S STK CNTRL	2445	107	-	-	-	-	107	-	-	-



Material & Supplies

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,145	-	-	-	1,145	-	-	-
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	379	-	-	-	379	-	-	-
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	638	-	-	-	638	-	-	-
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	1,615	-	-	1,615	-	-	-	-
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	0	-	-	0	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	420	-	-	420	-	-	-	-
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	220	-	220	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	1,120	-	1,120	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	540	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	12,369	-	12,369	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,171	-	1,171	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	123	-	123	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	2,007	-	2,007	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	225	-	225	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	250	-	250	-	-	-	-	-
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	3,026	-	3,026	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	861	-	861	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,120	-	1,120	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	986	-	986	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	2,888	-	2,888	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	132	-	132	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	92	92	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	306	306	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	1,414	1,414	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	511	511	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	146	3	-	12	19	64	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	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5115	DEMOC - SLC	SNPD	138	4	37	9	14	66	7	-
1541000	PLNT M&S STK CNTRL 5120	DEMOC - MEDFORD	OR	53	-	53	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5125	DEMOC - OREGON	OR	10,094	-	10,094	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	8,753	-	8,753	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	7,424	-	-	7,424	-	-	-	-
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	3,671	-	-	-	-	3,671	-	-
1541000	PLNT M&S STK CNTRL 5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	4,355	-	-	-	4,355	-	-	-
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	5,543	-	-	-	5,543	-	-	-
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	26,610	-	-	-	-	26,610	-	-
1541000	PLNT M&S STK CNTRL 5200	UTAH TRANSPORTATION BUILDING	SNPD	20	1	5	1	2	10	1	-
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-
1541000 Total				261,393	4,284	80,358	20,087	29,769	112,653	14,194	48
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	941	14	247	76	127	419	57	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	179	4	49	14	23	79	10	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	-	-	-	-	-	-	-	-
1541500	OTHER M&S 1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S 1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500 Total				1,120	18	296	90	150	498	67	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	2,724	41	715	221	368	1,214	165	1
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(30)	(380)	(109)	(176)	(604)	(80)	(0)
1541900 Total				1,345	11	335	112	192	610	84	1
1544200	M&S OPR SUP DC MIN 0	M&S - OPR 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)	(8)	(2)	(4)	(12)	(2)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SG	(443)	(7)	(116)	(36)	(60)	(187)	(27)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)



Material & Supplies

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(911)	(28)	(246)	(59)	(94)	(439)	(46)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(626)	(19)	(169)	(40)	(65)	(301)	(32)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	(892)	(13)	(234)	(72)	(120)	(397)	(54)	(0)	-
1549900 Total					(2,912)	(68)	(776)	(210)	(344)	(1,352)	(160)	(0)	-
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(1,938)	(28)	(470)	(148)	(296)	(868)	(128)	(1)	-
2531600 Total					(1,938)	(28)	(470)	(148)	(296)	(868)	(128)	(1)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,649)	(38)	(642)	(202)	(404)	(1,186)	(175)	(1)	-
2531700 Total					(2,649)	(38)	(642)	(202)	(404)	(1,186)	(175)	(1)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(72)	(22)	(37)	(122)	(17)	(0)	-
2531800 Total					(273)	(4)	(72)	(22)	(37)	(122)	(17)	(0)	-
Grand Total					456,140	7,068	127,540	34,967	59,535	199,803	27,108	118	-

B14. CASH WORKING CAPITAL



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	(4,750)	(102)	(1,307)	(375)	(607)	(2,081)	(276)	(1)	-
1430000 Total			(4,750)	(102)	(1,307)	(375)	(607)	(2,081)	(276)	(1)	-
1431000	EMP ACCOUNTS REC	0	4,636	100	1,276	366	593	2,031	270	1	-
1431000 Total			4,636	100	1,276	366	593	2,031	270	1	-
1431500	INC TAXES RECEIVABLE	0	(70)	(2)	(19)	(6)	(9)	(31)	(4)	(0)	-
1431500	INC TAXES RECEIVABLE	116133	189	4	52	15	24	83	11	0	-
1431500	INC TAXES RECEIVABLE	116134	(104)	(2)	(28)	(8)	(13)	(45)	(6)	(0)	-
1431500 Total			15	0	4	1	2	6	1	0	-
1433000	JOINT OWNER REC	0	5,719	123	1,573	452	731	2,505	333	1	-
1433000 Total			5,719	123	1,573	452	731	2,505	333	1	-
1436000	OTH ACCT REC	0	22,731	491	6,254	1,795	2,905	9,957	1,323	6	-
1436000 Total			22,731	491	6,254	1,795	2,905	9,957	1,323	6	-
1437000	CSS OAR BILLINGS	0	6,277	135	1,727	496	802	2,749	365	2	-
1437000 Total			6,277	135	1,727	496	802	2,749	365	2	-
1437100	CSS OAR BILLINGS-WOR	0	(2,409)	(52)	(663)	(190)	(308)	(1,055)	(140)	(1)	-
1437100 Total			(2,409)	(52)	(663)	(190)	(308)	(1,055)	(140)	(1)	-
2300000	ASSET RETIREMENT OBL	284915	(3,119)	-	-	-	-	-	-	-	(3,119)
2300000 Total			(3,119)	-	-	-	-	-	-	-	(3,119)
2320000	ACCOUNTS PAYABLE	210460	(3,800)	(55)	(921)	(290)	(579)	(1,701)	(252)	(1)	-
2320000	ACCOUNTS PAYABLE	210677	(302)	(4)	(73)	(23)	(46)	(135)	(20)	(0)	-
2320000	ACCOUNTS PAYABLE	211108	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211112	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	(535)	(12)	(147)	(42)	(68)	(234)	(31)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	(1,373)	(30)	(378)	(108)	(175)	(601)	(80)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	(3,339)	(72)	(919)	(264)	(427)	(1,463)	(194)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	(43)	(1)	(12)	(3)	(6)	(19)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215086	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215088	14	0	4	2	6	1	0	0	-
2320000	ACCOUNTS PAYABLE	215095	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	(33)	(1)	(9)	(3)	(4)	(14)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	4	0	1	0	1	2	0	0	-
2320000	ACCOUNTS PAYABLE	215351	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215356	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215425	(18)	-	-	-	-	-	-	-	(18)
2320000	ACCOUNTS PAYABLE	215439	(3,260)	(49)	(856)	(264)	(441)	(1,453)	(197)	(1)	-
2320000	ACCOUNTS PAYABLE	235230	(61)	(1)	(15)	(5)	(9)	(27)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	(943)	(20)	(259)	(74)	(121)	(413)	(55)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	(68)	(1)	(19)	(5)	(9)	(30)	(4)	(0)	-
2320000 Total			(13,816)	(246)	(3,619)	(1,085)	(1,890)	(6,109)	(844)	(4)	(18)
2533000	O DEF CR-MISC PPL	289517	(6,857)	(95)	(1,663)	(523)	(1,046)	(3,070)	(454)	(2)	-
2533000 Total			(6,857)	(95)	(1,663)	(523)	(1,046)	(3,070)	(454)	(2)	-
2541050	FAS143 ARO REG LIAB	00111920	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	20	0	5	2	3	9	1	0	-
2541050 Total			0	0	0	0	0	0	0	0	-
Grand Total			8,427	350	3,583	936	1,182	4,934	578	2	(3,137)

B15. MISC. RATE BASE



Miscellaneous Rate Base
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,161	37,977	11,730	19,556	64,481	8,747	53	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					156,468	2,161	37,977	11,730	19,556	76,245	8,747	53	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000 Total					-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Plt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(133,199)	(1,989)	(34,957)	(10,798)	(18,001)	(69,354)	(8,051)	(49)	-
1150000	Ac Prov El Plt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,596)	-	-	-	-	(1,596)	-	-	-
1150000 Total					(134,795)	(1,989)	(34,957)	(10,798)	(18,001)	(60,950)	(8,051)	(49)	-
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(211)	-	-	-	-	(211)	-	-	-
1156000 Total					(211)	-	-	-	-	(211)	-	-	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	31,377	677	8,633	2,478	4,011	13,744	1,826	8	-
1281000 Total					31,377	677	8,633	2,478	4,011	13,744	1,826	8	-
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	3,426	74	943	271	438	1,501	199	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	1,312	28	361	104	168	575	76	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	516	11	142	41	66	226	30	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	244	5	67	19	31	107	14	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	166	4	46	13	21	73	10	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					5,664	122	1,558	447	724	2,481	330	1	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	6,827	147	1,878	539	873	2,990	397	2	-
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	60	1	17	5	8	26	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	16	0	4	1	2	7	1	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	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
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	807	17	222	64	103	354	47	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					7,724	167	2,125	610	987	3,384	450	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	417	6	109	34	56	186	25	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,403	-	-	-	-	-	-	-	15,403
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	7,164	-	-	-	-	-	-	-	7,164
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	86	2	24	7	11	38	5	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	46	1	13	4	6	20	3	0	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	12	0	3	1	2	5	1	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	40	1	10	3	5	18	2	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	250	4	66	20	34	111	15	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	84	1	22	7	11	38	5	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	86	1	23	7	12	38	5	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	221	3	58	18	30	99	13	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	376	6	99	31	51	168	23	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	119	2	31	10	16	53	7	0	-
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	89	1	23	7	12	40	5	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	62	1	16	5	8	27	4	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	214	3	56	17	29	95	13	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	277	4	73	22	37	123	17	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	55	1	14	4	7	24	3	0	-
1652100	PREPAY - OTHER	132801	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132802	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132803	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	-



Miscellaneous Rate Base
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	-	-	-	-	-	-		
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	3	11	1		
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	816	12	214	66	110	364	49		
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	326	5	86	26	44	145	20		
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	59	18	30	100	14		
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	-	-	-	-	-	-	-		
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	1,971	43	542	156	252	863	115		
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30	1	8	2	4	13	2		
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-		
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	254	4	67	21	34	113	15		
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-		
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	95	1	25	8	13	42	6		
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	256	4	67	21	35	114	15		
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-		
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	878	13	230	71	119	391	53		
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	17	5	11	32	5		
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,323	29	364	104	169	579	77		
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,462	-	2,462	-	-	-	-		
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-		
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,348	-	-	-	-	3,348	-		
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	278	-	-	-	-	-	278		
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	146	-	-	-	146	-	-		
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	13,653	295	3,756	1,078	1,745	5,980	795		
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	4		
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	(47)	(1)	(11)	(4)	(7)	(21)	(3)		
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(1,639)	(35)	(451)	(129)	(209)	(718)	(95)		
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,686	36	464	133	215	738	98		
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-		
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-		
1652100 Total					51,154	448	8,546	1,776	3,042	13,179	1,591	6	22,567
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	288711	Reg Liab - CA Property Insurance Reserve	CA	(503)	(503)	-	-	-	-	-		
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	13,302	-	13,302	-	-	-	-		
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(946)	-	-	-	-	(946)	-		
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(6,835)	-	-	-	-	(6,835)	-		
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(1,084)	-	-	-	(1,084)	-	-		
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(13,302)	-	-	-	-	-	(13,302)		
2281000 Total					(9,369)	(503)	13,302	(1,084)	(6,835)	(946)	(13,302)		
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-		
2281100 Total					-	-	-	-	-	-	-		
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-		
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	ACC 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 PIt	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	-	-	-	-	-	-	-		
2282100/2282500	ACC PRV IN & DAMAG	Various	NET ACC. PROV. I & D - EXCL. AUTO	SO	(24,874)	(537)	(6,844)	(1,965)	(3,179)	(10,895)	(1,448)		
2282100 Total					(24,874)	(537)	(6,844)	(1,965)	(3,179)	(10,895)	(1,448)		



Miscellaneous Rate Base
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2282200	ACC PRV I & D AUTO	280312	SO	-	-	-	-	-	-	-	-
2282200 Total				-	-	-	-	-	-	-	-
2282300	ACC PROV I&D-CONST	280313	SO	-	-	-	-	-	-	-	-
2282300 Total				-	-	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR	288700	OR	(10,915)	-	(10,915)	-	-	-	-	-
2282400 Total				(10,915)	-	(10,915)	-	-	-	-	-
2283000	PEN/BENFT-SICK	187240	SO	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	SO	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SO	(1,636)	(35)	(450)	(129)	(209)	(717)	(95)	(0)
2283000 Total				(1,636)	(35)	(450)	(129)	(209)	(717)	(95)	(0)
2283400	POST-RETIREMENT BEN	280321	SO	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	SO	22,389	483	6,160	1,768	2,862	9,807	1,303	6
2283400	POST-RETIREMENT BEN	280440	SO	(5,429)	(117)	(1,494)	(429)	(694)	(2,378)	(316)	(1)
2283400	POST-RETIREMENT BEN	280454	SO	5,429	117	1,494	429	694	2,378	316	1
2283400	POST-RETIREMENT BEN	280455	SO	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280456	SO	(16,960)	(366)	(4,666)	(1,340)	(2,168)	(7,429)	(987)	(4)
2283400	POST-RETIREMENT BEN	280457	SO	(5,429)	(117)	(1,494)	(429)	(694)	(2,378)	(316)	(1)
2283400	POST-RETIREMENT BEN	280459	SO	-	-	-	-	-	-	-	-
2283400 Total				(0)	(0)	-	(0)	(0)	(0)	(0)	-
2283500	PENSIONS	280340	SO	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	SO	(668)	(14)	(184)	(53)	(85)	(293)	(39)	(0)
2283500	PENSIONS	280355	SO	(67,261)	(1,452)	(18,506)	(5,312)	(8,597)	(29,462)	(3,915)	(17)
2283500	PENSIONS	280365	SO	669	14	184	53	85	293	39	0
2283500 Total				(67,261)	(1,451)	(18,506)	(5,312)	(8,597)	(29,462)	(3,915)	(17)
2284100	AC MIS OP PR-OTHER	284901	SE	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	SG	(261)	(4)	(69)	(21)	(35)	(117)	(16)	(0)
2284100 Total				(261)	(4)	(69)	(21)	(35)	(117)	(16)	(0)
2284200	ACC PRV DECOM-TRJN	284910	TROJD	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	TROJD	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJD	-	-	-	-	-	-	-	-
2284200 Total				-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	TROJD	(5,619)	(83)	(1,455)	(451)	(777)	(2,506)	(345)	(2)
2300000 Total				(5,619)	(83)	(1,455)	(451)	(777)	(2,506)	(345)	(2)
2530000	OTHER DEF CREDITS	289005	CA	(220)	(220)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	IDU	(60)	-	-	-	-	-	(60)	-
2530000	OTHER DEF CREDITS	289005	OR	(1,237)	-	(1,237)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UT	(875)	-	-	-	-	(875)	-	-
2530000	OTHER DEF CREDITS	289005	WA	(314)	-	-	(314)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	WYP	(147)	-	-	-	(147)	-	-	-
2530000	OTHER DEF CREDITS	289005	WYU	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OTHER	-	-	-	-	-	-	-	-
2530000 Total				(2,855)	(220)	(1,237)	(314)	(147)	(875)	(60)	-
2532500	DEFERRED HEDGE ACCT	289301	SE	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	SE	-	-	-	-	-	-	-	-
2532500 Total				-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	SE	(115,119)	(1,665)	(27,915)	(8,781)	(17,554)	(51,543)	(7,620)	(41)
2533500 Total				(115,119)	(1,665)	(27,915)	(8,781)	(17,554)	(51,543)	(7,620)	(41)
2539900	OTH DEF CR - OTHER	0	SE	(5,006)	(72)	(1,214)	(382)	(763)	(2,241)	(331)	(2)
2539900	OTH DEF CR - OTHER	0	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	CA	(21)	(21)	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289025	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	SG	(4)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
2539900	OTH DEF CR - OTHER	289341	SE	(9,804)	(142)	(2,377)	(748)	(1,495)	(4,390)	(649)	(3)
2539900	OTH DEF CR - OTHER	289520	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	SE	5,006	72	1,214	382	763	2,241	331	2
2539900	OTH DEF CR - OTHER	289530	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	SG	(4,622)	(69)	(1,213)	(375)	(625)	(2,059)	(279)	(2)
2539900	OTH DEF CR - OTHER	289904	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	WYP	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	SG	(1,167)	(17)	(306)	(95)	(158)	(520)	(71)	(0)
2539900	OTH DEF CR - OTHER	289914	SG	(1,456)	(22)	(382)	(118)	(197)	(649)	(88)	(1)
2539900	OTH DEF CR - OTHER	289915	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	OTHER	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	SG	(12,021)	(180)	(3,155)	(974)	(1,625)	(5,357)	(727)	(4)
2539900	OTH DEF CR - OTHER	289955	SG	(2,243)	(33)	(589)	(182)	(303)	(999)	(136)	(1)
2539900 Total				(31,337)	(484)	(8,023)	(2,492)	(4,402)	(13,975)	(1,949)	(11)
2540000	REGULATORY LIAB	186149	OTHER	-	-	-	-	-	-	-	-



Miscellaneous Rate Base
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 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 187320	Reg Asset - Deprec Increase - ID	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231010	Reg Liab Current - Blue Sky	(12,920)	-	-	-	-	-	-	-	(12,920)
2540000	REGULATORY LIAB 231020	Reg Liab Current - DSM	(5,885)	-	-	-	-	-	-	-	(5,885)
2540000	REGULATORY LIAB 231045	Reg Liab Current - GHG Allowances	(221)	-	-	-	-	-	-	-	(221)
2540000	REGULATORY LIAB 231050	Reg Liab Current - Def Net Power Costs	(14,934)	-	-	-	-	-	-	-	(14,934)
2540000	REGULATORY LIAB 231055	Reg Liab Current - Def RECs in Rates	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231060	Reg Liab Current - BPA Balancing Accts	(2,511)	-	-	-	-	-	-	-	(2,511)
2540000	REGULATORY LIAB 231070	Reg Liab Current - Asset Sale Givebacks	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231075	Reg Liab Current - GRC Givebacks	(1,543)	-	-	-	-	-	-	-	(1,543)
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	(2,141)	-	-	-	-	-	-	-	(2,141)
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	(12,658)	-	-	-	-	-	-	-	(12,658)
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	(20,477)	-	-	-	-	-	-	-	(20,477)
2540000	REGULATORY LIAB 288001	Reg Liab - Excess Def Inc Taxes - CA	(953)	(953)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288002	Reg Liab - Excess Def Inc Taxes - ID	(1,279)	-	-	-	-	-	(1,279)	-	-
2540000	REGULATORY LIAB 288003	Reg Liab - Excess Def Inc Taxes - OR	0	-	0	-	-	-	-	-	-
2540000	REGULATORY LIAB 288004	Reg Liab - Excess Def Inc Taxes - UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288005	Reg Liab - Excess Def Inc Taxes - WA	(1,327)	-	-	(1,327)	-	-	-	-	-
2540000	REGULATORY LIAB 288006	Reg Liab - Excess Def Inc Taxes - WY	(7,169)	-	-	-	(7,169)	-	-	-	-
2540000	REGULATORY LIAB 288007	Reg Liab - Excess Def Inc Taxes - FERC	0	-	-	-	-	-	-	0	-
2540000	REGULATORY LIAB 288021	Reg Liab-FAS 158 Post-Retirement	(17,652)	(381)	(4,857)	(1,394)	(2,256)	(7,732)	(1,027)	-	-
2540000	REGULATORY LIAB 288060	Reg L-WA Decoupling Mech Jul19-Jun20	(296)	-	-	-	-	-	-	-	(296)
2540000	REGULATORY LIAB 288061	Reg L-WA Decoupling Mech Jul20-Jun21	(242)	-	-	-	-	-	-	-	(242)
2540000	REGULATORY LIAB 288070	Contra Reg L-WA Decoupling Jul19-Jun20	(4,680)	-	-	-	-	-	-	-	(4,680)
2540000	REGULATORY LIAB 288071	Contra Reg L-WA Decoupling Jul20-Jun21	(183)	-	-	-	-	-	-	-	(183)
2540000	REGULATORY LIAB 288079	RegL-WA Decoupling Mech - Recl to Curr	9,593	-	-	-	-	-	-	-	9,593
2540000	REGULATORY LIAB 288083	Reg Liab - Cholla Decomm - OR	(706)	-	(706)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288084	Reg Liab - Cholla Decomm - UT	(1,573)	-	-	-	-	(1,573)	-	-	-
2540000	REGULATORY LIAB 288098	RegL-Depri/Amortiz Deferral-Recl to Curr	1,543	-	-	-	-	-	-	-	1,543
2540000	REGULATORY LIAB 288099	RegL-Depri/Amortiz Deferral-Bal Recl	(114)	-	-	-	-	-	-	-	(114)
2540000	REGULATORY LIAB 288108	FAS 109 - WA Flowthrough	(1,532)	-	-	(1,532)	-	-	-	-	-
2540000	REGULATORY LIAB 288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB 288115	REG LIABILITY PROP INS RESERVE	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288118	Calif Alternative Rate for Energy (CARE)	(243)	-	-	-	-	-	-	-	(243)
2540000	REGULATORY LIAB 288118	REG LIABILITY - OR UE134 POWER COST	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288124	Reg Liability - OR 2010 Protocol Def	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288125	Powerdale Decom Costs Giveback - UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	12,920	-	-	-	-	-	-	-	12,920
2540000	REGULATORY LIAB 288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	(721)	-	-	-	-	-	-	-	(721)
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	(3,329)	-	-	-	-	-	-	-	(3,329)
2540000	REGULATORY LIAB 288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	(1,383)	-	-	-	-	-	-	-	(1,383)
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288176	Reg Liability - RECs - UT - Amortz	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288177	Reg Liability - WA REC Deferral	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of RECs - OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288181	Reg Liability - Sale of RECs - UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288182	Reg Liability - Sale of RECs - WY	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288183	Reg Liability - Sale of RECs - ID	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288184	Reg Liability - Sale of RECs - WA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288187	Reg Liability - UT Dunlap REC	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288188	Reg Liability - UT Recs Sur-credit Refun	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288189	Reg Liability - Sale of RECs - UT Contra	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288195	RegL - REC Sales - Recl to Curr	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	(3,612)	(3,612)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	(13,274)	-	-	-	-	-	(13,274)	-	-
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	(26,211)	-	-	(26,211)	-	-	-	-	-
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	(53,127)	-	-	-	(53,127)	-	-	-	-
2540000	REGULATORY LIAB 288216	Reg Liab - Non-Prot PP&E EDIT - UT	(22,028)	-	-	-	-	(22,028)	-	-	-
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	(9)	-	-	-	-	-	-	-	(9)
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	(28,832)	-	-	-	-	-	-	-	(28,832)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	(1,104)	-	-	-	-	-	-	-	(1,104)
2540000	REGULATORY LIAB 288241	Reg Liability - WA PCAM CY2017	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288242	Contra Reg Liability - WA PCAM CY2017	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	(7,498)	-	-	-	-	-	-	-	(7,498)
2540000	REGULATORY LIAB 288244	Reg Liability - WA PCAM Reserve 2016	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288245	Contra Reg Liability - WA PCAM CY2018	(407)	-	-	-	-	-	-	-	(407)
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	(1,084)	-	-	-	-	-	-	-	(1,084)
2540000	REGULATORY LIAB 288247	Contra Reg Liability - WA PCAM CY2019	(73)	-	-	-	-	-	-	-	(73)
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	(4,898)	-	-	-	-	-	-	-	(4,898)
2540000	REGULATORY LIAB 288249	Contra Reg Liability - WA PCAM CY2020	(230)	-	-	-	-	-	-	-	(230)
2540000	REGULATORY LIAB 288250	Reg Liability -Tax Rev Reg Adj - UT	-	-	-	-	-	-	-	-	-



Miscellaneous Rate Base
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(6,547)	-	-	-	-	-	(6,547)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(523)	-	-	-	-	-	(523)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(48,458)	-	-	-	-	-	(48,458)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(2,916)	-	-	-	-	-	(2,916)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(9,175)	-	-	-	-	-	(9,175)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(356)	-	-	-	-	-	(356)
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	2,511	-	-	-	-	-	2,511
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,802)	-	-	-	-	-	(6,802)
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(45,952)	-	(45,952)	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(7,223)	-	-	-	-	-	(7,223)
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	3,078	-	-	-	-	-	3,078
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(4,406)	-	-	-	-	-	(4,406)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	221	-	-	-	-	-	221
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(3,193)	-	-	-	-	-	(3,193)
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	1,400	-	-	-	-	-	1,400
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	686	-	-	-	-	-	686
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	55	-	-	-	-	-	55
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(57)	-	-	-	-	-	(57)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(831)	-	-	-	-	-	(831)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(63)	-	-	-	-	-	(63)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(390)	-	-	-	-	-	(390)
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	13,832	-	-	-	-	-	13,832
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	1,102	-	-	-	-	-	1,102
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(8,078)	-	-	-	-	-	(8,078)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(127)	-	-	-	-	-	(127)
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	(743)	-	-	-	-	-	(743)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	288	-	-	-	-	-	288
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	12,371	-	-	-	-	-	12,371
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(288)	-	-	-	-	-	(288)
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(21,017)	-	-	-	-	-	(21,017)
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	WYP	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	903	-	-	-	-	-	903
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(903)	-	-	-	-	-	(903)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	983	-	-	-	-	-	983
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(955)	-	-	-	-	-	(955)
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	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(4,791)	-	-	-	-	-	(4,791)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,999	-	-	-	-	-	3,999
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(4,087)	-	-	-	-	-	(4,087)
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(35,195)	(35,195)	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(91,170)	-	-	-	(91,170)	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(397,387)	-	(397,387)	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(96,125)	-	-	(96,125)	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(223,092)	-	-	(223,092)	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(698,359)	-	-	-	(698,359)	-	-
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	(3,038)	(3,038)	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(8,351)	-	-	-	(8,351)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(17,269)	-	(17,269)	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(88,788)	-	-	-	(88,788)	-	-



Miscellaneous Rate Base

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Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(13,189)	-	-	(13,189)	-	-	-		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYUJ	(29,925)	-	-	(29,925)	-	-	-		
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	3,561	-	-	-	-	-	3,561		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,323	-	-	-	-	-	7,323		
2540000 Total					(2,082,449)	(43,180)	(420,219)	(185,722)	(315,569)	(818,480)	(115,101)	(5)	(184,174)
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	23	0	6	2	3	10	1	0	
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	20	-	-	20	-	-	-	-	
2541050 Total					42	0	6	21	3	10	1	0	
Grand Total					(2,234,270)	(46,577)	(458,443)	(198,921)	(341,233)	(887,523)	(126,602)	(61)	(174,909)

B16. REGULATORY ASSETS



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	936	-	-	-	-	-	-	-	936
1242000	PAC PWR-INT FREE LN	0	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	-	-	-	-	-	-	-	-	-
1242000 Total			943			7					936
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 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	-	-	-	-	-	-	-	-	-
1243200 Total			(0)		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	2	-	-	-	-	2	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100 Total			2	(0)	(0)	(0)	(0)	2	(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	5	5	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500 Total			(0)	5	(1)	(0)	(1)	(2)	(0)	(0)	(1)
1244900	FINANSWER 12,000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	(0)	-	-	-	-	-	-	-	(0)
1244900	FINANSWER 12,000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	0	-	-	-	-	0	-	-	-
1244900	FINANSWER 12,000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	-	-	-	-	-	-	-	-	-
1244900 Total								0			(0)
1245300	IRRIGATION FINANSW	0	(19)	-	-	-	-	-	-	-	(19)
1245300	IRRIGATION FINANSW	0	19	19	-	-	-	-	-	-	-



Regulatory Assesst
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1245300 Total					-	19	-	-	-	-	-	-	(19)
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	(219)	-	-	-	-	-	-	-	(219)
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	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
1249000 Total					(223)	-	-	(4)	-	0	-	-	(219)
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-WESTGHUSE	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	-	-	-	-	-	-	-	-	-
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	(33,608)	-	-	-	-	-	-	-	(33,608)
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					(33,677)	-	-	-	-	-	(68)	-	(33,608)
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	-	-	-	-	-	-	-	-	-



Regulatory Assesst
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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					-	-	-	-	-	-	-	
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 Plt In Svc	SE	69,504	1,005	16,854	5,302	10,598	31,119	4,601	25
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	261	82	164	483	71	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	57	960	302	604	1,773	262	1
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	391	123	246	723	107	1
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	143	2,401	755	1,510	4,434	655	4
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	399	-	399	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	14	42	6	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(68)	(1,140)	(358)	(717)	(2,104)	(311)	(2)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,032)	-	(2,032)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,015)	(1,143)	(19,160)	(6,027)	(12,049)	(35,378)	(5,230)	(28)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223	1,223	-	-	-	-	-	-
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	5,486	-	-	5,486	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	814	-	-	-	814	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,450	93	1,564	492	984	2,888	427	2
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	65	1,089	343	685	2,011	297	2
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	204	64	129	377	56	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	9,804	142	2,377	748	1,495	4,390	649	3
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,589)	-	-	-	(2,589)	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	391	123	246	722	107	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,730	39	662	208	416	1,222	181	1
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,083	652	10,932	3,439	6,875	20,185	2,984	16
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,932)	(42)	(711)	(224)	(447)	(1,313)	(194)	(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	3,827	-	-	-	-	3,827	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,677)	-	-	-	(10,677)	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	43	722	227	454	1,334	197	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)	-	-	-	-	-	-



Regulatory Assesst
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	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	(1,164)	(1,164)	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,100)	-	-	-	-	(2,100)	-		
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(10,125)	-	(10,125)	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(2,430)	-	-	-	-	(2,430)	-		
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(5,000)	-	-	(5,000)	-	-	-		
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYU	-	-	-	-	-	-	-		
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	(2,121)	-	-	-	(2,121)	-	-		
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	(1,352)	-	-	-	-	(1,352)	-		
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	(8,370)	-	-	-	(8,370)	-	-		
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	(6,789)	-	-	-	(6,789)	-	-		
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 Inrst-ID	IDU	(191)	-	-	-	-	(191)	-		
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	UT	178	-	-	-	178	-	-		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYU	107	-	-	-	107	-	-		
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	687	-	-	-	687	-	-		
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYU	419	-	-	-	419	-	-		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	570	-	-	-	570	-	-		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYU	343	-	-	-	343	-	-		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,665	27,915	8,781	17,554	51,543	7,620		
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	(1,527)	-	-	-	-	-	(1,527)		
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					124,159	1,455	33,979	8,899	15,933	69,360	8,843	67	(14,377)
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	348	348	-	-	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYU	3,224	-	-	-	3,224	-	-	-	
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	159	2	42	13	22	71	10	0	
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	64	1	17	5	9	29	4	0	
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	73	1	19	6	10	32	4	0	
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(58)	-	-	-	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(98)	-	-	-	-	(98)	-	-	
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYU	(33)	-	-	-	(33)	-	-	-	
1823750 Total					3,679	353	20	24	3,231	34	18	0	-
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	413,918	8,932	113,883	32,692	52,905	181,309	24,090	107	
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-	-	-	-	-	-	-	-	
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	WYU	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	304	-	-	-	-	-	-	304	
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(25,011)	(540)	(6,881)	(1,975)	(3,197)	(10,955)	(1,456)	(6)	
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYU	-	-	-	-	-	-	-	-	
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	OTHER	18	-	-	-	-	-	-	18	
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	180	2,290	657	1,064	3,646	484	2	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(274)	-	-	-	-	(274)	-	-	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sittlmt Loss-CC-UT	UT	1,548	-	-	-	-	1,548	-	-	
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sittlmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Re-class	SO	17,652	381	4,857	1,394	2,256	7,732	1,027	5	
1823870 Total					414,279	8,826	114,148	32,108	51,616	183,005	24,146	107	322
1823910	ENVIR CST UNDR AMORT	102466	UTAH METALS CLEANUP	SO	278	6	76	22	35	122	16	0	
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	2	0	1	0	0	1	0	0	
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,818	82	1,050	302	488	1,672	222	1	
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT 103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103412	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103413	D-SM RETAIL MINOR SITES	SO	59	1	16	5	8	26	3	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	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103419	ASTORIA YOUNGS BAY CLEANUP	SO	44	1	12	3	6	19	3	0
1823910	ENVIR CST UNDR AMORT 103420	ASTORIA YOUNGS BAY CLEANUP	SO	233	5	64	18	30	102	14	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	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	9	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,426	117	1,493	429	694	2,377	316	1
1823910	ENVIR CST UNDR AMORT 103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103437	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103438	WASHINGTON NON-DEFERRED COSTS	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103439	WASHINGTON NON-DEFERRED COSTS	WA	(11)	-	-	(11)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	(62)	-	-	(62)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	362	8	100	29	46	159	21	0
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Uocnal (Downtown)	SO	937	20	258	74	120	410	55	0
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	376	8	104	30	48	165	22	0
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	480	10	132	38	61	210	28	0
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	645	14	178	51	83	283	38	0
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	364	8	100	29	47	160	21	0
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	22	0	6	2	3	10	1	0
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	776	17	214	61	99	340	45	0
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRP)	SO	329	7	90	26	42	144	19	0
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRP)	SO	10	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	82	2	22	6	10	36	5	0
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	508	11	140	40	65	222	30	0
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	1,289	28	355	102	165	565	75	0
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	106	2	29	8	14	46	6	0
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	489	11	134	39	62	214	28	0
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	62	1	17	5	8	27	4	0
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	167	4	46	13	21	73	10	0
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	2,702	58	743	213	345	1,184	157	1
1823910	ENVIR CST UNDR AMORT 103464	Powderdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A St. (25% PCRP)	SO	31	1	9	2	4	14	2	0
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	3,221	70	886	254	412	1,411	187	1
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	72	2	20	6	9	32	4	0
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	SO	53	1	14	4	7	23	3	0
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	17	0	5	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	4	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	124	3	34	10	16	54	7	0
1823910	ENVIR CST UNDR AMORT 103941	D-SM Retail Minor Sites - RMP - 2013	SO	219	5	60	17	28	96	13	0
1823910	ENVIR CST UNDR AMORT 103942	D-SM Retail Minor Sites - RMP - 2014	SO	450	10	124	36	57	197	26	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	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103947	D-SM Retail Minor Sites - RMP - 2011	SO	35	1	10	3	5	16	2	0
1823910	ENVIR CST UNDR AMORT 103948	WASHINGTON NON-DEFERRED COSTS-SPCC PACIF	WA	(105)	-	-	(105)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103949	WASHINGTON NON-DEFERRED COSTS-SPCC ROCKY	WA	(84)	-	-	(84)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103950	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(108)	-	-	(108)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103951	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(427)	-	-	(427)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103952	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(109)	-	-	(109)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103953	Wash Non-Def Costs - SPCC - RMP - 2012	WA	(45)	-	-	(45)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103954	Wash Non-Def Costs - SPCC - RMP - 2013	WA	(86)	-	-	(86)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103955	Wash Non-Def Costs - SPCC - RMP - 2014	WA	(201)	-	-	(201)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103961	D-SM RETAIL MINOR SITES - RMP	SO	2,653	57	730	210	339	1,162	154	1
1823910	ENVIR CST UNDR AMORT 104072	FREEPORST SUBSTATION	SO	64	1	18	5	8	28	4	0
1823910	ENVIR CST UNDR AMORT 104108	Bors Property (OR) - 2016	SO	15	0	4	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT 104112	Carbon Ash Spill (UT) - 2016	SO	2,953	64	812	233	377	1,293	172	1
1823910	ENVIR CST UNDR AMORT 104143	Hunter Fuel Oil Spills - 2017	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 104144	Naughton Oil Spill	SO	19	0	5	2	8	1	0	0
1823910	ENVIR CST UNDR AMORT 104175	Ririe Substation	SO	9	0	3	1	1	4	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	193	4	53	15	25	85	11	0
1823910	ENVIR CST UNDR AMORT 104198	Bridger Plant - FGD Pond 2	SO	26	1	7	2	3	12	2	0
1823910	ENVIR CST UNDR AMORT 104199	Naughton Plant - FGD Pond 1	SO	294	6	81	23	38	129	17	0
1823910	ENVIR CST UNDR AMORT 104200	Naughton Plant - FGD Pond 2	SO	483	10	133	38	62	212	28	0



Regulatory Assesst
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	148	3	41	12	19	65	9	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	285	6	78	22	36	125	17	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	629	14	173	50	80	276	37	0	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	51	1	14	4	7	23	3	0	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(36)	-	-	(12)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(13)	-	-	(13)	-	-	-	-	-
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	(20)	-	-	(20)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(18)	-	-	(18)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(17)	-	-	(17)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(10)	-	-	(10)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(44)	-	-	(44)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(43)	-	-	(43)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(19)	-	-	(19)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(17)	-	-	(17)	-	-	-	-	-
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	(16)	-	-	(16)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(25)	-	-	(25)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(44)	-	-	(44)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(20)	-	-	(20)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(33)	-	-	(33)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(4)	-	-	(4)	-	-	-	-	-
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	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(63)	-	-	(63)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(122)	-	-	(122)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(134)	-	-	(134)	-	-	-	-	-
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	(93)	-	-	(93)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(137)	-	-	(137)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	184	4	51	15	24	81	11	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(13)	-	-	(13)	-	-	-	-	-
1823910 Total					29,598	686	8,752	299	4,066	13,934	1,851	8	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	-	-	-	-	-	68	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	201,299	-	-	-	-	-	-	-	201,299
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 CESWAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CESWAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CESWAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-



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



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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 - WASHINGTON	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
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	A/C 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 - IDU/UT 2004	IDU	-	-	-	-	-	-	-	-



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 - WASHINGTON	OTHER	9,257	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	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
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	-	-	-	-	-	-	-



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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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)
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	0	-	-	-	-	-	0
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	Secondary Account	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- WATTSMT - 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	AGRICULURAL 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
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



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 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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	401	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED 103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED 103760	ENERGY FINANSWER - UTAH - 2014	OTHER	24,908	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED 103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	1,630	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED 103762	HOME ENERGY REPORTING - UT 2014	OTHER	60	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED 103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	144	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED 103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	597	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED 103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	170	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED 103766	LOW INCOME - UTAH - 2014	OTHER	1,585	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED 103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	242	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED 103768	PORTFOLIO - UTAH 2014	OTHER	1,762	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED 103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,203	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED 103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	29	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED 103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED 103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	12,239	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED 103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	6,640	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED 103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED 103776	WSB - WATTSMART BUS- UT- 2014	OTHER	161	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED 103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	-	-	-	-	-	-	-	-



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 (Allocated in Thousands)

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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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 WATTSMT 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	WSB- 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 WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT 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



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1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-
1823920 Total					160,712	0			68		(1,405)
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	-	-	-	-	-	-	-
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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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	-	-	-	-	-	-	-
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	-



Regulatory Assesst
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 PROG-M	IDU	103	-	-	-	-	-	103	-
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDTL/ID-UT 2007	OTHER	4	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU/ 2007	OTHER	4	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanser 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
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



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



Regulatory Assesst
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-	-	-	-	-	-	-	-	-
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	138014	Reg Asset Current - Cholla Closure	OTHER	206	-	-	-	-	-	-	-	206
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	139	2	34	11	21	62	9	0	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	2,139	-	-	-	-	-	-	-	2,139
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	2,969	-	-	-	-	-	-	-	2,969
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	59,441	-	-	-	-	-	-	-	59,441
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	323	-	-	-	-	-	-	-	323
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,314	-	-	-	-	-	-	-	7,314
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	5,428	-	-	-	-	-	-	-	5,428
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,946	-	-	-	-	-	-	-	1,946
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	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(206)	-	-	-	-	-	-	-	(206)
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	(197)	-	-	-	-	-	-	-	(197)
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	903	-	-	-	-	-	-	-	903
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	955	-	-	-	-	-	-	-	955
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(216)	-	-	-	-	-	-	-	(216)
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	(1,923)	-	-	-	-	-	-	-	(1,923)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	4,791	-	-	-	-	-	-	-	4,791
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	4,087	-	-	-	-	-	-	-	4,087
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	-	-	-	-	-	-	-	-	-
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	18	-	-	-	-	-	18	-	-
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	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(83)	(1)	(20)	(6)	(13)	(37)	(5)	(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	(239)	-	-	-	-	-	-	-	(239)
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	(2,969)	-	-	-	-	-	-	-	(2,969)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	3,193	-	-	-	-	-	-	-	3,193
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	30	-	-	30	-	-	-	-	-
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 Reg 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	319	-	-	-	-	-	-	-	319
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	187230	RegA - Oregon OCAT Expense Deferral	OTHER	99	-	-	-	-	-	-	-	99
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	(7,314)	-	-	-	-	-	-	-	(7,314)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	138	-	-	-	-	-	-	-	138
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEHA Costs Deferral	OTHER	343	-	-	-	-	-	-	-	343
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Frms-Battery Storage	OTHER	(335)	-	-	-	-	-	-	-	(335)
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	300	-	-	-	-	-	-	-	300
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	12,185	-	-	-	-	-	-	-	12,185
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	4,000	-	-	-	-	-	-	-	4,000
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	4,000	-	-	-	-	-	-	-	4,000
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Pft Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Pft Dec/Inv-WY	WYP	(161)	-	-	-	-	-	-	-	(161)
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	(114)	-	-	-	-	-	-	-	(114)
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,408	-	-	-	-	-	-	-	1,408
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	4,864	-	-	-	-	-	-	-	4,864
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	114	-	-	-	-	-	-	-	114
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	239	-	-	-	-	-	-	-	239
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	1,722	-	-	-	-	-	-	-	1,722
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-



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 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	579	-	-	-	579	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	732	732	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOMINVENTORY	SG	3,449	52	905	280	466	1,537	208
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOMINVENTORY	CA	(117)	(117)	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	306	-	-	-	-	-	306
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	105	-	-	-	-	-	105
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	49	-	-	-	-	-	49
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	478	-	-	-	-	-	478
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,344	-	-	-	1,344	-	-
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	1,241	-	-	-	-	-	1,241
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 (MHPCHA)	OTHER	216	-	-	-	-	-	216
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	(288)	-	-	-	-	-	(288)
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	(6)	-	-	-	-	-	(6)
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	2,333	-	-	-	-	-	2,333
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(4,383)	-	-	-	-	-	(4,383)
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	3,063	-	-	-	-	-	3,063
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,315)	-	-	-	-	-	(5,315)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(113)	-	-	-	-	-	(113)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	149	-	-	-	-	-	149
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(16,633)	-	-	-	-	-	(16,633)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	10,096	-	-	-	-	-	10,096
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	288	-	-	-	-	-	288
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,017	-	-	-	-	-	21,017
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,881	-	-	-	-	-	1,881
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	881	-	-	-	-	-	881
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	31	-	-	-	-	-	31
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(7,716)	-	-	-	-	-	(7,716)
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	8,078	-	-	-	-	-	8,078
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(1,945)	-	-	-	-	-	(1,945)
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	8,642	-	-	-	-	-	8,642
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(8,642)	-	-	-	-	-	(8,642)
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	OTHER	(57)	-	-	-	-	-	(57)
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	1,592	-	-	-	-	-	1,592
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(383)	-	-	-	-	-	(383)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	181	-	-	-	-	-	181
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-



Regulatory Assesst
 13 Month Average: 12/2020
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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 AGRIMUM	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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	94	-	-	-	-	-	94
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	(10)	-	-	-	-	-	(10)
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	1,044	-	-	-	-	-	1,044
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	12,883	-	-	-	-	-	12,883
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	65	-	-	-	-	-	65
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(133)	-	-	-	-	-	(133)
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 CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(526)	-	-	-	-	-	(526)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(824)	-	-	-	-	-	(824)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	(36)	-	-	-	-	-	(36)
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	137	-	-	-	-	-	137
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(53)	-	-	-	-	-	(53)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(280)	-	-	-	-	-	(280)
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	-	-	-	-	-	-	-



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	57	-	-	-	-	-	57
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	831	-	-	-	-	-	831
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(43)	-	-	-	-	-	(43)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	63	-	-	-	-	-	63
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	745	-	-	745	-	-	-
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	287	-	-	287	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	472	-	-	-	472	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	77	-	-	77	-	-	-
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	67	-	-	-	-	-	67
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	16	-	-	-	-	-	16
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	70	-	-	-	70	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	390	-	-	-	-	-	390
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	243	-	-	-	-	-	243
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	1,383	-	-	-	-	-	1,383
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	13,302	-	-	-	-	-	13,302
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	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(0)	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(546)	-	-	-	-	-	(546)
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(0)	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,051	-	-	-	-	-	3,051
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(212)	-	-	-	-	-	(212)
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 Reclass	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	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	5	-	-	-	-	-	5
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	7,028	-	-	-	-	-	7,028
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(399)	-	-	-	-	-	(399)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	971	-	-	-	-	-	971
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2,604	-	-	-	-	-	2,604
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(134)	-	-	-	-	-	(134)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	(635)	-	-	-	-	-	(635)



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(29)	-	-	-	-	-	(29)	
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	45	-	-	-	-	-	45	
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(2)	-	-	-	-	-	(2)	
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	0	-	-	-	-	-	0	
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(0)	-	-	-	-	-	(0)	
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(3,503)	-	-	-	-	-	(3,503)	
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Liab	OTHER	127	-	-	-	-	-	127	
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	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	1,717	-	-	-	-	-	1,717	
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	17,834	-	-	-	-	-	17,834	
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,215	-	-	-	-	-	8,215	
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	282	-	-	-	-	-	282	
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	1	-	-	-	-	-	1	
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	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	(370)	-	-	-	-	-	(370)	
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(314)	-	-	-	-	-	(314)	
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(14)	-	-	-	-	-	(14)	
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(0)	-	-	-	-	-	(0)	
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(19,270)	-	-	-	-	-	(19,270)	
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	730	-	-	-	-	-	730	
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,603	-	-	-	-	-	1,603	
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(80)	-	-	-	-	-	(80)	
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(1,490)	-	-	-	-	-	(1,490)	
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	12,718	-	-	-	-	-	12,718	
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	35,911	-	-	-	-	-	35,911	
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	3,731	-	-	-	-	-	3,731	
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,967	-	-	-	-	-	1,967	
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	7	-	-	-	-	-	7	
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	(165)	-	-	-	-	-	(165)	
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(1,807)	-	-	-	-	-	(1,807)	
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(428)	-	-	-	-	-	(428)	
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(98)	-	-	-	-	-	(98)	
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(0)	-	-	-	-	-	(0)	
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(23,221)	-	-	-	-	-	(23,221)	
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	(1,156)	-	-	-	-	-	(1,156)	
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	532	-	-	-	-	-	532	
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	2	-	-	-	-	-	2	
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(195)	-	-	-	-	-	(195)	
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(27)	-	-	-	-	-	(27)	
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(0)	-	-	-	-	-	(0)	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(11,957)	-	-	-	-	-	(11,957)	
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	743	-	-	-	-	-	743	
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-	
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					191,025	615	919	314	12,210	17,350	725	158,891
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	210	-	-	-	-	-	210	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(1,113)	-	-	-	-	-	(1,113)	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	405	-	-	-	-	-	405	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,360)	-	-	-	-	-	(1,360)	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	218	-	-	-	-	-	218	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,017	-	-	-	-	-	4,017	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(147,303)	-	-	-	-	-	(147,303)	



Regulatory Assests

13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH 186051	DSM Reg Asset - Accruals - WA	OTHER	934	-	-	-	-	-	-	934
1823999	REGULATORY ASST-OTH 186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(5,021)	-	-	-	-	-	-	(5,021)
1823999	REGULATORY ASST-OTH 186061	DSM Reg Asset - Accruals - WY	OTHER	564	-	-	-	-	-	-	564
1823999	REGULATORY ASST-OTH 186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,678)	-	-	-	-	-	-	(2,678)
1823999	REGULATORY ASST-OTH 186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	248	-	-	-	-	-	-	248
1823999	REGULATORY ASST-OTH 186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(1,280)	-	-	-	-	-	-	(1,280)
1823999	REGULATORY ASST-OTH 186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	202	-	-	-	-	-	-	202
1823999	REGULATORY ASST-OTH 186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(2,892)	-	-	-	-	-	-	(2,892)
1823999	REGULATORY ASST-OTH 186140	Reg Asset-UT Rev Req DSM/STEP-Cirg	OTHER	-	-	-	-	-	-	-	-
1823999 Total				(154,850)							(154,850)
Grand Total				776,302	11,960	157,817	41,647	87,056	283,679	37,270	184

B17.DEPRECIATION RESERVE



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	(30,264)	(452)	(7,943)	(2,453)	(4,090)	(13,486)	(1,829)	(11)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(216)	(3,798)	(1,173)	(1,956)	(6,449)	(875)	(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	(573,639)	(8,567)	(150,547)	(46,502)	(77,525)	(255,615)	(34,673)	(210)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(2,054,900)	(30,690)	(539,292)	(166,580)	(277,710)	(915,668)	(124,208)	(752)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(465,979)	(6,959)	(122,292)	(37,774)	(62,975)	(207,641)	(28,166)	(171)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(264,590)	(3,952)	(69,440)	(21,449)	(35,758)	(117,902)	(15,993)	(97)	-
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(38)	(1)	(10)	(3)	(5)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3180000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(18,220)	(272)	(4,782)	(1,477)	(2,462)	(8,119)	(1,101)	(7)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(67)	(1)	(17)	(5)	(9)	(30)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,096)	(61)	(1,075)	(332)	(554)	(1,825)	(248)	(1)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(117)	(2)	(31)	(9)	(16)	(52)	(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	(75)	(1)	(20)	(6)	(10)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(266)	(4)	(70)	(22)	(36)	(119)	(16)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(164)	(2)	(43)	(13)	(22)	(73)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,359)	(80)	(1,406)	(434)	(724)	(2,388)	(324)	(2)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,056)	(31)	(540)	(167)	(278)	(916)	(124)	(1)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(33,959)	(507)	(8,912)	(2,753)	(4,589)	(15,132)	(2,053)	(12)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(181)	(3)	(47)	(15)	(24)	(80)	(11)	(0)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(32,532)	(486)	(8,538)	(2,637)	(4,397)	(14,497)	(1,966)	(12)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,359)	(20)	(357)	(110)	(184)	(606)	(82)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,219)	(108)	(1,895)	(585)	(976)	(3,217)	(436)	(3)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(17,727)	(265)	(4,652)	(1,437)	(2,396)	(7,899)	(1,072)	(6)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,543)	(23)	(405)	(125)	(208)	(687)	(93)	(1)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(29,441)	(440)	(7,727)	(2,387)	(3,979)	(13,119)	(1,780)	(11)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(189,892)	(2,836)	(49,835)	(15,393)	(25,663)	(84,616)	(11,478)	(70)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	(236)	(4)	(62)	(19)	(32)	(105)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	(9,380)	(140)	(2,462)	(760)	(1,268)	(4,180)	(567)	(3)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(51)	(1)	(13)	(4)	(7)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(77)	(1)	(20)	(6)	(10)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(22,989)	(343)	(6,033)	(1,864)	(3,107)	(10,244)	(1,390)	(8)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(53,363)	(797)	(14,005)	(4,326)	(7,212)	(23,779)	(3,226)	(20)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,427)	(111)	(1,949)	(602)	(1,004)	(3,310)	(449)	(3)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(34,153)	(510)	(8,963)	(2,769)	(4,616)	(15,219)	(2,064)	(13)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,760)	(41)	(724)	(224)	(373)	(1,230)	(167)	(1)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(125)	(2)	(33)	(10)	(17)	(56)	(8)	(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	(1,433)	(21)	(376)	(116)	(194)	(639)	(87)	(1)	-
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	(1,046)	(16)	(275)	(85)	(141)	(466)	(63)	(0)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(9,488)	(142)	(2,490)	(769)	(1,282)	(4,228)	(573)	(3)	-
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	(233)	(3)	(61)	(19)	(32)	(104)	(14)	(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	(16,222)	(242)	(4,257)	(1,315)	(2,192)	(7,229)	(981)	(6)	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(4,130)	(62)	(1,084)	(335)	(558)	(1,840)	(250)	(2)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(52,818)	(789)	(13,862)	(4,282)	(7,138)	(23,536)	(3,193)	(19)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(105,758)	(1,580)	(27,755)	(8,573)	(14,293)	(47,126)	(6,393)	(39)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(1,833)	(27)	(481)	(149)	(248)	(817)	(111)	(1)	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(1,688)	(25)	(443)	(137)	(228)	(752)	(102)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(50,649)	(756)	(13,293)	(4,106)	(6,845)	(22,569)	(3,061)	(19)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(52,412)	(783)	(13,755)	(4,249)	(7,083)	(23,355)	(3,168)	(19)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(470,143)	(7,022)	(123,385)	(38,112)	(63,538)	(209,497)	(28,418)	(172)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT-STEP-UP TRANSFORMERS	SG	(40,180)	(600)	(10,545)	(3,257)	(5,430)	(17,904)	(2,429)	(15)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,801)	(87)	(1,522)	(470)	(784)	(2,585)	(351)	(2)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(374,828)	(5,598)	(98,371)	(30,385)	(50,656)	(167,024)	(22,656)	(137)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(376,947)	(5,630)	(98,927)	(30,557)	(50,943)	(167,969)	(22,784)	(138)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(534,572)	(7,984)	(140,294)	(43,335)	(72,245)	(238,206)	(32,312)	(196)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,093)	(16)	(287)	(89)	(148)	(487)	(66)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,693)	(40)	(707)	(218)	(364)	(1,200)	(163)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,208)	(78)	(1,367)	(422)	(704)	(2,321)	(315)	(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	(647)	-	-	-	-	-	(647)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(3,015)	-	(3,015)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(783)	(783)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,390)	-	-	-	-	(3,390)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(199)	-	-	(199)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,372)	-	-	-	(1,372)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,183)	-	-	-	(1,183)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(794)	-	-	-	-	-	(794)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(8,317)	-	(8,317)	-	-	-	-	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,552)	(1,552)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(12,948)	-	-	-	(12,948)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,328)	-	(1,328)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,996)	-	-	(3,996)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(754)	-	-	(754)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,916)	-	-	-	-	(12,916)	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(85,642)	-	(85,642)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(9,926)	(9,926)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(123,051)	-	-	-	(123,051)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(23,860)	-	(23,860)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(41,531)	-	-	(41,531)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(3,764)	-	-	(3,764)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(174)	-	-	-	-	(174)	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,250)	-	(1,250)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(147)	(147)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,573)	-	-	-	(1,573)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(404)	-	(404)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(767)	-	-	(767)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(28)	-	-	(28)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(42,042)	-	-	-	-	(42,042)	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(272,509)	-	(272,509)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(41,454)	(41,454)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(162,282)	-	-	-	(162,282)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(74,153)	-	(74,153)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(73,125)	-	-	(73,125)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,359)	-	-	(16,359)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,666)	-	-	-	-	(17,666)	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(137,460)	-	(137,460)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(21,644)	(21,644)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(89,015)	-	-	-	(89,015)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(35,693)	-	(35,693)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(39,180)	-	-	(39,180)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,290)	-	-	(5,290)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,661)	-	-	-	-	(4,661)	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(47,572)	-	(47,572)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(12,722)	(12,722)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(85,643)	-	-	-	(85,643)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(11,797)	-	(11,797)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(11,402)	-	-	(11,402)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,239)	-	-	(3,239)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,451)	-	-	-	-	(14,451)	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(91,690)	-	(91,690)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,586)	(13,586)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(238,991)	-	-	-	(238,991)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,455)	-	(14,455)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(26,926)	-	-	(26,926)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,728)	-	-	(15,728)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(29,958)	-	-	-	-	(29,958)	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(244,115)	-	(244,115)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(30,306)	(30,306)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(139,233)	-	-	-	(139,233)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(63,233)	-	(63,233)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(45,149)	-	-	(45,149)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(7,204)	-	-	(7,204)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(5,151)	-	-	-	-	(5,151)	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(38,984)	-	(38,984)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(3,924)	(3,924)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(42,983)	-	-	-	(42,983)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(9,232)	-	(9,232)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(6,255)	-	-	(6,255)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(985)	-	-	(985)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(14,042)	-	-	-	-	(14,042)	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(98,130)	-	(98,130)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(8,301)	(8,301)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(74,974)	-	-	-	(74,974)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(21,648)	-	(21,648)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(16,159)	-	-	(16,159)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(4,502)	-	-	(4,502)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(10,562)	-	-	-	-	(10,562)	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(9,591)	-	(9,591)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(137)	(137)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(47,478)	-	-	-	(47,478)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(5,839)	-	(5,839)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(5,784)	-	-	(5,784)	-	-	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3700000	METERS WYU	(1,320)	-	-	-	(1,320)	-	-	-	-
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	(2,135)	-	(2,135)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES CA	(248)	(248)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES UT	(3,362)	-	-	-	-	(3,362)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES WA	(363)	-	-	(363)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES WYP	(906)	-	-	-	(906)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	INSTALL ON CUSTOMERS PREMISES WYU	(154)	-	-	-	(154)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	(472)	-	-	-	-	-	(472)	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	(11,523)	-	(11,523)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	(447)	(447)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	(12,434)	-	-	-	-	(12,434)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	(1,749)	-	-	(1,749)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	(3,676)	-	-	-	(3,676)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	(1,180)	-	-	-	(1,180)	-	-	-	-
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)	(0)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS UT	(32)	-	-	-	-	(32)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS WYP	(15)	-	-	-	(15)	-	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS WYU	(7)	-	-	-	(7)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CN	(2,316)	(55)	(721)	(159)	(170)	(1,114)	(98)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS IDU	(5,048)	-	-	-	-	-	(5,048)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS OR	(10,693)	-	(10,693)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS SE	(289)	(4)	(70)	(22)	(44)	(129)	(19)	(0)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS SG	(2,872)	(43)	(754)	(233)	(388)	(1,280)	(174)	(1)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS CA	(790)	(790)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS SO	(30,585)	(660)	(8,415)	(2,416)	(3,909)	(13,397)	(1,780)	(8)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS UT	(12,534)	-	-	-	-	(12,534)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS WA	(7,694)	-	-	(7,694)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS WYP	(1,640)	-	-	-	(1,640)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS WYU	(1,480)	-	-	-	(1,480)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE CN	(868)	(21)	(270)	(60)	(64)	(418)	(37)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE IDU	(34)	-	-	-	-	-	(34)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE OR	(1,031)	-	(1,031)	-	-	-	-	-	-
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	(758)	(11)	(199)	(61)	(102)	(338)	(46)	(0)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE CA	(87)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE SO	(8,157)	(176)	(2,244)	(644)	(1,043)	(3,573)	(475)	(2)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE UT	(315)	-	-	-	-	(315)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE WA	(42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE WYP	(323)	-	-	-	(323)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE WYU	(13)	-	-	-	(13)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	(1,793)	(42)	(558)	(123)	(131)	(862)	(76)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	(158)	-	-	-	-	-	(158)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	(423)	-	(423)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	(783)	(12)	(205)	(63)	(106)	(349)	(47)	(0)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	(20)	(20)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	(20,559)	(444)	(5,656)	(1,624)	(2,628)	(9,005)	(1,197)	(5)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	(219)	-	-	-	-	(219)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	(145)	-	-	(145)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	(904)	-	-	-	(904)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	(17)	-	-	-	(17)	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT CN	(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	(1)	-	(1)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT SE	(39)	(1)	(10)	(3)	(5)	(18)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT SG	(48)	(1)	(13)	(4)	(6)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT CA	(2)	-	-	-	-	(3)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT UT	(3)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT WYP	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT WYU	(3)	-	-	-	(3)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS IDU	(164)	-	-	-	-	-	(164)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS OR	(881)	-	(881)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS SE	(24)	(0)	(6)	(2)	(4)	(11)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS SG	(332)	(5)	(87)	(27)	(45)	(148)	(20)	(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	(338)	(7)	(93)	(27)	(43)	(148)	(20)	(0)	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS UT	(1,454)	-	-	-	-	(1,454)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS WA	(119)	-	-	(119)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS WYP	(257)	-	-	-	(257)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES OR	(39)	-	(39)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES SG	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES SO	(64)	(1)	(17)	(5)	(8)	(28)	(4)	(0)	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT (155)	-	-	-	-	(155)	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA (12)	-	-	(12)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP (16)	-	-	-	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU (894)	-	-	-	-	-	(894)	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR (3,055)	-	(3,055)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE (69)	(1)	(16)	(5)	(10)	(30)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG (4,665)	(70)	(1,224)	(378)	(630)	(2,079)	(282)	(2)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA (247)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO (726)	(16)	(200)	(57)	(93)	(318)	(42)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT (4,454)	-	-	-	-	(4,454)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA (817)	-	-	(817)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP (764)	-	-	-	(764)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU (221)	-	-	-	(221)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU (1,261)	-	-	-	-	-	(1,261)	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR (6,833)	-	(6,833)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE (154)	(2)	(37)	(12)	(23)	(69)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG (3,429)	(51)	(900)	(278)	(463)	(1,528)	(207)	(1)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA (412)	(412)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO (256)	(6)	(70)	(20)	(33)	(112)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT (7,769)	-	-	-	-	(7,769)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA (1,727)	-	-	(1,727)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP (1,520)	-	-	-	(1,520)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU (344)	-	-	-	(344)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR (94)	-	(94)	-	-	-	-	-	-
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 (2,058)	(31)	(540)	(167)	(278)	(917)	(124)	(1)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT (98)	-	-	-	-	(98)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU (385)	-	-	-	-	-	(385)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR (1,303)	-	(1,303)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE (19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG (570)	(9)	(150)	(46)	(77)	(254)	(34)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA (181)	(181)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO (215)	(5)	(59)	(17)	(28)	(94)	(13)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT (2,050)	-	-	-	-	(2,050)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA (302)	-	-	(302)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP (1,025)	-	-	-	(1,025)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU (213)	-	-	-	(213)	-	-	-	-
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 (215)	-	(215)	-	-	-	-	-	-
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 (377)	(6)	(99)	(31)	(51)	(168)	(23)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	CA (54)	(54)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	SO (33)	(1)	(9)	(3)	(4)	(14)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	UT (148)	-	-	-	-	(148)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WA (42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WYP (99)	-	-	-	(99)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WYU (12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR (197)	-	(197)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG (305)	(5)	(80)	(25)	(41)	(136)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO (148)	(3)	(41)	(12)	(19)	(65)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT (580)	-	-	-	-	(580)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA (140)	-	-	(140)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP (52)	-	-	-	(52)	-	-	-	-
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO (954)	(21)	(263)	(75)	(122)	(418)	(56)	(0)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU (258)	-	-	-	-	-	(258)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR (1,426)	-	(1,426)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG (2,613)	(39)	(686)	(212)	(353)	(1,164)	(158)	(1)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA (102)	-	(102)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO (126)	(3)	(35)	(10)	(16)	(65)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT (1,659)	-	-	-	-	(1,659)	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA (376)	-	-	(376)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP (604)	-	-	-	(604)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU (1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU (1,082)	-	-	-	-	-	(1,082)	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR (5,341)	-	(5,341)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SE (72)	(1)	(18)	(6)	(11)	(32)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SG (12,540)	(187)	(3,291)	(1,017)	(1,695)	(5,588)	(758)	(5)	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA (394)	(394)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO (1,476)	(32)	(406)	(117)	(189)	(646)	(86)	(0)	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	UT (6,955)	-	-	-	-	(6,955)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WA (1,561)	-	-	(1,561)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP (1,895)	-	-	-	(1,895)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU (301)	-	-	-	(301)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU (697)	-	-	-	-	-	(697)	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR (3,848)	-	(3,848)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE (592)	(9)	(144)	(45)	(90)	(265)	(39)	(0)	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG (3,490)	(52)	(916)	(283)	(472)	(1,555)	(211)	(1)	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA (153)	(153)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO (2,566)	(55)	(706)	(203)	(328)	(1,124)	(149)	(1)	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT (3,647)	-	-	-	-	(3,647)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA (701)	-	-	(701)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP (1,198)	-	-	-	(1,198)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU (85)	-	-	-	(85)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU (1,384)	-	-	-	-	-	(1,384)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR (6,088)	-	(6,088)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG (338)	(5)	(89)	(27)	(46)	(151)	(20)	(0)	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA (783)	(783)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO (900)	(19)	(248)	(71)	(115)	(394)	(52)	(0)	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT (5,039)	-	-	-	-	(5,039)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA (1,480)	-	-	(1,480)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP (2,058)	-	-	-	(2,058)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU (383)	-	-	-	(383)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU (76)	-	-	-	-	-	(76)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR (430)	-	(430)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG (78)	(1)	(20)	(6)	(11)	(35)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA (99)	(99)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT (207)	-	-	-	-	(207)	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU (95)	-	-	-	(95)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU (640)	-	-	-	-	-	(640)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR (4,822)	-	(4,822)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG (602)	(9)	(158)	(49)	(81)	(268)	(36)	(0)	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA (523)	(523)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO (725)	(16)	(199)	(57)	(93)	(318)	(42)	(0)	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT (4,614)	-	-	-	-	(4,614)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA (1,718)	-	-	(1,718)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP (1,156)	-	-	-	(1,156)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU (254)	-	-	-	(254)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981000	CRANES	OR (196)	-	(196)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981000	CRANES	SG (1,515)	(23)	(398)	(123)	(205)	(675)	(92)	(1)	-
1080000	AC PR DPR EL PL SR 3981000	CRANES	UT (1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	OR (389)	-	(389)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SG (8,959)	(134)	(2,351)	(726)	(1,211)	(3,992)	(542)	(3)	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO (540)	(12)	(149)	(43)	(69)	(237)	(31)	(0)	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT (606)	-	-	-	-	(606)	-	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP (141)	-	-	-	(141)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU (657)	-	-	-	-	-	(657)	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR (4,450)	-	(4,450)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG (160)	(2)	(42)	(13)	(22)	(72)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA (469)	(469)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO (538)	(12)	(148)	(43)	(69)	(236)	(31)	(0)	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT (5,697)	-	-	-	-	(5,697)	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA (1,143)	-	-	(1,143)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP (1,055)	-	-	-	(1,055)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU (191)	-	-	-	(191)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU (412)	-	-	-	-	-	(412)	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR (1,037)	-	(1,037)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SE (115)	(2)	(28)	(9)	(18)	(52)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG (2,791)	(42)	(732)	(226)	(377)	(1,244)	(169)	(1)	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA (228)	(228)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO (213)	(5)	(59)	(17)	(27)	(93)	(12)	(0)	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT (1,832)	-	-	-	-	(1,832)	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA (538)	-	-	(538)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP (457)	-	-	-	(457)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU (228)	-	-	-	(228)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN (1,816)	(43)	(565)	(125)	(133)	(873)	(77)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU (4,637)	-	-	-	-	-	(4,637)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR (35,431)	-	(35,431)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE (120)	(2)	(29)	(9)	(18)	(54)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG (74,969)	(1,120)	(19,675)	(6,077)	(10,132)	(33,406)	(4,531)	(27)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA (2,605)	(2,605)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO (42,599)	(919)	(11,720)	(3,365)	(5,445)	(18,660)	(2,479)	(11)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT (27,927)	-	-	-	-	(27,927)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA (4,875)	-	-	(4,875)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP (9,283)	-	-	-	(9,283)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU (2,304)	-	-	-	(2,304)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU (224)	-	-	-	-	-	(224)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR (1,777)	-	(1,777)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE (60)	(1)	(15)	(5)	(9)	(27)	(4)	(0)	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG (2,818)	(42)	(740)	(228)	(381)	(1,256)	(170)	(1)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA (207)	(207)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO (403)	(9)	(111)	(32)	(51)	(176)	(23)	(0)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT (1,416)	-	-	-	-	(1,416)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA (379)	-	-	(379)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP (483)	-	-	-	(483)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MOBILE RADIO EQUIPMENT	WYU (79)	-	-	-	(79)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN (47)	(1)	(15)	(3)	(3)	(23)	(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 (522)	-	(522)	-	-	-	-	-	-
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 (1,319)	(20)	(346)	(107)	(178)	(588)	(80)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA (26)	(26)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO (1,319)	(28)	(363)	(104)	(169)	(578)	(77)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT (510)	-	-	-	-	(510)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA (89)	-	-	(89)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP (80)	-	-	-	(80)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU (11)	-	-	-	(11)	-	-	-	-
1080000 Total			(9,488,307)	(246,574)	(2,781,357)	(793,219)	(1,210,895)	(3,905,519)	(548,474)	(2,269)	-
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU 1,213	-	-	-	-	-	1,213	-	-
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT 8,100	-	-	-	-	8,100	-	-	-
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP 223	-	-	-	223	-	-	-	-
1083000 Total			9,536	-	-	-	223	8,100	1,213	-	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG 743	11	195	60	100	331	45	0	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P (15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG (168)	(3)	(44)	(14)	(23)	(75)	(10)	(0)	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU 184	-	-	-	-	-	184	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR (67)	-	(67)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA (3)	(3)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT 1,697	-	-	-	-	1,697	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA (33)	-	-	(33)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP 135	-	-	-	135	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO (103)	(2)	(28)	(8)	(13)	(45)	(6)	(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 832	18	229	66	106	365	48	0	-
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER 1,034	-	-	-	-	-	-	-	1,034
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER 2,473	-	-	-	-	-	-	-	2,473
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U (303)	(5)	(80)	(25)	(41)	(135)	(18)	(0)	-
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P (7,919)	(118)	(2,078)	(642)	(1,070)	(3,529)	(479)	(3)	-
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG 40,188	600	10,547	3,258	5,431	17,908	2,429	15	-
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG 4,695	70	1,232	381	634	2,092	284	2	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU 244	-	-	-	-	-	244	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR 1,860	-	1,860	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA 197	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT 2,242	-	-	-	-	2,242	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA 581	-	-	581	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU 538	-	-	-	538	-	-	-	-
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 330	7	91	26	42	144	19	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 211	3	55	17	29	94	13	0	-
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 -	-	-	-	-	-	-	-	-
1085000 Total			49,573	776	11,908	3,665	5,867	21,083	2,753	14	3,507
Grand Total			(9,429,198)	(245,798)	(2,769,449)	(789,554)	(1,204,805)	(3,876,336)	(544,509)	(2,255)	3,507

B18.AMORTIZATION RESERVE



Amortization Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	(946)	-	-	-	-	(946)	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(6,016)	(90)	(1,579)	(488)	(813)	(2,681)	(364)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(6,437)	(96)	(1,689)	(522)	(870)	(2,868)	(389)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	29,613	-	-	-	-	29,613	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(106,055)	(1,584)	(27,833)	(8,597)	(14,333)	(47,258)	(6,410)	(39)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(113)	-	(113)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(15,979)	(237)	(4,167)	(1,287)	(2,146)	(7,076)	(960)	(6)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	(54)	-	-	-	-	(54)	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	(114)	-	-	-	(114)	-	-	-
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(10,973)	(237)	(3,019)	(867)	(1,402)	(4,806)	(639)	(3)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(71)	(906)	(260)	(421)	(1,442)	(192)	(1)
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(95)	(1,213)	(348)	(564)	(1,932)	(257)	(1)
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,886)	(300)	(3,820)	(1,097)	(1,775)	(6,082)	(808)	(4)
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(118,545)	(2,803)	(36,880)	(8,145)	(8,686)	(57,020)	(5,011)	-
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(155,198)	(3,349)	(42,700)	(12,258)	(19,837)	(67,981)	(9,033)	(40)
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(36)	(457)	(131)	(212)	(727)	(97)	(0)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(127)	(1,617)	(464)	(751)	(2,574)	(342)	(2)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(63)	(800)	(230)	(372)	(1,274)	(169)	(1)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,976)	(43)	(544)	(156)	(253)	(866)	(115)	(1)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,953)	(193)	(2,463)	(707)	(1,144)	(3,922)	(521)	(2)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,561)	(228)	(2,906)	(834)	(1,350)	(4,626)	(615)	(3)
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(224)	(2,858)	(820)	(1,328)	(4,550)	(604)	(3)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(41)	(521)	(149)	(242)	(829)	(110)	(0)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,405)	(52)	(662)	(190)	(307)	(1,053)	(140)	(1)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(12,958)	(280)	(3,565)	(1,023)	(1,656)	(5,676)	(754)	(3)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(5,971)	(129)	(1,643)	(472)	(763)	(2,616)	(348)	(2)
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,595)	(24)	(419)	(129)	(216)	(711)	(96)	(1)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(90)	(1)	(24)	(7)	(12)	(40)	(5)	(0)
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(6,848)	(102)	(1,797)	(555)	(925)	(3,050)	(414)	(3)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(211)	(3)	(55)	(17)	(29)	(94)	(13)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	(64)	(1)	(17)	(5)	(9)	(28)	(4)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-U	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,508)	(54)	(690)	(198)	(321)	(1,099)	(146)	(1)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(4,459)	(96)	(1,227)	(352)	(570)	(1,953)	(259)	(1)
1110000	AC PR AMR EL PT SR 3032900	IDAH0 TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,147)	(47)	(826)	(255)	(425)	(1,402)	(190)	(1)
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,531)	(119)	(1,522)	(437)	(707)	(2,423)	(322)	(1)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(28,864)	(431)	(7,575)	(2,340)	(3,901)	(12,862)	(1,745)	(11)
1110000	AC PR AMR EL PT SR 3033170	GTx VERSION 7 SOFTWARE	CN	(5,427)	(128)	(1,688)	(373)	(398)	(2,610)	(229)	-
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	SO	(5,868)	(139)	(1,826)	(403)	(430)	(2,823)	(248)	-
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(3,886)	(84)	(1,069)	(307)	(497)	(1,702)	(226)	(1)
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(12,236)	(264)	(3,367)	(966)	(1,564)	(5,360)	(712)	(3)
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	(779)	(17)	(214)	(62)	(100)	(341)	(45)	(0)
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	(2,489)	(59)	(774)	(171)	(182)	(1,197)	(105)	-
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	(11,080)	(262)	(3,447)	(761)	(812)	(5,329)	(468)	-
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	(505)	(11)	(139)	(40)	(65)	(221)	(29)	(0)
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(26)	(338)	(75)	(80)	(522)	(46)	-
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(16,496)	(356)	(4,539)	(1,303)	(2,108)	(7,226)	(960)	(4)
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,937)	(148)	(2,608)	(806)	(1,343)	(4,428)	(601)	(4)
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	(33)	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(729)	(11)	(191)	(59)	(98)	(325)	(44)	(0)
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	(832)	(18)	(229)	(66)	(106)	(364)	(48)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	(2)	(0)	(1)	(0)	(0)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	(8)	-	-	-	-	(8)	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(5)	-	(5)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	(9)	(0)	(0)	(0)	(0)	(0)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(22,312)	(333)	(5,856)	(1,809)	(3,015)	(9,942)	(1,349)	(8)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	(4)	(4)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(832)	(18)	(229)	(66)	(106)	(365)	(48)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(15)	-	-	-	-	(15)	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	(8)	-	-	(8)	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	(117)	-	-	-	(117)	-	-	-
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(624)	(9)	(164)	(51)	(84)	(278)	(38)	(0)
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(101)	(2)	(27)	(8)	(14)	(45)	(6)	(0)
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(98)	(1,286)	(284)	(303)	(1,988)	(175)	-
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,240)	(27)	(341)	(98)	(158)	(543)	(72)	(0)
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,828)	(229)	(742)	(229)	(382)	(1,260)	(171)	(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	(4,448)	-	(4,448)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,709)	(80)	(1,020)	(293)	(474)	(1,625)	(216)	(1)
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(30)	-	-	-	-	(30)	-	-



Amortization Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,765)	-	-	(1,765)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,401)	-	-	-	(4,401)	-	-	-	-
1110000 Total					(649,984)	(13,797)	(190,654)	(53,344)	(83,326)	(270,509)	(38,197)	(157)	-
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					(649,984)	(13,797)	(190,654)	(53,344)	(83,326)	(270,509)	(38,197)	(157)	-

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



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	747	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	2,053	-	-	-	2,053	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,246	-	4,246	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	21,830	-	-	-	21,830	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,243	-	-	3,243	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,357	-	-	-	7,357	-	-
1900000	Total				39,476	747	4,246	3,243	7,357	21,830	2,053
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 Prom 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 INTEREST-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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 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- LT INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190167	ADIT- LT 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	-	-	-	-	-	-	-	-
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-ACCURED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190501	CMC-ACCURED 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	1,610	-	-	-	-	-	-	1,610
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	129	-	-	-	-	-	-	129
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	11,914	-	-	-	-	-	-	11,914
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	717	-	-	-	-	-	-	717
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,256	-	-	-	-	-	-	2,256



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	87	-	-	-	-	-	87	
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,653	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	22,416	-	-	-	22,416	-	-	
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	97,704	97,704	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	23,634	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	54,851	-	-	54,851	-	-	-	
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	171,703	-	-	-	171,703	-	-	
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	888	888	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	3,264	-	-	-	-	3,264	-	
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	6,444	-	6,444	-	-	-	-	
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	13,062	-	-	13,062	-	-	-	
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	5,416	-	-	-	5,416	-	-	
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	174	174	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	387	-	-	-	387	-	-	
1901000	ACCUM DEF INC TAX	287179	DTA 190.535 - Klamath Settlement Obligat	SG	2,894	43	759	235	391	1,289	175	1
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	2,264	49	623	179	289	992	132	1
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	234	234	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	314	-	-	-	-	314	-	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0	-	0	-	-	-	-	-
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	1,763	-	-	-	1,763	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	(0)	-	-	-	-	-	(0)	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	4,340	94	1,194	343	555	1,901	253	1
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(15)	(5)	(4)	(14)	(1)	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	3,314	-	-	-	-	-	-	3,314
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	11,298	-	-	11,298	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	177	-	-	-	-	-	-	177
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	0	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	300	-	-	-	-	-	-	300
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,672	-	-	-	-	-	-	1,672
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	148	3	41	12	19	65	9	0
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,670	24	405	127	255	748	111	1
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	64	1	17	5	9	29	4	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	409	6,863	2,159	4,316	12,673	1,874	10
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	1	-	-	1	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,167	-	-	-	-	-	-	5,167
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	71	-	-	-	-	-	-	71
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	235	-	-	-	-	-	-	235
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,760	-	-	-	-	-	-	3,760
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,091	-	-	-	-	-	-	7,091
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	31	-	-	-	-	-	-	31
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	96	-	-	-	-	-	-	96
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,112	-	-	-	-	-	-	1,112
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-
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	2,684	-	2,684	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	124	124	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - ID Property Ins Re	IDU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	233	-	-	-	-	233	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,681	-	-	-	-	1,681	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	267	-	-	-	267	-	-	-
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	(513)	(11)	(141)	(41)	(66)	(225)	(30)	(0)
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	204	-	-	-	-	-	-	204
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	15	-	-	-	-	-	-	15
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	14	-	-	-	-	-	-	14
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	271	-	-	-	-	-	-	271
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	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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 705.210 ERC Impairment Reserve	SE	502	7	122	38	76	225	33
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	819	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	931	13	226	71	142	417	62
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(100)	-	(100)	-	-	-	-
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	214	5	59	17	27	94	12
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,744	38	480	138	223	764	101
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	206	4	57	16	26	90	12
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	402	9	111	32	51	176	23
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,352	159	2,023	581	940	3,221	428
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	2
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	287	4	75	23	39	128	17
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	358	5	94	29	48	159	22
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,707	158	1,374	492	333	1,267	82
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	13,189	285	3,629	1,042	1,686	5,777	768
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	3
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	702	22	189	45	73	338	35
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,208	18	317	98	163	538	73
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	2,639	-	-	-	-	-	2,639
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	7	0	2	1	1	3	0



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	716	22	193	46	74	345	36	-
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	765	-	-	-	-	-	-	765
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	60	-	-	-	-	-	-	60
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	2,415	35	586	184	368	1,081	160	1
1901000	ACCUM DEF INC TAX 287431	DTA 505.180 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-
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 Carryforward-State	SO	66,854	1,443	18,394	5,280	8,545	29,284	3,891	17
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,309	19	339	105	181	584	80	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	(14,072)	(304)	(3,872)	(1,111)	(1,799)	(6,164)	(819)	(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	(375)	-	-	-	-	-	-	(375)
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	16,537	357	4,550	1,306	2,114	7,244	962	4
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	-	-	-	-	-	-	-	-
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 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	626	-	-	-	-	-	-	626
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	148	-	-	-	-	-	-	148
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	64	-	-	-	-	-	-	64
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,121	-	-	-	-	-	-	2,121
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	54	-	-	-	-	-	-	54
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	177	-	-	-	-	-	-	177
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	14,909	223	3,913	1,209	2,015	6,644	901	5
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	422	6	102	32	64	189	28	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	1,776	-	-	-	-	-	-	1,776
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	398	6	104	32	54	177	24	0
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Del Tax	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287584	DTL 415.827 Reg Asset - FAS 155 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	2,351	34	570	179	358	1,052	156	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	(501)	(7)	(121)	(38)	(76)	(224)	(33)	(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 DEVT COST AMORT	SE	(418)	(6)	(101)	(32)	(64)	(187)	(28)	(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	189	3	46	14	29	84	12	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	(163)	(2)	(39)	(12)	(25)	(73)	(11)	(0)
1901000	ACCUM DEF INC TAX 287726	DTL PMI P&E	SE	(9,755)	(141)	(2,365)	(744)	(1,488)	(4,368)	(646)	(3)
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	(780)	(11)	(189)	(59)	(119)	(349)	(52)	(0)
1901000	ACCUM DEF INC TAX 287648	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Strmt Loss-CC-UT	UT	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Strmt Loss-CC-WY	WYU	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	9	0	2	1	4	1	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	412	6	100	31	63	184	27		
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Req Asset - SB 1149 Balance	OTHER	(398)	-	-	-	-	-	(398)		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(7,073)	(153)	(1,946)	(559)	(904)	(3,098)	(412)		
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-	-	-	-	-	-	(2)		
1901000 Total					619,835	12,766	139,228	53,202	88,927	242,250	34,701	41	48,720
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	377	-	-	377	-	-	-	-	
1901090 Total					377	-	-	377	-	-	-	-	-
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	(162,921)	(2,433)	(42,757)	(13,207)	(22,018)	(72,598)	(9,848)	(60)	
2811000 Total					(162,921)	(2,433)	(42,757)	(13,207)	(22,018)	(72,598)	(9,848)	(60)	-
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	SNP	(1,158)	(22)	(307)	(89)	(148)	(524)	(68)	(0)	
2820000 Total					(1,158)	(22)	(307)	(89)	(148)	(524)	(68)	(0)	(0)
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(9)	(95)	(25)	(57)	(169)	(23)	(11)	
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	
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	(298)	-	-	-	-	-	(298)	-	
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(1,992)	-	-	-	-	(1,992)	-	-	
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(55)	-	-	-	(55)	-	-	-	
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	(2,710,698)	(60,683)	(673,922)	(179,758)	(399,305)	(1,192,429)	(159,743)	(6,414)	
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	
2821000 Total					(4,083)	(59)	(990)	(311)	(623)	(1,828)	(270)	(1)	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287808	DTL Safe Harbor Lease Cholla	SG	(547)	(8)	(143)	(44)	(74)	(244)	(33)	(0)	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 320.100 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	50	1	14	4	6	22	3	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	127	2	31	10	19	57	8	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 Srea	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	(3,536)	-	-	-	-	-	-	-	(3,536)
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					(2,712,735)	(60,756)	(675,107)	(180,125)	(400,087)	(1,196,583)	(160,356)	(6,417)	5,145
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(154)	(2)	(37)	(12)	(24)	(69)	(10)	(0)	-
2830000 Total					(154)	(2)	(37)	(12)	(24)	(69)	(10)	(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	-	-	-	-	-	-	-	-	-
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-Reacc 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	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(86)	(86)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(793)	-	-	-	(793)	-	-	-	-
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Pll DeclInv-WY	WYP	40	-	-	-	40	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pll DeclInv-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	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(97)	-	-	-	-	-	-	-	(97)
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(74)	-	-	-	-	-	(74)	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(2,996)	-	-	-	-	(2,996)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(983)	-	-	-	-	(983)	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(73)	(933)	(268)	(434)	(1,486)	(197)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(6,798)	(147)	(1,870)	(537)	(869)	(2,978)	(396)	(2)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(392)	-	-	-	-	-	-	-	(392)



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	94	-	-	-	-	-	94	
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(44)	-	-	-	-	-	(44)	
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(217)	-	-	-	-	-	(217)	
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(1,870)	-	-	-	-	-	(1,870)	
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(299)	(4)	(78)	(24)	(40)	(133)	(18)	(0)
2831000	AC DEF IN TX UTIL	286919	DTL 210.175 - Prepaid - FSA O&M - West	SG	(165)	(2)	(43)	(13)	(22)	(73)	(10)	(0)
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OR	14	-	14	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	24	-	-	-	-	24	-	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	OTHER	8	-	-	-	-	-	-	8
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(75)	-	-	-	-	-	-	(75)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgrms-BS-CA	OTHER	82	-	-	-	-	-	-	82
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(305)	-	-	-	-	-	-	(305)
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	SG	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(24)	-	-	(1)	-	-	-	(24)
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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	(157)	(3)	(43)	(12)	(20)	(69)	(9)	(0)



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2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(16)	-	-	-	-	-	-	(16)
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Lig. Dam	WYU	(183)	-	-	-	(183)	-	-	-
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	(2,639)	-	-	-	-	-	-	(2,639)
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Penson Reg Asset MMT &	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287578	DTL 415.821 Contra Penson 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 Penson Reg Asset CTG U	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Penson Reg Asset MMT &	CA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287582	DTL 415.825 Contra Penson Reg Asset CTG W	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-
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 J	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT C	CA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Incl	OTHER	(4)	-	-	-	-	-	-	(4)
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accru	WA	544	-	-	544	-	-	-	-
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	(3,320)	-	-	-	-	-	-	(3,320)
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	(6,724)	-	-	-	-	-	-	(6,724)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(71)	-	-	-	(71)	-	-	-
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(12)	-	-	-	-	-	-	(12)
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	(3,157)	-	-	-	-	-	-	(3,157)
2831000	AC DEF IN TX UTIL 287616	DTL Interim provision reg assets/Liabli	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	-	-	-	-	-	-	-	-
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 Noell 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	(22,053)	(476)	(6,068)	(1,742)	(2,819)	(9,960)	(1,284)	(6)
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Pll 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-Wr	WA	(7)	-	-	(7)	-	-	-	-
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	(435)	-	-	-	-	-	-	(435)
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 - transit	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 Rolation - UT rat	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(17)	-	-	-	-	-	(17)	-
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	(0)	(0)	(0)	(0)	(0)	(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 Finh 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	(679)	(10)	(178)	(55)	(92)	(303)	(41)	(0)
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(605)	-	(605)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(823)	-	-	-	-	(823)	-	-
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(68)	-	-	-	-	-	(68)	-
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(36)	-	-	-	(36)	-	-	-
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	(612)	(13)	(168)	(48)	(78)	(268)	(36)	(0)
2831000	AC DEF IN TX UTIL 287670	DTL 330.100 PollutionControl/Facility/Bk/	SG	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(905)	(17)	(240)	(69)	(116)	(409)	(53)	(0)	(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 425.390 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	-	-	-	-	-	-	-	-	-
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	(4,136)	(89)	(1,138)	(327)	(529)	(1,812)	(241)	(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	(101,768)	(2,196)	(28,000)	(8,038)	(13,008)	(44,578)	(5,923)	(26)	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	1,809	39	498	143	231	792	105	0	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(11)	-	-	-	-	-	-	-	(11)
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	(1,202)	-	-	-	-	-	-	-	(1,202)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	-	-	-	-	-	-	-	0
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 Pt	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Del CA	OTHER	(1,050)	-	-	-	-	-	-	-	(1,050)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Del 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 Enerov West Mining	SE	(67,678)	(979)	(16,411)	(5,163)	(10,320)	(30,302)	(4,480)	(24)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	614	614	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	563	-	-	-	-	-	563	-	-



Deferred Income Tax Balance
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,403	-	2,403	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	824	-	-	-	824	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,698	-	-	2,698	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	729	-	-	-	729	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SD	(1,442)	(31)	(397)	(114)	(184)	(632)	(84)
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SF	25,797	373	6,255	1,968	3,934	11,550	1,708
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	9
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	376	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	376
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(26)	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(118)	-	-	-	-	-	(26)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(117)	-	-	-	-	-	(118)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	(117)
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	(4)	-	-	-	-	-	(4)
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	(330)	-	-	-	(330)	-	-
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	(1,362)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	(1,362)
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 Reg Adj-WY	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(554)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	(554)
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	(16)	-	-	-	-	-	(16)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(78)	-	-	-	-	-	(78)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(33)	-	-	-	-	-	(33)
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	(12,744)	-	-	-	-	-	(12,744)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(2,482)	-	-	-	-	-	(2,482)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(116)	-	-	-	(116)	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(19)	-	-	(19)	-	-	-
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 Proq	UT	(463)	-	-	-	(463)	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(63)	(16)	(5)	(8)	(28)	(4)	(0)
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(135)	(2)	(35)	(11)	(18)	(60)	(8)
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	(11)	(0)	(3)	(1)	(5)	(1)	(0)
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	(3,270)	-	(3,270)	-	-	-	-
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	(340)	-	-	-	-	-	(340)
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 Stiml Loss-CC-UT	UT	(381)	-	-	-	(381)	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Stiml Loss-CC-WY	WYU	(0)	-	-	(0)	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pll Decom/Inv	SG	(819)	(12)	(215)	(66)	(111)	(365)	(50)
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,090	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	4,090
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(754)	-	-	-	-	-	(754)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	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	-	-	-	-	-	-	-



Deferred Income Tax Balance

13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	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	(4,090)	-	-	-	-	-	-	-	(4,090)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(726)	-	-	-	-	-	-	-	(726)
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	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs In Rate - NC	OTHER	(1)	-	-	-	-	-	-	-	(1)
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	28	-	-	-	-	-	28	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(346)	-	-	-	-	(346)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,196)	-	-	-	(1,196)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(59)	-	-	-	-	-	(59)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(423)	-	-	-	-	(423)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(142)	-	-	-	(142)	-	-	-	-
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	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(180)	(180)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(75)	-	-	-	-	-	-	-	(75)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(53)	-	-	-	-	-	-	-	(53)
2831000 Total					(226,154)	(3,285)	(50,548)	(11,149)	(27,491)	(85,524)	(10,652)	(52)	(37,452)
Grand Total					(2,443,435)	(52,985)	(625,283)	(147,761)	(353,484)	(1,091,218)	(144,180)	(6,488)	16,413



Investment Tax Credit Balance

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	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	(14)	(0)	(2)	(1)	(2)	(6)	(2)	-	-
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	(122)	(2)	(32)	(10)	(16)	(64)	(7)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(83)	(1)	(22)	(7)	(11)	(37)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,140)	-	-	-	-	(1,140)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(508)	-	-	-	-	(508)	-	-	-
2551000 Total					(1,867)	(3)	(56)	(17)	(30)	(1,746)	(14)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(33)	-	-	-	-	-	(33)	-	-
2552000 Total					(33)	-	-	-	-	-	(33)	-	-
Grand Total					(1,900)	(3)	(56)	(17)	(30)	(1,746)	(47)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	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	(18,319)	-	(18,319)	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(21,534)	(322)	(5,651)	(1,746)	(2,910)	(9,596)	(1,302)	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	(8)	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(483)	-	-	-	-	(483)	-	
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	(781)	(12)	(205)	(63)	(106)	(348)	(47)	
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(450)	-	-	-	-	(450)	-	
2520000	CUST ADV CONSTRUCT	215438	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	(70,535)	(1,053)	(18,511)	(5,718)	(9,532)	(31,431)	(4,263)	
2520000 Total					(112,103)	(1,387)	(42,687)	(7,528)	(12,548)	(42,307)	(5,612)	(34)
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	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	
2524000 Total					-	-	-	-	-	-	-	
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	
2529000 Total					-	-	-	-	-	-	-	
Grand Total					(112,103)	(1,387)	(42,687)	(7,528)	(12,548)	(42,307)	(5,612)	(34)

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of April, 2021, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services	
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 mbeck@utah.gov ocs@utah.gov	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.gov
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Mary Penfield
Adviser, Regulatory Operations