ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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

October 29, 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: June 2021 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2021.

Also enclosed is the confidential Wind Resources Report for the period of July 1, 2020 through June 30, 2021. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93 and contains three components – wind resources that are (1) owned by PacifiCorp, (2) not owned but the output is purchased by PacifiCorp, and (3) non-owned / non-purchased but located in PacifiCorp's balancing authority areas (BAA).

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

Sincerely,

Joelle Steward
Vice President, Regulation

Enclosures

cc: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

I hereby certify that on this 29th day of October, 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, 2nd 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
Division of Public Utilities	
Chris Parker Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 chrisparker@utah.gov	Brenda Salter Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 bsalter@utah.gov
William Powell Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 wpowell@utah.gov	

Mary Penfield
Adviser, Regulatory Operations



Utah Jurisdiction

RESULTS OF OPERATIONS

For Period Ended
June 30, 2021

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2021

		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	5,081,632,249	2,305,635,438	(39,178,901)	(39,178,901)	5,042,453,348	2,266,456,537	(13,287,323)	(13,287,323)	5,029,166,025	2,253,169,214
3	Interdepartmental	-	-	-	-	-	-	-	-	-	-
4	Special Sales	212,315,668	88,957,312	-	11,775,118	212,315,668	100,732,430	-	(762,237)	212,315,668	99,970,193
5	Other Operating Revenues	227,962,549	89,537,976	3,627,854	3,333,515	231,590,403	92,871,491	-	(741,696)	231,590,403	92,129,795
6	Total Operating Revenues	5,521,910,467	2,484,130,726	(35,551,047)	(24,070,268)	5,486,359,420	2,460,060,458	(13,287,323)	(14,791,256)	5,473,072,097	2,445,269,202
7											
8	Operating Expenses:										
9	Steam Production	997,145,306	443,666,279	7,114,731	26,735,189	1,004,260,037	470,401,468	15,866,690	1,182,746	1,020,126,727	471,584,214
10	Nuclear Production	-	-	-	-	-	-	-	-	-	-
11	Hydro Production	76,270,911	33,973,143	(33,000,000)	(14,699,100)	43,270,911	19,274,044	-	(167,486)	43,270,911	19,106,557
12	Other Power Supply	1,086,996,613	486,085,852	(2,452,753)	(1,092,523)	1,084,543,860	484,993,329	(10,197,579)	(14,734,250)	1,074,346,281	470,259,078
13	Transmission	220,828,048	98,416,875	-	-	220,828,048	98,416,875	-	(903,901)	220,828,048	97,512,974
14	Distribution	227,788,851	85,905,903	6,602,920	3,177,888	234,391,771	89,083,791	-	-	234,391,771	89,083,791
15	Customer Accounting	70,180,739	30,822,955	(14,359)	-	70,166,380	30,822,955	(30,044)	(30,044)	70,136,336	30,792,911
16	Customer Service & Info	116,029,408	5,887,344	13,622	(24,656)	116,043,030	5,862,687	-	-	116,043,030	5,862,687
17	Sales	-	-	-	-	-	-	-	-	-	-
18	Administrative & General	296,924,361	126,796,558	1,284,317	709,411	298,208,678	127,505,969	(133,424,682)	(58,862,320)	164,783,996	68,643,649
19											
20	Total O&M Expenses	3,092,164,237	1,311,554,909	(20,451,522)	14,806,209	3,071,712,714	1,326,361,118	(127,785,614)	(73,515,256)	2,943,927,100	1,252,845,862
21											
22	Depreciation	1,035,081,277	370,008,232	5,142,827	3,255,428	1,040,224,104	373,263,659	-	(2,534,609)	1,040,224,104	370,729,051
23	Amortization	61,823,778	26,191,001	211,691,335	211,435,484	273,515,113	237,626,485	-	(140,816)	273,515,113	237,485,669
24	Taxes Other Than Income	212,196,714	78,137,676	-	102,258	212,196,714	78,239,935	-	(496,587)	212,196,714	77,743,348
25	Income Taxes - Federal	(35,429,102)	53,870,242	(39,326,399)	(45,885,741)	(74,755,501)	7,984,500	(4,732,495)	765,484	(79,487,996)	8,749,984
26	Income Taxes - State	20,501,318	24,905,976	(8,906,341)	(10,391,850)	11,594,977	14,514,126	(1,071,779)	62,919	10,523,198	14,577,045
27	Income Taxes - Def Net	(64,900,993)	(81,880,847)	15,257,708	10,890,397	(49,643,285)	(70,990,450)	33,601,467	15,011,107	(16,041,818)	(55,979,344)
28	Investment Tax Credit Adj.	(1,703,368)	(1,454,615)	-	-	(1,703,368)	(1,454,615)	-	(4,618)	(1,703,368)	(1,459,233)
29	Misc Revenue & Expense	(1,733,836)	(983,262)	472,979	522,561	(1,260,857)	(460,701)	-	7,545	(1,260,857)	(453,157)
30											
31	Total Operating Expenses:	4,318,000,025	1,780,349,311	163,880,588	184,734,746	4,481,880,613	1,965,084,057	(99,988,422)	(60,844,830)	4,381,892,191	1,904,239,226
32											
33	Operating Rev For Return:	1,203,910,442	703,781,415	(199,431,635)	(208,805,013)	1,004,478,807	494,976,401	86,701,099	46,053,574	1,091,179,906	541,029,976

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2021

		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	29,943,630,467	13,117,086,782	47,424,939	38,280,506	29,991,055,406	13,155,367,288	-	(82,494,594)	29,991,055,406	13,072,872,694
37	Plant Held for Future Use	24,668,266	10,787,679	(9,178,055)	(4,088,156)	15,490,211	6,699,524	-	(8,460)	15,490,211	6,691,063
38	Misc Deferred Debits	885,935,050	318,121,320	(393,591,611)	(169,811,977)	492,343,439	148,309,343	-	(1,898,256)	492,343,439	146,411,087
39	Elec Plant Acq Adj	17,931,811	12,876,879	-	-	17,931,811	12,876,879	-	(35,281)	17,931,811	12,841,598
40	Pensions	30,307,907	13,276,662	(30,307,907)	(13,276,662)	-	-	-	-	-	-
41	Prepayments	68,395,164	19,397,116	-	18,055	68,395,164	19,415,170	-	(104,336)	68,395,164	19,310,834
42	Fuel Stock	214,367,361	96,210,397	-	-	214,367,361	96,210,397	-	(1,489,466)	214,367,361	94,720,931
43	Material & Supplies	266,464,484	114,785,208	(5,903,285)	(2,630,191)	260,561,198	112,155,017	-	(491,932)	260,561,198	111,663,085
44	Working Capital	46,290,892	24,504,807	(656,818)	(442,152)	45,634,074	24,062,655	(1,271,128)	(820,835)	44,362,946	23,241,819
45	Weatherization Loans	104,475,979	(2,652)	-	(1)	104,475,979	(2,653)	-	6	104,475,979	(2,647)
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	31,602,467,379	13,727,044,198	(392,212,736)	(151,950,578)	31,210,254,643	13,575,093,620	(1,271,128)	(87,343,155)	31,208,983,515	13,487,750,465
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,456,922,973)	(3,882,369,771)	83,803,886	(2,485,181)	(9,373,119,087)	(3,884,854,952)	-	23,087,368	(9,373,119,087)	(3,861,767,584)
52	Accum Prov For Amort	(668,885,852)	(279,272,408)	38,797,417	676,194	(630,088,435)	(278,596,214)	-	1,437,461	(630,088,435)	(277,158,752)
53	Accum Def Income Tax	(2,487,018,105)	(1,105,895,406)	23,523,475	20,231,983	(2,463,494,631)	(1,085,663,423)	(20,775,532)	(9,142,761)	(2,484,270,163)	(1,094,806,184)
54	Unamortized ITC	(2,327,099)	(2,184,445)	-	-	(2,327,099)	(2,184,445)	-	770	(2,327,099)	(2,183,674)
55	Customer Adv For Const	(115,770,768)	(45,443,544)	-	(11,951,134)	(115,770,768)	(57,394,678)	-	375,524	(115,770,768)	(57,019,154)
56	Customer Service Deposits	-	-	(13,069,218)	(13,069,218)	(13,069,218)	(13,069,218)	-	-	(13,069,218)	(13,069,218)
57	Misc Rate Base Deductions	(2,316,006,603)	(930,573,201)	317,971,594	123,166,932	(1,998,035,009)	(807,406,270)	84,499,412	38,122,179	(1,913,535,597)	(769,284,090)
58											
59	Total Rate Base Deductions	(15,046,931,400)	(6,245,738,775)	451,027,153	116,569,576	(14,595,904,246)	(6,129,169,199)	63,723,880	53,880,542	(14,532,180,366)	(6,075,288,657)
60											
61	Total Rate Base:	16,555,535,980	7,481,305,423	58,814,417	(35,381,002)	16,614,350,397	7,445,924,421	62,452,752	(33,462,614)	16,676,803,149	7,412,461,808
62											
63	Earned Return on Rate Base		9.407%		-2.760%		6.648%		0.651%		7.299%
65	Earned Return on Equity		13.753%		-5.345%		8.408%		1.261%		9.670%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2021

			Tab 3	Tab 4	Tab 5	Tab 6	Tab 7
		Utah Allocated Reconciled Unadjusted Results	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	Tax Adjustments
1	Operating Revenues:						
2	General Business Revenues	2,305,635,438	(254,305,391)	(2,271,844)	-	185,158,306	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	88,957,312	11,775,118	-	-	-	-
5	Other Operating Revenues	89,537,976	3,333,321	-	-	-	-
6	Total Operating Revenues	2,484,130,726	(239,196,952)	(2,271,844)	-	185,158,306	-
7							
8	Operating Expenses:						
9	Steam Production	443,666,279	-	16,580,178	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	33,973,143	-	(14,699,100)	-	-	-
12	Other Power Supply	486,085,852	-	1,287,516	(11,910,874)	-	-
13	Transmission	98,416,875	-	-	-	-	-
14	Distribution	85,905,903	-	3,177,888	-	-	-
15	Customer Accounting	30,822,955	-	(30,044)	-	-	-
16	Customer Service & Info	5,887,344	-	(24,656)	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	126,796,558	-	(57,595,157)	-	-	-
19							
20	Total O&M Expenses	1,311,554,909	-	(51,303,374)	(11,910,874)	-	-
21							
22	Depreciation	370,008,232	-	-	-	(626,991)	-
23	Amortization	26,191,001	-	-	-	205,676,883	-
24	Taxes Other Than Income	78,137,676	-	-	-	-	-
25	Income Taxes - Federal	55,682,017	(47,947,826)	(2,250,050)	2,388,188	(2,278,968)	(343,436)
26	Income Taxes - State	25,316,293	(10,858,855)	(509,574)	540,858	(516,123)	(77,779)
27	Income Taxes - Def Net	(81,880,847)	-	14,648,198	-	(2,093,143)	14,733,636
28	Investment Tax Credit Adj.	(1,454,615)	-	-	-	-	-
29	Misc Revenue & Expense	(983,262)	-	49,583	-	-	-
30							
31	Total Operating Expenses:	1,782,571,403	(58,806,682)	(39,365,217)	(8,981,828)	200,161,658	14,312,421
32							
33	Operating Rev For Return:	701,559,322	(180,390,270)	37,093,373	8,981,828	(15,003,352)	(14,312,421)
34							
35	Rate Base:						
36	Electric Plant In Service	13,117,086,782	-	-	-	-	-
37	Plant Held for Future Use	10,787,679	-	-	-	-	-
38	Misc Deferred Debits	318,121,320	-	-	-	-	-
39	Elec Plant Acq Adj	12,876,879	-	-	-	-	-
40	Pensions	13,276,662	-	-	-	-	-
41	Prepayments	19,397,116	-	-	-	-	-
42	Fuel Stock	96,210,397	-	-	-	-	-
43	Material & Supplies	114,785,208	-	-	-	-	-
44	Working Capital	24,529,575	(655,474)	(602,600)	(100,114)	(31,155)	(4,695)
45	Weatherization Loans	(2,652)	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	13,727,068,966	(655,474)	(602,600)	(100,114)	(31,155)	(4,695)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	(3,882,369,771)	-	-	-	(9,181,914)	-
52	Accum Prov For Amort	(279,272,408)	-	-	-	-	-
53	Accum Def Income Tax	(1,105,895,406)	-	(9,063,955)	-	568,251	(17,568,374)
54	Unamortized ITC	(2,184,445)	-	-	-	-	-
55	Customer Adv For Const	(45,443,544)	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	(930,573,201)	-	36,832,650	-	-	91,874,837
58							
59	Total Rate Base Deductions	(6,245,738,775)	-	27,768,695	-	(8,613,663)	74,306,463
60							
61	Total Rate Base:	7,481,330,191	(655,474)	27,166,096	(100,114)	(8,644,818)	74,301,768
62							
63	Return on Rate Base	9.377%	-2.412%	0.476%	0.121%	-0.193%	-0.258%
64							
65	Return on Equity	13.696%	-4.672%	0.922%	0.235%	-0.373%	-0.499%
66							
67	TAX CALCULATION:						
68	Operating Revenue	699,222,170	(239,196,952)	48,981,947	11,910,874	(19,891,586)	-
69	Other Deductions						
70	Interest (AFUDC)	(35,774,159)	-	-	-	159,994	-
71	Interest	165,867,341	(15,113)	628,068	(2,308)	(169,676)	1,713,190
72	Schedule "M" Additions	686,461,018	-	(6,404)	-	8,275,903	-
73	Schedule "M" Deductions	697,962,409	-	59,571,572	-	(237,650)	-
74	Income Before Tax	557,627,597	(239,181,838)	(11,224,097)	11,913,183	(11,368,350)	(1,713,190)
75							
76	State Income Taxes	25,316,293	(10,858,855)	(509,574)	540,858	(516,123)	(77,779)
77	Taxable Income	532,311,305	(228,322,983)	(10,714,523)	11,372,324	(10,852,227)	(1,635,411)
78							
79	Federal Income Taxes + Other	55,682,017	(47,947,826)	(2,250,050)	2,388,188	(2,278,968)	(343,436)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2021

Tab 8 Factors

		Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1	Operating Revenues:			
2	General Business Revenues	18,952,706	-	2,253,169,214
3	Interdepartmental	-	-	-
4	Special Sales	-	(762,237)	99,970,193
5	Other Operating Revenues	194	(741,696)	92,129,795
6	Total Operating Revenues	18,952,899	(1,503,933)	2,445,269,202
7				
8	Operating Expenses:			
9	Steam Production	17,161,053	(5,823,296)	471,584,214
10	Nuclear Production	-	-	-
11	Hydro Production	-	(167,486)	19,106,557
12	Other Power Supply	-	(5,203,416)	470,259,078
13	Transmission	-	(903,901)	97,512,974
14	Distribution	-	-	89,083,791
15	Customer Accounting	-	-	30,792,911
16	Customer Service & Info	-	-	5,862,687
17	Sales	-	-	-
18	Administrative & General	145,765	(703,517)	68,643,649
19				
20	Total O&M Expenses	17,306,818	(12,801,617)	1,252,845,862
21				
22	Depreciation	3,882,419	(2,534,609)	370,729,051
23	Amortization	5,758,602	(140,816)	237,485,669
24	Taxes Other Than Income	102,258	(496,587)	77,743,348
25	Income Taxes - Federal	173,519	3,326,540	8,749,984
26	Income Taxes - State	39,297	642,928	14,577,045
27	Income Taxes - Def Net	(1,750,096)	362,909	(55,979,344)
28	Investment Tax Credit Adj.	-	(4,618)	(1,459,233)
29	Misc Revenue & Expense	472,978	7,545	(453,157)
30				
31	Total Operating Expenses:	25,985,795	(11,638,324)	1,904,239,226
32				
33	Operating Rev For Return:	(7,032,895)	10,134,391	541,029,976
34				
35	Rate Base:			
36	Electric Plant In Service	38,280,506	(82,494,594)	13,072,872,694
37	Plant Held for Future Use	(4,088,156)	(8,460)	6,691,063
38	Misc Deferred Debits	(169,811,977)	(1,898,256)	146,411,087
39	Elec Plant Acq Adj	-	(35,281)	12,841,598
40	Pensions	(13,276,662)	-	-
41	Prepayments	18,055	(104,336)	19,310,834
42	Fuel Stock	-	(1,489,466)	94,720,931
43	Material & Supplies	(2,630,191)	(491,932)	111,663,085
44	Working Capital	215,377	(109,095)	23,241,819
45	Weatherization Loans	(1)	6	(2,647)
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(151,293,049)	(86,631,415)	13,487,750,465
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	6,696,733	23,087,368	(3,861,767,584)
52	Accum Prov For Amort	676,194	1,437,461	(277,158,752)
53	Accum Def Income Tax	37,232,106	(78,806)	(1,094,806,184)
54	Unamortized ITC	-	770	(2,183,674)
55	Customer Adv For Const	(11,951,134)	375,524	(57,019,154)
56	Customer Service Deposits	(13,069,218)	-	(13,069,218)
57	Misc Rate Base Deductions	31,292,095	1,289,529	(769,284,090)
58				
59	Total Rate Base Deductions	50,876,776	26,111,846	(6,075,288,657)
60				
61	Total Rate Base:	(100,416,273)	(60,519,569)	7,412,461,808
62				
63	Return on Rate Base	-0.005%	0.192%	7.299%
64				
65	Return on Equity	-0.009%	0.371%	9.670%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(8,570,175)	14,462,150	506,918,429
69	Other Deductions			
70	Interest (AFUDC)	(134)	229,601	(35,384,699)
71	Interest	(2,315,341)	(1,352,863)	164,353,296
72	Schedule "M" Additions	8,912,335	(2,728,833)	700,914,019
73	Schedule "M" Deductions	1,792,055	(1,304,828)	757,783,557
74	Income Before Tax	865,581	14,161,407	321,080,294
75				
76	State Income Taxes	39,297	642,928	14,577,045
77	Taxable Income	826,284	13,518,479	306,503,248
78				
79	Federal Income Taxes + Other	173,519	3,326,540	8,749,984

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED JUNE 2021
FILE:	UT JAM June 2021 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/26/2021
TIME:	1:32:36 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

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

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	48.36%	4.77%	2.306%
PREFERRED	0.01%	6.75%	0.001%
COMMON	51.63%	9.65%	4.982%
	100.00%		7.289%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2020 to 6/30/2021.

2020 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	2.3	5,081,632,249	2,305,635,438	5,029,166,025	2,253,169,214
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	212,315,668	88,957,312	212,315,668	99,970,193
5	Other Operating Revenues	2.4	227,962,549	89,537,976	231,590,403	92,129,795
6	Total Operating Revenues	2.4	5,521,910,467	2,484,130,726	5,473,072,097	2,445,269,202
7						
8	Operating Expenses:					
9	Steam Production	2.5	997,145,306	443,666,279	1,020,126,727	471,584,214
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	76,270,911	33,973,143	43,270,911	19,106,557
12	Other Power Supply	2.8, .9	1,086,996,613	486,085,852	1,074,346,281	470,259,078
13	Transmission	2.10	220,828,048	98,416,875	220,828,048	97,512,974
14	Distribution	2.12	227,788,851	85,905,903	234,391,771	89,083,791
15	Customer Accounting	2.12	70,180,739	30,822,955	70,136,336	30,792,911
16	Customer Service & Infor	2.13	116,029,408	5,887,344	116,043,030	5,862,687
17	Sales	2.13	0	0	0	0
18	Administrative & General	2.14	296,924,361	126,796,558	164,783,996	68,643,649
19						
20	Total O & M Expenses	2.14	3,092,164,237	1,311,554,909	2,943,927,100	1,252,845,862
21						
22	Depreciation	2.16	1,035,081,277	370,008,232	1,040,224,104	370,729,051
23	Amortization	2.17	61,823,778	26,191,001	273,515,113	237,485,669
24	Taxes Other Than Income	2.17	212,196,714	78,137,676	212,196,714	77,743,348
25	Income Taxes - Federal	2.20	(35,429,102)	53,870,242	(79,487,996)	8,749,984
26	Income Taxes - State	2.20	20,501,318	24,905,976	10,523,198	14,577,045
27	Income Taxes - Def Net	2.19	(64,900,993)	(81,880,847)	(16,041,818)	(55,979,344)
28	Investment Tax Credit Adj.	2.17	(1,703,368)	(1,454,615)	(1,703,368)	(1,459,233)
29	Misc Revenue & Expense	2.4	(1,733,836)	(983,262)	(1,260,857)	(453,157)
30						
31	Total Operating Expenses	2.20	4,318,000,025	1,780,349,311	4,381,892,191	1,904,239,226
32						
33	Operating Revenue for Return		1,203,910,442	703,781,415	1,091,179,906	541,029,976
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	29,943,630,467	13,117,086,782	29,991,055,406	13,072,872,694
37	Plant Held for Future Use	2.31	24,668,266	10,787,679	15,490,211	6,691,063
38	Misc Deferred Debits	2.33	885,935,050	318,121,320	492,343,439	146,411,087
39	Elec Plant Acq Adj	2.31	17,931,811	12,876,879	17,931,811	12,841,598
40	Pensions	2.31	30,307,907	13,276,662	0	0
41	Prepayments	2.32	68,395,164	19,397,116	68,395,164	19,310,834
42	Fuel Stock	2.32	214,367,361	96,210,397	214,367,361	94,720,931
43	Material & Supplies	2.32	266,464,484	114,785,208	260,561,198	111,663,085
44	Working Capital	2.33	46,290,892	24,504,807	44,362,946	23,241,819
45	Weatherization Loans	2.31	104,475,979	(2,652)	104,475,979	(2,647)
46	Miscellaneous Rate Base	2.34	0	0	0	0
47						
48	Total Electric Plant		31,602,467,379	13,727,044,198	31,208,983,515	13,487,750,465
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(9,456,922,973)	(3,882,369,771)	(9,373,119,087)	(3,861,767,584)
52	Accum Prov For Amort	2.39	(668,885,852)	(279,272,408)	(630,088,435)	(277,158,752)
53	Accum Def Income Taxes	2.35	(2,487,018,105)	(1,105,895,406)	(2,484,270,163)	(1,094,806,184)
54	Unamortized ITC	2.35	(2,327,099)	(2,184,445)	(2,327,099)	(2,183,674)
55	Customer Adv for Const	2.34	(115,770,768)	(45,443,544)	(115,770,768)	(57,019,154)
56	Customer Service Deposits	2.34	0	0	(13,069,218)	(13,069,218)
57	Misc. Rate Base Deductions	2.34	(2,316,006,603)	(930,573,201)	(1,913,535,597)	(769,284,090)
58						
59	Total Rate Base Deductions		(15,046,931,400)	(6,245,738,775)	(14,532,180,366)	(6,075,288,657)
60						
61	Total Rate Base		16,555,535,980	7,481,305,423	16,676,803,149	7,412,461,808
62						
63	Return on Rate Base				6.543%	7.299%
64						
65	Return on Equity				8.206%	9.670%
66	Net Power Costs				1,592,722,136	704,248,350
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact				114,173,787	50,747,666
69	Rate Base Decrease				(1,219,683,468)	(489,692,155)

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		2,032,842,216	922,666,693	1,996,396,358	886,220,835
73									
74					B1	2,032,842,216	922,666,693	1,996,396,358	886,220,835
75									
76	442	Commercial & Industrial Sales							
77			0	S		3,031,724,688	1,375,470,868	3,015,772,969	1,359,519,149
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	3,031,724,688	1,375,470,868	3,015,772,969	1,359,519,149
83									
84	444	Public Street & Highway Lighting							
85			0	S		17,065,345	7,497,877	16,996,699	7,429,231
86			0	SO		-	-	-	-
87					B1	17,065,345	7,497,877	16,996,699	7,429,231
88									
89	445	Other Sales to Public Authority							
90			0	S		-	-	-	-
91									
92					B1	-	-	-	-
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**5,081,632,249**	**2,305,635,438**	**5,029,166,025**	**2,253,169,214**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		12,440,401	(60,037)	12,440,401	11,715,081
105					B1	12,440,401	(60,037)	12,440,401	11,715,081
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		203,582,710	90,681,290	203,582,710	89,893,293
109			P	SE		(3,707,443)	(1,663,940)	(3,707,443)	(1,638,180)
110			P	SG		-	-	-	-
111					B1	199,875,267	89,017,349	199,875,267	88,255,112
112									
113		Total Sales for Resale			B1	212,315,668	88,957,312	212,315,668	99,970,193
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		(3,239,918)	(1,443,148)	(3,239,918)	(1,430,607)
118									
119									
120					B1	(3,239,918)	(1,443,148)	(3,239,918)	(1,430,607)
121									
122	**Total Sales from Electricity**				**B1**	**5,290,707,999**	**2,393,149,602**	**5,238,241,776**	**2,351,708,801**
123	450	Forfeited Discounts & Interest							
124			CUST	S		6,599,968	5,074,645	6,599,968	5,074,645
125			CUST	SO		-	-	-	-
126					B1	6,599,968	5,074,645	6,599,968	5,074,645
127									
128	451	Misc Electric Revenue							
129			CUST	S		8,210,111	5,192,004	8,210,111	5,192,004
130			GP	SG		-	-	-	-
131			GP	SO		52,826	23,141	52,826	23,026
132					B1	8,262,937	5,215,145	8,262,937	5,215,031
133									
134	453	Water Sales							
135			P	SG		7,350	3,274	7,350	3,245
136					B1	7,350	3,274	7,350	3,245
137									
138	454	Rent of Electric Property							
139			DPW	S		10,236,067	3,639,850	10,236,067	3,639,850
140			T	SG		4,867,665	2,168,191	4,867,665	2,149,350
141			T	SG		-	-	-	-
142			GP	SO		3,142,114	1,376,432	3,142,114	1,369,624
143					B1	18,245,846	7,184,473	18,245,846	7,158,823
144									
145									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
146									
147	456	Other Electric Revenue							
148			DMSC	S		39,636,054	2,814,657	35,916,740	2,875,349
149			CUST	CN		-	-	-	-
150			OTHSE	SE		26,523,928	11,904,226	26,523,928	11,719,933
151			OTHSO	SO		(2,863,076)	(1,254,197)	(2,863,076)	(1,247,993)
152			OTHSGR	SG		134,789,460	60,038,901	142,136,628	62,761,369
153									
154									
155					B1	198,086,365	73,503,587	201,714,219	76,108,657
156									
157	**Total Other Electric Revenues**				**B1**	**231,202,467**	**90,981,124**	**234,830,321**	**93,560,402**
158									
159	**Total Electric Operating Revenues**				**B1**	**5,521,910,467**	**2,484,130,726**	**5,473,072,097**	**2,445,269,202**
160									
161	Summary of Revenues by Factor								
162		S				5,158,754,851	2,322,296,556	5,102,569,313	2,281,666,143
163		CN				-	-	-	-
164		SE				22,816,485	10,240,286	22,816,485	10,081,752
165		SO				331,864	145,376	331,864	144,657
166		SG				340,007,267	151,448,507	347,354,435	153,376,650
167		DGP				-	-	-	-
168									
169	Total Electric Operating Revenues					5,521,910,467	2,484,130,726	5,473,072,097	2,445,269,202
170	Miscellaneous Revenues								
171	41160	Gain on Sale of Utility Plant - CR							
172			DPW	S		-	-	-	-
173			T	SG		-	-	-	-
174			G	SO		-	-	-	-
175			T	SG		-	-	-	-
176			P	SG		-	-	-	-
177					B6	-	-	-	-
178									
179	41170	Loss on Sale of Utility Plant							
180			DPW	S		-	-	-	-
181			T	SG		-	-	-	-
182					B6	-	-	-	-
183									
184	4118	Gain from Emission Allowances							
185			P	S		-	-	-	-
186			P	SE		(47)	(21)	(47)	(21)
187					B6	(47)	(21)	(47)	(21)
188									
189	41181	Gain from Disposition of NOX Credits							
190			P	SE		-	-	-	-
191					B6	-	-	-	-
192									
193	4194	Impact Housing Interest Income							
194			P	SG		-	-	-	-
195					B6	-	-	-	-
196									
197	421	(Gain) / Loss on Sale of Utility Plant							
198			DPW	S		510,749	-	216,203	(65,100)
199			T	SG		-	-	-	-
200			T	SG-P		-	-	-	-
201			P	SG		-	-	-	-
202			PTD	SO		(2,244,538)	(983,241)	(2,950)	(1,286)
203			P	SG		-	-	(1,947,042)	(859,729)
204					B6	(1,733,789)	(983,241)	(1,733,789)	(926,115)
205									
206	**Total Miscellaneous Revenues**				**B6**	**(1,733,836)**	**(983,262)**	**(1,733,836)**	**(926,136)**
207	Miscellaneous Expenses								
208	4311	Interest on Customer Deposits							
209			CUST	S		-	-	472,979	472,979
210						-	-	472,979	472,979
211	**Total Miscellaneous Expenses**				B6	**-**	**-**	**472,979**	**472,979**
212									
213	**Net Misc Revenue and Expense**				**B6**	**(1,733,836)**	**(983,262)**	**(1,260,857)**	**(453,157)**
214									

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
215	500	Operation Supervision & Engineering							
216			P	SG		13,865,751	6,176,183	13,865,751	6,122,514
217			P	SG		1,084,539	483,083	1,084,539	478,885
218					B2	14,950,290	6,659,267	14,950,290	6,601,399
219									
220	501	Fuel Related-Non NPC							
221			P	S		6,207,125	-	48,701,270	42,494,145
222			P	SE		16,755,152	7,519,894	16,755,152	7,403,476
223			P	SE		-	-	-	-
224			P	SE		-	-	-	-
225			P	SE		264,509	118,714	264,509	116,877
226					B2	23,226,786	7,638,609	65,720,931	50,014,497
227									
228	501NPC	Fuel Related-NPC							
229			P	S		137,244	-	137,244	-
230			P	SE		637,368,410	286,057,854	637,368,410	281,629,295
231			P	SE		-	-	-	-
232			P	SE		-	-	-	-
233			P	SE		31,040,758	13,931,429	31,040,758	13,715,752
234					B2	668,546,412	299,989,283	668,546,412	295,345,047
235									
236		Total Fuel Related			B2	691,773,198	307,627,892	734,267,343	345,359,544
237									
238	502	Steam Expenses							
239			P	SG		75,504,557	33,631,788	75,504,557	33,339,537
240			P	SG		4,617,621	2,056,814	4,617,621	2,038,941
241					B2	80,122,178	35,688,603	80,122,178	35,378,478
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		5,119,912	2,297,872	5,119,912	2,262,298
249					B2	5,119,912	2,297,872	5,119,912	2,262,298
250									
251	505	Electric Expenses							
252			P	SG		1,041,685	463,995	1,041,685	459,963
253			P	SG		131,171	58,427	131,171	57,919
254					B2	1,172,856	522,422	1,172,856	517,882
255									
256	506	Misc. Steam Expense							
257			P	SG		57,377,431	25,557,472	37,898,663	16,734,406
258			P	SE		-	-	-	-
259			P	SG		1,448,672	645,278	1,448,672	639,671
260					B2	58,826,103	26,202,750	39,347,335	17,374,076
261									
262	507	Rents							
263			P	SG		466,659	207,863	466,659	206,056
264			P	SG		237	106	237	105
265					B2	466,896	207,968	466,896	206,161
266									
267	510	Maint Supervision & Engineering							
268			P	SG		5,990,074	2,668,142	5,956,118	2,629,963
269			P	SG		1,064,231	474,038	1,064,231	469,918
270					B2	7,054,305	3,142,180	7,020,349	3,099,882
271									
272									
273									
274	511	Maintenance of Structures							
275			P	SG		22,011,978	9,804,735	22,011,978	9,719,535
276			P	SG		2,549,103	1,135,440	2,549,103	1,125,573
277					B2	24,561,081	10,940,175	24,561,081	10,845,108
278									
279	512	Maintenance of Boiler Plant							
280			P	SG		67,917,271	30,252,205	67,917,271	29,989,321
281			P	SG		1,744,893	777,223	1,744,893	770,469
282					B2	69,662,164	31,029,427	69,662,164	30,759,790
283									
284	513	Maintenance of Electric Plant							
285			P	SG		31,093,354	13,849,828	31,093,354	13,729,476
286			P	SG		300,806	133,987	300,806	132,823
287					B2	31,394,160	13,983,815	31,394,160	13,862,299
288									
289	514	Maintenance of Misc. Steam Plant							
290			P	SG		10,579,826	4,712,543	10,579,826	4,671,592
291			P	SG		1,462,336	651,364	1,462,336	645,704
292					B2	12,042,162	5,363,907	12,042,162	5,317,296
293									
294	**Total Steam Power Generation**				**B2**	**997,145,306**	**443,666,279**	**1,020,126,727**	**471,584,214**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
295	517	Operation Super & Engineering							
296			P	SG		-	-	-	-
297					B2	-	-	-	-
298									
299	518	Nuclear Fuel Expense							
300			P	SE		-	-	-	-
301									
302					B2	-	-	-	-
303									
304	519	Coolants and Water							
305			P	SG		-	-	-	-
306					B2	-	-	-	-
307									
308	520	Steam Expenses							
309			P	SG		-	-	-	-
310					B2	-	-	-	-
311									
312									
313									
314	523	Electric Expenses							
315			P	SG		-	-	-	-
316					B2	-	-	-	-
317									
318	524	Misc. Nuclear Expenses							
319			P	SG		-	-	-	-
320					B2	-	-	-	-
321									
322	528	Maintenance Super & Engineering							
323			P	SG		-	-	-	-
324					B2	-	-	-	-
325									
326	529	Maintenance of Structures							
327			P	SG		-	-	-	-
328					B2	-	-	-	-
329									
330	530	Maintenance of Reactor Plant							
331			P	SG		-	-	-	-
332					B2	-	-	-	-
333									
334	531	Maintenance of Electric Plant							
335			P	SG		-	-	-	-
336					B2	-	-	-	-
337									
338	532	Maintenance of Misc Nuclear							
339			P	SG		-	-	-	-
340					B2	-	-	-	-
341									
342	**Total Nuclear Power Generation**				**B2**	**-**	**-**	**-**	**-**
343									
344	535	Operation Super & Engineering							
345			P	DGP		-	-	-	-
346			P	SG		9,461,569	4,214,441	9,461,569	4,177,818
347			P	SG		1,637,780	729,512	1,637,780	723,173
348									
349					B2	11,099,349	4,943,953	11,099,349	4,900,991
350									
351	536	Water For Power							
352			P	DGP		-	-	-	-
353			P	SG		294,395	131,131	294,395	129,992
354			P	SG		-	-	-	-
355									
356					B2	294,395	131,131	294,395	129,992
357									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
358	537	Hydraulic Expenses							
359			P	DGP		-	-	-	-
360			P	SG		4,157,768	1,851,983	4,157,768	1,835,890
361			P	SG		317,694	141,509	317,694	140,280
362									
363					B2	4,475,462	1,993,493	4,475,462	1,976,170
364									
365	538	Electric Expenses							
366			P	DGP		-	-	-	-
367			P	SG		-	-	-	-
368			P	SG		-	-	-	-
369									
370					B2	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373			P	DGP		-	-	-	-
374			P	SG		11,778,612	5,246,515	11,778,612	5,200,924
375			P	SG		6,544,109	2,914,925	6,544,109	2,889,595
376									
377									
378					B2	18,322,722	8,161,440	18,322,722	8,090,519
379									
380	540	Rents (Hydro Generation)							
381			P	DGP		-	-	-	-
382			P	SG		1,430,079	636,996	1,430,079	631,461
383			P	SG		63,838	28,435	63,838	28,188
384									
385					B2	1,493,917	665,431	1,493,917	659,649
386									
387	541	Maint Supervision & Engineering							
388			P	DGP		-	-	-	-
389			P	SG		384	171	384	170
390			P	SG		-	-	-	-
391									
392					B2	384	171	384	170
393									
394	542	Maintenance of Structures							
395			P	DGP		-	-	-	-
396			P	SG		742,250	330,618	742,250	327,745
397			P	SG		72,934	32,487	72,934	32,204
398									
399					B2	815,184	363,105	815,184	359,950
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405			P	DGP		-	-	-	-
406			P	SG		693,668	308,979	693,668	306,294
407			P	SG		354,924	158,093	354,924	156,719
408									
409					B2	1,048,592	467,071	1,048,592	463,013
410									
411	544	Maintenance of Electric Plant							
412			P	DGP		-	-	-	-
413			P	SG		1,627,801	725,067	1,627,801	718,766
414			P	SG		250,736	111,685	250,736	110,714
415									
416					B2	1,878,537	836,752	1,878,537	829,481
417									
418	545	Maintenance of Misc. Hydro Plant							
419			P	SG		33,000,000	14,699,100	-	-
420			P	SG		3,005,661	1,338,803	3,005,661	1,327,169
421			P	SG		836,709	372,693	836,709	369,454
422									
423					B2	36,842,370	16,410,596	3,842,370	1,696,624
424									
425	**Total Hydraulic Power Generation**				**B2**	**76,270,911**	**33,973,143**	**43,270,911**	**19,106,557**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
426									
427	546	Operation Super & Engineering							
428			P	SG		320,354	142,694	320,354	141,455
429			P	SG		-	-	-	-
430					B2	320,354	142,694	320,354	141,455
431									
432	547	Fuel-Non-NPC							
433			P	SE		-	-	-	-
434			P	SE		-	-	-	-
435					B2	-	-	-	-
436									
437	547NPC	Fuel-NPC							
438			P	SE		289,072,443	129,738,848	289,072,443	127,730,316
439			P	SE		1,980,087	888,685	1,980,087	874,927
440					B2	291,052,531	130,627,532	291,052,531	128,605,243
441									
442	548	Generation Expense							
443			P	SG		17,649,317	7,861,487	17,649,317	7,793,173
444			P	SG		383,214	170,694	383,214	169,210
445					B2	18,032,530	8,032,181	18,032,530	7,962,383
446									
447	549	Miscellaneous Other							
448			P	S		32,386	-	32,386	-
449			P	SG		4,035,159	1,797,370	4,035,159	1,781,751
450			P	SG		4,490,304	2,000,104	4,490,304	1,982,724
451					B2	8,557,850	3,797,474	8,557,850	3,764,475
452									
453									
454									
455									
456	550	Rents							
457			P	S		377,689	-	377,689	-
458			P	SG		40,789	18,168	40,789	18,010
459			P	SG		7,423,249	3,306,518	7,423,249	3,277,785
460					B2	7,841,726	3,324,686	7,841,726	3,295,795
461									
462	551	Maint Supervision & Engineering							
463			P	SG		-	-	-	-
464					B2	-	-	-	-
465									
466	552	Maintenance of Structures							
467			P	SG		2,300,976	1,024,918	2,300,976	1,016,011
468			P	SG		52,439	23,358	52,439	23,155
469					B2	2,353,416	1,048,275	2,353,416	1,039,166
470									
471	553	Maint of Generation & Electric Plant							
472			P	SG		3,849,587	1,714,711	6,767,976	2,988,445
473			P	SG		11,075,955	4,933,533	11,075,955	4,890,661
474			P	SG		235,783	105,024	235,783	104,111
475					B2	15,161,325	6,753,268	18,079,714	7,983,217
476									
477	554	Maintenance of Misc. Other							
478			P	SG		2,049,813	913,043	2,049,813	905,108
479			P	SG		1,006,710	448,416	1,006,710	444,520
480			P	SG		75,591	33,670	75,591	33,378
481					B2	3,132,114	1,395,129	3,132,114	1,383,006
482									
483	**Total Other Power Generation**				**B2**	**346,451,846**	**155,121,239**	**349,370,235**	**154,174,740**
484									
485									
486	555	Purchased Power-Non NPC							
487			DMSC	S		3,990,510	-	3,990,510	-
488						3,990,510	-	3,990,510	-
489									
490	555NPC	Purchased Power-NPC							
491			P	S		10,277,762	10,277,762	15,888,162	7,727,045
492			P	SG		621,018,560	276,618,600	599,841,949	264,864,183
493			P	SE		62,781,784	28,177,146	62,781,784	27,740,925
494		Seasonal Co	P	SG		-	-	-	-
495			P	DGP		-	-	-	-
496						694,078,107	315,073,508	678,511,895	300,332,153
497									
498		Total Purchased Power			B2	698,068,616	315,073,508	682,502,404	300,332,153
499									
500	556	System Control & Load Dispatch							
501			P	SG		596,144	265,539	596,144	263,232
502									
503					B2	596,144	265,539	596,144	263,232
504									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
505									
506									
507	557	Other Expenses							
508			P	S		6,878,698	35,000	6,878,698	35,000
509			P	SG		34,992,756	15,586,728	34,990,247	15,450,175
510			P	SGCT		-	-	-	-
511			P	SE		8,552	3,838	8,552	3,779
512			P	SG		-	-	-	-
513			P	TROJP		-	-	-	-
514									
515					B2	41,880,006	15,625,566	41,877,497	15,488,954
516									
517	Embedded Cost Differentials								
518	Company Owned Hyd		P	DGP		-	-	-	-
519	Company Owned Hyd		P	SG		-	-	-	-
520	Mid-C Contract		P	MC		-	-	-	-
521	Mid-C Contract		P	SG		-	-	-	-
522	Existing QF Contracts		P	S		-	-	-	-
523	Existing QF Contracts		P	SG		-	-	-	-
524									
525						-	-	-	-
526									
527									
528									
529									
530	2020 Protocol Adjustment								
531	Baseline ECD		P	S		-	-	-	-
532	Equalization Adj.		P	S		-	-	-	-
533	2020 Protocol Adjustment					-	-	-	-
534									
535	**Total Other Power Supply**				**B2**	**740,544,767**	**330,964,613**	**724,976,046**	**316,084,339**
536									
537	**Total Production Expense**				**B2**	**2,160,412,830**	**963,725,274**	**2,137,743,919**	**960,949,849**
538									
539									
540	Summary of Production Expense by Factor								
541		S				27,901,415	10,312,762	76,005,959	50,256,190
542		SG				1,088,119,808	484,678,232	1,017,346,353	449,216,015
543		SE				1,044,391,607	468,734,280	1,044,391,607	461,477,644
544		SNPPH				-	-	-	-
545		TROJP				-	-	-	-
546		SGCT				-	-	-	-
547		DGP				-	-	-	-
548		DEU				-	-	-	-
549		DEP				-	-	-	-
550		SNPPS				-	-	-	-
551		SNPPO				-	-	-	-
552		DGU				-	-	-	-
553		MC				-	-	-	-
554		SSGCT				-	-	-	-
555		SSECT				-	-	-	-
556		SSGC				-	-	-	-
557		SSGCH				-	-	-	-
558		SSECH				-	-	-	-
559	Total Production Expense by Factor					2,160,412,830	963,725,274	2,137,743,919	960,949,849
560	560	Operation Supervision & Engineering							
561			T	SG		8,985,016	4,002,171	8,985,016	3,967,393
562									
563					B2	8,985,016	4,002,171	8,985,016	3,967,393
564									
565	561	Load Dispatching							
566			T	SG		17,775,685	7,917,775	17,775,685	7,848,971
567									
568					B2	17,775,685	7,917,775	17,775,685	7,848,971
569	562	Station Expense							
570			T	SG		3,230,138	1,438,792	3,230,138	1,426,289
571									
572					B2	3,230,138	1,438,792	3,230,138	1,426,289
573									
574	563	Overhead Line Expense							
575			T	SG		961,278	428,179	961,278	424,458
576									
577					B2	961,278	428,179	961,278	424,458
578									
579	564	Underground Line Expense							
580			T	SG		-	-	-	-
581									
582					B2	-	-	-	-
583									

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584	565	Transmission of Electricity by Others							
585			T	SG		-	-	-	-
586			T	SE		-	-	-	-
587						-	-	-	-
588									
589	565NPC	Transmission of Electricity by Others-NPC							
590			T	SG		133,395,046	59,417,791	133,395,046	58,901,466
591			T	SE		15,971,607	7,168,230	15,971,607	7,057,257
592						149,366,653	66,586,021	149,366,653	65,958,722
593									
594		Total Transmission of Electricity by Others			B2	149,366,653	66,586,021	149,366,653	65,958,722
595									
596	566	Misc. Transmission Expense							
597			T	SG		3,609,107	1,607,595	3,609,107	1,593,625
598									
599					B2	3,609,107	1,607,595	3,609,107	1,593,625
600									
601	567	Rents - Transmission							
602			T	SG		2,481,704	1,105,419	2,481,704	1,095,813
603									
604					B2	2,481,704	1,105,419	2,481,704	1,095,813
605									
606	568	Maint Supervision & Engineering							
607			T	SG		845,051	376,409	845,051	373,138
608									
609					B2	845,051	376,409	845,051	373,138
610									
611	569	Maintenance of Structures							
612			T	SG		5,239,955	2,334,019	5,239,955	2,313,737
613									
614					B2	5,239,955	2,334,019	5,239,955	2,313,737
615									
616	570	Maintenance of Station Equipment							
617			T	SG		10,323,490	4,598,364	10,323,490	4,558,405
618									
619					B2	10,323,490	4,598,364	10,323,490	4,558,405
620									
621	571	Maintenance of Overhead Lines							
622			T	SG		17,662,920	7,867,546	17,662,920	7,799,179
623									
624					B2	17,662,920	7,867,546	17,662,920	7,799,179
625									
626	572	Maintenance of Underground Lines							
627			T	SG		169,970	75,709	169,970	75,051
628									
629					B2	169,970	75,709	169,970	75,051
630									
631	573	Maint of Misc. Transmission Plant							
632			T	SG		177,081	78,877	177,081	78,191
633									
634					B2	177,081	78,877	177,081	78,191
635									
636	**Total Transmission Expense**				**B2**	**220,828,048**	**98,416,875**	**220,828,048**	**97,512,974**
637									
638	Summary of Transmission Expense by Factor								
639		SE				15,971,607	7,168,230	15,971,607	7,057,257
640		SG				204,856,441	91,248,645	204,856,441	90,455,717
641		SNPT				-	-	-	-
642	Total Transmission Expense by Factor					220,828,048	98,416,875	220,828,048	97,512,974
643	580	Operation Supervision & Engineering							
644			DPW	S		1,694,447	84,712	1,694,447	84,712
645			DPW	SNPD		8,121,601	3,908,807	8,121,601	3,908,807
646					B2	9,816,048	3,993,519	9,816,048	3,993,519
647									
648	581	Load Dispatching							
649			DPW	S		-	-	-	-
650			DPW	SNPD		12,715,437	6,119,753	12,715,437	6,119,753
651					B2	12,715,437	6,119,753	12,715,437	6,119,753
652									
653	582	Station Expense							
654			DPW	S		4,235,076	1,817,995	4,235,076	1,817,995
655			DPW	SNPD		17,180	8,268	17,180	8,268
656					B2	4,252,256	1,826,263	4,252,256	1,826,263
657									

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658	583	Overhead Line Expenses							
659			DPW	S		9,361,055	6,147,481	9,361,055	6,147,481
660			DPW	SNPD		166	80	166	80
661					B2	9,361,221	6,147,561	9,361,221	6,147,561
662									
663	584	Underground Line Expense							
664			DPW	S		417	-	417	-
665			DPW	SNPD		-	-	-	-
666					B2	417	-	417	-
667									
668	585	Street Lighting & Signal Systems							
669			DPW	S		-	-	-	-
670			DPW	SNPD		323,751	155,817	323,751	155,817
671					B2	323,751	155,817	323,751	155,817
672									
673	586	Meter Expenses							
674			DPW	S		2,750,524	502,118	2,750,524	502,118
675			DPW	SNPD		-	-	-	-
676					B2	2,750,524	502,118	2,750,524	502,118
677									
678	587	Customer Installation Expenses							
679			DPW	S		16,553,911	6,074,672	16,553,911	6,074,672
680			DPW	SNPD		-	-	-	-
681					B2	16,553,911	6,074,672	16,553,911	6,074,672
682									
683	588	Misc. Distribution Expenses							
684			DPW	S		415,049	692,769	415,049	692,769
685			DPW	SNPD		662,605	318,902	662,605	318,902
686					B2	1,077,654	1,011,671	1,077,654	1,011,671
687									
688	589	Rents							
689			DPW	S		3,526,824	753,660	3,526,824	753,660
690			DPW	SNPD		25,331	12,192	25,331	12,192
691					B2	3,552,155	765,851	3,552,155	765,851
692									
693	590	Maint Supervision & Engineering							
694			DPW	S		2,797,810	1,028,781	2,797,810	1,028,781
695			DPW	SNPD		2,560,779	1,232,465	2,560,779	1,232,465
696					B2	5,358,589	2,261,246	5,358,589	2,261,246
697									
698	591	Maintenance of Structures							
699			DPW	S		1,756,099	607,730	1,756,099	607,730
700			DPW	SNPD		59,698	28,732	59,698	28,732
701					B2	1,815,797	636,462	1,815,797	636,462
702									
703	592	Maintenance of Station Equipment							
704			DPW	S		7,199,867	2,154,389	7,199,867	2,154,389
705			DPW	SNPD		1,565,281	753,347	1,565,281	753,347
706					B2	8,765,148	2,907,736	8,765,148	2,907,736
707	593	Maintenance of Overhead Lines							
708			DPW	S		110,312,452	30,984,809	110,312,452	30,984,809
709			DPW	SNPD		2,450,344	1,179,315	2,450,344	1,179,315
710					B2	112,762,796	32,164,124	112,762,796	32,164,124
711									
712	594	Maintenance of Underground Lines							
713			DPW	S		28,989,233	16,831,825	28,989,233	16,831,825
714			DPW	SNPD		23,258	11,194	23,258	11,194
715					B2	29,012,491	16,843,019	29,012,491	16,843,019
716									
717	595	Maintenance of Line Transformers							
718			DPW	S		-	-	-	-
719			DPW	SNPD		1,101,111	529,949	1,101,111	529,949
720					B2	1,101,111	529,949	1,101,111	529,949
721									
722	596	Maint of Street Lighting & Signal Sys.							
723			DPW	S		1,868,303	596,619	1,868,303	596,619
724			DPW	SNPD		-	-	-	-
725					B2	1,868,303	596,619	1,868,303	596,619
726									

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727	597	Maintenance of Meters							
728			DPW	S		691,372	356,418	691,372	356,418
729			DPW	SNPD		26,553	12,779	26,553	12,779
730					B2	717,925	369,197	717,925	369,197
731									
732	598	Maint of Misc. Distribution Plant							
733			DPW	S		1,430,122	808,941	1,430,122	808,941
734			DPW	SNPD		4,553,196	2,191,386	11,156,116	5,369,275
735					B2	5,983,318	3,000,327	12,586,238	6,178,215
736									
737	**Total Distribution Expense**				**B2**	**227,788,851**	**85,905,903**	**234,391,771**	**89,083,791**
738									
739									
740	Summary of Distribution Expense by Factor								
741		S				193,582,559	69,442,918	193,582,559	69,442,918
742		SNPD				34,206,291	16,462,985	40,809,211	19,640,873
743									
744	Total Distribution Expense by Factor					227,788,851	85,905,903	234,391,771	89,083,791
745									
746	901	Supervision							
747			CUST	S		615	-	615	-
748			CUST	CN		2,256,716	1,089,948	2,256,716	1,089,948
749					B2	2,257,332	1,089,948	2,257,332	1,089,948
750									
751	902	Meter Reading Expense							
752			CUST	S		12,882,743	5,735,203	12,882,743	5,735,203
753			CUST	CN		388,569	187,671	388,569	187,671
754					B2	13,271,313	5,922,874	13,271,313	5,922,874
755									
756	903	Customer Receipts & Collections							
757			CUST	S		3,369,238	1,478,180	3,354,879	1,478,180
758			CUST	CN		39,229,538	18,947,067	39,229,538	18,947,067
759					B2	42,598,776	20,425,247	42,584,417	20,425,247
760									
761	904	Uncollectible Accounts							
762			CUST	S		11,886,522	3,304,327	11,856,478	3,274,283
763			P	SG		-	-	-	-
764			CUST	CN		141,303	68,247	141,303	68,247
765					B2	12,027,825	3,372,574	11,997,781	3,342,530
766									
767	905	Misc. Customer Accounts Expense							
768			CUST	S		-	-	-	-
769			CUST	CN		25,493	12,313	25,493	12,313
770					B2	25,493	12,313	25,493	12,313
771									
772	**Total Customer Accounts Expense**				**B2**	**70,180,739**	**30,822,955**	**70,136,336**	**30,792,911**
773									
774	Summary of Customer Accts Exp by Factor								
775		S				28,139,119	10,517,710	28,094,716	10,487,666
776		CN				42,041,620	20,305,246	42,041,620	20,305,246
777		SG				-	-	-	-
778	Total Customer Accounts Expense by Factor					70,180,739	30,822,955	70,136,336	30,792,911
779									
780	907	Supervision							
781			CUST	S		-	-	-	-
782			CUST	CN		2,906	1,403	2,906	1,403
783					B2	2,906	1,403	2,906	1,403
784									
785	908	Customer Assistance							
786			CUST	S		109,367,868	3,045,165	109,367,868	3,045,165
787			CUST	CN		2,019,273	975,268	2,019,273	975,268
788									
789									
790					B2	111,387,142	4,020,433	111,387,142	4,020,433
791									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
792	909	Informational & Instructional Adv							
793			CUST	S		1,954,258	568,658	2,041,871	579,738
794			CUST	CN		2,683,338	1,295,997	2,609,346	1,260,261
795					B2	4,637,595	1,864,655	4,651,217	1,839,999
796									
797	910	Misc. Customer Service							
798			CUST	S		-	-	-	-
799			CUST	CN		1,766	853	1,766	853
800									
801					B2	1,766	853	1,766	853
802									
803	**Total Customer Service Expense**				**B2**	**116,029,408**	**5,887,344**	**116,043,030**	**5,862,687**
804									
805									
806	Summary of Customer Service Exp by Factor								
807		S				111,322,126	3,613,822	111,409,740	3,624,902
808		CN				4,707,282	2,273,521	4,633,291	2,237,785
809									
810	Total Customer Service Expense by Factor				B2	116,029,408	5,887,344	116,043,030	5,862,687
811									
812									
813	911	Supervision							
814			CUST	S		-	-	-	-
815			CUST	CN		-	-	-	-
816					B2	-	-	-	-
817									
818	912	Demonstration & Selling Expense							
819			CUST	S		-	-	-	-
820			CUST	CN		-	-	-	-
821					B2	-	-	-	-
822									
823	913	Advertising Expense							
824			CUST	S		-	-	-	-
825			CUST	CN		-	-	-	-
826					B2	-	-	-	-
827									
828	916	Misc. Sales Expense							
829			CUST	S		-	-	-	-
830			CUST	CN		-	-	-	-
831					B2	-	-	-	-
832									
833	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
834									
835									
836	Total Sales Expense by Factor								
837		S				-	-	-	-
838		CN				-	-	-	-
839	Total Sales Expense by Factor					-	-	-	-
840									
841	**Total Customer Service Exp Including Sales**				**B2**	**116,029,408**	**5,887,344**	**116,043,030**	**5,862,687**
842	920	Administrative & General Salaries							
843			PTD	S		2,285,428	1,187,935	2,285,428	1,187,935
844			CUST	CN		-	-	-	-
845			PTD	SO		76,467,813	33,497,439	76,467,813	33,331,737
846					B2	78,753,241	34,685,374	78,753,241	34,519,672
847									
848	921	Office Supplies & expenses							
849			PTD	S		2,345,814	77,931	2,345,814	77,931
850			CUST	CN		87,451	42,237	87,451	42,237
851			PTD	SO		8,230,193	3,605,313	9,514,193	4,147,164
852					B2	10,663,458	3,725,481	11,947,458	4,267,332
853									
854	922	A&G Expenses Transferred							
855			PTD	S		-	-	-	-
856			CUST	CN		-	-	-	-
857			PTD	SO		(37,446,530)	(16,403,802)	(37,446,530)	(16,322,657)
858					B2	(37,446,530)	(16,403,802)	(37,446,530)	(16,322,657)
859									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
860	923	Outside Services							
861			PTD	S		1,045,345	524,152	1,045,345	524,152
862			CUST	CN		-	-	-	-
863			PTD	SO		22,722,700	9,953,891	22,722,700	9,904,652
864					B2	23,768,045	10,478,043	23,768,045	10,428,804
865									
866	924	Property Insurance							
867			PT	S		11,665,617	1,312,923	11,665,617	1,312,923
868			PT	SG		-	-	-	-
869			PTD	SO		4,371,510	1,914,981	4,371,510	1,905,508
870					B2	16,037,127	3,227,904	16,037,127	3,218,431
871									
872	925	Injuries & Damages							
873			PTD	S		1,484,743	-	1,484,743	-
874			PTD	SO		151,600,598	66,410,057	18,175,917	7,922,744
875					B2	153,085,341	66,410,057	19,660,660	7,922,744
876									
877	926	Employee Pensions & Benefits							
878			LABOR	S		5,664,605	5,401,183	5,664,605	5,401,183
879			CUST	CN		-	-	-	-
880			LABOR	SO		114,566,722	50,187,022	114,566,722	49,938,762
881					B2	120,231,327	55,588,204	120,231,327	55,339,944
882									
883	927	Franchise Requirements							
884			DMSC	S		-	-	-	-
885			DMSC	SO		-	-	-	-
886					B2	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889			DMSC	S		18,139,814	7,088,949	18,137,441	7,088,949
890			P	SE		-	-	-	-
891			DMSC	SO		2,239,683	981,114	2,242,056	977,295
892			FERC	SG		4,289,878	1,910,829	4,289,878	1,894,224
893					B2	24,669,376	9,980,892	24,669,376	9,960,468
894									
895	929	Duplicate Charges							
896			LABOR	S		-	-	-	-
897			LABOR	SO		(124,736,799)	(54,642,119)	(124,736,482)	(54,371,683)
898					B2	(124,736,799)	(54,642,119)	(124,736,482)	(54,371,683)
899									
900	930	Misc General Expenses							
901			PTD	S		21,320	2,500	21,320	2,500
902			CUST	CN		-	-	-	-
903			P	SG		-	-	-	-
904			LABOR	SO		2,246,757	984,213	2,246,757	979,344
905					B2	2,268,077	986,713	2,268,077	981,844
906									
907	931	Rents							
908			PTD	S		1,032,000	369,240	1,032,000	369,240
909			PTD	SO		2,060,717	902,716	2,060,717	898,251
910					B2	3,092,716	1,271,957	3,092,716	1,267,491
911									
912	935	Maintenance of General Plant							
913			G	S		392,947	33,096	392,947	33,096
914			CUST	CN		27,697	13,377	27,697	13,377
915			G	SO		26,118,338	11,441,382	26,118,338	11,384,785
916					B2	26,538,982	11,487,855	26,538,982	11,431,258
917									
918	**Total Administrative & General Expense**				**B2**	**296,924,361**	**126,796,558**	**164,783,996**	**68,643,649**
919									
920	Summary of A&G Expense by Factor								
921		S				44,077,632	15,997,909	44,075,260	15,997,909
922		SE				-	-	-	-
923		SO				248,441,702	108,832,206	116,303,710	50,695,902
924		SG				4,289,878	1,910,829	4,289,878	1,894,224
925		CN				115,148	55,614	115,148	55,614
926	Total A&G Expense by Factor					296,924,361	126,796,558	164,783,996	68,643,649
927									
928	**Total O&M Expense**				**B2**	**3,092,164,237**	**1,311,554,909**	**2,943,927,100**	**1,252,845,862**

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
929	403SP	Steam Depreciation							
930			P	S		180,756,088	-	182,478,408	1,722,320
931			P	SG		40,420,413	18,004,354	40,420,413	17,847,901
932			P	SG		33,611,594	14,971,520	33,611,594	14,841,422
933			P	SG		223,954,796	99,755,573	219,783,192	97,046,723
934			P	SG		7,589,695	3,380,657	7,589,695	3,351,280
935					B3	486,332,585	136,112,104	483,883,301	134,809,646
936									
937	403NP	Nuclear Depreciation							
938			P	SG		-	-	-	-
939					B3	-	-	-	-
940									
941	403HP	Hydro Depreciation							
942			P	SG		(24,185,191)	(10,772,744)	(24,185,191)	(10,679,131)
943			P	SG		1,348,641	600,721	1,348,641	595,501
944			P	SG		46,696,890	20,800,068	54,289,001	23,971,668
945			P	SG		6,934,787	3,088,943	6,934,787	3,062,101
946					B3	30,795,127	13,716,989	38,387,238	16,950,139
947									
948	403OP	Other Production Depreciation							
949			P	S		4,783	4,783	4,783	4,783
950			P	SG		-	-	-	-
951			P	SG		65,951,638	29,376,658	65,951,638	29,121,382
952			P	SG		3,697,797	1,647,100	3,697,797	1,632,787
953			P	SG		97,958,758	43,633,502	97,958,758	43,254,338
954					B3	167,612,977	74,662,043	167,612,977	74,013,291
955									
956	403TP	Transmission Depreciation							
957			T	SG		8,458,141	3,767,487	8,458,141	3,734,748
958			T	SG		10,613,292	4,727,449	10,613,292	4,686,369
959			T	SG		106,315,401	47,355,779	106,315,401	46,944,269
960					B3	125,386,834	55,850,715	125,386,834	55,365,386
961									
962									
963									
964	403	Distribution Depreciation							
965	360	Land & Land Rights	DPW	S		420,462	179,470	420,462	179,470
966	361	Structures	DPW	S		2,158,154	1,059,076	2,158,154	1,059,076
967	362	Station Equipment	DPW	S		12,341,072	1,369,145	12,341,072	1,369,145
968	363	Storage Battery Eq	DPW	S		-	-	-	-
969	364	Poles & Towers	DPW	S		45,813,613	15,229,724	45,813,613	15,229,724
970	365	OH Conductors	DPW	S		20,782,723	6,988,838	20,782,723	6,988,838
971	366	UG Conduit	DPW	S		9,700,542	5,519,391	9,700,542	5,519,391
972	367	UG Conductor	DPW	S		21,530,296	13,443,220	21,530,296	13,443,220
973	368	Line Trans	DPW	S		35,711,989	13,914,341	35,711,989	13,914,341
974	369	Services	DPW	S		20,733,655	8,430,742	20,733,655	8,430,742
975	370	Meters	DPW	S		9,771,798	4,767,973	9,771,798	4,767,973
976	371	Inst Cust Prem	DPW	S		478,452	266,869	478,452	266,869
977	372	Leased Property	DPW	S		-	-	-	-
978	373	Street Lighting	DPW	S		2,248,401	1,106,241	2,248,401	1,106,241
979					B3	181,691,155	72,275,031	181,691,155	72,275,031
980									
981	403GP	General Depreciation							
982			G-SITUS	S		15,621,693	5,162,843	15,621,693	5,162,843
983			G-DGP	SG		18,231	8,121	18,231	8,050
984			G-DGU	SG		51,315	22,857	51,315	22,658
985			P	SE		108,300	48,606	108,300	47,854
986			CUST	CN		966,692	466,893	966,692	466,893
987			G-SG	SG		10,111,049	4,503,737	10,111,049	4,464,601
988			PTD	SO		16,310,325	7,144,890	16,310,325	7,109,546
989			G-SG	SG		8,187	3,647	8,187	3,615
990			G-SG	SG		66,807	29,758	66,807	29,499
991					B3	43,262,598	17,391,350	43,262,598	17,315,558
992									
993	403GV0	General Vehicles							
994			G-SG	SG		-	-	-	-
995					B3	-	-	-	-
996									
997	403MP	Mining Depreciation							
998			P	SE		-	-	-	-
999					B3	-	-	-	-
1000									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
1001	403EP	Experimental Plant Depreciation							
1002			P	SG		-	-	-	-
1003			P	SG		-	-	-	-
1004					B3	-	-	-	-
1005	4031	ARO Depreciation							
1006			P	S		-	-	-	-
1007					B3	-	-	-	-
1008									
1009									
1010	**Total Depreciation Expense**				**B3**	**1,035,081,277**	**370,008,232**	**1,040,224,104**	**370,729,051**
1011									
1012	Summary	S				197,317,632	77,442,657	197,317,632	79,164,977
1013		DGP				-	-	-	-
1014		DGU				-	-	-	-
1015		SG				639,622,241	284,905,186	643,042,748	283,939,781
1016		SO				16,310,325	7,144,890	16,310,325	7,109,546
1017		CN				966,692	466,893	966,692	466,893
1018		SE				108,300	48,606	108,300	47,854
1019		SSGCH				-	-	-	-
1020		SSGCT				-	-	-	-
1021	Total Depreciation Expense By Factor					854,325,189	370,008,232	857,745,696	370,729,051
1022									
1023	404GP	Amort of LT Plant - Leasehold Improvements							
1024			I-SITUS	S		440,350	832	440,350	832
1025			I-SG	SG		-	-	-	-
1026			PTD	SO		247,138	108,261	247,138	107,725
1027			I-DGU	SG		-	-	-	-
1028			CUST	CN		-	-	-	-
1029			I-DGP	SG		-	-	-	-
1030					B4	687,488	109,093	687,488	108,557
1031									
1032	404SP	Amort of LT Plant - Cap Lease Steam							
1033			P	SG		-	-	-	-
1034			P	SG		-	-	-	-
1035					B4	-	-	-	-
1036									
1037	404IP	Amort of LT Plant - Intangible Plant							
1038			I-SITUS	S		4,421,013	37,828	8,653,751	4,270,566
1039			P	SE		1,821	817	1,821	805
1040			I-SG	SG		16,038,025	7,143,773	16,038,025	7,081,696
1041			PTD	SO		14,405,872	6,310,627	14,405,872	6,279,410
1042			CUST	CN		13,528,148	6,533,820	13,528,148	6,533,820
1043			I-SG	SG		2,694,702	1,200,294	2,694,702	1,189,864
1044			I-SG	SG		293,112	130,560	293,112	129,426
1045			I-DGP	SG		78,646	35,031	78,646	34,727
1046			I-SG	SG		-	-	-	-
1047			I-SG	SG		13,762	6,130	13,762	6,077
1048			I-DGU	SG		14,143	6,300	14,143	6,245
1049					B4	51,489,245	21,405,180	55,721,982	25,532,634
1050									
1051	404MP	Amort of LT Plant - Mining Plant							
1052			P	SE		-	-	-	-
1053					B4	-	-	-	-
1054									
1055	404OP	Amort of LT Plant - Other Plant							
1056			P	SG		-	-	-	-
1057					B4	-	-	-	-
1058									
1059									
1060	404HP	Amortization of Other Electric Plant							
1061			P	SG		311,696	138,838	311,696	137,631
1062			P	SG		-	-	-	-
1063			P	SG		-	-	-	-
1064					B4	311,696	138,838	311,696	137,631
1065									
1066	**Total Amortization of Limited Term Plant**				**B4**	**52,488,428**	**21,653,111**	**56,721,166**	**25,778,823**
1067									
1068									
1069	405	Amortization of Other Electric Plant							
1070			GP	S		-	-	-	-
1071									
1072					B4	-	-	-	-
1073									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1074	406	Amortization of Plant Acquisition Adj							
1075			P	S		301,635	301,635	301,635	301,635
1076			P	SG		-	-	-	-
1077			P	SG		-	-	-	-
1078			P	SG		6,496,204	2,893,586	6,496,204	2,868,442
1079			P	SO		-	-	-	-
1080					B4	6,797,839	3,195,222	6,797,839	3,170,077
1081	407	Amort of Prop Losses, Unrec Plant, etc							
1082			DPW	S		2,513,687	1,332,056	209,972,284	208,526,250
1083			GP	SO		-	-	-	-
1084			P	SG-P		-	-	-	-
1085			P	SE		-	-	-	-
1086			P	SG		23,824	10,612	23,824	10,520
1087			P	TROJP		-	-	-	-
1088					B4	2,537,511	1,342,668	209,996,108	208,536,769
1089									
1090	**Total Amortization Expense**				**B4**	**61,823,778**	**26,191,001**	**273,515,113**	**237,485,669**
1091									
1092									
1093									
1094	Summary of Amortization Expense by Factor								
1095		S				7,676,686	1,672,352	219,368,021	213,099,283
1096		SE				1,821	817	1,821	805
1097		TROJP				-	-	-	-
1098		DGP				-	-	-	-
1099		DGU				-	-	-	-
1100		SO				14,653,009	6,418,887	14,653,009	6,387,135
1101		SSGCT				-	-	-	-
1102		SSGCH				-	-	-	-
1103		CN				13,528,148	6,533,820	13,528,148	6,533,820
1104		SG				25,964,114	11,565,124	25,964,114	11,464,626
1105	Total Amortization Expense by Factor					61,823,778	26,191,001	273,515,113	237,485,669
1106	408	Taxes Other Than Income							
1107			DMSC	S		33,900,676	7,615	33,900,676	7,615
1108			GP	GPS		161,965,403	70,950,456	161,965,403	70,599,486
1109			GP	SO		13,226,755	5,794,104	13,226,755	5,765,442
1110			P	SE		871,530	391,152	871,530	385,097
1111			P	SG		2,232,349	994,349	2,232,349	985,708
1112			DMSC	OPRV-ID		-	-	-	-
1113			GP	EXCTAX		-	-	-	-
1114			GP	SG		-	-	-	-
1115									
1116									
1117									
1118	**Total Taxes Other Than Income**				**B5**	**212,196,714**	**78,137,676**	**212,196,714**	**77,743,348**
1119									
1120									
1121	41140	Deferred Investment Tax Credit - Fed							
1122			PTD	DGU		(1,703,368)	(1,454,615)	(1,703,368)	(1,459,233)
1123									
1124					B7	(1,703,368)	(1,454,615)	(1,703,368)	(1,459,233)
1125									
1126	41141	Deferred Investment Tax Credit - Idaho							
1127			PTD	DGU		-	-	-	-
1128									
1129					B7	-	-	-	-
1130									
1131	**Total Deferred ITC**				**B7**	**(1,703,368)**	**(1,454,615)**	**(1,703,368)**	**(1,459,233)**
1132									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
1133									
1134	427	Interest on Long-Term Debt							
1135			GP	S		-	-	384,520,126	170,910,499
1136			GP	SNP		401,727,974	181,536,229	-	-
1137					B6	401,727,974	181,536,229	384,520,126	170,910,499
1138									
1139	428	Amortization of Debt Disc & Exp							
1140			GP	SNP		5,103,007	2,305,990	5,103,007	2,280,886
1141					B6	5,103,007	2,305,990	5,103,007	2,280,886
1142									
1143	429	Amortization of Premium on Debt							
1144			GP	SNP		(11,026)	(4,982)	(11,026)	(4,928)
1145					B6	(11,026)	(4,982)	(11,026)	(4,928)
1146									
1147	431	Other Interest Expense							
1148			NUTIL	OTH		-	-	-	-
1149			GP	SO		-	-	-	-
1150			GP	SNP		18,548,860	8,382,016	18,552,610	8,292,440
1151					B6	18,548,860	8,382,016	18,552,610	8,292,440
1152									
1153	432	AFUDC - Borrowed							
1154			GP	SNP		(38,314,971)	(17,314,093)	(38,314,971)	(17,125,600)
1155						(38,314,971)	(17,314,093)	(38,314,971)	(17,125,600)
1156									
1157		Total Elec. Interest Deductions for Tax			B6	387,053,845	174,905,160	369,849,748	164,353,296
1158									
1159		Non-Regulated Portion of Interest							
1160		427	NUTIL	NUTIL		-	-	-	-
1161		428	NUTIL	NUTIL		-	-	-	-
1162		429	NUTIL	NUTIL		-	-	-	-
1163		431	NUTIL	NUTIL		-	-	-	-
1164									
1165		Total Non-Regulated Interest				-	-	-	-
1166									
1167		Total Interest Deductions for Tax			B6	387,053,845	174,905,160	369,849,748	164,353,296
1168									
1169									
1170		Interest & Dividends							
1171			GP	S		-	-	-	-
1172			GP	SNP		(79,165,909)	(35,774,159)	(79,165,909)	(35,384,699)
1173		Total Operating Deductions for Tax			B6	(79,165,909)	(35,774,159)	(79,165,909)	(35,384,699)
1174									
1175									
1176	41010	Deferred Income Tax - Federal-DR							
1177			GP	S		309,752	(5,314,405)	989,323	(4,890,945)
1178			P	TROJD		-	-	-	-
1179			PT	SG		510,498	227,390	510,498	225,414
1180			LABOR	SO		(19,941,046)	(8,735,361)	13,660,421	5,954,474
1181			GP	SNP		28,884,552	13,052,595	28,884,552	12,910,496
1182			P	SE		(281,840)	(126,493)	(281,840)	(124,535)
1183			PT	SG		37,571,837	16,735,521	37,571,837	16,590,093
1184			GP	GPS		49,230,998	21,566,098	49,230,998	21,459,417
1185			DITEXP	DITEXP		-	-	-	-
1186			CUST	BADDEBT		-	-	-	-
1187			CUST	CN		-	-	-	-
1188			IBT	IBT		-	-	-	-
1189			DPW	CIAC		-	-	-	-
1190			GP	SCHMDEXP		-	-	-	-
1191			TAXDEPR	TAXDEPR		301,248,033	133,365,577	301,248,033	133,365,577
1192			DPW	SNPD		238,377	114,727	238,377	114,727
1193					B7	397,771,161	170,885,649	432,052,199	185,604,718
1194									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
1195									
1196									
1197	41110	Deferred Income Tax - Federal-CR							
1198			GP	S		(181,173,017)	(144,927,754)	(164,728,238)	(133,331,258)
1199			P	SE		(9,598,996)	(4,308,134)	(9,598,996)	(4,241,438)
1200			PT	SG		(1,109,267)	(494,098)	(1,109,267)	(489,804)
1201			GP	SNP		(17,992,952)	(8,130,807)	(17,992,952)	(8,042,290)
1202			PT	SG		(680,477)	(303,103)	(2,547,119)	(1,124,697)
1203			GP	GPS		1,212,047	530,949	1,212,047	528,322
1204			LABOR	SO		(10,150,835)	(4,446,668)	(10,150,835)	(4,424,672)
1205			PT	SNPD		(937,677)	(451,290)	(937,677)	(451,290)
1206			CUST	BADDEBT		(873,780)	(245,006)	(873,780)	(243,431)
1207			P	SGCT		-	-	-	-
1208			DITEXP	DITEXP		-	-	-	-
1209			P	TROJD		11,239	5,013	11,239	4,963
1210			IBT	IBT		-	-	-	-
1211			DPW	CIAC		(29,968,119)	(14,423,215)	(29,968,119)	(14,423,215)
1212			GP	SCHMDEXP		(211,410,319)	(75,572,383)	(211,410,319)	(75,345,252)
1213			TAXDEPR	TAXDEPR		-	-	-	-
1214					B7	(462,672,154)	(252,766,496)	(448,094,017)	(241,584,062)
1215									
1216	**Total Deferred Income Taxes**				**B7**	**(64,900,993)**	**(81,880,847)**	**(16,041,818)**	**(55,979,344)**
1217	SCHMAF	Additions - Flow Through							
1218			SCHMAF	S		-	-	-	-
1219			SCHMAF	SNP		-	-	-	-
1220			SCHMAF	SO		-	-	-	-
1221			SCHMAF	SE		-	-	-	-
1222			SCHMAF	TROJP		-	-	-	-
1223			SCHMAF	SG		-	-	-	-
1224					B6	-	-	-	-
1225									
1226	SCHMAP	Additions - Permanent							
1227			P	S		-	-	-	-
1228			P	SE		55,517	24,916	55,517	24,531
1229			LABOR	SNP		-	-	-	-
1230			SCHMAP-SO	SO		3,374,502	1,478,232	3,374,502	1,470,920
1231			SCHMAP	SG		-	-	-	-
1232			DPW	SCHMDEXP		149,749	53,530	149,749	53,370
1233					B6	3,579,768	1,556,679	3,579,768	1,548,820
1234									
1235	SCHMAT	Additions - Temporary							
1236			SCHMAT-SITUS	S		117,375,678	248,277,163	130,135,231	261,036,716
1237			P	SGCT		-	-	-	-
1238			DPW	CIAC		121,888,015	58,662,909	121,888,015	58,662,909
1239			SCHMAT-SNP	SNP		73,181,946	33,070,076	73,181,946	32,710,054
1240			P	TROJD		(45,715)	(20,390)	(45,715)	(20,188)
1241			P	SG		-	-	-	-
1242			SCHMAT-SE	SE		39,041,566	17,522,278	39,041,566	17,251,010
1243			P	SG		2,832,821	1,261,816	10,424,932	4,603,198
1244			SCHMAT-GPS	GPS		(4,929,707)	(2,159,504)	(4,929,707)	(2,148,822)
1245			SCHMAT-SO	SO		41,286,045	18,085,737	41,286,045	17,996,272
1246			SCHMAT-SNP	SNPD		3,813,773	1,835,513	3,813,773	1,835,513
1247			CUST	BADDEBT		3,553,889	996,502	3,553,889	990,098
1248			P	TAXDEPR		-	-	-	-
1249			BOOKDEPR	SCHMDEXP		859,859,922	307,372,239	859,859,922	306,448,439
1250					B6	1,257,858,233	684,904,339	1,278,209,896	699,365,199
1251									
1252	TOTAL SCHEDULE - M ADDITIONS				B6	1,261,438,001	686,461,018	1,281,789,664	700,914,019
1253									

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1254	SCHMDF	Deductions - Flow Through							
1255			SCHMDF	S		-	-	-	-
1256			SCHMDF	DGP		-	-	-	-
1257			SCHMDF	DGU		-	-	-	-
1258					B6	-	-	-	-
1259	SCHMDP	Deductions - Permanent							
1260			SCHMDP	S		-	-	-	-
1261			P	SE		6,410,304	2,877,014	6,410,304	2,832,474
1262			PTD	SNP		109,994	49,705	109,994	49,164
1263			BOOKDEPR	SCHMDEXP		-	-	-	-
1264			P	SG		-	-	-	-
1265			SCHMDP-SO	SO		-	-	-	-
1266					B6	6,520,299	2,926,719	6,520,299	2,881,638
1267									
1268	SCHMDT	Deductions - Temporary							
1269			GP	S		1,259,837	(21,615,058)	4,023,824	(19,892,738)
1270			CUST	BADDEBT		-	-	-	-
1271			SCHMDT-SNP	SNP		117,480,879	53,088,252	117,480,879	52,510,299
1272			CUST	CN		-	-	-	-
1273			SCHMDT	SG		2,076,324	924,851	2,076,324	916,815
1274			CUST	DGP		-	-	-	-
1275			P	SE		(1,146,315)	(514,479)	(1,146,315)	(506,514)
1276			SCHMDT-SG	SG		152,814,284	68,067,649	152,814,284	67,476,158
1277			SCHMDT-GPS	GPS		200,235,075	87,714,843	200,235,075	87,280,944
1278			SCHMDT-SO	SO		(81,105,351)	(35,528,956)	55,560,426	24,218,367
1279			TAXDEPR	TAXDEPR		1,225,252,918	542,431,963	1,225,252,918	542,431,963
1280			DPW	SNPD		969,539	466,625	969,539	466,625
1281					B6	1,617,837,190	695,035,690	1,757,266,954	754,901,919
1282									
1283	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,624,357,489	697,962,409	1,763,787,253	757,783,557
1284									
1285	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(362,919,488)**	**(11,501,391)**	**(481,997,589)**	**(56,869,538)**
1286									
1287									
1288									
1289	40911	State Income Taxes							
1290			IBT			20,501,318	24,905,976	10,523,198	14,577,045
1291			IBT	IBT		-	-	-	-
1292		PTC	P	SG		-	-	-	-
1293			IBT	IBT		-	-	-	-
1294	**Total State Tax Expense**					**20,501,318**	**24,905,976**	**10,523,198**	**14,577,045**
1295									
1296									
1297	Calculation of Taxable Income:								
1298		Operating Revenues				5,521,910,467	2,484,130,726	5,473,072,097	2,445,269,202
1299		Operating Deductions:							
1300		O & M Expenses				3,092,164,237	1,311,554,909	2,943,927,100	1,252,845,862
1301		Depreciation Expense				1,035,081,277	370,008,232	1,040,224,104	370,729,051
1302		Amortization Expense				61,823,778	26,191,001	273,515,113	237,485,669
1303		Taxes Other Than Income				212,196,714	78,137,676	212,196,714	77,743,348
1304		Interest & Dividends (AFUDC-Equity)				(79,165,909)	(35,774,159)	(79,165,909)	(35,384,699)
1305		Misc Revenue & Expense				(1,733,836)	(983,262)	(1,260,857)	(453,157)
1306		Total Operating Deductions				4,320,366,261	1,749,134,396	4,389,436,266	1,902,966,074
1307		Other Deductions:							
1308		Interest Deductions				387,053,845	174,905,160	369,849,748	164,353,296
1309		Interest on PCRBS				-	-	-	-
1310		Schedule M Adjustments				(362,919,488)	(11,501,391)	(481,997,589)	(56,869,538)
1311									
1312		Income Before State Taxes				451,570,872	548,589,778	231,788,494	321,080,294
1313									
1314		State Income Taxes				20,501,318	24,905,976	10,523,198	14,577,045
1315									
1316	Total Taxable Income					431,069,555	523,683,802	221,265,297	306,503,248
1317									
1318	Tax Rate					21.0%	21.0%	21.0%	21.0%
1319									
1320	Federal Income Tax - Calculated					90,524,606	109,973,598	46,465,712	64,365,682
1321									
1322	Adjustments to Calculated Tax:								
1323	40910		P	SE		(45,220)	(20,295)	(45,220)	(19,981)
1324	40910	PTC	P	SG		(125,906,829)	(56,082,335)	(125,906,829)	(55,594,994)
1325	40910		P	SO		(1,659)	(727)	(1,659)	(723)
1326	40910	IRS Settle	LABOR	S		-	-	-	-
1327	**Federal Income Tax Expense**					**(35,429,102)**	**53,870,242**	**(79,487,996)**	**8,749,984**
1328									
1329	**Total Operating Expenses**					**4,318,000,025**	**1,780,349,311**	**4,381,892,191**	**1,904,239,226**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
1330	310	Land and Land Rights							
1331			P	SG		2,327,033	1,036,524	2,327,033	1,027,517
1332			P	SG		33,837,468	15,072,131	33,837,468	14,941,158
1333			P	SG		54,188,889	24,137,209	54,188,889	23,927,463
1334			P	S		-	-	-	-
1335			P	SG		2,003,717	892,510	2,003,717	884,755
1336					B8	92,357,108	41,138,374	92,357,108	40,780,892
1337									
1338	311	Structures and Improvements							
1339			P	SG		226,457,789	100,870,474	226,457,789	99,993,936
1340			P	SG		313,462,748	139,624,855	313,462,748	138,411,551
1341			P	SG		451,565,793	201,139,717	451,565,793	199,391,865
1342			P	SG		35,351,387	15,746,472	35,351,387	15,609,639
1343					B8	1,026,837,717	457,381,517	1,026,837,717	453,406,990
1344									
1345	312	Boiler Plant Equipment							
1346			P	SG		588,467,689	262,119,554	588,467,689	259,841,803
1347			P	SG		466,242,206	207,676,991	466,242,206	205,872,332
1348			P	SG		3,261,080,938	1,452,574,368	3,261,080,938	1,439,951,871
1349			P	SG		184,415,952	82,143,894	184,415,952	81,430,084
1350					B8	4,500,206,785	2,004,514,807	4,500,206,785	1,987,096,090
1351									
1352	314	Turbogenerator Units							
1353			P	SG		109,135,577	48,611,962	109,135,577	48,189,536
1354			P	SG		109,417,012	48,737,321	109,417,012	48,313,806
1355			P	SG		721,305,947	321,289,336	721,305,947	318,497,415
1356			P	SG		37,204,553	16,571,922	37,204,553	16,427,917
1357					B8	977,063,090	435,210,541	977,063,090	431,428,674
1358									
1359	315	Accessory Electric Equipment							
1360			P	SG		85,869,379	38,248,563	85,869,379	37,916,193
1361			P	SG		133,134,045	59,301,534	133,134,045	58,786,219
1362			P	SG		204,095,922	90,909,889	204,095,922	90,119,905
1363			P	SG		37,115,500	16,532,256	37,115,500	16,388,595
1364					B8	460,214,846	204,992,241	460,214,846	203,210,911
1365									
1366									
1367									
1368	316	Misc Power Plant Equipment							
1369			P	SG		2,350,726	1,047,078	2,350,726	1,037,979
1370			P	SG		4,912,823	2,188,305	4,912,823	2,169,289
1371			P	SG		23,338,930	10,395,796	23,338,930	10,305,459
1372			P	SG		2,239,643	997,598	2,239,643	988,929
1373					B8	32,842,122	14,628,777	32,842,122	14,501,656
1374									
1375	317	Steam Plant ARO							
1376			P	S		-	-	-	-
1377					B8	-	-	-	-
1378									
1379	SP	Unclassified Steam Plant - Account 300							
1380			P	SG		53,187,880	23,691,332	53,187,880	23,485,460
1381			P	SG		(42,437,700)	(18,902,909)	(42,437,700)	(18,738,647)
1382					B8	10,750,180	4,788,423	10,750,180	4,746,813
1383									
1384									
1385	**Total Steam Production Plant**				**B8**	**7,100,271,847**	**3,162,654,680**	**7,100,271,847**	**3,135,172,026**
1386									
1387									
1388	Summary of Steam Production Plant by Factor								
1389		S				-	-	-	-
1390		DGP				-	-	-	-
1391		DGU				-	-	-	-
1392		SG				7,100,271,847	3,162,654,680	7,100,271,847	3,135,172,026
1393		SSGCH				-	-	-	-
1394	Total Steam Production Plant by Factor					7,100,271,847	3,162,654,680	7,100,271,847	3,135,172,026
1395	320	Land and Land Rights							
1396			P	SG		-	-	-	-
1397			P	SG		-	-	-	-
1398					B8	-	-	-	-
1399									
1400	321	Structures and Improvements							
1401			P	SG		-	-	-	-
1402			P	SG	B8	-	-	-	-
1403						-	-	-	-

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1404									
1405	322	Reactor Plant Equipment							
1406			P	SG		-	-	-	-
1407			P	SG		-	-	-	-
1408					B8	-	-	-	-
1409									
1410	323	Turbogenerator Units							
1411			P	SG		-	-	-	-
1412			P	SG		-	-	-	-
1413					B8	-	-	-	-
1414									
1415	324	Land and Land Rights							
1416			P	SG		-	-	-	-
1417			P	SG		-	-	-	-
1418					B8	-	-	-	-
1419									
1420	325	Misc. Power Plant Equipment							
1421			P	SG		-	-	-	-
1422			P	SG		-	-	-	-
1423					B8	-	-	-	-
1424									
1425									
1426	NP	Unclassified Nuclear Plant - Acct 300							
1427			P	SG		-	-	-	-
1428					B8	-	-	-	-
1429									
1430									
1431	**Total Nuclear Production Plant**				**B8**	**-**	**-**	**-**	**-**
1432									
1433									
1434									
1435	Summary of Nuclear Production Plant by Factor								
1436		DGP				-	-	-	-
1437		DGU				-	-	-	-
1438		SG				-	-	-	-
1439									
1440	Total Nuclear Plant by Factor					-	-	-	-
1441									
1442	330	Land and Land Rights							
1443			P	SG		10,332,372	4,602,320	10,332,372	4,562,327
1444			P	SG		5,268,322	2,346,654	5,268,322	2,326,262
1445			P	SG		20,023,119	8,918,843	20,023,119	8,841,341
1446			P	SG		1,308,010	582,623	1,308,010	577,561
1447					B8	36,931,822	16,450,441	36,931,822	16,307,491
1448									
1449	331	Structures and Improvements							
1450			P	SG		19,457,319	8,666,821	19,457,319	8,591,508
1451			P	SG		4,864,445	2,166,757	4,864,445	2,147,928
1452			P	SG		247,070,882	110,052,108	247,070,882	109,095,783
1453			P	SG		13,900,155	6,191,508	13,900,155	6,137,705
1454					B8	285,292,802	127,077,193	285,292,802	125,972,925
1455									
1456	332	Reservoirs, Dams & Waterways							
1457			P	SG		145,282,111	64,712,614	145,282,111	64,150,278
1458			P	SG		18,780,190	8,365,209	18,780,190	8,292,517
1459			P	SG		285,008,539	126,950,575	285,008,539	125,847,407
1460			P	SG		79,670,211	35,487,285	79,670,211	35,178,909
1461					B8	528,741,051	235,515,681	528,741,051	233,469,111
1462									
1463	333	Water Wheel, Turbines, & Generators							
1464			P	SG		28,744,852	12,803,741	28,744,852	12,692,479
1465			P	SG		6,974,911	3,106,816	6,974,911	3,079,818
1466			P	SG		66,598,859	29,664,948	66,598,859	29,407,167
1467			P	SG		43,019,784	19,162,185	43,019,784	18,995,670
1468					B8	145,338,406	64,737,689	145,338,406	64,175,135
1469									
1470	334	Accessory Electric Equipment							
1471			P	SG		3,653,964	1,627,575	3,653,964	1,613,432
1472			P	SG		3,337,226	1,486,491	3,337,226	1,473,574
1473			P	SG		67,817,177	30,207,620	67,817,177	29,945,123
1474			P	SG		11,154,770	4,968,639	11,154,770	4,925,462
1475					B8	85,963,137	38,290,325	85,963,137	37,957,592
1476									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1477									
1478									
1479	335	Misc. Power Plant Equipment							
1480			P	SG		1,129,697	503,198	1,129,697	498,825
1481			P	SG		154,358	68,755	154,358	68,158
1482			P	SG		1,261,938	562,101	1,261,938	557,217
1483			P	SG		18,279	8,142	18,279	8,071
1484					B8	2,564,272	1,142,197	2,564,272	1,132,271
1485									
1486	336	Roads, Railroads & Bridges							
1487			P	SG		4,366,445	1,944,934	4,366,445	1,928,033
1488			P	SG		743,844	331,328	743,844	328,449
1489			P	SG		18,702,267	8,330,499	18,702,267	8,258,110
1490			P	SG		2,350,334	1,046,903	2,350,334	1,037,806
1491					B8	26,162,889	11,653,664	26,162,889	11,552,397
1492									
1493	337	Hydro Plant ARO							
1494			P	S		-	-	-	-
1495					B8	-	-	-	-
1496									
1497	HP	Unclassified Hydro Plant - Acct 300							
1498			P	S		-	-	-	-
1499			P	SG		-	-	-	-
1500			P	SG		-	-	-	-
1501			P	SG		-	-	-	-
1502					B8	-	-	-	-
1503									
1504	**Total Hydraulic Production Plant**				**B8**	**1,110,994,380**	**494,867,190**	**1,110,994,380**	**490,566,921**
1505									
1506	Summary of Hydraulic Plant by Factor								
1507		S				-	-	-	-
1508		SG				1,110,994,380	494,867,190	1,110,994,380	490,566,921
1509		DGP				-	-	-	-
1510		DGU				-	-	-	-
1511	Total Hydraulic Plant by Factor					1,110,994,380	494,867,190	1,110,994,380	490,566,921
1512									
1513	340	Land and Land Rights							
1514			P	S		74,986	-	74,986	-
1515			P	SG		39,022,504	17,381,687	39,022,504	17,230,645
1516			P	SG		11,714,802	5,218,092	11,714,802	5,172,748
1517			P	SG		235,129	104,733	235,129	103,823
1518					B8	51,047,421	22,704,512	51,047,421	22,507,216
1519									
1520	341	Structures and Improvements							
1521			P	S		17,620	17,620	17,620	17,620
1522			P	SG		170,259,716	75,838,320	170,259,716	75,179,304
1523			P	SG		-	-	-	-
1524			P	SG		76,118,739	33,905,362	76,118,739	33,610,733
1525			P	SG		4,273,000	1,903,311	4,273,000	1,886,771
1526					B8	250,669,075	111,664,613	250,669,075	110,694,429
1527									
1528	342	Fuel Holders, Producers & Accessories							
1529			P	SG		13,588,111	6,052,515	13,588,111	5,999,920
1530			P	SG		-	-	-	-
1531			P	SG		2,759,334	1,229,083	2,759,334	1,218,402
1532					B8	16,347,445	7,281,598	16,347,445	7,218,323
1533									
1534	343	Prime Movers							
1535			P	S		-	-	-	-
1536			P	SG		-	-	-	-
1537			P	SG		2,132,448,153	949,850,552	2,132,448,153	941,596,595
1538			P	SG		1,071,788,714	477,403,917	1,071,788,714	473,255,400
1539			P	SG		57,923,631	25,800,765	57,923,631	25,576,563
1540					B8	3,262,160,498	1,453,055,234	3,262,160,498	1,440,428,558
1541									
1542	344	Generators							
1543			P	S		72,241	72,241	72,241	72,241
1544			P	SG		118,548,084	52,804,549	118,548,084	52,345,691
1545			P	SG		406,261,248	180,959,837	406,261,248	179,387,343
1546			P	SG		17,782,763	7,920,927	17,782,763	7,852,097
1547					B8	542,664,335	241,757,554	542,664,335	239,657,371

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1548									
1549	345	Accessory Electric Plant							
1550			P	S		20,416	20,416	20,416	20,416
1551			P	SG		211,261,475	94,101,621	211,261,475	93,283,902
1552			P	SG		167,460,653	74,591,541	167,460,653	73,943,360
1553			P	SG		-	-	-	-
1554			P	SG		2,901,493	1,292,404	2,901,493	1,281,173
1555					B8	381,644,037	170,005,983	381,644,037	168,528,852
1556									
1557									
1558									
1559	346	Misc. Power Plant Equipment							
1560			P	SG		12,593,954	5,609,690	12,593,954	5,560,944
1561			P	SG		7,140,709	3,180,667	7,140,709	3,153,027
1562			P	SG		-	-	-	-
1563					B8	19,734,663	8,790,357	19,734,663	8,713,971
1564									
1565	347	Other Production ARO							
1566			P	S		-	-	-	-
1567					B8	-	-	-	-
1568									
1569	OP	Unclassified Other Prod Plant-Acct 300							
1570			P	S		-	-	-	-
1571			P	SG		(553,173)	(246,398)	(553,173)	(244,257)
1572						(553,173)	(246,398)	(553,173)	(244,257)
1573									
1574	**Total Other Production Plant**				**B8**	**4,523,714,302**	**2,015,013,452**	**4,523,714,302**	**1,997,504,462**
1575									
1576	Summary of Other Production Plant by Factor								
1577		S				185,263	110,277	185,263	110,277
1578		DGU				-	-	-	-
1579		SG				4,523,529,039	2,014,903,175	4,523,529,039	1,997,394,185
1580		SSGCT				-	-	-	-
1581	Total of Other Production Plant by Factor					4,523,714,302	2,015,013,452	4,523,714,302	1,997,504,462
1582									
1583	Experimental Plant								
1584	103	Experimental Plant							
1585			P	SG		-	-	-	-
1586	**Total Experimental Production Plant**				**B8**	**-**	**-**	**-**	**-**
1587									
1588	**Total Production Plant**				**B8**	**12,734,980,529**	**5,672,535,322**	**12,734,980,529**	**5,623,243,410**
1589	350	Land and Land Rights							
1590			T	SG		20,988,514	9,348,856	20,988,514	9,267,617
1591			T	SG		47,702,321	21,247,915	47,702,321	21,063,276
1592			T	SG		228,177,191	101,636,342	228,177,191	100,753,149
1593					B8	296,868,025	132,233,113	296,868,025	131,084,041
1594									
1595	352	Structures and Improvements							
1596			T	S		-	-	-	-
1597			T	SG		6,951,864	3,096,550	6,951,864	3,069,642
1598			T	SG		17,673,041	7,872,054	17,673,041	7,803,648
1599			T	SG		277,168,018	123,458,193	277,168,018	122,385,373
1600					B8	301,792,924	134,426,797	301,792,924	133,258,663
1601									
1602	353	Station Equipment							
1603			T	SG		104,749,402	46,658,240	104,749,402	46,252,792
1604			T	SG		152,446,289	67,903,734	152,446,289	67,313,668
1605			T	SG		2,020,022,227	899,772,979	2,020,022,227	891,954,184
1606					B8	2,277,217,918	1,014,334,952	2,277,217,918	1,005,520,643
1607									
1608	354	Towers and Fixtures							
1609			T	SG		128,106,134	57,061,965	128,106,134	56,566,111
1610			T	SG		131,271,697	58,471,993	131,271,697	57,963,887
1611			T	SG		1,058,354,850	471,420,108	1,058,354,850	467,323,589
1612					B8	1,317,732,681	586,954,066	1,317,732,681	581,853,586
1613									
1614	355	Poles and Fixtures							
1615			T	SG		60,211,338	26,819,772	60,211,338	26,586,715
1616			T	SG		114,086,960	50,817,443	114,086,960	50,375,852
1617			T	SG		879,974,454	391,964,615	879,974,454	388,558,544
1618					B8	1,054,272,752	469,601,830	1,054,272,752	465,521,111
1619									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1620	356	Clearing and Grading							
1621			T	SG		157,671,648	70,231,251	157,671,648	69,620,960
1622			T	SG		157,423,634	70,120,779	157,423,634	69,511,447
1623			T	SG		1,023,691,728	455,980,208	1,023,691,728	452,017,857
1624					B8	1,338,787,010	596,332,238	1,338,787,010	591,150,265
1625									
1626	357	Underground Conduit							
1627			T	SG		6,371	2,838	6,371	2,813
1628			T	SG		91,651	40,824	91,651	40,469
1629			T	SG		3,757,643	1,673,757	3,757,643	1,659,212
1630					B8	3,855,664	1,717,418	3,855,664	1,702,494
1631									
1632	358	Underground Conductors							
1633			T	SG		-	-	-	-
1634			T	SG		1,087,552	484,425	1,087,552	480,216
1635			T	SG		7,993,065	3,560,329	7,993,065	3,529,391
1636					B8	9,080,617	4,044,755	9,080,617	4,009,607
1637									
1638	359	Roads and Trails							
1639			T	SG		1,863,032	829,845	1,863,032	822,634
1640			T	SG		440,513	196,217	440,513	194,512
1641			T	SG		9,842,468	4,384,104	9,842,468	4,346,007
1642					B8	12,146,013	5,410,165	12,146,013	5,363,152
1643									
1644	TP	Unclassified Trans Plant - Acct 300							
1645			T	SG		639,850,309	285,006,774	639,850,309	282,530,139
1646					B8	639,850,309	285,006,774	639,850,309	282,530,139
1647									
1648	TS0	Unclassified Trans Sub Plant - Acct 300							
1649			T	SG		-	-	-	-
1650					B8	-	-	-	-
1651									
1652	**Total Transmission Plant**				**B8**	**7,251,603,914**	**3,230,062,109**	**7,251,603,914**	**3,201,993,702**
1653	Summary of Transmission Plant by Factor								
1654		DGP				-	-	-	-
1655		DGU				-	-	-	-
1656		SG				7,251,603,914	3,230,062,109	7,251,603,914	3,201,993,702
1657	Total Transmission Plant by Factor					7,251,603,914	3,230,062,109	7,251,603,914	3,201,993,702
1658	360	Land and Land Rights							
1659			DPW	S		65,025,269	37,250,953	65,025,269	37,250,953
1660					B8	65,025,269	37,250,953	65,025,269	37,250,953
1661									
1662	361	Structures and Improvements							
1663			DPW	S		125,335,630	60,173,448	125,335,630	60,173,448
1664					B8	125,335,630	60,173,448	125,335,630	60,173,448
1665									
1666	362	Station Equipment							
1667			DPW	S		1,037,052,460	490,208,323	1,037,052,460	490,208,323
1668					B8	1,037,052,460	490,208,323	1,037,052,460	490,208,323
1669									
1670	363	Storage Battery Equipment							
1671			DPW	S		-	-	-	-
1672					B8	-	-	-	-
1673									
1674	364	Poles, Towers & Fixtures							
1675			DPW	S		1,321,103,443	421,980,735	1,321,103,443	421,980,735
1676					B8	1,321,103,443	421,980,735	1,321,103,443	421,980,735
1677									
1678	365	Overhead Conductors							
1679			DPW	S		836,537,584	260,188,626	836,537,584	260,188,626
1680					B8	836,537,584	260,188,626	836,537,584	260,188,626
1681									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1682	366	Underground Conduit							
1683			DPW	S		415,579,861	228,255,726	415,579,861	228,255,726
1684					B8	415,579,861	228,255,726	415,579,861	228,255,726
1685									
1686									
1687									
1688									
1689	367	Underground Conductors							
1690			DPW	S		969,978,682	614,087,469	969,978,682	614,087,469
1691					B8	969,978,682	614,087,469	969,978,682	614,087,469
1692									
1693	368	Line Transformers							
1694			DPW	S		1,475,028,558	592,736,125	1,475,028,558	592,736,125
1695					B8	1,475,028,558	592,736,125	1,475,028,558	592,736,125
1696									
1697	369	Services							
1698			DPW	S		906,676,131	368,841,637	906,676,131	368,841,637
1699					B8	906,676,131	368,841,637	906,676,131	368,841,637
1700									
1701	370	Meters							
1702			DPW	S		251,419,929	97,356,093	251,419,929	97,356,093
1703					B8	251,419,929	97,356,093	251,419,929	97,356,093
1704									
1705	371	Installations on Customers' Premises							
1706			DPW	S		8,807,116	4,199,359	8,807,116	4,199,359
1707					B8	8,807,116	4,199,359	8,807,116	4,199,359
1708									
1709	372	Leased Property							
1710			DPW	S		-	-	-	-
1711					B8	-	-	-	-
1712									
1713	373	Street Lights							
1714			DPW	S		62,801,989	21,788,219	62,801,989	21,788,219
1715					B8	62,801,989	21,788,219	62,801,989	21,788,219
1716									
1717	DP	Unclassified Dist Plant - Acct 300							
1718			DPW	S		140,197,482	57,965,948	140,197,482	57,965,948
1719					B8	140,197,482	57,965,948	140,197,482	57,965,948
1720									
1721	DS0	Unclassified Dist Sub Plant - Acct 300							
1722			DPW	S		-	-	-	-
1723					B8	-	-	-	-
1724									
1725									
1726	**Total Distribution Plant**				**B8**	**7,615,544,134**	**3,255,032,661**	**7,615,544,134**	**3,255,032,661**
1727									
1728	Summary of Distribution Plant by Factor								
1729		S				7,615,544,134	3,255,032,661	7,615,544,134	3,255,032,661
1730									
1731	Total Distribution Plant by Factor					7,615,544,134	3,255,032,661	7,615,544,134	3,255,032,661

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1732	389	Land and Land Rights							
1733			G-SITUS	S		15,004,926	4,080,600	15,004,926	4,080,600
1734			CUST	CN		1,128,506	545,045	1,128,506	545,045
1735			G-DGU	SG		332	148	332	147
1736			G-SG	SG		1,228	547	1,228	542
1737			PTD	SO		7,589,605	3,324,697	7,589,605	3,308,251
1738					B8	23,724,596	7,951,037	23,724,596	7,934,585
1739									
1740	390	Structures and Improvements							
1741			G-SITUS	S		136,005,719	46,033,486	136,005,719	46,033,486
1742			G-DGP	SG		335,238	149,324	335,238	148,027
1743			G-DGU	SG		1,373,211	611,666	1,373,211	606,351
1744			CUST	CN		8,207,715	3,964,159	8,207,715	3,964,159
1745			G-SG	SG		8,435,650	3,757,469	8,435,650	3,724,817
1746			P	SE		875,299	392,844	875,299	386,762
1747			PTD	SO		101,498,329	44,462,290	101,498,329	44,242,349
1748					B8	256,731,162	99,371,238	256,731,162	99,105,951
1749									
1750	391	Office Furniture & Equipment							
1751			G-SITUS	S		7,313,261	1,514,044	7,313,261	1,514,044
1752			G-DGP	SG		-	-	-	-
1753			G-DGU	SG		-	-	-	-
1754			CUST	CN		4,034,200	1,948,437	4,034,200	1,948,437
1755			G-SG	SG		4,095,079	1,824,060	4,095,079	1,808,209
1756			P	SE		31,678	14,218	31,678	13,998
1757			PTD	SO		59,229,771	25,946,154	59,229,771	25,817,806
1758			G-SG	SG		-	-	-	-
1759			G-SG	SG		4,039	1,799	4,039	1,783
1760					B8	74,708,028	31,248,711	74,708,028	31,104,277
1761									
1762	392	Transportation Equipment							
1763			G-SITUS	S		96,948,610	41,713,649	96,948,610	41,713,649
1764			PTD	SO		7,392,247	3,238,243	7,392,247	3,222,224
1765			G-SG	SG		22,585,348	10,060,130	22,585,348	9,972,710
1766			CUST	CN		-	-	-	-
1767			G-DGU	SG		415,563	185,103	415,563	183,495
1768			P	SE		332,712	149,325	332,712	147,013
1769			G-DGP	SG		70,616	31,454	70,616	31,181
1770			G-SG	SG		161,280	71,838	161,280	71,214
1771			G-DGU	SG		44,655	19,891	44,655	19,718
1772					B8	127,951,030	55,469,633	127,951,030	55,361,204
1773									
1774	393	Stores Equipment							
1775			G-SITUS	S		8,990,172	3,561,052	8,990,172	3,561,052
1776			G-DGP	SG		-	-	-	-
1777			G-DGU	SG		-	-	-	-
1778			PTD	SO		248,585	108,895	248,585	108,356
1779			G-SG	SG		5,892,584	2,624,718	5,892,584	2,601,909
1780			G-DGU	SG		53,971	24,040	53,971	23,831
1781					B8	15,185,311	6,318,705	15,185,311	6,295,149

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
1782									
1783	394	Tools, Shop & Garage Equipment							
1784			G-SITUS	S		36,289,688	15,309,271	36,289,688	15,309,271
1785			G-DGP	SG		37,077	16,515	37,077	16,372
1786			G-SG	SG		21,730,715	9,679,453	21,730,715	9,595,341
1787			PTD	SO		2,006,927	879,153	2,006,927	874,804
1788			P	SE		125,828	56,473	125,828	55,599
1789			G-DGU	SG		-	-	-	-
1790			G-SG	SG		819,570	365,059	819,570	361,887
1791			G-SG	SG		89,913	40,050	89,913	39,702
1792					B8	61,099,720	26,345,974	61,099,720	26,252,975
1793									
1794	395	Laboratory Equipment							
1795			G-SITUS	S		22,979,588	7,763,693	22,979,588	7,763,693
1796			G-DGP	SG		-	-	-	-
1797			G-DGU	SG		-	-	-	-
1798			PTD	SO		4,873,094	2,134,704	4,873,094	2,124,144
1799			P	SE		1,334,147	598,780	1,334,147	589,510
1800			G-SG	SG		6,279,034	2,796,853	6,279,034	2,772,549
1801			G-SG	SG		120,393	53,626	120,393	53,160
1802			G-SG	SG		14,022	6,246	14,022	6,191
1803					B8	35,600,278	13,353,902	35,600,278	13,309,248
1804									
1805	396	Power Operated Equipment							
1806			G-SITUS	S		149,872,275	53,491,995	149,872,275	53,491,995
1807			G-DGP	SG		262,000	116,702	262,000	115,688
1808			G-SG	SG		44,704,605	19,912,650	44,704,605	19,739,614
1809			PTD	SO		7,297,062	3,196,546	7,297,062	3,180,734
1810			G-DGU	SG		955,444	425,581	955,444	421,883
1811			P	SE		236,686	106,227	236,686	104,583
1812			P	SG		-	-	-	-
1813			G-SG	SG		736,640	328,119	736,640	325,268
1814					B8	204,064,712	77,577,820	204,064,712	77,379,764
1815	397	Communication Equipment							
1816			G-SITUS	S		203,016,882	62,683,831	203,016,882	62,683,831
1817			G-DGP	SG		327,092	145,696	327,092	144,430
1818			G-DGU	SG		599,640	267,096	599,640	264,775
1819			PTD	SO		95,713,647	41,928,257	95,713,647	41,720,850
1820			CUST	CN		3,848,526	1,858,759	3,848,526	1,858,759
1821			G-SG	SG		182,908,428	81,472,401	182,908,428	80,764,427
1822			P	SE		361,776	162,369	361,776	159,855
1823			G-SG	SG		692,362	308,397	692,362	305,717
1824			G-SG	SG		16,633	7,409	16,633	7,344
1825					B8	487,484,985	188,834,214	487,484,985	187,909,989
1826									
1827	398	Misc. Equipment							
1828			G-SITUS	S		3,181,104	1,386,123	3,181,104	1,386,123
1829			G-DGP	SG		-	-	-	-
1830			G-DGU	SG		-	-	-	-
1831			CUST	CN		82,497	39,844	82,497	39,844
1832			PTD	SO		2,198,593	963,114	2,198,593	958,350
1833			P	SE		3,966	1,780	3,966	1,752
1834			G-SG	SG		2,811,477	1,252,309	2,811,477	1,241,426
1835			G-SG	SG		-	-	-	-
1836					B8	8,277,637	3,643,170	8,277,637	3,627,496
1837									
1838	399	Coal Mine							
1839			P	SE		1,822,901	818,138	88,045,257	38,903,911
1840	MP		P	SE		-	-	-	-
1841					B8	1,822,901	818,138	88,045,257	38,903,911
1842									
1843	399L	WIDCO Capital Lease							
1844			P	SE		-	-	-	-
1845						-	-	-	-
1846									
1847		Remove Capital Leases				-	-	-	-
1848						-	-	-	-
1849									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
1850	1011390	General Capital Leases							
1851			G-SITUS	S		5,682,738	3,839,694	5,682,738	3,839,694
1852			P	SG		10,336,528	4,604,171	10,336,528	4,564,162
1853			PTD	SO		416,623	182,505	416,623	181,603
1854					B9	16,435,888	8,626,370	16,435,888	8,585,459
1855									
1856		Remove Capital Leases				(16,435,888)	(8,626,370)	(16,435,888)	(8,585,459)
1857						-	-	-	-
1858									
1859	1011346	General Gas Line Capital Leases							
1860			P	SG		-	-	-	-
1861					B9	-	-	-	-
1862									
1863		Remove Capital Leases				-	-	-	-
1864						-	-	-	-
1865									
1866	GP	Unclassified Gen Plant - Acct 300							
1867			G-SITUS	S		-	-	-	-
1868			PTD	SO		53,993,376	23,652,302	53,993,376	23,535,302
1869			CUST	CN		-	-	-	-
1870			G-SG	SG		-	-	-	-
1871			G-SG	SG		(390,637)	(174,000)	(390,637)	(172,488)
1872			G-DGP	SG		-	-	-	-
1873			G-DGU	SG		-	-	-	-
1874					B8	53,602,739	23,478,302	53,602,739	23,362,813
1875									
1876	399G	Unclassified Gen Plant - Acct 300							
1877			G-SITUS	S		-	-	-	-
1878			PTD	SO		-	-	-	-
1879			G-SG	SG		-	-	-	-
1880			G-DGP	SG		-	-	-	-
1881			G-DGU	SG		-	-	-	-
1882					B8	-	-	-	-
1883									
1884	**Total General Plant**				**B8**	**1,350,253,100**	**534,410,844**	**1,436,475,457**	**570,547,361**
1885									
1886	Summary of General Plant by Factor								
1887		S				685,284,963	241,377,438	685,284,963	241,377,438
1888		DGP				-	-	-	-
1889		DGU				-	-	-	-
1890		SG				316,519,729	140,986,518	316,519,729	139,761,381
1891		SO				342,457,860	150,016,862	342,457,860	149,274,774
1892		SE				5,124,993	2,300,152	91,347,349	40,362,982
1893		CN				17,301,444	8,356,245	17,301,444	8,356,245
1894		DEU				-	-	-	-
1895		SSGCT				-	-	-	-
1896		SSGCH				-	-	-	-
1897		Less Capital Leases				(16,435,888)	(8,626,370)	(16,435,888)	(8,585,459)
1898	Total General Plant by Factor					1,350,253,100	534,410,844	1,436,475,457	570,547,361
1899	301	Organization							
1900			I-SITUS	S		-	-	-	-
1901			PTD	SO		-	-	-	-
1902			I-SG	SG		-	-	-	-
1903					B8	-	-	-	-
1904	302	Franchise & Consent							
1905			I-SITUS	S		(28,613,429)	(29,613,429)	1,000,000	-
1906			I-SG	SG		11,544,646	5,142,300	11,544,646	5,097,615
1907			I-SG	SG		171,685,346	76,473,334	103,274,500	45,601,539
1908			I-SG	SG		8,882,279	3,956,409	8,882,279	3,922,029
1909			I-DGP	SG		-	-	-	-
1910			I-DGU	SG		563,025	250,787	563,025	248,607
1911					B8	164,061,867	56,209,401	125,264,450	54,869,790
1912									

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
1913	303	Miscellaneous Intangible Plant							
1914			I-SITUS	S		22,058,164	5,895,891	22,058,164	5,895,891
1915			I-SG	SG		194,372,780	86,578,936	194,372,780	85,826,587
1916			PTD	SO		414,529,001	181,588,297	414,529,001	180,690,035
1917			P	SE		9,108	4,088	9,108	4,024
1918			CUST	CN		196,217,869	94,769,232	196,217,869	94,769,232
1919			P	SG		-	-	-	-
1920			I-DGP	SG		-	-	-	-
1921					B8	827,186,922	368,836,444	827,186,922	367,185,770
1922	303	Less Non-Regulated Plant							
1923			I-SITUS	S		-	-	-	-
1924						827,186,922	368,836,444	827,186,922	367,185,770
1925	IP	Unclassified Intangible Plant - Acct 300							
1926			I-SITUS	S		-	-	-	-
1927			I-SG	SG		-	-	-	-
1928			I-DGU	SG		-	-	-	-
1929			PTD	SO		-	-	-	-
1930						-	-	-	-
1931									
1932	**Total Intangible Plant**				**B8**	**991,248,789**	**425,045,846**	**952,451,372**	**422,055,560**
1933									
1934	Summary of Intangible Plant by Factor								
1935		S				(6,555,265)	(23,717,538)	23,058,164	5,895,891
1936		DGP				-	-	-	-
1937		DGU				-	-	-	-
1938		SG				387,048,075	172,401,766	318,637,230	140,696,378
1939		SO				414,529,001	181,588,297	414,529,001	180,690,035
1940		CN				196,217,869	94,769,232	196,217,869	94,769,232
1941		SSGCT				-	-	-	-
1942		SSGCH				-	-	-	-
1943		SE				9,108	4,088	9,108	4,024
1944	Total Intangible Plant by Factor					991,248,789	425,045,846	952,451,372	422,055,560
1945	Summary of Unclassified Plant (Account 106)								
1946		DP				140,197,482	57,965,948	140,197,482	57,965,948
1947		DS0				-	-	-	-
1948		GP				53,602,739	23,478,302	53,602,739	23,362,813
1949		HP				-	-	-	-
1950		NP				-	-	-	-
1951		OP				(553,173)	(246,398)	(553,173)	(244,257)
1952		TP				639,850,309	285,006,774	639,850,309	282,530,139
1953		TS0				-	-	-	-
1954		IP				-	-	-	-
1955		MP				-	-	-	-
1956		SP				10,750,180	4,788,423	10,750,180	4,746,813
1957	Total Unclassified Plant by Factor					843,847,537	370,993,049	843,847,537	368,361,456
1958									
1959	**Total Electric Plant In Service**				**B8**	**29,943,630,467**	**13,117,086,782**	**29,991,055,406**	**13,072,872,694**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
1960	Summary of Electric Plant by Factor								
1961		S				8,294,459,095	3,472,802,838	8,324,072,524	3,502,416,267
1962		SE				5,134,101	2,304,240	91,356,457	40,367,006
1963		DGU				-	-	-	-
1964		DGP				-	-	-	-
1965		SG				20,689,966,985	9,215,875,438	20,621,556,139	9,105,584,593
1966		SO				756,986,861	331,605,159	756,986,861	329,964,809
1967		CN				213,519,313	103,125,477	213,519,313	103,125,477
1968		DEU				-	-	-	-
1969		SSGCH				-	-	-	-
1970		SSGCT				-	-	-	-
1971		Less Capital Leases				(16,435,888)	(8,626,370)	(16,435,888)	(8,585,459)
1972						29,943,630,467	13,117,086,782	29,991,055,406	13,072,872,694
1973	105	Plant Held For Future Use							
1974			DPW	S		13,304,427	5,725,916	13,304,427	5,725,916
1975			P	SG		-	-	-	-
1976			T	SG		2,440,537	1,087,082	2,185,784	965,148
1977			P	SG		8,923,302	3,974,682	-	-
1978			P	SE		-	-	-	-
1979			G	SG		-	-	-	-
1980									
1981									
1982	**Total Plant Held For Future Use**				**B10**	**24,668,266**	**10,787,679**	**15,490,211**	**6,691,063**
1983									
1984	114	Electric Plant Acquisition Adjustments							
1985			P	S		11,763,784	11,763,784	11,763,784	11,763,784
1986			P	SG		144,704,699	64,455,419	144,704,699	63,895,318
1987			P	SG		-	-	-	-
1988	**Total Electric Plant Acquisition Adjustment**				**B15**	**156,468,483**	**76,219,202**	**156,468,483**	**75,659,101**
1989									
1990	115	Accum Provision for Asset Acquisition Adjustments							
1991			P	S		(2,946,975)	(2,946,975)	(2,946,975)	(2,946,975)
1992			P	SG		(135,589,698)	(60,395,348)	(135,589,698)	(59,870,528)
1993			P	SG		-	-	-	-
1994					B15	(138,536,672)	(63,342,323)	(138,536,672)	(62,817,503)
1995									
1996	128	Pensions							
1997			LABOR	SO		30,307,907	13,276,662	-	-
1998	**Total Pensions**				**B15**	**30,307,907**	**13,276,662**	**-**	**-**
1999									
2000	124	Weatherization							
2001			DMSC	S		676,408	(1,640)	676,408	(1,640)
2002			DMSC	SO		(2,311)	(1,013)	(2,311)	(1,008)
2003					B16	674,097	(2,652)	674,097	(2,647)
2004									
2005	182W	Weatherization							
2006			DMSC	S		103,801,882	-	103,801,882	-
2007			DMSC	SG		-	-	-	-
2008			DMSC	SGCT		-	-	-	-
2009			DMSC	SO		-	-	-	-
2010					B16	103,801,882	-	103,801,882	-
2011									
2012	186W	Weatherization							
2013			DMSC	S		-	-	-	-
2014			DMSC	CN		-	-	-	-
2015			DMSC	CNP		-	-	-	-
2016			DMSC	SG		-	-	-	-
2017			DMSC	SO		-	-	-	-
2018					B16	-	-	-	-
2019									
2020	**Total Weatherization**				**B16**	**104,475,979**	**(2,652)**	**104,475,979**	**(2,647)**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
2021									
2022	151	Fuel Stock							
2023			P	DEU		-	-	-	-
2024			P	SE		215,004,411	96,496,311	215,004,411	95,002,419
2025			P	SE		-	-	-	-
2026			P	SE		4,339,936	1,947,810	4,339,936	1,917,655
2027					B13	219,344,346	98,444,121	219,344,346	96,920,074
2028									
2029	152	Fuel Stock - Undistributed							
2030			P	SE		-	-	-	-
2031						-	-	-	-
2032									
2033	25316	UAMPS Working Capital Deposit							
2034			P	SE		(2,314,385)	(1,038,721)	(2,314,385)	(1,022,640)
2035					B13	(2,314,385)	(1,038,721)	(2,314,385)	(1,022,640)
2036									
2037	25317	DG&T Working Capital Deposit							
2038			P	SE		(2,662,600)	(1,195,004)	(2,662,600)	(1,176,504)
2039					B13	(2,662,600)	(1,195,004)	(2,662,600)	(1,176,504)
2040									
2041	25319	Provo Working Capital Deposit							
2042			P	SE		-	-	-	-
2043						-	-	-	-
2044									
2045	**Total Fuel Stock**				**B13**	**214,367,361**	**96,210,397**	**214,367,361**	**94,720,931**
2046	154	Materials and Supplies							
2047			MSS	S		135,146,550	56,331,324	135,146,550	56,331,324
2048			MSS	SG		4,504,843	2,006,580	(1,398,443)	(617,492)
2049			MSS	SE		-	-	-	-
2050			MSS	SO		(1,210,362)	(530,210)	(1,210,362)	(527,588)
2051			MSS	SG		120,903,360	53,853,653	120,903,360	53,385,679
2052			MSS	SG		7,954	3,543	7,954	3,512
2053			MSS	SNPD		(1,328,060)	(639,176)	(1,328,060)	(639,176)
2054			MSS	SG		-	-	-	-
2055			MSS	SG		-	-	-	-
2056			MSS	SG		-	-	-	-
2057			MSS	SG		-	-	-	-
2058			MSS	SG		8,713,200	3,881,097	8,713,200	3,847,371
2059			MSS	SG		-	-	-	-
2060					B13	266,737,484	114,906,810	260,834,198	111,783,630
2061									
2062	163	Stores Expense Undistributed							
2063			MSS	SO		-	-	-	-
2064									
2065					B13	-	-	-	-
2066									
2067	25318	Provo Working Capital Deposit							
2068			MSS	SG		(273,000)	(121,602)	(273,000)	(120,545)
2069									
2070					B13	(273,000)	(121,602)	(273,000)	(120,545)
2071									
2072	**Total Materials and Supplies**				**B13**	**266,464,484**	**114,785,208**	**260,561,198**	**111,663,085**
2073									
2074	165	Prepayments							
2075			DMSC	S		32,517,000	3,643,786	32,517,000	3,643,786
2076			GP	GPS		7,042,861	3,085,191	7,042,861	3,069,929
2077			PT	SG		4,911,337	2,187,643	4,911,337	2,168,633
2078			P	SE		35,199	15,798	35,199	15,553
2079			PTD	SO		23,888,768	10,464,698	23,888,768	10,412,932
2080	**Total Prepayments**				**B15**	**68,395,164**	**19,397,116**	**68,395,164**	**19,310,834**
2081									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
2082	182M	Misc Regulatory Assets							
2083			DDS2	S		132,952,090	(13,811,169)	137,529,005	(9,234,254)
2084			DEFSG	SG		5,135,633	2,287,551	5,135,633	2,267,673
2085			P	SGCT		-	-	-	-
2086			DEFSG	SG-P		-	-	-	-
2087			P	SE		191,958,430	86,153,025	191,958,430	84,819,261
2088			P	SG		-	-	-	-
2089			DDSO2	SO		453,847,572	198,812,165	55,679,046	24,270,072
2090					B16	783,893,724	273,441,571	390,302,114	102,122,752
2091									
2092	186M	Misc Deferred Debits							
2093			LABOR	S		1,740,581	-	1,740,581	-
2094			P	SG		-	-	-	-
2095			P	SG		-	-	-	-
2096			DEFSG	SG		99,141,926	44,160,517	99,141,926	43,776,773
2097			LABOR	SO		79,800	34,957	79,800	34,784
2098			P	SE		1,079,018	484,275	1,079,018	476,778
2099			P	SG		-	-	-	-
2100			GP	EXCTAX		-	-	-	-
2101	**Total Misc. Deferred Debits**				**B11**	**102,041,325**	**44,679,749**	**102,041,325**	**44,288,336**
2102									
2103	Working Capital								
2104	CWC	Cash Working Capital							
2105			CWC	S		30,404,955	16,367,922	28,477,009	15,091,090
2106			CWC	SO		-	-	-	-
2107			CWC	SE		-	-	-	-
2108						30,404,955	16,367,922	28,477,009	15,091,090
2109									
2110	OWC	Other Work. Cap.							
2111	131	Cash	GP	SNP		-	-	-	-
2112	135	Working Funds	GP	SG		-	-	-	-
2113	141	Notes Receivabl	GP	SO		-	-	-	-
2114	143	Other A/R	GP	SO		38,636,523	16,925,090	38,636,523	16,841,366
2115	232	A/P	PTD	S		(18,882)	-	(18,882)	-
2116	232	A/P	PTD	SO		(6,155,803)	(2,696,607)	(6,155,803)	(2,683,268)
2117	232	A/P	P	SE		(3,116,112)	(1,398,545)	(3,116,112)	(1,376,894)
2118	232	A/P	T	SG		(3,331,340)	(1,483,870)	(3,331,340)	(1,470,975)
2119	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2120	2533	Other Msc. Df. Crd.	P	SE		(7,150,412)	(3,209,183)	(7,150,412)	(3,159,500)
2121	230	Asset Retir. Oblig.	P	SE		-	-	-	-
2122	230	Asset Retir. Oblig.	P	S		(2,978,037)	-	(2,978,037)	-
2123	254105	ARO Reg Liability	P	SG		-	-	-	-
2124	254105	ARO Reg Liability	P	SE		-	-	-	-
2125	2533	Cholla Reclamation	P	SE		-	-	-	-
2126					B14	15,885,936	8,136,885	15,885,936	8,150,729
2127									
2128	**Total Working Capital**				**B14**	**46,290,892**	**24,504,807**	**44,362,946**	**23,241,819**
2129	Miscellaneous Rate Base								
2130	18221	Unrec Plant & Reg Study Costs							
2131			P	S		-	-	-	-
2132									
2133						-	-	-	-
2134									
2135	18222	Nuclear Plant - Trojan							
2136			P	S		-	-	-	-
2137			P	TROJP		-	-	-	-
2138			P	TROJD		-	-	-	-
2139					B16	-	-	-	-
2140									
2141									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
2142									
2143	1869	Misc Deferred Debits-Trojan							
2144			P	S		-	-	-	-
2145			P	SG		-	-	-	-
2146						-	-	-	-
2147									
2148	**Total Miscellaneous Rate Base**				**B15**	**-**	**-**	**-**	**-**
2149									
2150	**Total Rate Base Additions**					**1,658,836,913**	**609,957,416**	**1,217,928,109**	**414,877,771**
2151	235	Customer Service Deposits							
2152			CUST	S		-	-	(13,069,218)	(13,069,218)
2153			CUST	CN		-	-	-	-
2154	**Total Customer Service Deposits**				B15	**-**	**-**	**(13,069,218)**	**(13,069,218)**
2155									
2156	2281	Prop Ins	PTD	S		(6,773,432)	(4,155,376)	(6,773,432)	(4,155,376)
2157	2282	Inj & Dam	PTD	SO		(84,499,412)	(37,015,756)	-	-
2158	2282	Inj & Dam	PTD	S		(11,805,355)	-	(11,805,355)	-
2159	2283	Pen & Ben	PTD	SO		(73,191,449)	(32,062,197)	(1,624,167)	(707,962)
2160	254	Reg Liab	PTD	SO		(14,307,290)	(6,267,442)	(14,307,290)	(6,236,439)
2161	25335	Reg Liab	PTD	SE		(115,119,099)	(51,666,700)	(115,119,099)	(50,866,830)
2162					B15	(305,696,038)	(131,167,472)	(149,629,344)	(61,966,608)
2163									
2164	22841	Accum Misc. Operating Provisions							
2165			P	S		-	-	-	-
2166			P	SG		(235,183)	(104,757)	(235,183)	(103,846)
2167					B15	(235,183)	(104,757)	(235,183)	(103,846)
2168									
2169	254105	ARO	P	S		-	-	-	-
2170	230	ARO	P	TROJD		(5,595,069)	(2,495,580)	(5,595,069)	(2,470,846)
2171	254105	ARO	P	TROJD		-	-	-	-
2172	254	Reg Liab	P	S		(1,963,572,097)	(778,935,164)	(1,717,167,785)	(687,060,328)
2173					B15	(1,969,167,166)	(781,430,744)	(1,722,762,854)	(689,531,173)
2174									
2175	252	Customer Advances for Construction							
2176			DPW	S		(14,932,512)	(527,436)	(18,752,460)	(14,180,078)
2177			DPW	SE		-	-	-	-
2178			T	SG		(100,838,255)	(44,916,108)	(97,018,308)	(42,839,076)
2179			DPW	SO		-	-	-	-
2180			CUST	CN		-	-	-	-
2181	**Total Customer Advances for Construction**				**B20**	**(115,770,768)**	**(45,443,544)**	**(115,770,768)**	**(57,019,154)**
2182									
2183	25398	SO2 Emissions							
2184			P	SE		-	-	-	-
2185						-	-	-	-
2186									
2187	25399	Other Deferred Credits							
2188			P	S		(2,710,666)	(812,112)	(2,710,666)	(812,112)
2189			LABOR	SO		-	-	-	-
2190			P	SG		(25,227,513)	(11,237,022)	(25,227,513)	(11,139,375)
2191			P	SE		(12,970,038)	(5,821,094)	(12,970,038)	(5,730,975)
2192					B15	(40,908,217)	(17,870,228)	(40,908,217)	(17,682,463)

2020 PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
2193									
2194	190	Accumulated Deferred Income Taxes							
2195			P	S		491,003,350	192,535,339	432,273,330	170,510,870
2196			CUST	CN		-	-	-	-
2197			LABOR	SO		110,177,797	48,264,412	68,335,688	29,787,006
2198			P	DGP		-	-	-	-
2199			IBT	IBT		-	-	-	-
2200			P	SG		-	-	-	-
2201			P	SG		-	-	-	-
2202			CUST	BADDEBT		4,472,207	1,253,996	4,472,207	1,245,938
2203			P	TROJD		1,304,295	581,757	1,304,295	575,992
2204			P	SG		8,828,782	3,932,580	1,756,246	775,482
2205			P	SE		28,716,933	12,888,471	28,716,933	12,688,940
2206			PTD	SNP		-	-	-	-
2207			DPW	SNPD		1,258,185	605,546	1,258,185	605,546
2208			P	SG		-	-	-	-
2209					B19	645,761,549	260,062,102	538,116,885	216,189,774
2210									
2211	281	Accumulated Deferred Income Taxes							
2212			P	S		-	-	-	-
2213			PT	SG		(153,500,759)	(68,373,423)	(0)	(0)
2214			T	SG		-	-	-	-
2215					B19	(153,500,759)	(68,373,423)	(0)	(0)
2216									
2217	282	Accumulated Deferred Income Taxes							
2218			GP	S		4,563,713	(431,335)	(2,877,675,411)	(1,274,073,640)
2219			ACCMDIT	DITBAL		(2,725,077,385)	(1,210,671,266)	(383,923)	(170,566)
2220			PT	SNP		(1,057,551)	(477,895)	(1,057,551)	(472,692)
2221			LABOR	SO		46,214	20,245	3,286,835	1,432,706
2222			PTD	GPS		-	-	-	-
2223			DPW	CIAC		-	-	16,597	7,988
2224			P	SNPD		-	-	(1,502,680)	(723,218)
2225			GP	SCHMDEXP		-	-	-	-
2226			TAXDEPR	TAXDEPR		-	-	-	-
2227			P	DGP		-	-	-	-
2228			PT	IBT		-	-	-	-
2229			PT	SG		-	-	-	-
2230			P	SG		-	-	-	-
2231			P	SE		(3,193,182)	(1,433,135)	(3,193,182)	(1,410,948)
2232			P	SG		(242,657)	(108,086)	5,707,534	2,520,200
2233					B19	(2,724,960,848)	(1,213,101,473)	(2,874,801,780)	(1,272,890,170)
2234									
2235	283	Accumulated Deferred Income Taxes							
2236			GP	S		(69,700,965)	(3,144,113)	(71,027,148)	(4,470,296)
2237			P	SG		(2,035,594)	(906,709)	(2,035,594)	(898,830)
2238			P	SE		(40,807,506)	(18,314,851)	(40,807,506)	(18,031,313)
2239			LABOR	SO		(132,734,913)	(58,145,768)	(24,675,951)	(10,756,059)
2240			GP	GPS		(8,205,901)	(3,594,671)	(8,205,901)	(3,576,890)
2241			PTD	SNP		(833,168)	(376,499)	(833,168)	(372,400)
2242			P	TROJD		-	-	-	-
2243			P	SG		-	-	-	-
2244			P	SGCT		-	-	-	-
2245			P	SG		-	-	-	-
2246					B19	(254,318,047)	(84,482,611)	(147,585,267)	(38,105,788)
2247									
2248	**Total Accum Deferred Income Tax**				**B19**	**(2,487,018,105)**	**(1,105,895,406)**	**(2,484,270,163)**	**(1,094,806,184)**
2249	255	Accumulated Investment Tax Credit							
2250			PTD	S		(2,124,531)	(2,094,130)	(2,124,531)	(2,094,130)
2251			PTD	ITC84		-	-	-	-
2252			PTD	ITC85		-	-	-	-
2253			PTD	ITC86		-	-	-	-
2254			PTD	ITC88		-	-	-	-
2255			PTD	ITC89		-	-	-	-
2256			PTD	ITC90		(3,583)	(1,682)	(3,583)	(1,682)
2257			PTD	SG		(198,984)	(88,633)	(198,984)	(87,863)
2258	**Total Accumulated ITC**				**B19**	**(2,327,099)**	**(2,184,445)**	**(2,327,099)**	**(2,183,674)**
2259									
2260	**Total Rate Base Deductions**					**(4,921,122,575)**	**(2,084,096,596)**	**(4,528,972,843)**	**(1,936,362,321)**
2261									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	UTAH
2262									
2263									
2264	108SP	Steam Prod Plant Accumulated Depr							
2265			P	S		2,547,007	1,754,350	(69,124,355)	(69,917,012)
2266			P	SG		(775,375,579)	(345,373,425)	(775,375,579)	(342,372,219)
2267			P	SG		(734,540,941)	(327,184,564)	(734,540,941)	(324,341,414)
2268			P	SG		(1,735,844,339)	(773,192,399)	(1,595,553,313)	(704,527,125)
2269			P	SG		-	-	-	-
2270			P	SG		(119,526,814)	(53,240,502)	(119,526,814)	(52,777,856)
2271					B17	(3,362,740,666)	(1,497,236,539)	(3,294,121,002)	(1,493,935,625)
2272									
2273	108NP	Nuclear Prod Plant Accumulated Depr							
2274			P	SG		-	-	-	-
2275			P	SG		-	-	-	-
2276			P	SG		-	-	-	-
2277					B17	-	-	-	-
2278									
2279									
2280	108HP	Hydraulic Prod Plant Accum Depr							
2281			P	S		2,805,953	-	2,805,953	-
2282			P	SG		(170,995,317)	(76,165,977)	(170,995,317)	(75,504,114)
2283			P	SG		(31,152,187)	(13,876,033)	(31,152,187)	(13,755,454)
2284			P	SG		(224,699,088)	(100,087,101)	(209,514,866)	(92,512,676)
2285			P	SG		(59,941,763)	(26,699,696)	(59,941,763)	(26,467,682)
2286					B17	(483,982,402)	(216,828,806)	(468,798,180)	(208,239,926)
2287									
2288	108OP	Other Production Plant - Accum Depr							
2289			P	S		(842)	(842)	(842)	(842)
2290			P	SG		-	-	-	-
2291			P	SG		393,172,645	175,129,816	393,172,645	173,607,983
2292			P	SG		(452,306,608)	(201,469,696)	(452,306,608)	(199,718,976)
2293			P	SG		(41,903,946)	(18,665,160)	(41,903,946)	(18,502,965)
2294					B17	(101,038,751)	(45,005,881)	(101,038,751)	(44,614,799)
2295									
2296	108EP	Experimental Plant - Accum Depr							
2297			P	SG		-	-	-	-
2298			P	SG		-	-	-	-
2299						-	-	-	-
2300									
2301	**Total Production Plant Accum Depreciation**				**B17**	**(3,947,761,818)**	**(1,759,071,226)**	**(3,863,957,933)**	**(1,746,790,351)**
2302									
2303	Summary of Prod Plant Depreciation by Factor								
2304		S				5,352,118	1,753,509	(66,319,244)	(69,917,854)
2305		DGP				-	-	-	-
2306		DGU				-	-	-	-
2307		SG				(3,953,113,937)	(1,760,824,735)	(3,797,638,689)	(1,676,872,497)
2308		SSGCH				-	-	-	-
2309		SSGCT				-	-	-	-
2310	Total of Prod Plant Depreciation by Factor					(3,947,761,818)	(1,759,071,226)	(3,863,957,933)	(1,746,790,351)
2311									
2312									
2313	108TP	Transmission Plant Accumulated Depr							
2314			T	SG		(357,095,942)	(159,060,269)	(357,095,942)	(157,678,077)
2315			T	SG		(427,759,034)	(190,535,537)	(427,759,034)	(188,879,833)
2316			T	SG		(1,169,326,241)	(520,849,791)	(1,169,326,241)	(516,323,741)
2317	**Total Trans Plant Accum Depreciation**				**B17**	**(1,954,181,217)**	**(870,445,598)**	**(1,954,181,217)**	**(862,881,650)**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	JUNE 2021 UNADJUSTED RESULTS UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	JUNE 2021 NORMALIZED RESULTS UTAH
2318	108360	Land and Land Rights							
2319			DPW	S		(10,463,407)	(3,360,867)	(10,463,407)	(3,360,867)
2320					B17	(10,463,407)	(3,360,867)	(10,463,407)	(3,360,867)
2321									
2322	108361	Structures and Improvements							
2323			DPW	S		(31,059,076)	(13,796,719)	(31,059,076)	(13,796,719)
2324					B17	(31,059,076)	(13,796,719)	(31,059,076)	(13,796,719)
2325									
2326	108362	Station Equipment							
2327			DPW	S		(322,529,513)	(134,568,321)	(322,529,513)	(134,568,321)
2328					B17	(322,529,513)	(134,568,321)	(322,529,513)	(134,568,321)
2329									
2330	108363	Storage Battery Equipment							
2331			DPW	S		-	-	-	-
2332					B17	-	-	-	-
2333									
2334	108364	Poles, Towers & Fixtures							
2335			DPW	S		(684,687,827)	(164,493,920)	(684,687,827)	(164,493,920)
2336					B17	(684,687,827)	(164,493,920)	(684,687,827)	(164,493,920)
2337									
2338	108365	Overhead Conductors							
2339			DPW	S		(349,158,038)	(88,144,943)	(349,158,038)	(88,144,943)
2340					B17	(349,158,038)	(88,144,943)	(349,158,038)	(88,144,943)
2341									
2342	108366	Underground Conduit							
2343			DPW	S		(178,905,333)	(86,642,770)	(178,905,333)	(86,642,770)
2344					B17	(178,905,333)	(86,642,770)	(178,905,333)	(86,642,770)
2345									
2346	108367	Underground Conductors							
2347			DPW	S		(407,236,609)	(229,727,190)	(407,236,609)	(229,727,190)
2348					B17	(407,236,609)	(229,727,190)	(407,236,609)	(229,727,190)
2349									
2350	108368	Line Transformers							
2351			DPW	S		(576,200,288)	(148,602,714)	(576,200,288)	(148,602,714)
2352					B17	(576,200,288)	(148,602,714)	(576,200,288)	(148,602,714)
2353									
2354	108369	Services							
2355			DPW	S		(353,506,358)	(117,989,073)	(353,506,358)	(117,989,073)
2356					B17	(353,506,358)	(117,989,073)	(353,506,358)	(117,989,073)
2357									
2358	108370	Meters							
2359			DPW	S		(89,885,644)	(50,515,097)	(89,885,644)	(50,515,097)
2360					B17	(89,885,644)	(50,515,097)	(89,885,644)	(50,515,097)
2361									
2362									
2363									
2364	108371	Installations on Customers' Premises							
2365			DPW	S		(7,299,302)	(3,352,255)	(7,299,302)	(3,352,255)
2366					B17	(7,299,302)	(3,352,255)	(7,299,302)	(3,352,255)
2367									
2368	108372	Leased Property							
2369			DPW	S		-	-	-	-
2370					B17	-	-	-	-
2371									
2372	108373	Street Lights							
2373			DPW	S		(32,406,792)	(12,829,071)	(32,406,792)	(12,829,071)
2374					B17	(32,406,792)	(12,829,071)	(32,406,792)	(12,829,071)
2375									
2376	108D00	Unclassified Dist Plant - Acct 300							
2377			DPW	S		-	-	-	-
2378					B17	-	-	-	-
2379									
2380	108DS	Unclassified Dist Sub Plant - Acct 300							
2381			DPW	S		-	-	-	-
2382					B17	-	-	-	-
2383									
2384	108DP	Unclassified Dist Sub Plant - Acct 300							
2385			DPW	S		7,992,157	3,372,287	7,992,157	3,372,287
2386					B17	7,992,157	3,372,287	7,992,157	3,372,287
2387									
2388									
2389	**Total Distribution Plant Accum Depreciation**				**B17**	**(3,035,346,030)**	**(1,050,650,654)**	**(3,035,346,030)**	**(1,050,650,654)**
2390									
2391	Summary of Distribution Plant Depr by Factor								
2392		S				(3,035,346,030)	(1,050,650,654)	(3,035,346,030)	(1,050,650,654)
2393									
2394	Total Distribution Depreciation by Factor					(3,035,346,030)	(1,050,650,654)	(3,035,346,030)	(1,050,650,654)

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
2395	108GP	General Plant Accumulated Depr							
2396			G-SITUS	S		(267,870,022)	(90,636,227)	(267,870,022)	(90,636,227)
2397			G-DGP	SG		(741,931)	(330,476)	(741,931)	(327,604)
2398			G-DGU	SG		(2,359,316)	(1,050,904)	(2,359,316)	(1,041,771)
2399			G-SG	SG		(124,536,613)	(55,472,003)	(124,536,613)	(54,989,966)
2400			CUST	CN		(6,948,656)	(3,356,059)	(6,948,656)	(3,356,059)
2401			PTD	SO		(114,330,390)	(50,083,494)	(114,330,390)	(49,835,746)
2402			P	SE		(1,479,824)	(664,161)	(1,479,824)	(653,879)
2403			G-SG	SG		(124,793)	(55,586)	(124,793)	(55,103)
2404			G-SG	SG		(1,242,363)	(553,383)	(1,242,363)	(548,574)
2405					B17	(519,633,908)	(202,202,293)	(519,633,908)	(201,444,930)
2406									
2407									
2408	108MP	Mining Plant Accumulated Depr.							
2409			P	S		-	-	-	-
2410			P	SE		-	-	-	-
2411					B17	-	-	-	-
2412	108MP	Less Centralia Situs Depreciation							
2413			P	S		-	-	-	-
2414					B17	-	-	-	-
2415									
2416	1081390	Accum Depr - Capital Lease							
2417			PTD	SO	B17	-	-	-	-
2418						-	-	-	-
2419									
2420		Remove Capital Leases				-	-	-	-
2421					B17	-	-	-	-
2422									
2423	1081399	Accum Depr - Capital Lease							
2424			P	S		-	-	-	-
2425			P	SE	B17	-	-	-	-
2426						-	-	-	-
2427									
2428		Remove Capital Leases				-	-	-	-
2429					B17	-	-	-	-
2430									
2431									
2432	**Total General Plant Accum Depreciation**				**B17**	**(519,633,908)**	**(202,202,293)**	**(519,633,908)**	**(201,444,930)**
2433									
2434									
2435									
2436	Summary of General Depreciation by Factor								
2437		S				(267,870,022)	(90,636,227)	(267,870,022)	(90,636,227)
2438		DGP				-	-	-	-
2439		DGU				-	-	-	-
2440		SE				(1,479,824)	(664,161)	(1,479,824)	(653,879)
2441		SO				(114,330,390)	(50,083,494)	(114,330,390)	(49,835,746)
2442		CN				(6,948,656)	(3,356,059)	(6,948,656)	(3,356,059)
2443		SG				(129,005,016)	(57,462,352)	(129,005,016)	(56,963,019)
2444		DEU				-	-	-	-
2445		SSGCT				-	-	-	-
2446		SSGCH				-	-	-	-
2447		Remove Capital Leases				-	-	-	-
2448	Total General Depreciation by Factor					(519,633,908)	(202,202,293)	(519,633,908)	(201,444,930)
2449									
2450									
2451	**Total Accum Depreciation - Plant In Service**				**B17**	**(9,456,922,973)**	**(3,882,369,771)**	**(9,373,119,087)**	**(3,861,767,584)**
2452	111SP	Accum Prov for Amort-Steam							
2453			P	SG		-	-	-	-
2454			P	SG		-	-	-	-
2455					B18	-	-	-	-
2456									
2457									
2458	111GP	Accum Prov for Amort-General							
2459			G-SITUS	S		(11,700,954)	(33,063)	(11,700,954)	(33,063)
2460			CUST	CN		-	-	-	-
2461			I-SG	SG		-	-	-	-
2462			PTD	SO		(3,624,370)	(1,587,689)	(3,624,370)	(1,579,835)
2463			P	SE		-	-	-	-
2464					B18	(15,325,324)	(1,620,752)	(15,325,324)	(1,612,898)
2465									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2021 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2021 NORMALIZED RESULTS TOTAL	 UTAH
2466									
2467	111HP	Accum Prov for Amort-Hydro							
2468			P	SG		-	-	-	-
2469			P	SG		-	-	-	-
2470			P	SG		(2,983,387)	(1,328,882)	(2,983,387)	(1,317,334)
2471			P	SG		-	-	-	-
2472					B18	(2,983,387)	(1,328,882)	(2,983,387)	(1,317,334)
2473									
2474									
2475	111IP	Accum Prov for Amort-Intangible Plant							
2476			I-SITUS	S		28,104,691	29,527,560	(1,508,738)	(85,869)
2477			I-DGP	SG		-	-	-	-
2478			I-DGU	SG		(475,866)	(211,964)	(475,866)	(210,122)
2479			P	SE		(987)	(443)	(987)	(436)
2480			I-SG	SG		(101,024,997)	(44,999,288)	(101,024,997)	(44,608,256)
2481			I-SG	SG		(107,495,383)	(47,881,375)	(39,084,537)	(17,258,036)
2482			I-SG	SG		(5,674,763)	(2,527,694)	(5,674,763)	(2,505,729)
2483			CUST	CN		(155,065,562)	(74,893,506)	(155,065,562)	(74,893,506)
2484			P	SG		-	-	-	-
2485			P	SG		(19,255)	(8,577)	(19,255)	(8,502)
2486			PTD	SO		(308,925,020)	(135,327,488)	(308,925,020)	(134,658,064)
2487					B18	(650,577,141)	(276,322,774)	(611,779,724)	(274,228,520)
2488	111IP	Less Non-Regulated Plant							
2489			NUTIL	OTH		-	-	-	-
2490						(650,577,141)	(276,322,774)	(611,779,724)	(274,228,520)
2491									
2492	111390	Accum Amtr - Capital Lease							
2493			G-SITUS	S		-	-	-	-
2494			P	SG		-	-	-	-
2495			PTD	SO		-	-	-	-
2496					B9	-	-	-	-
2497									
2498		Remove Capital Lease Amtr				-	-	-	-
2499									
2500	**Total Accum Provision for Amortization**				**B18**	**(668,885,852)**	**(279,272,408)**	**(630,088,435)**	**(277,158,752)**
2501									
2502									
2503									
2504									
2505	Summary of Amortization by Factor								
2506		S				16,403,737	29,494,498	(13,209,692)	(118,931)
2507		DGP				-	-	-	-
2508		DGU				-	-	-	-
2509		SE				(987)	(443)	(987)	(436)
2510		SO				(312,549,390)	(136,915,177)	(312,549,390)	(136,237,899)
2511		CN				(155,065,562)	(74,893,506)	(155,065,562)	(74,893,506)
2512		SSGCT				-	-	-	-
2513		SSGCH				-	-	-	-
2514		SG				(217,673,651)	(96,957,779)	(149,262,805)	(65,907,979)
2515		Less Capital Lease				-	-	-	-
2516	Total Provision For Amortization by Factor					(668,885,852)	(279,272,408)	(630,088,435)	(277,158,752)

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2021

		Total Adjustments	Type A 3.2 Revenue Normalizing	Type A 3.3 REC Revenue Reallocation	Type A 3.4 Wheeling Revenue	Type A 3.5 REC and NPC Accruals	Type A 3.6 2017 Protocol Adjustment
1	Operating Revenues:						
2	General Business Revenues	(254,305,391)	(220,141,845)	-	-	(7,676,223)	(13,200,000)
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	11,775,118	-	-	-	-	-
5	Other Operating Revenues	3,333,321	-	2,697,364	635,957	-	-
6	Total Operating Revenues	(239,196,952)	(220,141,845)	2,697,364	635,957	(7,676,223)	(13,200,000)
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	(47,947,826)	(44,128,167)	540,696	127,480	(1,538,724)	(2,645,984)
26	Income Taxes - State	(10,858,855)	(9,993,808)	122,453	28,871	(348,479)	(599,242)
27	Income Taxes - Def Net	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-
30							
31	Total Operating Expenses:	(58,806,682)	(54,121,975)	663,148	156,350	(1,887,203)	(3,245,226)
32							
33	Operating Rev For Return:	(180,390,270)	(166,019,870)	2,034,216	479,607	(5,789,020)	(9,954,774)
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	(655,474)	(603,257)	7,392	1,743	(21,035)	(36,172)
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	(655,474)	(603,257)	7,392	1,743	(21,035)	(36,172)
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:	(655,474)	(603,257)	7,392	1,743	(21,035)	(36,172)
62							
63	Return on Rate Base	-2.412%	-2.219%	0.027%	0.006%	-0.077%	-0.133%
64							
65	Return on Equity	-4.672%	-4.297%	0.053%	0.012%	-0.150%	-0.258%
66							
67	TAX CALCULATION:						
68	Operating Revenue	(239,196,952)	(220,141,845)	2,697,364	635,957	(7,676,223)	(13,200,000)
69	Other Deductions	-					
70	Interest (AFUDC)	-	-	-	-	-	-
71	Interest	(15,113)	(13,909)	170	40	(485)	(834)
72	Schedule "M" Additions	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-
74	Income Before Tax	(239,181,838)	(220,127,936)	2,697,194	635,917	(7,675,738)	(13,199,166)
75							
76	State Income Taxes	(10,858,855)	(9,993,808)	122,453	28,871	(348,479)	(599,242)
77	Taxable Income	(228,322,983)	(210,134,127)	2,574,741	607,046	(7,327,259)	(12,599,924)
78							
79	Federal Income Taxes + Other	(47,947,826)	(44,128,167)	540,696	127,480	(1,538,724)	(2,645,984)

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2021

		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	-	(20,963,546)	7,676,223
3	Interdepartmental	-	-	-
4	Special Sales	11,775,118	-	-
5	Other Operating Revenues	-	-	-
6	Total Operating Revenues	11,775,118	(20,963,546)	7,676,223
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	2,360,362	(4,202,213)	1,538,724
26	Income Taxes - State	534,557	(951,685)	348,479
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	2,894,918	(5,153,897)	1,887,203
32				
33	Operating Rev For Return:	8,880,200	(15,809,648)	5,789,020
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	32,267	(57,447)	21,035
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	32,267	(57,447)	21,035
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:	32,267	(57,447)	21,035
62				
63	Return on Rate Base	0.119%	-0.214%	0.078%
64				
65	Return on Equity	0.230%	-0.415%	0.152%
66				
67	TAX CALCULATION:			
68	Operating Revenue	11,775,118	(20,963,546)	7,676,223
69	Other Deductions			
70	Interest (AFUDC)	-	-	-
71	Interest	744	(1,325)	485
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	11,774,374	(20,962,221)	7,675,738
75				
76	State Income Taxes	534,557	(951,685)	348,479
77	Taxable Income	11,239,818	(20,010,536)	7,327,259
78				
79	Federal Income Taxes + Other	2,360,362	(4,202,213)	1,538,724

Rocky Mountain Power PAGE 3.1
Utah Results of Operations - June 2021
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	B	(26,129,689)	UT	100.000%	(26,129,689)	
Commercial	442	B	1,783,018	UT	100.000%	1,783,018	
Industrial	442	B	4,342,338	UT	100.000%	4,342,338	
Irrigation	442	B	(959,213)	UT	100.000%	(959,213)	
Total			(20,963,546)			(20,963,546)	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 June 2021 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. In addtiion, this adjustment normalizes Schedule 197 a tariff rider, a credit from revenues.

Rocky Mountain Power
Utah Results of Operations - June 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2021
Table 1 Summary
($000)

	A	B	C	**Ref 3.2** D	**Ref 3.1** E	**Ref 3.1** F	G	H
	Total Revenue[1]	Reconciling Adjustments[2]	JAM Model Beginning Point	Type A Normalizing Adjustments[3]	Type B Sch 197 Normalization	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	$ 938,116	$ (15,449)	$ 922,667	$ (66,215)	$ 10,361	$ (36,491)	$ (92,345)	$ 830,322
Commercial	$ 827,514	(13,177)	$ 814,337	$ (73,192)	$ 7,762	$ (5,979)	$ (71,409)	$ 742,928
Industrial	$ 421,479	(10,481)	$ 410,998	$ (76,996)	$ 3,634	$ -	$ (73,362)	$ 337,636
Situs Contracts	$ 122,915	-	$ 122,915	$ 1,707	$ 708	$ -	$ 2,415	$ 125,329
Irrigation	$ 27,530	(309)	$ 27,221	$ (4,890)	$ 160	$ (1,177)	$ (5,906)	$ 21,316
Public St & Hwy	$ 7,565	(67)	$ 7,498	$ (555)	$ 57	$ -	$ (498)	$ 6,999
Total Utah	**$ 2,345,119**	**$ (39,483)**	$ 2,305,635	**$ (220,142)**	**$ 22,683**	**$ (43,646)**	$ (241,105)	**$ 2,064,530**
Source / Formula	**Page 3.1.4**	**Page 3.1.4**	A + B	**Page 3.1.4**	**Page 3.1.4**	**Page 3.1.4**	D + E + F	**Page 3.1.4**

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

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

[3] Includes removal of revenue adjustment - deferred NPC, revenue accounting adj and special contracts buy-through.

Rocky Mountain Power
Utah Results of Operations - June 2021
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended June 2021
Table 1 (MWh)

	A	B	A + B
	Total MWhs[1]	Total Adjustment MWhs[2]	Total Utah Adjusted MWhs
Residential	8,021,270	(346,852)	7,674,417
Commercial	9,251,853	(125,496)	9,126,357
Industrial	5,282,938	20,156	5,303,094
Situs Contracts	2,661,006	(45,012)	2,615,994
Irrigation	313,814	(19,333)	294,481
Public St & Hwy	60,993	-	60,993
Total Utah	25,591,874	(516,537)	25,075,336

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

Rocky Mountain Power
Utah Results of Operations - June 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2021
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Sch197 Type B	Temperature Type B	Total Adjustment	Adjusted Actual
Residential									
1	769,362,254	-	769,362,254	-	16,035,890	9,508,550	(33,901,317)	(8,356,877)	761,005,377
2	389,258	-	389,258	-	8,113	4,811	(46,960)	(34,036)	355,222
2E	605,075	-	605,075	-	12,612	7,478	-	20,090	625,165
3	16,804,445	-	16,804,445	-	350,257	207,686	(744,769)	(186,826)	16,617,618
135	28,297,992	-	28,297,992	-	589,818	349,735	(1,246,928)	(307,375)	27,990,617
6	10,118,371	-	10,118,371	-	210,898	125,053	(209,067)	126,884	10,245,255
6-135	315,044	-	315,044	-	6,566	3,894	(6,509)	3,951	318,995
6A	741,415	-	741,415	-	15,453	9,163	-	24,616	766,031
6A-135	7,351	-	7,351	-	153	91	-	244	7,595
6B	4,909	-	4,909	-	102	61	-	163	5,072
7	484,358	-	484,358	-	10,096	5,986	-	16,082	500,440
8	59,352	-	59,352	-	1,237	734	-	1,971	61,323
23	10,979,419	-	10,979,419	-	228,845	135,695	(335,238)	29,302	11,008,721
23-135	189,904	-	189,904	-	3,958	2,347	(185)	6,120	196,024
PTLD	105	-	105	-	2	-	-	2	107
Subtotal	**838,359,251**	**-**	**838,359,251**	**-**	**17,474,000**	**10,361,284**	**(36,490,973)**	**(8,655,689)**	**829,703,562**
Rev Adj - Deferred NPC	6,589,093	-	6,589,093	(6,589,093)	-	-	-	(6,589,093)	-
Rev Accounting Adj	58,492,353	-	58,492,353	(58,492,353)	-	-	-	(58,492,353)	-
Income Tax Deferral Adj.	1,133,484	-	1,133,483.63	(1,133,484)	-	-	-	(1,133,483.63)	-
Solar Feed-in Revenue	1,513,975	(1,513,975)	-		-	-	-	-	-
DSM	6,448,686	(6,448,686)	-		-	-	-	-	-
Blue Sky	5,147,258	(5,147,265)	(8)	8	-	-	-	8	-
Rev Adj - Property Insurance	2,339,060	(2,339,060)	-		-	-	-	-	-
Subtotal	**81,663,908**	**(15,448,986)**	**66,214,922**	**(66,214,922)**	**-**	**-**	**-**	**(66,214,922)**	**-**
Unbilled	17,474,000	-	17,474,000	-	(17,474,000)	-	-	(17,474,000)	-
AGA/Revenue Credit	618,523	-	618,523	-	-	-	-	-	618,523
Total	**938,115,681**	**(15,448,986)**	**922,666,695**	**(66,214,922)**	**-**	**10,361,284**	**(36,490,973)**	**(92,344,611)**	**830,322,084**
Commercial									
6	407,947,722	-	407,947,722	-	5,415,054	4,378,377	(3,173,121)	6,620,310	414,568,031
6-135	12,421,983	-	12,421,983	-	164,888	133,321	(96,621)	201,588	12,623,570
6A	31,998,104	-	31,998,104	-	424,739	343,426	(307,515)	460,650	32,458,754
6A-135	1,513,750	-	1,513,750	-	20,093	16,247	(14,548)	21,792	1,535,542
6B	194,018	-	194,018	-	2,575	2,082	(1,022)	3,635	197,653
7	1,246,784	-	1,246,784	-	16,550	13,381	-	29,931	1,276,715
8	54,173,629	-	54,173,629	-	719,095	581,429	(454,939)	845,585	55,019,215
8-135	4,715,505	-	4,715,505	-	62,593	50,610	(39,600)	73,603	4,789,108
9	58,853,177	-	58,853,177	-	781,211	631,653	-	1,412,864	60,266,041
9A	1,436,028	-	1,436,028	-	19,062	15,412	-	34,474	1,470,502
15M	874,103	-	874,103	-	11,603	9,381	-	20,984	895,087
15T	340,883	-	340,883	-	4,525	3,659	-	8,184	349,067
23	121,538,388	-	121,538,388	-	1,613,287	1,304,434	(1,871,735)	1,045,986	122,584,373
23-135	1,283,771	-	1,283,771	-	17,041	13,778	(19,771)	11,048	1,294,820
31	12,349,669	-	12,349,669	-	163,928	132,545	-	296,473	12,646,142
32	12,313,337	-	12,313,337	-	163,446	132,155	-	295,601	12,608,938
34	3,789,702	-	3,789,702	-	50,304	-	-	50,304	3,840,006
PTLD	452	-	452	-	6	-	-	6	458
Subtotal	**726,991,004**	**-**	**726,991,004**	**-**	**9,650,000**	**7,761,890**	**(5,978,872)**	**11,433,018**	**738,424,022**
Rev Adj - Deferred NPC	8,012,844	-	8,012,844	(8,012,844)	-	-	-	(8,012,844)	-
Rev Accounting Adj	63,733,018	-	63,733,018	(63,733,018)	-	-	-	(63,733,018)	-
Income Tax Deferral Adj.	1,446,397	-	1,446,396.70	(1,446,397)	-	-	-	(1,446,396.70)	-
Solar Feed-in Revenue	1,893,802	(1,893,802)	-		-	-	-	-	-
DSM	7,835,821	(7,835,821)	-		-	-	-	-	-
Blue Sky	1,187,115	(1,187,115)	-		-	-	-	-	-
Rev Adj - Property Insurance	2,260,032	(2,260,032)	-		-	-	-	-	-
Subtotal	**86,369,029**	**(13,176,770)**	**73,192,259**	**(73,192,259)**	**-**	**-**	**-**	**(73,192,259)**	**-**
Unbilled	9,650,000	-	9,650,000	-	(9,650,000)	-	-	(9,650,000)	-
AGA/Revenue Credit	4,503,588	-	4,503,588	-	-	-	-	-	4,503,588
Total	**827,513,621**	**(13,176,770)**	**814,336,851**	**(73,192,259)**	**-**	**7,761,890**	**(5,978,872)**	**(71,409,241)**	**742,927,610**
Industrial									
6	49,852,535	-	49,852,535	-	1,150,189	(43,241)	-	1,106,948	50,959,483
6-135	328,105	-	328,105	-	7,570	4,375	-	11,945	340,050
6A	7,204,411	-	7,204,411	-	166,219	96,068	-	262,287	7,466,698
6A-135	617,649	-	617,649	-	14,250	8,236	-	22,486	640,135
6B	-	-	-	-	-	-	-	-	-
7	143,758	-	143,758	-	3,317	1,917	-	5,234	148,992
8	72,560,409	-	72,560,409	-	1,674,103	967,562	-	2,641,665	75,202,074
9	183,865,799	-	183,865,799	-	4,242,124	2,451,773	-	6,693,897	190,559,696
9A	1,427,776	-	1,427,776	-	32,941	19,039	-	51,980	1,479,756
15M	1,805	-	1,805	-	42	24	-	66	1,871
15T	4,868	-	4,868	-	112	65	-	177	5,045
21	75,597	-	75,597	-	1,744	1,008	-	2,752	78,349
23	5,059,007	-	5,059,007	-	116,721	67,460	-	184,181	5,243,188
23-135	14,934	-	14,934	-	345	199	-	544	15,478
31	4,488,310	-	4,488,310	-	103,554	59,850	-	163,404	4,651,714
Contract 1	34,487,788	-	34,487,788	-	(16,228)	390,787	-	374,559	34,862,347
Contract 2	28,589,164	-	28,589,164	(2,450,244)	577,762	317,217	-	(1,555,266)	27,033,898
Contract 3	59,837,985	-	59,837,985	-	3,595,235	-	-	3,595,235	63,433,220
Subtotal	**448,559,902**	**-**	**448,559,902**	**(2,450,244)**	**11,670,000**	**4,342,338**	**-**	**13,562,094**	**462,121,996**

Rocky Mountain Power
Utah Results of Operations - June 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2021
Table 1 Detail

	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Type 1 Adjustments: Normalization[3] Type A	Unbilled Type A	Sch197 Type B	Temperature Type B	Total Adjustment	Adjusted Actual
Rev Adj - Deferred NPC	7,216,039	-	7,216,039	(7,216,039)	-	-	-	(7,216,039)	-
Rev Accounting Adj	64,344,566		64,344,566	(64,344,566)	-	-	-	(64,344,566)	-
Income Tax Deferral Adj.	1,279,041	-	1,279,040.55	(1,279,041)	-	-	-	(1,279,040.55)	-
Solar Feed-in Revenue	1,686,654	(1,686,654)	-		-	-	-	-	-
DSM	7,052,582	(7,052,582)	-		-	-	-	-	-
Blue Sky	259,533	(259,533)	-		-	-	-	-	-
Rev Adj - Property Insurance	1,482,697	(1,482,697)	-		-	-	-	-	-
Subtotal	**83,321,111**	**(10,481,465)**	**72,839,646**	**(72,839,646)**	**-**	**-**	**-**	**(72,839,646)**	**-**
Unbilled	11,670,000	-	11,670,000	-	(11,670,000)	-	-	(11,670,000)	-
AGA/Revenue Credit	842,972	-	842,972	-	-	-	-	-	842,972
Total	**544,393,985**	**(10,481,465)**	**533,912,520**	**(75,289,890)**	**-**	**4,342,338**	**-**	**(70,947,552)**	**462,964,968**
Irrigation									
10	20,706,207	-	20,706,207	-	677,949	154,980	(1,136,227)	(303,298)	20,402,909
10-135	734,563	-	734,563	-	24,051	5,498	(40,308)	(10,759)	723,804
Subtotal	**21,440,770**	**-**	**21,440,770**	**-**	**702,000**	**160,478**	**(1,176,535)**	**(314,057)**	**21,126,713**
Rev Adj - Deferred NPC	243,938	-	243,938	(243,938)	-	-	-	(243,938)	-
Rev Accounting Adj	4,612,540	-	4,612,540	(4,612,540)	-	-	-	(4,612,540)	-
Income Tax Deferral Adj.	33,040	-	33,040.30	(33,040)	-	-	-	(33,040.30)	-
Solar Feed-in Revenue	46,509	(46,509)	-		-	-	-	-	-
DSM	212,814	(212,814)	-		-	-	-	-	-
Blue Sky	131	(131)	-		-	-	-	-	-
Rev Adj - Property Insurance	49,497	(49,497)	-		-	-	-	-	-
Subtotal	**5,198,470**	**(308,951)**	**4,889,519**	**(4,889,519)**	**-**	**-**	**-**	**(4,889,519)**	**-**
Unbilled	702,000	-	702,000	-	(702,000)	-	-	(702,000)	-
AGA/Revenue Credit	189,209	-	189,209	-	-	-	-	-	189,209
Total	**27,530,449**	**(308,951)**	**27,221,497**	**(4,889,519)**	**-**	**160,478**	**(1,176,535)**	**(5,905,575)**	**21,315,922**
Public Street & Highway Lighting									
7	90,924	-	90,924	-	(1,266)	735	-	(531)	90,393
11	3,857,571	-	3,857,571	-	(53,729)	31,165	-	(22,564)	3,835,007
12E	2,157,815	-	2,157,815	-	(30,054)	17,433	-	(12,621)	2,145,194
12F	106,981	-	106,981	-	(1,490)	864	-	(626)	106,355
12P	291,939	-	291,939	-	(4,066)	2,359	-	(1,707)	290,232
15M	64,612	-	64,612	-	(900)	522	-	(378)	64,234
15T	466,280	-	466,280	-	(6,495)	3,766	-	(2,729)	463,550
Subtotal	**7,036,122**	**-**	**7,036,122**	**-**	**(98,000)**	**56,844**	**-**	**(41,156)**	**6,994,966**
Rev Adj - Deferred NPC	58,741	-	58,741	(58,741)	-	-	-	(58,741)	-
Rev Accounting Adj	486,610	-	486,610	(486,610)	-	-	-	(486,610)	-
Income Tax Deferral Adj.	9,905	-	9,904.82	(9,905)	-	-	-	(9,904.82)	-
Solar Feed-in Revenue	13,040	(13,040)	-		-	-	-	-	-
DSM	54,010	(54,010)	-		-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-	-
Subtotal	**622,305**	**(67,050)**	**555,256**	**(555,256)**	**-**	**-**	**-**	**(555,256)**	**-**
Unbilled	(98,000)	-	(98,000)	-	98,000	-	-	98,000	-
AGA/Revenue Credit	4,499	-	4,499	-	-	-	-	-	4,499
Total	**7,564,926**	**(67,050)**	**7,497,877**	**(555,256)**	**-**	**56,844**	**-**	**(498,412)**	**6,999,465**
Total	**2,345,118,662**	**(39,483,222)**	**2,305,635,440**	**(220,141,845)**	**-**	**22,682,834**	**(43,646,380)**	**(241,105,391)**	**2,064,530,049**
	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.

Rocky Mountain Power
Utah Results of Operations - June 2021
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(66,214,922)	UT	100.000%	(66,214,922)	
Commercial	442	A	(73,192,259)	UT	100.000%	(73,192,259)	
Industrial	442	A	(76,996,415)	UT	100.000%	(76,996,415)	
Special Contracts	442	A	1,706,525	UT	100.000%	1,706,525	
Irrigation	442	A	(4,889,519)	UT	100.000%	(4,889,519)	
Public Street & Highway	444	A	(555,256)	UT	100.000%	(555,256)	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			(220,141,845)			(220,141,845)	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.

Rocky Mountain Power PAGE 3.3
Utah Results of Operations - June 2021
REC Revenue Reallocation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Add June 2021 REC Revenues Reallocated According to RPS Eligibility:							
OR/CA/WA RPS Eligible:							
Realloc. of Jun21 Rev. for Non-RPS States	456	A	1,542,550	SG	44.156%	681,123	3.3.2
Adjustment for CA RPS Banking	456	A	(62,995)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(1,139,911)	OR	0.000%	-	3.3.2
Adjustment for WA RPS Banking	456	A	(339,644)	WA	0.000%	-	
			-			681,123	
OR/CA RPS Eligible							
Realloc. of Jun21 Rev. for Non-RPS States	456	A	2,235,292	SG	44.156%	987,008	3.3.2
Adjustment for CA RPS Banking	456	A	(117,060)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(2,118,232)	OR	0.000%	-	3.3.2
			-			987,008	
CA RPS Eligible							
Realloc. of Jun21 Rev. for Non-RPS States	456	A	2,164	SG	44.156%	955	3.3.2
Adjustment for CA RPS Banking	456	A	(2,164)	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)			955	
Remove June 2021 REC Deferrals	456	A	2,739,416	SG	44.156%	1,209,607	3.3.1
Retain 10 Percent Incentive on REC Revenue	456	A	(539,308)	UT	100.000%	(539,308)	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	44.156%	(264,934)	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 June 2021 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 June 2021 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 - June 2021
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	
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)
January-21	(1,570,611)	293,750	(293,750)	(1,570,611)	50,000	(1,520,611)
February-21	(50,000)	1,570,611	(1,570,611)	(50,000)	50,000	-
March-21	(100,750)	50,000	(199,000)	(249,750)	50,000	(199,750)
April-21	(2,421,588)	100,750	(418,435)	(2,739,273)	50,000	(2,689,273)
May-21	(261,194)	2,421,588	(2,421,587)	(261,194)	50,000	(211,194)
June-21	(233,500)	261,194	(311,819)	(284,125)	50,000	(234,125)
12 ME June 2021 Total	(11,925,016)	11,775,266	(8,884,038)	(9,033,788)	600,000	**(8,433,788)**
						Ref 3.3.2

REC deferrals included in unadjusted results:

FERC Account	4562700	
Amount Yr. Ended June 2021	**2,739,416**	**Ref 3.3**

10 Percent Incentive Details:

	Utah Allocated	Ref
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	5,393,082	Ref. 3.3.2
Less: 10 Percent Incentive to be retained by the Company	**539,308**	**Ref. 3.3**
Base Year REC Revenues (Excluding LJ indemnity loss)	4,853,774	

Situs Allocation:

FERC Account	4562700	
Amount Yr. Ended June 2021	**600,000**	**Ref 3.3**

Rocky Mountain Power
Utah Results of Operations - June 2021
REC Revenue
Adjustment to Reallocate June 2021 Revenue

June 2021 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	$	2,679,888
June 2021 - Unadjusted REC CA/OR RPS Eligible Resources	$	5,611,021
June 2021 - Unadjusted REC Revenues CA RPS Eligible Resources	$	142,880
Total June 2021 Unadjusted REC Revenue	**$**	**8,433,788** **Ref 3.3.1**

Reallocate June 2021 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.4919%	26.9965%	8.0438%	13.6015%	44.1557%	5.6730%	0.0377%	
June 2021 REC Rev - Eligible for CA/OR/WA RPS	A	SG	2,679,888	39,982	723,477	215,564	364,504	1,183,322	152,030	1,009	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**1,542,550**	23,014	416,435	124,079	209,810	681,123	87,509	581	
Adjustment for RPS/Commission order	A	Situs	(1,542,550)	**(62,995)**	**(1,139,911)**	**(339,644)**					
				Ref 3.3	**Ref 3.3**	**Ref 3.3**					
June 2021 REC Revenues - Reallocated Totals			**2,679,888**	**-**	**-**	**-**	**574,314**	**1,864,445**	**239,538**	**1,590**	
June 2021 REC Rev - Eligible for CA/OR RPS	A	SG	5,611,021	83,712	1,514,781	451,338	763,181	2,477,583	318,313	2,113	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**2,235,292**	33,349	603,451	179,802	304,033	987,008	126,808	842	
Adjustment for RPS/Commission order	A	Situs	(2,235,292)	**(117,060)**	**(2,118,232)**						
				Ref 3.3	**Ref 3.3**						
June 2021 REC Revenues - Reallocated Totals			**5,611,021**	**-**	-	**631,140**	**1,067,214**	**3,464,592**	**445,120**	**2,955**	
June 2021 REC Rev - Eligible for CA RPS Only	A	SG	142,880	2,132	38,573	11,493	19,434	63,090	8,106	54	-
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**2,164**	32	584	174	294	955	123	1	
Adjustment for RPS/Commission order	A	Situs	(2,164)	**(2,164)**	**-**						-
				Ref 3.3	**Ref 3.3**						
June 2021 REC Revenue - Reallocated Totals			**142,880**	**-**	**39,157**	**11,667**	**19,728**	**64,045**	**8,228**	**55**	**-**
											Ref 3.3
Reallocated REC Revenue for 12 ME June 2021	A	SG	3,780,006	56,394	1,020,470	304,055	514,136	1,669,087	214,439	1,424	-
	A	Situs	(3,780,006)	(182,219)	(3,258,143)	(339,644)	-	-	-	-	-
June 2021 REC Revenue - Total Reallocated			**8,433,788**	-	39,157	642,807	1,661,256	**5,393,082**	692,887	4,600	-
			Ref 3.3.1					**Ref 3.3.1**			

Rocky Mountain Power PAGE 3.4
Utah Results of Operations - June 2021
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	A	1,427,746	SG	44.156%	630,430	3.4.1

Adjustment Detail:		
Actual Wheeling Revenues 12 ME June 2021	129,760,988	3.4.1
Total Adjustments	1,427,746	Above
Adjusted Wheeling Revenues 12 ME June 2021	131,188,734	3.4.1

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended June 2021 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Utah Results of Operations - June 2021
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(5,267)
AIRPORT SOLAR LLC	(2,069,560)
ARIZONA ELECTRIC POWER CO-OP	(44)
AVANGRID RENEWABLES, LLC	(6,075,505)
BASIN ELECTRIC POWER COOPERATIVE	(765,890)
BLACK HILLS POWER & LIGHT COMPANY	(3,198,151)
BONNEVILLE POWER ADMINISTRATION	(21,261,631)
BROOKFIELD ENERGY MARKETING L.P.	(1,091,852)
CALPINE ENERGY SOLUTIONS, LLC	(535,370)
CITY OF ROSEVILLE	(1,562,545)
CLATSKANIE PUD	(505,826)
COLORADO ELECTRIC UTILITY CO.	(11,742)
CONSTELLATION NEWENERGY, INC.	(48,188)
CONSTELLATION POWER SOURCE, INC.	(1,832,842)
CP ENERGY MARKETING	(11,215)
DESERET GENERATION & TRANS. CO-OP.	(5,998,739)
DYNASTY POWER	(2,058)
EAGLE ENERGY PARTNERS I LP	(367,177)
EDP RENEWABLES NORTH AMERICAN LLC	(178,149)
ENEL TRADING NORTH AMERICA	(43,216)
ENERGY KEEPERS, INC.	(235,207)
EUGENE WATER & ELECTRIC BOARD	(470)
EVERGREEN BIOPOWER	(374,092)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(154,706)
GUZMAN ENERGY	(734,723)
IDAHO POWER CO. BALANCING OPS	(909,216)
IMPERIAL IRRIGATION DISTRICT	(151,038)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(415,535)
LH GARRETT	(406,288)
MACQUARIE ENERGY LLC	(437,870)
MAG ENERGY SOLUTIONS INC.	(96,911)
MERCURIA ENERGY	(280,451)
MOON LAKE ELECTRIC ASSOCIATION	(20,424)
MORGAN STANLEY CAPITAL	(6,000,024)
NAVAJO TRIBAL UTILITY AUTHORITY	(85,361)
NEXTERA ENERGY RESOURCES, LLC	(3,846,724)
OBSIDIAN RENEWABLES, LLC	(7,000)
PACIFIC GAS & ELECTRIC COMPANY	(54,519)
PACIFICORP	0
PORTLAND GENERAL ELECTRIC COMPANY	(4)
POWEREX	(22,953,818)
RAINBOW ENERGY MARKETING CORPORATIO	(1,067,691)
SACRAMENTO MUNICIPAL UTILITY DIST	(639,955)
SALT RIVER PROJECT	(866,969)
SHELL ENERGY NA (CORAL POWER)	(5,034,768)
SIERRA PACIFIC POWER COMPANY	(33,146)
SO. CAL PUBLIC POWER AUTHORITY	(47,733)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,930,368)
STATE OF SOUTH DAKOTA	(134,729)
TEC ENERGY	(1,145)
TENASKA POWER SERVICES COMPANY	(519,215)
THE ENERGY AUTHORITY	(138,922)
TRANSALTA ENERGY MARKETING CORP.	(1,333,310)
TRI-STATE GEN. & TRANS. ASSOCIATION	(626,607)
U.S. BUREAU OF RECLAMATION	(64,348)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(19,470,100)
UTAH MUNICIPAL POWER AGENCY	(2,695,108)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,243,301)
WESTERN AREA POWER ADMINISTRATION	(91,449)
COWLITZ USE OF FACILITIES	(185,531)
ACCRUALS	(6,636,239)
Total	**(129,760,988)**
	Ref 3.4

Type		
A	Remove refunds and other out of period adjustments	(1,427,746)
Type A adjustments (Remove out of period and one-time adj's)		**(1,427,746)**
		Ref 3.4
Wheeling Revenue Totals		**(131,188,734)**
		Ref 3.4

Rocky Mountain Power PAGE 3.5
Utah Results of Operations - June 2021
REC and NPC Accruals Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(3,071,863)	UT	100.000%	(3,071,863)	
Commercial and Industrial	442	A	(4,579,397)	UT	100.000%	(4,579,397)	
Public St & Hwy	444	A	(24,963)	UT	100.000%	(24,963)	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			(7,676,223)			(7,676,223)	
Residential	440	B	3,071,863	UT	100.000%	3,071,863	
Commercial and Industrial	442	B	4,579,397	UT	100.000%	4,579,397	
Public St & Hwy	444	B	24,963	UT	100.000%	24,963	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			7,676,223			7,676,223	
Net Adjustment			-			-	

Adjustment Detail:

(1) Schedule 98 REC Revenue	
July 2020- December 2020	1,127,056
(2) Net Power Cost Accrual	
July 2020- December 2020	(8,803,279)
Total Adjustment	**(7,676,223)**

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

Account Name	Account	Amount ($000)	Percent
Residential	440	922,667	39.55%
Commercial and Industrial	442	1,375,471	60.09%
Public St & Hwy	444	7,498	0.36%
Other Sales Pub Auth	445	-	0.00%
		2,305,635	100.00%

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 July 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 June 2021 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 June 2021 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

Rocky Mountain Power
Utah Results of Operations - June 2021
2017 Protocol Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(3,801,265)	UT	100.000%	(3,801,265)	3.6.1
Commercial & Industrial Sales	442	A	(4,895,555)	UT	100.000%	(4,895,555)	3.6.1
Industrial (includes Irrigation)	442	A	(4,466,294)	UT	100.000%	(4,466,294)	3.6.1
Public Street & Highway Lighting	444	A	(36,886)	UT	100.000%	(36,886)	3.6.1
			(13,200,000)			(13,200,000)	

Description of Adjustment:

The Utah Public Service Commission accepted the Company proposed treatment, in its order for Docket 20-035-04, to apply Tax Cuts and Jobs Act (TCJA) balances to offset some regulatory assets including the 2017 Protocol Equalization Adjustment. The regulatory asset of $13,200,000 was written off and debited to general business revenues. This revenue entry was normalized out of results in the revenue accounting adjustments included in adjustment 3.2.

Rocky Mountain Power
Results of Operations - June 2021
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	**(13,200,000)**	**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%
		100.000%

Reduce Revenue Accounts for Savings:

440	Residential Sales	**(3,801,265)**	**Ref 3.6**
442	Commercial & Industrial Sales	**(4,895,555)**	**Ref 3.6**
442	Industrial (includes Irrigation)	**(4,466,294)**	**Ref 3.6**
444	Public Street & Highway Lighting	**(36,886)**	**Ref 3.6**
		(13,200,000)	

Rocky Mountain Power
Results of Operations - June 2021
2017 Protocol Deferral
GL Account 187306

		Beg Balance	Deferral	Amortization	End Balance
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	-	(13,200,000)	(13,200,000)
		12 ME December 2020	**-**	**(13,200,000)**	
				Ref 3.6.1	

Rocky Mountain Power
Utah Results of Operations - June 2021
NTUA Contract Reallocation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
NTUA Revenues	447	A	(11,775,118)	FERC	0.000%	-	
NTUA Revenues	447	A	11,775,118	UT	100.000%	11,775,118	
			-			11,775,118	

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended June 2021 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 June 30, 2021

		Total Adjustments	Type A 4.1 Misc. General Expense & Revenue	Type A 4.2 Remove Non-Recurring Entries	Type B 4.3 Insurance Expense	Type B 4.4 Generation Expense Normalization	Type B 4.5 Revenue Sensitive Items and Uncollectible Expense
1	Operating Revenues:						
2	General Business Revenues	(2,271,844)	321,717	(2,593,561)	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-
6	Total Operating Revenues	(2,271,844)	321,717	(2,593,561)	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	16,580,178	-	9,574,136	-	7,006,042	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	(14,699,100)	-	(14,699,100)	-	-	-
12	Other Power Supply	1,287,516	(1,118)	-	-	1,288,634	-
13	Transmission	-	-	-	-	-	-
14	Distribution	3,177,888	-	3,177,888	-	-	-
15	Customer Accounting	(30,044)	-	-	-	-	(30,044)
16	Customer Service & Info	(24,656)	(24,656)	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	(57,595,157)	563,646	-	(58,158,803)	-	-
19							
20	Total O&M Expenses	(51,303,374)	537,872	(1,947,075)	(58,158,803)	8,294,676	(30,044)
21							
22	Depreciation	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-
25	Income Taxes - Federal	(2,250,050)	(53,635)	(129,490)	(408,579)	(1,663,123)	4,777
26	Income Taxes - State	(509,574)	(12,147)	(29,326)	(92,532)	(376,651)	1,082
27	Income Taxes - Def Net	14,648,198	-	-	14,646,624	-	1,575
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	49,583	49,583	-	-	-	-
30							
31	Total Operating Expenses:	(39,365,217)	521,673	(2,105,891)	(44,013,290)	6,254,902	(22,610)
32							
33	Operating Rev For Return:	37,093,373	(199,956)	(487,670)	44,013,290	(6,254,902)	22,610
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	(602,600)	5,262	(23,473)	(653,838)	69,719	(270)
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	(602,600)	5,262	(23,473)	(653,838)	69,719	(270)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-
53	Accum Def Income Tax	(9,063,955)	-	-	(9,055,896)	-	(8,059)
54	Unamortized ITC	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	36,832,650	-	-	36,832,650	-	-
58							
59	Total Rate Base Deductions	27,768,695	-	-	27,776,754	-	(8,059)
60							
61	Total Rate Base:	27,166,096	5,262	(23,473)	27,122,916	69,719	(8,328)
62							
63	Return on Rate Base	0.476%	-0.003%	-0.006%	0.569%	-0.084%	0.000%
64							
65	Return on Equity	0.922%	-0.005%	-0.013%	1.103%	-0.164%	0.001%
66							
67	TAX CALCULATION:						
68	Operating Revenue	48,981,947	(265,738)	(646,486)	58,158,803	(8,294,676)	30,044
69	Other Deductions	-					
70	Interest (AFUDC)	-	-	-	-	-	-
71	Interest	628,068	1,816	(541)	625,378	1,608	(192)
72	Schedule "M" Additions	(6,404)	-	-	-	-	(6,404)
73	Schedule "M" Deductions	59,571,572	-	-	59,571,572	-	-
74	Income Before Tax	(11,224,097)	(267,554)	(645,945)	(2,038,147)	(8,296,283)	23,832
75							
76	State Income Taxes	(509,574)	(12,147)	(29,326)	(92,532)	(376,651)	1,082
77	Taxable Income	(10,714,523)	(255,407)	(616,619)	(1,945,615)	(7,919,632)	22,750
78							
79	Federal Income Taxes + Other	(2,250,050)	(53,635)	(129,490)	(408,579)	(1,663,123)	4,777

Rocky Mountain Power PAGE 4.1
Utah Results of Operations - June 2021
Miscellaneous General Expense & Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Commercial & Industrial (includes Irrigation)	442	A	321,717	UT	100.000%	321,717	4.1.1
Gain on Property Sales	421	A	2,241,588	SO	43.589%	977,091	
Gain on Property Sales	421	A	(1,947,042)	SG	44.156%	(859,729)	
Gain on Property Sales	421	A	830	OR	0.000%	-	
Gain on Property Sales	421	A	(65,100)	UT	100.000%	(65,100)	
Gain on Property Sales	421	A	(230,276)	NUTIL	0.000%	-	
			-			52,262	4.1.1
Adjustment to Expense:							
Other Expenses	557	A	(2,509)	SG	44.156%	(1,108)	
Administrative & General Salaries	920	A	-	SO	43.589%	-	
Office Supplies and Expenses	921	A	1,284,000	SO	43.589%	559,686	
Customer Records	903	A	-	CN	48.298%	-	
Customer Records	903	A	(14,359)	OR	0.000%	-	
Informational Advertising	909	A	19,017	CA	0.000%	-	
Informational Advertising	909	A	(73,991)	CN	48.298%	(35,736)	
Informational Advertising	909	A	1,052	ID	0.000%	-	
Informational Advertising	909	A	45,719	OR	0.000%	-	
Informational Advertising	909	A	11,080	UT	100.000%	11,080	
Informational Advertising	909	A	10,746	WA	0.000%	-	
Informational Advertising	909	A	-	WY	0.000%	-	
Informational Advertising	929	A	317	SO	43.589%	138	
Remove Regulatory Commission	928	A	(2,373)	OR	0.000%	-	
Remove Regulatory Commission	928	A	2,373	SO	43.589%	1,034	
Erroneous Booking Reversal	431	A	3,750	SNP	44.697%	1,676	
			1,284,821			536,770	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 - June 2021
Miscellaneous General Expense & Revenue

Description	FERC	Factor		Amount	
Adjustment to Revenue:					
Residential	440	UT	440UT	-	
Commercial & Industrial (includes Irrigation)	442	UT	442UT	321,717	
Street & Highway Lighting	440	UT	440UT	-	
				321,717	
FERC 421 - (Gain)/Loss on Sale of Utility Plant					
Gain on Property Sales	421	SO	421SO	2,241,588	
Gain on Property Sales	421	SG	421SG	(1,947,042)	
Gain on Property Sales	421	OR	421OR	830	
Gain on Property Sales	421	UT	421UT	(65,100)	
				-	
				321,717	**Ref 4.1**
Non Regulated Flights					
Other Expenses	557	SG	557SG	(2,509)	
Office Supplies and Expenses	921	SO	921SO	(14,770)	
				(17,279)	
FERC 928 - Regulatory Commission Expenses					
Remove transmission costs from Situs allocation	928	OR	928OR	(2,373)	
Assign transmission costs to system allocation	928	SO	928SO	2,373	
Erroneous Booking	431	SNP	431SNP	3,750	
				3,750	
Credit Facility Fee Adjustment					
Reallocate credit facility fees interest expense	921	SO	921SO	1,313,469	
Informational & Instructional Advertising					
Blue Sky	909	CN	909CN	4,970	
Blue Sky	909	OR	909OR	9,072	
Blue Sky	903	CN	903CN	-	
Blue Sky	903	OR	903OR	(14,359)	
Blue Sky	929	SO	929SO	317	
Giving Campagin	909	CN	909CN	(420)	
Remove system allocation	909	CN	909CN	(78,541)	
Remove Situs allocation	909	UT	909UT	(1,052)	
Add situs allocation	909	ID	909ID	1,052	
Add situs allocation	909	UT	909UT	12,132	
Add situs allocation	909	WY	909WY	-	
Add situs allocation	909	WA	909WA	10,746	
Add situs allocation	909	CA	909CA	19,017	
Add situs allocation	909	OR	909OR	36,647	
Total				(420)	
FERC 921 - Office Supplies & Expenses					
Expense removal	921	SO	921SO	(14,699)	
				(14,699)	
Total Expense				**1,284,821**	**Ref 4.1**

Rocky Mountain Power
Utah Results of Operations - June 2021
Remove Non-Recurring Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove environ. settlement expense accrual	545	A	(33,000,000)	SG	44.156%	(14,571,368)	4.2.1
Removal of non-recurring accrual	598	A	6,602,920	SNPD	48.129%	3,177,888	4.2.1
Removal of non-recurring accrual	440	A	(2,593,561)	UT	100.000%	(2,593,561)	4.2.1
Remove EIM Buy-Down Contra	501	A	9,574,136	UT	100.000%	9,574,136	4.2.1

Description of Adjustment:

This adjustment removes the accrual of environmental costs related to the Klamath Settlement, and the one time buy-down of EIM as approved in Docket No. 20-035-04 and removes non-recurring accruals.

Rocky Mountain Power
Results of Operations - June 2021
Remove Non-Recurring Entries

FERC Account	Description	Amount	Alloc	REF
5459000	Reversal of Klamath Settlement Obligation Expense	33,000,000	SG	4.2
5980000	Removal of non-recurring accrual	6,602,920	SNPD	4.2
4400000	Removal of non-recurring accrual	(2,593,561)	UT	4.2
5614010	EIM Buy-Down Contra	(9,574,136)	UT	4.2

Rocky Mountain Power PAGE 4.3
Utah Results of Operations - June 2021
Insurance Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Adjust Injuries and Damages Exp. to three-year Avg.	925	B	(133,424,682)	SO	43.589%	(58,158,803)	4.3.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	84,499,412	SO	43.589%	36,832,650	4.3.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	B	136,665,777	SO	43.589%	59,571,572	
Deferred Income Tax Expense	41010	B	33,601,467	SO	43.589%	14,646,624	
Accumulated Deferred Income Tax Balance	190	B	(20,775,532)	SO	43.589%	(9,055,896)	

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 July - December 2020 the Company accrued $179,353 per month for property damages. Starting in January 2021, the Company accrued $39,468 per month consistent with the amount included in 20-035-04.

In addition, this adjustment eliminates the injuries and damages reserve, to be consistent with the cash basis method as the reserve is set up to record the difference between the cash and accrual basis.

Rocky Mountain Power
Results of Operations - June 2021
Insurance Expense
Injuries & Damages - Three Year Average

	July 18 - June 19 Cash	July 19 - June 20 Cash	July 20 - June 21 Cash	Total Cash	
Cash paid on claims	3,413,952	11,469,351	2,929,134	17,812,436	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(51,750)	-	-	(51,750)	
Net Paid	3,362,202	11,469,351	2,929,134	17,760,686	
Third Party Insurance Claim Proceeds	(76,250)	-	-	(76,250)	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	76,250	-	-	76,250	
Net Reimbursement from Commercial Insurance	-	-	-	-	
Net Paid				17,760,686	
Three-Year Average				5,920,229	Below

Adjustment Detail:

Included in Unadjusted Results		
Net Accrued Expense	139,344,910	
Three-Year Average - Cash Basis	5,920,229	Above
Regulatory Adjustment	**(133,424,682)**	**Ref 4.3**

Injuries & Damages Reserve

13 MA Balance Jun-21	
(84,499,412)	**Ref 4.3**

Rocky Mountain Power PAGE 4.4
Utah Results of Operations - June 2021
Generation Expense Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	(33,955)	SG	44.156%	(14,993)	4.4.1
Generation Overhaul Expense - Other	553	B	2,918,389	SG	44.156%	1,288,634	4.4.1
			2,884,434				
Generation O&M Steam							
Generation Overhaul Expense - Steam	506	B	15,900,645	SG	44.156%	7,021,035	4.4.1

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2021 using a four-year average methodology. In this adjustment, overhaul expenses from July 2017 - June 2021 are restated in constant dollars to a June 2021 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2021 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 - June 2021
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	
12 Months Ended June 2018	26,282,886	
12 Months Ended June 2019	32,510,459	
12 Months Ended June 2020	24,450,349	
12 Months Ended June 2021	27,793,172	
4 Year Average - Steam	27,759,217	
12 Months Ended June 2021 Overhaul Expense - Steam	27,793,172	**Ref. 4.4.2**
Adjustment	**(33,955)**	**Ref. 4.4**

FUNCTION: OTHER

Period	Overhaul Expense	
12 Months Ended June 2018	5,647,997	
12 Months Ended June 2019	2,093,159	
12 Months Ended June 2020	10,103,281	
12 Months Ended June 2021	2,056,960	
4 Year Average	4,975,349	
12 Months Ended June 2021 Overhaul Expense - Other	2,056,960	**Ref. 4.4.2**
Adjustment	**2,918,389**	**Ref. 4.4**
Total Adjustment	**2,884,434**	**Ref. 4.4**

FUNCTION: Steam O&M

Period	O&M Expense	Less Cholla	O&M Expense Less Cholla	
12 Months Ended June 2018	311,011,890	20,447,888	290,564,003	
12 Months Ended June 2019	305,454,672	18,782,333	286,672,339	
12 Months Ended June 2020	295,622,361	17,560,388	278,061,973	
12 Months Ended June 2021	273,821,500	9,922,923	263,898,578	
4 Year Average - Steam	296,477,606	16,678,383	279,799,223	
12 Months Ended June 2021 Overhaul Expense - Steam			263,898,578	**Above**
Adjustment				
Total Adjustment			**15,900,645**	**Ref. 4.4**

Rocky Mountain Power
Results of Operations - June 2021
Generation Expense Normalization

Existing Units	Yr. Ended June 2018	Yr. Ended June 2019	Yr. Ended June 2020	Yr. Ended June 2021	
Steam Production					
Blundell	248,814	251,321	42,023	1,664,859	
Dave Johnston	5,262,270	9,567,670	120,060	4,973,811	
Gadsby	70,424	592,107	90,772	1,026,066	
Hunter	8,450,624	6,164,112	9,739,253	242,353	
Huntington	-	8,850,109	12,579,293	20,018	
Jim Bridger	6,745,315	5,927,310	467,066	8,586,277	
Naughton	109,439	828	1,285,882	5,456,306	
Wyodak	-	-	-	-	
Cholla	3,205,000	52,000	-	-	
Colstrip	34,000	-	-	3,629,152	
Craig	819,000	1,105,000	126,000	1,350,355	
Hayden	1,338,000	-	-	843,976	
Subtotal - Steam	26,282,886	32,510,459	24,450,349	**27,793,172**	**Ref 4.4.1**
Total Steam Production	26,282,886	32,510,459	24,450,349	27,793,172	
Other Production					
Hermiston	1,368,000	2,028,897	3,453,637	1,339,432	
Currant Creek	9,809	5	1,703,462	89,493	
Lake Side	3,834,517	(154,086)	4,849,015	414,565	
Gadsby Peakers	-	29,376	-	-	
Chehalis	435,670	188,968	97,167	213,470	
Total - Other Production	5,647,997	2,093,159	10,103,281	**2,056,960**	**Ref 4.4.1**
Grand Total	31,930,883	34,603,618	34,553,631	**29,850,132**	

Rocky Mountain Power PAGE 4.5
Utah Results of Operations - June 2021
Revenue Sensitive Items and Uncollectible Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Uncollectible Expense	904	B	(30,044)	UT	100.000%	(30,044)	4.5.1

Description of Adjustment:

This adjusts the Company's actual June 2021 uncollectible accounts expense to the June 2021 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 - June 2021
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	2,305,635,438	
Temperature Normalized Revenue	2,284,671,894	
Incremental Change	(20,963,544)	
Uncollectible Expense	3,304,327	
Uncollectible %	0.143%	
Uncollectible Expense	**(30,044)**	**Ref. 4.5**

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended June 30, 2021

		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	(11,910,874)	(1,091,406)	(10,819,469)
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	(11,910,874)	(1,091,406)	(10,819,469)
21				
22	Depreciation	-	-	-
23	Amortization	-	-	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	2,388,188	218,832	2,169,356
26	Income Taxes - State	540,858	49,559	491,299
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	(8,981,828)	(823,014)	(8,158,814)
32				
33	Operating Rev For Return:	8,981,828	823,014	8,158,814
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	(100,114)	(9,174)	(90,940)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(100,114)	(9,174)	(90,940)
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:	(100,114)	(9,174)	(90,940)
62				
63	Return on Rate Base	0.121%	0.011%	0.110%
64				
65	Return on Equity	0.235%	0.021%	0.213%
66				
67	TAX CALCULATION:			
68	Operating Revenue	11,910,874	1,091,406	10,819,469
69	Other Deductions	-		
70	Interest (AFUDC)	-	-	-
71	Interest	(2,308)	(212)	(2,097)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	11,913,183	1,091,617	10,821,566
75				
76	State Income Taxes	540,858	49,559	491,299
77	Taxable Income	11,372,324	1,042,058	10,330,266
78				
79	Federal Income Taxes + Other	2,388,188	218,832	2,169,356

Rocky Mountain Power PAGE 5.1
Utah Results of Operations - June 2021
Net Power Cost Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Post-merger Firm Type 1	555NPC	B	(13,115,968)	SG	44.156%	(5,791,442)	5.1.1
Remove Contract Buy-through	555NPC	A	(2,450,244)	SG	44.156%	(1,081,922)	5.1.2
			(15,566,212)			(6,873,364)	
Utah Subscriber Solar	555NPC	B	(2,576,623)	UT	100.000%	(2,576,623)	5.1.3
Utah Subscriber Solar	555NPC	B	2,576,623	SG	44.156%	1,137,725	5.1.3
			-			(1,438,898)	
Oregon Black Cap Solar	555NPC	B	594,156	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	(594,156)	SG	44.156%	(262,353)	5.1.3
			-			(262,353)	
Oregon Old Mill Solar	555NPC	B	861,266	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	(861,266)	SG	44.156%	(380,298)	5.1.3
			-			(380,298)	
Mead - Phoenix Amortization	555NPC	B	5,487,209	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	(5,487,209)	SG	44.156%	(2,422,913)	5.1.3
			-			(2,422,913)	
Reasonable Energy Price for QF's:							
System assignment to Situs	555NPC	B	(1,244,391)	SG	44.156%	(549,469)	5.1.4
Situs assignment to California	555NPC	B	592,280	CA	0.000%	-	5.1.4
Situs assignment to Oregon	555NPC	B	2,535	OR	0.000%	-	5.1.4
Situs assignment to Washington	555NPC	B	22,217	WA	0.000%	-	5.1.4
Situs assignment to Idaho	555NPC	B	601,454	ID	0.000%	-	5.1.4
Situs assignment to Utah	555NPC	B	25,905	UT	100.000%	25,905	5.1.4
Situs assignment to Wyoming	555NPC	B	-	WY	0.000%	-	5.1.4
			(0)			(523,564)	
			(15,566,212)			(11,901,390)	

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 June 2021.

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 - June 2021
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	203,582,710	-	203,582,710	-	203,582,710	SG
Non-firm Sales	447.5	(3,707,443)	-	(3,707,443)	-	(3,707,443)	SE
Transmission Services	447.9	124,586	(124,586)	-	-	-	S
On-system Wholesale Sales	447.1	12,315,816	(12,315,816)	-	-	-	S
Total Revenue Adjustments		212,315,668	(12,440,401)	199,875,267	-	199,875,267	
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	620,344,181	-	620,344,181	(4,366,008)	615,978,173	SG
Post-merger Firm - Situs	555.27	10,277,762	-	10,277,762	4,366,008	14,643,770	Situs
Secondary Purchases	555.7, 555.25	62,781,784	-	62,781,784	-	62,781,784	SE
NPC Deferral Mechanism	555.57	(171,224)	171,224	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22,555.23,555.24	4,161,734	(4,161,734)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(15,566,212)	(15,566,212)	SG
Total Purchased Power Adjustment		697,394,237	(3,990,510)	693,403,727	(15,566,212)	677,837,515	
Wheeling (Account 565)							
Existing Firm PPL	565.26	-	-	-	-	-	SG
Existing Firm UPL	565.27	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	133,395,046	-	133,395,046	-	133,395,046	SG
Non-firm	565.25	15,971,607	-	15,971,607	-	15,971,607	SE
Total Wheeling Expense Adjustment		149,366,653	-	149,366,653	-	149,366,653	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	35,987	-	35,987	-	35,987	ID
Fuel - Overburden Amortization - Wyoming	501.12	101,258	-	101,258	-	101,258	WY
Fuel Consumed - Coal	501.1	617,685,150	-	617,685,150	-	617,685,150	SE
Fuel Consumed - Gas	501.35	18,260,998	-	18,260,998	-	18,260,998	SE
Steam From Other Sources	503	5,119,912	-	5,119,912	-	5,119,912	SE
Natural Gas Consumed	547.1	289,072,443	-	289,072,443	-	289,072,443	SE
Simple Cycle Combustion Turbines	547.1	1,980,087	-	1,980,087	-	1,980,087	SE
Cholla/APS Exchange	501.1	31,040,758	-	31,040,758	-	31,040,758	SE
Fuel Regulatory Costs Deferral and Amort	501.15	6,207,125	(6,207,125)	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	3,129,281	(3,129,281)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	13,625,871	(13,625,871)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2,501.45	264,509	(264,509)	-	-	-	SE
Total Fuel Expense		986,523,379	(23,226,786)	963,296,593	-	963,296,593	
Net Power Cost		**1,620,968,601**	**(14,776,894)**	**1,606,191,706**	**(15,566,212)**	**1,590,625,494**	
					Ref 5.1		

Rocky Mountain Power
Results of Operations - June 2021
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through

Remove Curtailment Buy-Through

	Amount	**Mwh**
Jul-20	204,039	2,726
Aug-20	533,336	3,491
Sep-20	216,817	3,029
Oct-20	-	-
Nov-20	-	-
Dec-20	258,868	6,230
Jan-21	209,296	5,168
Feb-21	-	-
Mar-21	-	-
Apr-21	-	-
May-21	-	-
Jun-21	1,027,888	4,212
Total	**2,450,244**	24,855
	Ref 5.1	

Rocky Mountain Power
Results of Operations - June 2021
Net Power Cost Adjustment

Utah Subscriber Solar	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Total Energy Impact	2,576,623	138,828	248,363	993,042	292,438	133,354	70,137	45,304	55,373	216,957	76,730	146,763	159,334
	Ref 5.1												

Oregon Black Cap Solar	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Total Energy Impact	(594,156)	(36,965)	(63,636)	(58,854)	(37,678)	(17,008)	(15,483)	(11,687)	(44,234)	(27,608)	(60,112)	(64,438)	(156,454)
	Ref 5.1												

Old Mill Solar	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Total Energy Impact	861,266	114,920	97,817	85,923	61,501	35,055	27,826	27,416	47,956	54,424	82,521	102,914	122,994
	Ref 5.1												

Mead-Phoenix Amortization	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Total Energy Impact	5,487,209	163,310	163,310	163,310	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253
	Ref 5.1												

Total	8,330,942

Rocky Mountain Power
Results of Operations - June 2021
Net Power Cost Adjustment

Prior to Allocation	Post-Allocation					
Total Company	CA	OR	WA	ID	UT	WY
$ 1,244,391	$592,280	$ 2,535	$ 22,217	$601,454	$ 25,905	0
Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1

REP Adjustments		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total
WY	J Bar 9 Ranch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WY	BLM Rawlins							$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	Commercial Energy Management	$ 5,282	$ 4,645	$ 2,829	$ 4,277	$ 3,745	$ 4,167	$ (2,157)	$ 3,486	$ -	$ -	$ -	$ -	$ 26,273
OR	Fery, Loyd	$ -	$ -	$ -	$ -	$ -	$ -	$ 319	$ 539	$ 540	$ 319	$ 377	$ 441	$ 2,535
ID	CDM Hydro 1984							$ -	$ -	$ -	$ 143,387	$ 196,179	$ 170,898	$ 510,464
OR	Rogue River Holding dba Captain Jack							$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	Amy Family Holdings, LLC							$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	Sunny Bar Ranch, LLLP							$ -	$ -	$ -	$ -	$ 8,612	$ 9,461	$ 18,073
CA	Lake Siskiyou (Box Canyon) (BOXCAN PPA QF)							$ 65,454	$ 81,307	$ 80,170	$ 121,922	$ 131,704	$ 111,724	$ 592,280
CA	Box Canyon/Lake Siskiyou							$ -	$ -	$ -	$ -	$ -	$ -	$ -
OR	Loyd Fery							$ -	$ -	$ -	$ -	$ -	$ -	$ -
WA	Yakima Tieton (Cowiche) (YTID COWICHE)							$ -	$ -	$ -	$ -	$ -	$ -	$ -
WA	Yakima Tieton (Orchards) (YTID ORCHARD)							$ -	$ -	$ -	$ 2,474	$ 7,487	$ 12,256	$ 22,217
ID	Commercial Energy Management							$ -	$ -	$ 11,154	$ 15,073	$ 9,168	$ 11,250	$ 46,644
ID	Georgetown Irrigation							$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	Mink Creek Hydro							$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	Nicholson Sunnybar Ranch							$ -	$ -	$ -	$ -	$ -	$ -	$ -
UT	Tesoro							$ 826	$ 635	$ 514	$ 358	$ 18,354	$ 5,217	$ 25,905

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended June 30, 2021

		Total Adjustments	Type A 6.1 Depreciation Allocation Correction	Type A 6.2 Utah Depreciation Plant Buy-down	Type A 6.3 Decommissioning Cost Adjustment
1	Operating Revenues:				
2	General Business Revenues	185,158,306	-	185,158,306	-
3	Interdepartmental	-	-	-	-
4	Special Sales	-	-	-	-
5	Other Operating Revenues	-	-	-	-
6	Total Operating Revenues	185,158,306	-	185,158,306	-
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	(626,991)	(626,991)	-	-
23	Amortization	205,676,883	64,022	197,086,047	8,526,815
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	(2,278,968)	92,200	(2,368,559)	(2,609)
26	Income Taxes - State	(516,123)	20,881	(536,413)	(591)
27	Income Taxes - Def Net	(2,093,143)	25,323	(22,012)	(2,096,454)
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	200,161,658	(424,566)	194,159,063	6,427,161
32					
33	Operating Rev For Return:	(15,003,352)	424,566	(9,000,757)	(6,427,161)
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	(31,155)	1,260	(32,380)	(36)
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(31,155)	1,260	(32,380)	(36)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	(9,181,914)	-	(9,181,914)	-
52	Accum Prov For Amort	-	-	-	-
53	Accum Def Income Tax	568,251	-	3,821	564,430
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-
58					
59	Total Rate Base Deductions	(8,613,663)	-	(9,178,093)	564,430
60					
61	Total Rate Base:	(8,644,818)	1,260	(9,210,473)	564,394
62					
63	Return on Rate Base	-0.193%	0.006%	-0.112%	-0.087%
64					
65	Return on Equity	-0.373%	0.011%	-0.216%	-0.168%
66					
67	TAX CALCULATION:				
68	Operating Revenue	(19,891,586)	562,970	(11,927,741)	(8,526,815)
69	Other Deductions	-			
70	Interest (AFUDC)	159,994	-	159,994	-
71	Interest	(169,676)	29	(182,719)	13,013
72	Schedule "M" Additions	8,275,903	(103,012)	(147,900)	8,526,815
73	Schedule "M" Deductions	(237,650)	-	(237,650)	-
74	Income Before Tax	(11,368,350)	459,929	(11,815,266)	(13,013)
75					
76	State Income Taxes	(516,123)	20,881	(536,413)	(591)
77	Taxable Income	(10,852,227)	439,048	(11,278,852)	(12,423)
78					
79	Federal Income Taxes + Other	(2,278,968)	92,200	(2,368,559)	(2,609)

Rocky Mountain Power PAGE 6.1
Utah Results of Operations - June 2021
Depreciation Allocation Correction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove system allocated deferral	403SP	A	(325,833)	SG	44.156%	(143,874)	6.1.1
Remove system allocated give-back reversal	403SP	A	(1,081,784)	SG	44.156%	(477,669)	6.1.1
Add Situs allocated deferral	407	A	64,022	UT	100.000%	64,022	6.1.1
Add Situs allocated deferral	407	A	43,308	ID	0.000%	-	6.1.1
Add Situs allocated deferral	407	A	221,095	WYP	0.000%	-	6.1.2
			(1,079,192)			(557,521)	

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 - June 2021
Depreciation Allocation Correction Adjustment

Situs	Amount
UT	64,022
WYP	221,095
ID	43,308
NUTIL	(2,592)

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
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	(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	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	(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	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	(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	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	(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	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	(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	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	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	12	565131	168,220	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
Total			325,833					

Rocky Mountain Power
Utah Results of Operations - June 2021
Depreciation Allocation Correction Adjustment

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation
2020	7	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	7	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	7	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	7	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	7	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	7	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
2020	8	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	8	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	8	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	8	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	8	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	8	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
2020	9	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	9	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	9	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	9	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	9	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	9	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
2020	10	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	10	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	10	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	10	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	10	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	10	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
2020	11	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	11	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	11	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	11	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	11	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	11	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
2020	12	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG
2020	12	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG
2020	12	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG
2020	12	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG
2020	12	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG
2020	12	565131	2,533	OR - Reverse give-back - Hunter 1&2 Commor	4032000	108	SG
Total			1,081,784				

Rocky Mountain Power PAGE 6.2
Utah Results of Operations - June 2021
Utah Depreciation Plant Buy-down

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential Sales	440	A	55,337,935	UT	100.000%	55,337,935	
Commercial & Industrial Sales	442	A	129,391,638	UT	100.000%	129,391,638	
Public Street and Highway Lighting	444	A	428,732	UT	100.000%	428,732	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			185,158,306			185,158,306	6.2.4
Adjustment to Expense:							
Steam Plant Depr. Expense - DJ	407	A	16,329,959	UT	100.000%	16,329,959	6.2.1
Steam Plant Depr. Expense - Craig	407	A	35,265,054	UT	100.000%	35,265,054	6.2.3
Steam Plant Depr. Expense - Cholla	407	A	145,491,033	UT	100.000%	145,491,033	6.2.2
			197,086,047			197,086,047	
Adjustment to Reserve:							
Steam Plant Accumulated Dep. - DJ	108SP	A	(1,072,680)	UT	100.000%	(1,072,680)	6.2.1
Steam Plant Accumulated Dep. - Craig	108SP	A	(2,712,696)	UT	100.000%	(2,712,696)	6.2.3
Steam Plant Accumulated Dep. - Cholla	108SP	A	(67,885,985)	UT	100.000%	(67,885,985)	6.2.2
Steam Plant Accumulated Dep. - Cholla	108SP	A	163,077,788	SG	44.156%	72,008,077	6.2.2
Remove Steam Plant Accum. Dep. - Cholla	108SP	A	(22,786,762)	SG	44.156%	(10,061,646)	6.2.2
			68,619,663			(9,724,931)	

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 - June 2021
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 June 2021)
2020	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	**16,329,959**

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	(1,239,313)
2020	DAVE JOHNSTON Unit 1	1085000	NUTIL	UT	20,204
2020	DAVE JOHNSTON Unit 2	1085000	NUTIL	UT	(44,135)
2020	DAVE JOHNSTON Unit 3	1085000	NUTIL	UT	247,563
2020	DAVE JOHNSTON Unit 4	1085000	NUTIL	UT	(56,999)
	Total				**(1,072,680)**

Ref 6.2

Rocky Mountain Power
Utah Results of Operations - June 2021
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 JUN. 2021)	
2021	CHOLLA PLANT - COMMON	4032000	4070000	OTHER	UT	**145,491,033**	**Ref 6.2**

Calendar Year	Plant	Account Number	FERC Account	Description	Actual Allocation	Revised Allocation	June 2021 13MA Balances	
2021	CHOLLA PLANT - COMMON	145139	1085000	Utah STEP - Buy Down of Cholla 4	SG	UT	(67,332,581)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Oregon Tax - Buy Down of Cholla 4	SG	OR	(25,820,255)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Wyoming - Cholla 4 NBV to Reg Asset	SG	WY	(22,382,194)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Washington - Write-off Cholla 4 NBV	SG	WA	(12,033,310)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Idaho - Cholla 4 NBV	SG	ID	(9,046,223)	
2021	CHOLLA PLANT - COMMON	145139	1085000	California - Cholla 4 NBV to Reg Asset	SG	CA	(2,418,654)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Retire Cholla 4	SG	SG	297,063,902	
2021	CHOLLA PLANT - COMMON	145209	1085000	Utah STEP - Buy Down of Cholla 4	SG	UT	(553,404)	
2021	CHOLLA PLANT - COMMON	145209	1085000	Oregon Tax - Buy Down of Cholla 4	SG	OR	(327,315)	
2021	CHOLLA PLANT - COMMON	145209	1085000	Wyoming - Cholla 4 NBV to Reg Asset	SG	WY	(183,958)	
2021	CHOLLA PLANT - COMMON	145209	1085000	Idaho - Cholla 4 NBV	SG	ID	(74,351)	
2021	CHOLLA PLANT - COMMON	145209	1085000	California - Cholla 4 NBV to Reg Asset	SG	CA	(19,879)	
2021	CHOLLA PLANT - COMMON	145209	1085000	Washington - Write-off Cholla 4 NBV	SG	WA	(98,901)	
2021	CHOLLA PLANT - COMMON	145209	1085000	Retire Cholla 4	SG	SG	2,734,460	
2021	CHOLLA PLANT - COMMON	145209	1085000	Clear Cholla PP&E Accounts for Retireme	SG	SG	(135,454,872)	
2021	CHOLLA PLANT - COMMON	145139	1085000	Clear Cholla PP&E Accounts for Retireme	SG	SG	(1,265,702)	
						SG	**22,786,762**	**Ref 6.2**
				Wyoming		WY	(22,566,152)	
				Oregon		OR	(26,147,570)	
				Idaho		ID	(9,120,574)	
				Utah		UT	**(67,885,985)**	**Ref 6.2**
				California		CA	(2,438,533)	
				Washington		WA	(12,132,211)	
						SG	**163,077,788**	**Ref 6.2**
						Total Reallocated	22,786,762	

Rocky Mountain Power
Utah Results of Operations - June 2021
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 Jun. 2021)
2020	CRAIG PLANT All Units	4032000	4070000	OTHER	UT	**35,265,054**
						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	(2,712,696)
	Total				**(2,712,696)**
					Ref 6.2

Rocky Mountain Power
Utah Results of Operations - June 2021
Utah Depreciation Plant Buy-Down

This adjustment adds back revenues, net of the 2020 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	29.89%	
442	Commercial & Industrial Sales	69.88%	
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	55,337,935	
442	Commercial & Industrial Sales	129,391,638	
444	Public Street and Highway Lighting	428,732	
445	Other Sales to Public Authorities	-	
		185,158,306	**Ref 6.2**

Rocky Mountain Power PAGE 6.3
Utah Results of Operations - June 2021
Decommissioning Costs Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
Incremental Decomm. Costs	407	A	8,526,815	UT	100.000%	8,526,815	6.3.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	A	8,526,815	UT	100.000%	8,526,815	
Deferred Income Tax Expense	41110	A	(2,096,454)	UT	100.000%	(2,096,454)	
Accumulated Def Inc Tax Balance	190	A	564,430	UT	100.000%	564,430	

Description of Adjustment:

This adjustment includes the incremental decommissioning costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. 18-035-36. This treatment was included in the Company's most recent General Rate Case Docket No. 20-035-04. This adjustment corrects the allocation of the incremental decommissioning expense in the Company’s accounting system.

Rocky Mountain Power
Results of Operations Report - June 2021
Decommissioning Cost Adjustment

Depreciation Expense Adjustment

Calendar Year	Description	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME June. 2021)
2021	Decommissioning Accrual	4032000	4070000	NUTIL	UT	**8,526,815**
						Ref 6.3

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended June 30, 2021

		Total Adjustments	Type A 7.2 PowerTax ADIT Balance	Type A 7.3 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	(343,436)	(23,204)	(320,232)
26	Income Taxes - State	(77,779)	(5,255)	(72,524)
27	Income Taxes - Def Net	14,733,636	-	14,733,636
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	14,312,421	(28,459)	14,340,880
32				
33	Operating Rev For Return:	(14,312,421)	28,459	(14,340,880)
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	(4,695)	(317)	(4,378)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(4,695)	(317)	(4,378)
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	-	-	-
52	Accum Prov For Amort	-	-	-
53	Accum Def Income Tax	(17,568,374)	5,020,525	(22,588,899)
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	91,874,837	-	91,874,837
58				
59	Total Rate Base Deductions	74,306,463	5,020,525	69,285,938
60				
61	Total Rate Base:	74,301,768	5,020,207	69,281,560
62				
63	Return on Rate Base	-0.258%	-0.004%	-0.253%
64				
65	Return on Equity	-0.499%	-0.008%	-0.491%
66				
67	TAX CALCULATION:			
68	Operating Revenue	-	-	-
69	Other Deductions	-		
70	Interest (AFUDC)	-	-	-
71	Interest	1,713,190	115,752	1,597,438
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	(1,713,190)	(115,752)	(1,597,438)
75				
76	State Income Taxes	(77,779)	(5,255)	(72,524)
77	Taxable Income	(1,635,411)	(110,497)	(1,524,914)
78				
79	Federal Income Taxes + Other	(343,436)	(23,204)	(320,232)

Rocky Mountain Power PAGE 7.1
Utah Results of Operations - June 2021
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	A	(10,625,730)	UT	100.000%	(10,625,730)	Below
Adjustment Detail:			**Total Company**				
Interest June 2021 - Unadjusted			401,727,974			181,536,229	2.18
Interest June 2021 - Normalized			384,520,126			170,910,499	Below
Adjustment:			(17,207,848)			(10,625,730)	
Rate Base:			16,676,803,149			7,412,461,808	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			16,676,803,149			7,412,461,808	2.2
Weighted Cost of Debt			2.306%			2.306%	2.1
Normalized Interest			384,520,126			170,910,499	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 - June 2021
PowerTax ADIT Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	A	2,724,693,462	DITBAL	44.427%	1,210,500,701	
Cholla SHL	190	A	(7,072,535)	SG	44.156%	(3,122,925)	
Accel Amort of Pollution Cntrl Facilities	281	A	153,500,759	SG	44.156%	67,779,276	
California	282	A	(64,190,505)	CA	0.000%	-	
Idaho	282	A	(168,390,146)	ID	0.000%	-	
Other	282	A	(47,110,473)	OTHER	0.000%	-	
Oregon	282	A	(719,638,255)	OR	0.000%	-	
Utah	282	A	(1,273,642,305)	UT	100.000%	(1,273,642,305)	
Washington	282	A	(187,392,858)	WA	0.000%	-	
Wyoming	282	A	(422,089,857)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	-	SNP	44.697%	-	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	16,597	CIAC	48.129%	7,988	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	215,275	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	5,016,870	SG	44.156%	2,215,232	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(1,502,680)	SNPD	48.129%	(723,218)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	3,240,621	SO	43.589%	1,412,562	
			(4,346,030)			4,427,312	7.2.1

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 - June 2021
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2020 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	7,072,535	(7,072,535)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(153,500,759)	153,500,759	0	SG
RA - Solar ITC Basis Adjustment	100.110	(282,167)	282,167	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,234,883	(25,234,883)	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	(50,319,322)	50,319,322	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(23,033)	23,033	0	DITBAL
Book Depreciation	105.120	2,855,820,311	(2,855,820,311)	0	DITBAL
Repair Deduction	105.122	(455,010,586)	455,010,586	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	105.125	(5,026,278,111)	5,026,278,111	0	DITBAL
Fixed Assets - State Modification	105.129	24,002,662	(24,002,662)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,040,543)	5,040,543	0	DITBAL
CIAC	105.130	301,299,043	(301,299,043)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(1,210,694)	1,210,694	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(21,033,124)	21,033,124	0	DITBAL
Reimbursements	105.140	22,760,190	(22,760,190)	0	DITBAL
AFUDC - Debt	105.141a	(182,883,994)	182,883,994	0	DITBAL
AFUDC - Equity	105.141b	(120,135,691)	120,135,691	0	DITBAL
Avoided Costs	105.142	200,009,384	(200,009,384)	0	DITBAL
Capitalization of Test Energy	105.146	4,761,610	(4,761,610)	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	(124,082)	124,082	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(79,512,896)	79,512,896	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(57,824)	57,824	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	180,170	(180,170)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,091,350	(4,091,350)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(224,854,007)	224,854,007	0	DITBAL
Book Gain/Loss on Land Sales	105.470	14,556,510	(14,556,510)	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	153,500,759	(153,500,759)	0	DITBAL
Rounding	**	(14)	14	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(64,190,505)	(64,190,505)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(168,390,146)	(168,390,146)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(47,110,473)	(47,110,473)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(719,638,255)	(719,638,255)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,273,642,305)	(1,273,642,305)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(187,392,858)	(187,392,858)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(422,089,857)	(422,089,857)	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	215,275	215,275	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	5,016,870	5,016,870	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(1,502,680)	(1,502,680)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	3,240,621	3,240,621	SO
		(2,871,505,608)	**(4,346,030)**	**(2,875,851,638)**	
			Ref. 7.2		

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

Rocky Mountain Power
Utah Results of Operations - June 2021
EDIT Balance Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Reg. Liabilities	254	A	6,466,722	CA	0.000%	-	
Other Reg. Liabilities	254	A	6,883,548	OR	0.000%	-	
Other Reg. Liabilities	254	A	41,907,144	WA	0.000%	-	
Other Reg. Liabilities	254	A	91,874,837	UT	100.000%	91,874,837	
Other Reg. Liabilities	254	A	51,103,343	WYP	0.000%	-	
Other Reg. Liabilities	254	A	37,634,409	WYU	0.000%	-	
			235,870,003			91,874,837	7.3.1
Other Reg. Liabilities	254	A	10,534,309	WYP	0.000%	-	7.3.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	A	(1,589,947)	CA	0.000%	-	
Accum Def Inc Tax Bal	190	A	(1,692,430)	OR	0.000%	-	
Accum Def Inc Tax Bal	190	A	(10,303,542)	WA	0.000%	-	
Accum Def Inc Tax Bal	190	A	(22,588,899)	UT	100.000%	(22,588,899)	
Accum Def Inc Tax Bal	190	A	(12,564,574)	WYP	0.000%	-	
Accum Def Inc Tax Bal	190	A	(9,253,022)	WYU	0.000%	-	
			(57,992,414)			(22,588,899)	7.3.1
Accum Def Inc Tax Bal	190	A	(1,302,035)	WYP	0.000%	-	7.3.1
EDIT Amortization	41110	A	4,848,283	WYP	0.000%	-	
EDIT Amortization	41110	A	14,733,636	UT	100.000%	14,733,636	

Description of Adjustment:

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a proforma adjustment for the protected EDIT balances for the states that allow proforma adjustments.

Rocky Mountain Power
Results of Operations - June 2021
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
DTA - EDIT Balances	190CA	1,589,947	-	**(1,589,947)**	
DTA - EDIT Balances	190OR	1,692,430	-	**(1,692,430)**	
DTA - EDIT Balances	190WA	10,303,542	-	**(10,303,542)**	
DTA - EDIT Balances	190ID	3,803,246	3,803,246	**-**	
DTA - EDIT Balances	190UT	22,588,899	-	**(22,588,899)**	
DTA - EDIT Balances	190WYP	12,564,574	-	**(12,564,574)**	
DTA - EDIT Balances	190WYU	9,253,022	-	**(9,253,022)**	
	Total	**61,795,660**	**3,803,246**	**(57,992,414)**	**Ref 7.3**
DTA - Protected EDIT Balances	190WYP	53,482,732	52,180,696	**(1,302,035)**	**Ref 7.3**
Grand Total		**115,278,391**	**55,983,942**	**(59,294,449)**	
EDIT Reg Liabilities	254CA	(6,466,722)	-	**6,466,722**	
EDIT Reg Liabilities	254OR	(6,883,548)	-	**6,883,548**	
EDIT Reg Liabilities	254WA	(41,907,144)	-	**41,907,144**	
EDIT Reg Liabilities	254ID	(15,468,774)	(15,468,774)	**-**	
EDIT Reg Liabilities	254UT	(91,874,837)	-	**91,874,837**	
EDIT Reg Liabilities	254WYP	(51,103,343)	-	**51,103,343**	
EDIT Reg Liabilities	254WYU	(37,634,409)	-	**37,634,409**	
	Total	**(251,338,777)**	**(15,468,774)**	**235,870,003**	**Ref 7.3**
Protected EDIT Reg Liabilities	254WYP	(217,527,970)	(206,993,661)	**10,534,309**	**Ref 7.3**
Grand Total		**(468,866,747)**	**(222,462,435)**	**246,404,312**	

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2021

		Total Adjustments	Type A 8.2 Trapper Mine Rate Base	Type A 8.3 Bridger Mine Rate Base	Type A 8.4 Customer Advances for Construction	Type A 8.5 FERC 105 (PFHU)	Type A 8.6 Customer Service Deposits	Type A 8.7 Klamath Hydroelectric Settlement Agreement
1	Operating Revenues:							
2	General Business Revenues	18,952,706	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-
5	Other Operating Revenues	194	1	10	-	-	-	183
6	Total Operating Revenues	18,952,899	1	10	-	-	-	183
7								
8	Operating Expenses:							
9	Steam Production	17,161,053	-	-	-	-	-	-
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	145,765	742	7,166	-	-	-	137,856
19								
20	Total O&M Expenses	17,306,818	742	7,166	-	-	-	137,856
21								
22	Depreciation	3,882,419	48	468	-	-	-	3,390,737
23	Amortization	5,758,602	44	420	-	-	-	4,240,827
24	Taxes Other Than Income	102,258	521	5,027	-	-	-	96,710
25	Income Taxes - Federal	173,519	(17,064)	(165,241)	55,237	18,895	(34,406)	18,142
26	Income Taxes - State	39,297	(3,864)	(37,423)	12,510	4,279	(7,792)	4,109
27	Income Taxes - Def Net	(1,750,096)	46	448	-	-	-	(1,998,439)
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	472,978	(0)	(0)	-	-	472,979	(2)
30								
31	Total Operating Expenses:	25,985,795	(19,527)	(189,134)	67,746	23,174	430,782	5,889,941
32								
33	Operating Rev For Return:	(7,032,895)	19,528	189,143	(67,746)	(23,174)	(430,782)	(5,889,758)
34								
35	Rate Base:							
36	Electric Plant In Service	38,280,506	3,624,167	35,097,320	-	-	-	(440,981)
37	Plant Held for Future Use	(4,088,156)	-	-	-	(4,088,156)	-	-
38	Misc Deferred Debits	(169,811,977)	1,349	13,026	-	-	-	250,579
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Pensions	(13,276,662)	90	870	-	-	-	16,731
41	Prepayments	18,055	92	888	-	-	-	17,075
42	Fuel Stock	-	-	-	-	-	-	-
43	Material & Supplies	(2,630,191)	(4)	(35)	-	-	-	(668)
44	Working Capital	215,377	(123)	(1,191)	755	258	(470)	20,793
45	Weatherization Loans	(1)	(0)	(0)	-	-	-	(1)
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant:	(151,293,049)	3,625,572	35,110,878	755	(4,087,897)	(470)	(136,473)
49								
50	Rate Base Deductions:							
51	Accum Prov For Deprec	6,696,733	(340)	(3,281)	-	-	-	6,700,353
52	Accum Prov For Amort	676,194	(929)	(8,969)	-	-	-	686,092
53	Accum Def Income Tax	37,232,106	(81)	(782)	-	-	-	400,548
54	Unamortized ITC	-	-	-	-	-	-	-
55	Customer Adv For Const	(11,951,134)	-	-	(11,951,134)	-	-	-
56	Customer Service Deposits	(13,069,218)	-	-	-	-	(13,069,218)	-
57	Misc Rate Base Deductions	31,292,095	(511)	(4,936)	-	-	-	(94,947)
58								
59	Total Rate Base Deductions	50,876,776	(1,861)	(17,967)	(11,951,134)	-	(13,069,218)	7,692,046
60								
61	Total Rate Base:	(100,416,273)	3,623,711	35,092,911	(11,950,379)	(4,087,897)	(13,069,688)	7,555,573
62								
63	Return on Rate Base	-0.005%	-0.003%	-0.028%	0.010%	0.003%	0.006%	-0.085%
64								
65	Return on Equity	-0.009%	-0.006%	-0.055%	0.019%	0.006%	0.011%	-0.164%
66								
67	TAX CALCULATION:							
68	Operating Revenue	(8,570,175)	(1,354)	(13,072)	-	-	(472,979)	(7,865,946)
69	Other Deductions	-						
70	Interest (AFUDC)	(134)	30	290	-	-	-	(454)
71	Interest	(2,315,341)	83,558	809,197	(275,542)	(94,255)	(301,350)	174,126
72	Schedule "M" Additions	8,912,335	131	1,262	-	-	-	8,196,560
73	Schedule "M" Deductions	1,792,055	309	2,988	-	-	-	66,437
74	Income Before Tax	865,581	(85,121)	(824,286)	275,542	94,255	(171,629)	90,505
75								
76	State Income Taxes	39,297	(3,864)	(37,423)	12,510	4,279	(7,792)	4,109
77	Taxable Income	826,284	(81,256)	(786,863)	263,032	89,976	(163,837)	86,396
78								
79	Federal Income Taxes + Other	173,519	(17,064)	(165,241)	55,237	18,895	(34,406)	18,142

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2021

		Type A 8.8	Type A 8.9	Type A 8.10	Type A 8.11
		Carbon Plant Closure	Deer Creek Mine Closure	Cholla 4 Retirement	Prepaid Pension Asset Removal
1	Operating Revenues:				
2	General Business Revenues	-	18,952,706	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	-	-	-	-
5	Other Operating Revenues	-	-	-	-
6	Total Operating Revenues	-	18,952,706	-	-
7					
8	Operating Expenses:				
9	Steam Production	-	17,161,053	-	-
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	-	17,161,053	-	-
21					
22	Depreciation	491,165	-	-	-
23	Amortization	1,517,311	-	-	-
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	(599,258)	358,259	(8,264)	547,218
26	Income Taxes - State	(135,715)	81,136	(1,872)	123,930
27	Income Taxes - Def Net	247,848	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	1,521,351	17,600,447	(10,135)	671,148
32					
33	Operating Rev For Return:	(1,521,351)	1,352,258	10,135	(671,148)
34					
35	Rate Base:				
36	Electric Plant In Service	-	-	-	-
37	Plant Held for Future Use	-	-	-	-
38	Misc Deferred Debits	(1,280,715)	-	5,857,631	(174,653,847)
39	Elec Plant Acq Adj	-	-	-	-
40	Pensions	-	-	-	(13,294,352)
41	Prepayments	-	-	-	-
42	Fuel Stock	-	-	-	-
43	Material & Supplies	-	-	(2,629,484)	-
44	Working Capital	(8,192)	196,179	(113)	7,481
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(1,288,908)	196,179	3,228,034	(187,940,718)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	-	-	-	-
52	Accum Prov For Amort	-	-	-	-
53	Accum Def Income Tax	114,008	-	(1,440,191)	38,158,603
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	31,392,489
58					
59	Total Rate Base Deductions	114,008	-	(1,440,191)	69,551,092
60					
61	Total Rate Base:	(1,174,899)	196,179	1,787,842	(118,389,626)
62					
63	Return on Rate Base	-0.019%	0.018%	-0.001%	0.095%
64					
65	Return on Equity	-0.037%	0.034%	-0.003%	0.184%
66					
67	TAX CALCULATION:				
68	Operating Revenue	(2,008,476)	1,791,652	-	-
69	Other Deductions				
70	Interest (AFUDC)	-	-	-	-
71	Interest	(27,090)	4,523	41,223	(2,729,731)
72	Schedule "M" Additions	714,383	-	-	-
73	Schedule "M" Deductions	1,722,320	-	-	-
74	Income Before Tax	(2,989,324)	1,787,129	(41,223)	2,729,731
75					
76	State Income Taxes	(135,715)	81,136	(1,872)	123,930
77	Taxable Income	(2,853,609)	1,705,993	(39,351)	2,605,802
78					
79	Federal Income Taxes + Other	(599,258)	358,259	(8,264)	547,218

Rocky Mountain Power PAGE 8.1
Utah Results of Operations - June 2021
Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	A	(1,276,832)	UT	100.000%	(1,276,832)	Below
Adjustment Detail:							
Cash Working Capital June 2021 - Unadjusted			30,404,955			16,367,922	2.33
Cash Working Capital June 2021 - Normalized			28,477,009			15,091,090	8.1.1
Adjustment:			(1,927,946)			(1,276,832)	

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 June 2021

Lead/Lag Study as of 12/15	Total	California	Oregon	Washington	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
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	2,943,927,100	54,607,784	782,395,882	211,093,552	370,305,143	324,323,084	1,252,845,862	166,269,044	45,982,059	869,979
Taxes Other than Income	212,196,714	5,025,335	80,566,756	14,022,534	24,863,076	21,730,318	77,743,348	9,927,804	3,132,758	47,861
Federal Income Tax	(79,487,996)	1,154,386	(13,525)	(2,281,043)	(16,297,429)	(16,962,575)	8,749,984	3,846,765	665,146	(189,557)
State Income Tax	10,523,198	687,005	7,697,520	1,777,854	189,052	(439,906)	14,577,045	2,489,488	628,958	(32,187)
Total	3,087,159,016	61,474,510	870,646,634	224,612,898	379,059,843	328,650,920	1,353,916,240	182,533,102	50,408,922	696,097
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,457,970	168,423	2,385,333	615,378	1,038,520	900,413	3,709,360	500,091	138,107	1,907
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	**28,477,009**	154,816	8,229,355	3,735,343	923,345	800,555	**15,091,090**	342,051	122,790	1,009
	Ref. 2.33						**Ref. 2.33**			

Rocky Mountain Power
Utah Results of Operations - June 2021
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	8,070,034	SE	44.186%	3,565,847	8.2.1

Description of Adjustment:

The Company owns a 21.40% interest in 2020 and 29.14% interest in 2021 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 - June 2021
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-20**	**Jul-20**	**Aug-20**	**Sep-20**	**Oct-20**	**Nov-20**	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	131,389,196	131,687,395	131,917,461	129,001,228	131,739,801	132,040,125	133,486,240	133,690,579	127,445,821	127,445,821	127,524,353	126,060,805	126,096,849
Total Property, Plant, and Equipment	151,972,995	152,271,194	152,501,260	149,585,027	152,323,600	152,623,924	154,070,039	154,274,378	148,029,620	148,029,620	148,108,152	146,644,604	146,680,648
Accumulated Depreciation	(125,195,669)	(125,652,020)	(126,060,750)	(126,068,974)	(125,597,654)	(125,960,347)	(126,248,182)	(126,228,669)	(121,495,181)	(121,841,086)	(122,147,073)	(121,006,758)	(121,309,323)
Total Property, Plant, and Equipment	26,777,326	26,619,174	26,440,510	23,516,053	26,725,946	26,663,577	27,821,857	28,045,709	26,534,439	26,188,534	25,961,079	25,637,846	25,371,325
Other													
Inventories	5,163,490	4,763,159	5,726,025	5,791,444	5,173,507	5,613,487	5,070,961	5,148,381	5,225,801	5,303,221	5,380,641	5,458,061	5,535,481
Prepaid Expenses	131,779	114,616	98,097	88,954	76,465	102,074	265,149	200,700	165,577	141,578	230,138	194,716	148,766
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	5,795,269	5,377,775	6,324,122	6,380,398	5,749,972	6,215,561	5,836,110	5,849,081	5,891,378	5,944,799	6,110,779	6,152,777	6,184,247
Total Rate Base	32,572,595	31,996,949	32,764,632	29,896,451	32,475,918	32,879,138	33,657,967	33,894,790	32,425,817	32,133,333	32,071,858	31,790,623	31,555,572
PacifiCorp Share	**6,970,535**	**6,847,347**	**7,011,631**	**6,397,841**	**6,949,846**	**7,036,136**	**7,202,805**	**9,876,942**	**9,448,883**	**9,363,653**	**9,345,739**	**9,263,787**	**9,195,294**

June 2021 13 Mth. Avg. Balance	**8,070,034**	**Ref 8.2**

Rocky Mountain Power
Utah Results of Operations - June 2021
Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	78,152,322	SE	44.186%	34,532,592	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 - June 2021
Bridger Mine Rate Base
($000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-20**	**Jul-20**	**Aug-20**	**Sep-20**	**Oct-20**	**Nov-20**	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**
1 Structure, Equipment, Mine Dev.	443,268	443,915	444,291	444,462	444,522	444,453	444,566	444,115	444,555	445,008	445,008	437,569	437,572
2 Materials & Supplies	14,681	14,271	13,913	13,670	13,464	13,151	13,081	12,668	12,101	12,189	11,687	11,085	10,760
4 Pit Inventory	40,522	39,386	35,477	29,754	29,033	27,057	27,609	24,940	27,571	33,051	37,777	39,455	36,350
5 Deferred Long Wall Costs	4,801	3,967	4,072	4,512	4,549	4,733	5,179	4,912	4,502	4,381	4,249	3,637	3,789
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(364,463)	(366,892)	(369,293)	(371,032)	(373,040)	(375,179)	(377,270)	(379,094)	(381,388)	(383,865)	(386,036)	(380,979)	(382,790)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	138,809	134,647	128,459	121,366	118,528	114,215	113,166	107,541	107,342	110,764	112,687	110,767	105,680
PacifiCorp Share (66.67%)	**92,539**	**89,765**	**85,639**	**80,911**	**79,018**	**76,143**	**75,444**	**71,694**	**71,561**	**73,842**	**75,124**	**73,845**	**70,453**

June 2021 - 13 Mth. Avg. Balance	**78,152**	**Ref 8.3**

Rocky Mountain Power
Utah Results of Operations - June 2021
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advances	252	A	(138,595)	CA	0.000%	-	8.4.1
Customer Advances	252	A	12,280,930	OR	0.000%	-	8.4.1
Customer Advances	252	A	(380,979)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(629,896)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(13,652,643)	UT	100.000%	(13,652,643)	8.4.1
Customer Advances	252	A	(1,298,765)	WYP	0.000%	-	8.4.1
Customer Advances	252	A	3,819,947	SG	44.156%	1,686,723	8.4.1
			-			(11,965,920)	

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 - June 2021
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(138,595)	**(138,595)**	**Page 8.4**
252OR	(14,404,042)	(2,123,112)	**12,280,930**	**Page 8.4**
252WA	-	(380,979)	**(380,979)**	**Page 8.4**
252IDU	-	(629,896)	**(629,896)**	**Page 8.4**
252UT	(121,874)	(13,774,517)	**(13,652,643)**	**Page 8.4**
252WYP	-	(1,298,765)	**(1,298,765)**	**Page 8.4**
252SG	(25,073,411)	(21,253,463)	**3,819,947**	**Page 8.4**
Total	**(39,599,327)**	**(39,599,327)**	**-**	

Rocky Mountain Power
Utah Results of Operations - June 2021
Plant Held For Future Use

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Plant Held for Future Use	105	A	(9,178,055)	SG	44.156%	(4,052,631)	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 - June 2021
FERC 105 (Plant Held for Future Use)

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

Ref. 8.5

Rocky Mountain Power
Utah Results of Operations - June 2021
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
Utah Customer Service Deposit Interest	4311	A	472,979	UT	100.000%	472,979	8.6.1
Adjustment to Rate Base							
Utah Customer Service Deposits	235	A	(13,069,218)	UT	100.000%	(13,069,218)	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 - June 2021
Utah Customer Service Deposits

Customer Service Deposits - Interest Expense
GL 585100

Month	Interest	
Jul-20	49,955	
Aug-20	48,323	
Sep-20	39,466	
Oct-20	46,064	
Nov-20	48,400	
Dec-20	45,804	
Jan-21	65,060	
Feb-21	20,018	
Mar-21	624	
Apr-21	20,471	
May-21	31,096	
Jun-21	57,698	
Interest Expense	**472,979**	**Ref. 8.6**

Customer Service Deposits - Balances
GL Accounts 230140

Month	Balance	
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	
Jan-21	12,852,768	
Feb-21	12,554,389	
Mar-21	12,154,273	
Apr-21	12,509,291	
May-21	11,831,308	
Jun-21	12,554,348	
13-Month Average	**13,069,218**	**Ref. 8.6**

Rocky Mountain Power
Utah Results of Operations - June 2021
Klamath Hydroelectric Settlement Agreement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Klamath Relicensing Process Costs							
Adjustment to Rate Base:							
Remove Klamath Relicensing & Settlement Process (	302	A	(68,410,846)	SG-P	44.156%	(30,207,262)	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	44.156%	30,207,262	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	44.156%	-	8.7.1
Remove Klamath Relicensing & Settlement Process (	404IP	A	-	UT	100.000%	-	8.7.1
Klamath Existing Plant							
Adjustment to Rate Base:							
Existing Klamath: Adjust EPIS	332	A	-	SG-P	44.156%	-	8.7.1
Adjustment to Depreciation Reserve:							
Existing Klamath: Adjust Reserve	108HP	A	15,184,222	SG-P	44.156%	6,704,694	8.7.1
Adjustment to Depreciation Expense:							
Existing Klamath: Adjust Expense	403HP	A	7,592,111	SG-P	44.156%	3,352,347	8.7.1
Klamath Relicensing Process Costs Reg Asset							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,232,738	UT	100.000%	4,232,738	8.7.2
Adjustment to Tax:							
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	4,232,738	UT	100.000%	4,232,738	
Deferred Tax Expense	41110	A	(1,040,686)	UT	100.000%	(1,040,686)	
Accum Def Inc Tax Balance	282	A	-	UT	100.000%	-	
Existing Klamath:							
Schedule M Addition	SCHMAT	A	7,592,111	SG	44.156%	3,352,347	
Deferred Tax Expense	41110	A	(1,866,642)	SG	44.156%	(824,228)	
Accum Def Inc Tax Balance	282	A	933,321	SG	44.156%	412,114	

Description of Adjustment:

This adjustment adds in twelve months of depreciation expense for the period July 2020 to June 2021 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 June 2021. 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 - June 2021
Klamath Hydroelectric Settlement Agreement

Adjusts the Klamath Plant Depreciation Expense and Reserve to June 2021

	12 Months Ended June 2021	13 Mth. Avg. June 2021	
Decrement Depreciation Expense - Jul 2020 to June 2021	**7,592,111**		**Ref 8.7**
Depreciation Reserve, 2022 Schedule.		**(15,184,222)**	**Ref 8.7**

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended June 2021

	Factor	12 Months Ended June 2021	13 Mth. Avg. June 2021	
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 - June 2021
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

		Amortization Expense		
	Base Period Amount (below)	**4,232,738**	**Ref 8.7**	
Month	**Beg Balance**	**Amortization (1)**	**Interest**	**End Balance**
Jun-20				10,103,868
Jul-20	10,103,868	(353,367)	32,098	9,782,600
Aug-20	9,782,600	(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	8,160,607
Jan-21	8,160,607	(353,367)	25,815	7,833,054
Feb-21	7,833,054	(353,367)	24,756	7,504,443
Mar-21	7,504,443	(353,367)	23,693	7,174,770
Apr-21	7,174,770	(350,812)	17,732	6,841,689
May-21	6,841,689	(350,812)	16,888	6,507,764
Jun-21	6,507,764	(350,812)	16,042	6,172,994
	Base Period Amortization =	**(4,232,738)**		

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

Rocky Mountain Power
Utah Results of Operations - June 2021
Carbon Plant Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
M&S Obsolete Inv Buy-Down	407	A	1,517,311	UT	100.000%	1,517,311	8.8.1
Remove Deferral of Depr Exp	403SP	A	(2,763,987)	SG	44.156%	(1,220,457)	8.8.2
Utah Deferral of Depr Exp	403SP	A	1,722,320	UT	100.000%	1,722,320	8.8.2
Adjustment to Rate Base:							
Remove Situs Alloc Reg Asset of Closure Exp	182M	A	(463,702)	UT	100.000%	(463,702)	B-16
Remove M&S inventory	182M	A	(817,014)	UT	100.000%	(817,014)	8.8.1
Adjustment to Tax:							
ADIT Bal - Decommission Exp	283	3	114,008	UT	100.000%	114,008	
Schedule M - remove def of Depr Exp	SCHMDT	1	1,722,320	UT	100.000%	1,722,320	
Deferred Inc Tax Exp - remove def of Depr Exp	41010	1	423,460	UT	100.000%	423,460	
Schedule M - remove def of Depr Exp	SCHMDT	1	802,347	WYP	0.000%	-	
Deferred Inc Tax Exp - remove def of Depr Exp	41010	1	197,270	WYP	0.000%	-	
Schedule M - remove def of Depr Exp	SCHMDT	1	239,319	ID	0.000%	-	
Deferred Inc Tax Exp - remove def of Depr Exp	41010	1	58,841	ID	0.000%	-	

Description of Adjustment:

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. This deferral was fully amortized at the end of December 2020. This adjustment removes from the base period the amortization associated with the deferred plant balance. The Commissioned approved in Docket No. 20-035-04 the use of deferred EDIT to buydown the decommission cost and M&S inventory. This adjustment also removes those from rate base.

Rocky Mountain Power
Results of Operations - June 2021
Carbon Plant Closure
Utah Carbon Buy-Down Balances

Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
566944	1,517,311	UT Carbon Buy Down	4073000	109	NUTIL	UT
187338	(817,014)	UT Carbon Buy Down	1823390	103	CA	UT

Rocky Mountain Power
Results of Operations - June 2021
Carbon Plant Closure

Carbon Closure Cost	Amount	Account	Factor	
Amortize ID Deferred Carbon Depreciation	239,319	40320000	SG	415.923
Amortize WY Deferred Carbon Decomm	223,253	40320000	SG	415.935
Amortize WY Deferred Carbon Depreciation	579,094	40320000	SG	415.925
Amortize UT Deferred Carbon Depreciation	1,722,320	40320000	SG	415.924
Total Deferral of Depreciation Expense	2,763,987	**Ref 8.8**		

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation
2020	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	138708925	4032000	106	SG
2020	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	138708925	4032000	114	SG
2020	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	138708925	4032000	109	SG
2020	7	565131	37,209	Amortize WY Deferred Carbon Decomm	138708925	4032000	114	SG
2020	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	138804157	4032000	106	SG
2020	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	138804157	4032000	114	SG
2020	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	138804157	4032000	109	SG
2020	8	565131	37,209	Amortize WY Deferred Carbon Decomm	138804157	4032000	114	SG
2020	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	138900156	4032000	106	SG
2020	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	138900156	4032000	114	SG
2020	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	138900156	4032000	109	SG
2020	9	565131	37,209	Amortize WY Deferred Carbon Decomm	138900156	4032000	114	SG
2020	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	139246785	4032000	106	SG
2020	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	139246785	4032000	114	SG
2020	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	139246785	4032000	109	SG
2020	10	565131	37,209	Amortize WY Deferred Carbon Decomm	139246785	4032000	114	SG
2020	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	139343664	4032000	106	SG
2020	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	139343664	4032000	114	SG
2020	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	139343664	4032000	109	SG
2020	11	565131	37,209	Amortize WY Deferred Carbon Decomm	139343664	4032000	114	SG
2020	12	565131	37,209	Amortize WY Deferred Carbon Decomm	139443704	4032000	114	SG
2020	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	139443704	4032000	114	SG
2020	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	139443704	4032000	109	SG
2020	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	139443704	4032000	106	SG
			2,763,987					

Rocky Mountain Power
Utah Results of Operations - June 2021
Deer Creek Mine Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential Sales	440	A	6,955,643	UT	100.000%	6,955,643	8.9.1
Commercial & Industrial Sales	442	A	11,902,299	UT	100.000%	11,902,299	8.9.1
Public Street and Highway Lighting	444	A	94,763	UT	100.000%	94,763	8.9.1
Total			18,952,706			18,952,706	
Adjustment to Expense:							
Remove base period amortization							
Wyoming Deer Creek Closure Cost Amortization	506	A	32,392	SG	44.156%	14,303	8.9.2
Oregon Deer Creek Closure Cost Amortization	506	A	(2,491,797)	SG	44.156%	(1,100,269)	8.9.2
Utah Deer Creek Buy-Down	506	A	(32,920,009)	SG	44.156%	(14,536,048)	8.9.2
Utah Deer Creek Buy-Down	501	A	32,920,009	UT	100.000%	32,920,009	8.9.2
			(2,459,405)			17,297,994	

Description of Adjustment:

In Docket No. 20-035-04, The Commission authorized a buydown of existing Deer Creek balances, excluding Recovery based royalties, the Company will continue to defer the recovery royalties for a future rate case. This adjustment corrects the allocation of closure costs amortization in the historical period, and the entries associated with the approved buydown of Deer Creek balances in Utah.

Rocky Mountain Power
Results of Operations - June 2021
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. This adjustment also reflects a correction for the buy-down of Deer Creek assets as approved in Docket 20-035-04.

Account	Description	Deferral	Amortization	
186872	RA-DC ROR Offset-Fossil Rock-Amortize	-	7,407,342	
186871	RA-DC ROR Offset-Fuel Inventory-Amortize	-	8,931,375	
186870	RA-DC ROR Offset-Assets Sold-Amortize	-	2,314,325	
186862	Return Offset for Sale of Fossil Rock	(618,618)	-	
186861	Return Offset for Reduction in Fuel Inventory	(430,937)	-	
186860	Return Offset for Assets Sold	(193,278)	-	
186854	Savings in PBOP expense due to settlement	(1,460,799)	3,003,295	**Total**
		(2,703,632)	21,656,337	**18,952,706**

Spread to Revenue Accounts

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

Reduce revenue accounts for savings:

440	Residential Sales	**6,955,643**	**Ref 8.9**
442	Commercial & Industrial Sales	**11,902,299**	**Ref 8.9**
444	Public Street and Highway Lighting	**94,763**	**Ref 8.9**
		18,952,706	

Rocky Mountain Power
Results of Operations - June 2021
Deer Creek Mine Closure
Amortization of Closure Costs

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

	Monthly Amort	Amort	Booked Allocation	Booked Corrected	Ref
Wyoming Closure Cost Amortization		**(32,392)**	**SG**	**WY**	**8.9**
Oregon Closure Cost Amortization	415,299	**2,491,797**	**SG**	**OR**	**8.9**
Utah Deer Creek Buy-Down		**32,920,009**	**SG**	**UT**	**8.9**

Rocky Mountain Power
Utah Results of Operations - June 2021
Cholla 4 Retirement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
June 2021 Cholla Closure Cost Asset	182M	A	5,857,631	UT	100.000%	5,857,631	8.10.1
Adjustment to Rate Base:							
Remove material and supplies inventory	154	A	(5,903,285)	SG	44.156%	(2,606,635)	8.10.2
Adjustment to Tax:							
Accumulated Def Income Tax Balance	283	A	(1,440,191)	UT	100.000%	(1,440,191)	

Description of Adjustment:

The adjustment corrects the allocation factor on the Cholla Unit 4 plant closure regulatory asset amount. This adjustment also removes the materials and supplies inventory for the year ended June 2021 as that is included in the closure regulatory asset.

Rocky Mountain Power
Results of Operations - June 2021
Cholla 4 Retirement

Closure Costs	December 2020 Balances - Total Company	December 2020 Balances - Utah Allocated
CWIP	974,650	428,822
Materials and supplies	5,944,041	2,615,235
Liquidated damages	19,606,071	8,500,428
Total	26,524,761	11,544,485

SG % from Docket No. 20-035-04	43.998%
SE % from Docket No. 20-035-04	43.356%

Date	Beg Bal	Amortization	End Bal	
Jun-20			0	
Jul-20			0	
Aug-20			0	
Sep-20			0	
Oct-20			0	
Nov-20			0	
Dec-20			11,544,485	
Jan-21	11,544,485	(222,009)	11,322,476	
Feb-21	11,322,476	(222,009)	11,100,467	
Mar-21	11,100,467	(222,009)	10,878,457	
Apr-21	10,878,457	(222,009)	10,656,448	**13 Month Average**
May-21	10,656,448	(222,009)	10,434,439	**5,857,631**
Jun-21	10,434,439	(222,009)	10,212,429	**Ref. 8.10**

Rocky Mountain Power
Results of Operations - June 2021
Cholla 4 Retirement
Cholla Unit 4 - Non-EPIS Booked Balances

	FERC account		13MA June 2021
Material & Supplies	154	**$**	**5,903,285**
			Ref 8.10

Rocky Mountain Power
Utah Results of Operations - June 2021
Prepaid Pension Asset Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Pension:							
Net Prepaid Balance	128	B	(4,479,456)	SO	43.589%	(1,952,561)	
Net Prepaid Balance	182M	B	(417,113,220)	SO	43.589%	(181,816,476)	
Net Prepaid Balance	2283	B	71,567,282	SO	43.589%	31,195,633	
ADIT Balances	190	B	(17,595,962)	SO	43.589%	(7,669,946)	
ADIT Balances	283	B	103,655,304	SO	43.589%	45,182,558	
			(263,966,051)			(115,060,792)	8.11.1
Adjustment to Post-Retirement:							
Net Prepaid Balance	128	B	(25,828,451)	SO	43.589%	(11,258,425)	
Net Prepaid Balance	182M	B	18,944,693	SO	43.589%	8,257,848	
Net Prepaid Balance	2283	B	0	SO	43.589%	0	
ADIT Balances	190	B	(3,470,615)	SO	43.589%	(1,512,815)	
ADIT Balances	283	B	4,403,658	SO	43.589%	1,919,521	
			(5,950,715)			(2,593,871)	8.11.1
Net Prepaid Pension Asset in Rate Base			(269,916,766)			(117,654,663)	

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 - June 2021
Prepaid Pension Asset

Pension	FERC Pension Account	Factor	Actual Jun-21 13MA Allocation	Ref
	128	SO	4,479,456	
	182M	SO	417,113,220	
	2283	SO	(71,567,282)	
			350,025,394	**8.11**
	190	SO	17,595,962	
	283	SO	(103,655,304)	
			(86,059,343)	**8.11**
Post Retirement				
	128	SO	25,828,451	
	182M	SO	(18,944,693)	
	2283	SO	(0)	
			6,883,758	**8.11**
	190	SO	3,470,615	
	283	SO	(4,403,658)	
			(933,043)	**8.11**

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

Utah Results of Operations
June 2021
2020 Protocol 13-Month Average
Reporting and Ratemaking Factors

Utah Results of Operations
June 2021

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	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%			Pg 9.16
Divisional Generation - Pac. Power	DGP	3.0842%	55.4733%	16.9388%	0.0000%	0.0000%	24.5037%	0.0000%			Pg 9.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.3964%	11.3848%	3.1492%	0.0696%			Pg 9.16
System Capacity	SC	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%			Pg 9.16
System Energy	SE	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%			Pg 9.16
System Overhead	SO	2.1322%	27.6740%	7.8935%	43.8643%	5.7495%	12.6608%	0.0257%	0.0000%	0.0000%	Pg 9.6
Gross Plant-System	GPS	2.1322%	27.6740%	7.8935%	43.8643%	5.7495%	12.6608%	0.0257%	0.0000%	0.0000%	Pg 9.6
System Net Plant	SNP	1.9124%	26.8346%	7.6983%	44.9869%	5.8027%	12.7240%	0.0270%	0.0140%	0.0000%	Pg 9.6
Division Net Plant Distribution	SNPD	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			Pg 9.4
Customer - System	CN	2.3440%	30.9899%	6.8442%	48.2980%	4.2426%	7.2812%	0.0000%	0.0000%	0.0000%	Pg 9.9
CIAC	CIAC	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			Pg 9.9
Bad Debt Expense	BADDEBT	2.0002%	49.5527%	14.4082%	28.0398%	5.2826%	0.7166%	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	1.5023%	27.0204%	8.2381%	43.5147%	6.0781%	13.6095%	0.0369%	0.0000%	0.0000%	Pg 9.4
System Net Transmission Plant	SNPT	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%			Pg 9.5
System Net Production Plant	SNPP	1.4865%	26.7372%	8.1585%	44.0877%	5.9963%	13.4656%	0.0365%	0.0316%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4690%	26.4219%	8.0679%	44.3472%	5.9123%	13.3066%	0.0361%	0.4390%	0.0000%	Pg 9.4
System Net Other Production Plant	SNPPO	1.4754%	26.5390%	8.1032%	44.5433%	5.9381%	13.3647%	0.0363%	0.0000%	0.0000%	Pg 9.5
System Net General Plant	SNPG	2.7628%	28.7905%	6.7864%	40.5547%	6.7083%	14.3823%	0.0151%			Pg 9.6
System Net Intangible Plant	SNPI	1.8303%	27.0681%	7.9689%	43.6739%	6.2991%	13.1333%	0.0263%			Pg 9.7
Trojan Plant Allocator	TROJP	1.4702%	26.2261%	8.0293%	44.5941%	6.0231%	13.6210%	0.0361%			Pg 9.13
Trojan Decommissioning Allocator	TROJD	1.4692%	26.1710%	8.0161%	44.6032%	6.0381%	13.6662%	0.0361%			Pg 9.13
DIT Balance	DITBAL	2.2042%	24.6968%	6.3135%	44.4270%	5.8894%	14.6249%	0.2216%	0.0000%	1.6226%	Pg 9.10
Tax Depreciation	TAXDEPR	1.7868%	27.1968%	4.7792%	44.2710%	5.6784%	13.1456%	0.0310%	0.0000%	3.1111%	Pg 9.14
SCHMAT Depreciation Expense	SCHMDEXP	1.7445%	22.7416%	6.7058%	35.8830%	4.7213%	10.8044%	0.0228%	17.3766%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.4760%	26.5481%	8.1064%	44.5589%	5.9405%	13.3701%				Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2021

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
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	7,100,271,847	104,764,253	1,884,300,959	575,371,063	3,162,654,680	421,637,738	948,967,272	2,575,881	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		7,100,271,847	104,764,253	1,884,300,959	575,371,063	3,162,654,680	421,637,738	948,967,272	2,575,881	0	0

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	(69,124,355)	-	-	(480,525)	(69,917,012)	1,213,075	60,107	-	-	-	
	DGP	(775,375,579)	(11,440,639)	(205,772,536)	(62,832,618)	(345,373,425)	(46,044,379)	(103,630,687)	(281,296)	0	0	
	DGU	(734,540,941)	(10,838,125)	(194,935,663)	(59,523,580)	(327,184,564)	(43,619,482)	(98,173,046)	(266,481)	0	0	
	SG	(1,595,553,313)	(23,542,331)	(423,434,863)	(129,295,783)	(710,702,951)	(94,749,258)	(213,249,282)	(578,845)	0	0	
	SG-W	0	0	0	0	0	0	0	0	0	0	
	SSGCH	(119,526,814)	(1,763,614)	(31,720,545)	(9,685,864)	(53,240,502)	(7,097,899)	(15,975,027)	(43,363)	0	0	
		(3,294,121,002)	(47,584,708)	(855,863,607)	(261,818,371)	(1,506,418,453)	(190,297,943)	(430,967,935)	(1,169,985)	0	0	
TOTAL NET STEAM PLANT		3,806,150,845	57,179,545	1,028,437,352	313,552,692	1,656,236,228	231,339,795	517,999,337	1,405,897	0	0	
SNPPS												
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5023%	27.0204%	8.2381%	43.5147%	6.0781%	13.6095%	0.0369%	0.0000%	0.0000%	

NUCLEAR: NUCLEAR PRODUCTION PLANT		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION									
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0
SNPPN									
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO: HYDRO PRODUCTION PLANT		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
	S	0	0	0	0	0	0	0	0	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	1,110,994,380	16,392,682	294,840,510	90,029,513	494,867,190	65,974,538	148,486,893	403,054	0	0
		1,110,994,380	16,392,682	294,840,510	90,029,513	494,867,190	65,974,538	148,486,893	403,054	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	S	2,805,953	-	-	-	-	-	-	-	2,805,953	-
	DGP	(170,995,317)	(2,523,030)	(45,379,479)	(13,856,618)	(76,165,977)	(10,154,270)	(22,853,908)	(62,035)	0	0
	DGU	(31,152,187)	(459,649)	(8,267,303)	(2,524,420)	(13,876,033)	(1,849,920)	(4,163,560)	(11,302)	0	0
	SG	(272,440,016)	(4,019,843)	(72,301,314)	(22,077,197)	(121,352,212)	(16,178,394)	(36,412,220)	(98,838)	0	0
		(471,781,567)	(7,002,522)	(125,948,096)	(38,458,235)	(211,394,222)	(28,182,584)	(63,429,687)	(172,174)	2,805,953	0
TOTAL NET HYDRO PRODUCTION PLANT		639,212,813	9,390,160	168,892,415	51,571,278	283,472,968	37,791,954	85,057,206	230,880	2,805,953	0
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.4690%	26.4219%	8.0679%	44.3472%	5.9123%	13.3066%	0.0361%	0.4390%	0.0000%

OTHER: OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
	S	185,263	-	74,986	-	110,277	-	-	-	-	-
	DGP & DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,523,529,039	66,744,507	1,200,473,769	366,564,516	2,014,903,175	268,622,187	604,579,811	1,641,074	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
		4,523,714,302	66,744,507	1,200,548,755	366,564,516	2,015,013,452	268,622,187	604,579,811	1,641,074	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	-841.8853846	0	0	0	-841.8853846	0	0	0	0	0	
	DGP	393,172,645	5,801,248	104,341,863	31,860,775	175,129,816	23,347,898	52,548,407	142,638	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(452,306,608)	(6,673,768)	(120,035,091)	(36,652,700)	(201,469,696)	(26,859,469)	(60,451,794)	(164,091)	0	0	
	SSGCT	(41,903,946)	(618,291)	(11,120,651)	(3,395,689)	(18,665,160)	(2,488,396)	(5,600,556)	(15,202)	0	0	
		(101,038,751)	(1,490,811)	(26,813,879)	(8,187,615)	(45,005,881)	(5,999,967)	(13,503,943)	(36,655)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		4,422,675,551	65,253,696	1,173,734,876	358,376,901	1,970,007,571	262,622,220	591,075,868	1,604,419	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.4754%	26.5390%	8.1032%	44.5433%	5.9381%	13.3647%	0.0363%	0.0000%	0.0000%	

PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**
TOTAL PRODUCTION PLANT											
	S	185,263	0	74,986	0	110,277	0	0	0	0	0
	DGP & DGU	0	0	0	0	0	0	0	0	0	0
	SG	12,734,795,266	187,901,442	3,379,615,239	1,031,965,092	5,672,425,045	756,234,464	1,702,033,976	4,620,009	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0
		12,734,980,529	187,901,442	3,379,690,225	1,031,965,092	5,672,535,322	756,234,464	1,702,033,976	4,620,009	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(66,319,244)	-	-	(480,525)	(69,917,854)	1,213,075	60,107	-	2,805,953	-
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	(3,800,622,076)	(56,078,041)	(1,008,625,582)	(307,983,696)	(1,692,900,702)	(225,693,569)	(507,961,672)	(1,378,814)	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0
		(3,866,941,320)	(56,078,041)	(1,008,625,582)	(308,464,221)	(1,762,818,556)	(224,480,494)	(507,901,566)	(1,378,814)	2,805,953	0
TOTAL NET PRODUCTION PLANT		8,868,039,210	131,823,401	2,371,064,643	723,500,871	3,909,716,766	531,753,970	1,194,132,410	3,241,196	2,805,953	0
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.4865%	26.7372%	8.1585%	44.0877%	5.9963%	13.4656%	0.0365%	0.0316%	0.0000%

TRANSMISSION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**
TRANSMISSION PLANT									
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	7,251,603,914	106,997,152	1,924,462,120	587,634,269	3,230,062,109	430,624,339	969,193,142	2,630,782
		7,251,603,914	106,997,152	1,924,462,120	587,634,269	3,230,062,109	430,624,339	969,193,142	2,630,782
LESS ACCUMULATED DEPRECIATION									
	DGP	(357,095,942)	(5,268,938)	(94,767,671)	(28,937,297)	(159,060,269)	(21,205,544)	(47,726,674)	(129,550)
	DGU	(427,759,034)	(6,311,569)	(113,520,549)	(34,663,486)	(190,535,537)	(25,401,753)	(57,170,955)	(155,185)
	SG	(1,169,326,241)	(17,253,366)	(310,320,873)	(94,756,440)	(520,849,791)	(69,438,478)	(156,283,077)	(424,216)
		(1,954,181,217)	(28,833,873)	(518,609,093)	(158,357,222)	(870,445,598)	(116,045,775)	(261,180,707)	(708,950)
TOTAL NET TRANSMISSION PLANT		5,297,422,697	78,163,280	1,405,853,027	429,277,047	2,359,616,511	314,578,564	708,012,436	1,921,832
SNPT									
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%

DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**
DISTRIBUTION PLANT - PACIFIC POWER									
	S	3,825,542,553	289,890,476	2,306,716,554	565,285,782	0	0	663,649,741	0
LESS ACCUMULATED DEPRECIATION									

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	S	(1,766,853,894)	(147,610,942)	(1,067,946,718)	(268,395,960)	0	0	-282,900,274	0			
		2,058,688,658	142,279,534	1,238,769,836	296,889,822	0	0	380,749,466	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	6.9112%	60.1728%	14.4213%	0.0000%	0.0000%	18.4948%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,790,001,582	0	0	0	3,255,032,661	387,612,249	147,356,672	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,268,492,135)	0	0	0	(1,050,650,654)	(155,863,185)	(61,978,297)	0			
		2,521,509,446	0	0	0	2,204,382,007	231,749,064	85,378,375	0			
DNPDU												
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.4231%	9.1909%	3.3860%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		4,580,198,104	142,279,534	1,238,769,836	296,889,822	2,204,382,007	231,749,064	466,127,841	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	685,284,963	22,529,776	222,349,410	48,496,959	241,377,438	49,898,937	100,632,444	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,302,092	47,567	808,441	251,446	1,482,015	214,516	496,940	1,168			
	SG	316,519,729	4,670,237	83,999,379	25,649,200	140,986,518	18,795,993	42,303,572	114,829			
	SO	342,457,860	7,301,916	94,771,709	27,031,883	150,216,752	19,689,638	43,357,991	87,971			
	CN	17,301,444	405,553	5,361,705	1,184,148	8,356,245	734,036	1,259,757	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	(16,435,888)	(161,398)	(4,701,493)	(870,507)	(8,626,614)	(637,771)	(1,434,248)	(3,857)			
		1,348,430,200	34,793,651	402,589,151	101,743,128	533,792,354	88,695,349	186,616,456	200,111			
LESS ACCUMULATED DEPRECIATION												
	S	(279,570,977)	(7,716,177)	(98,992,596)	(26,185,134)	(90,669,289)	(19,291,819)	(36,715,961)	0			
	DGP	(741,931)	(10,947)	(196,897)	(60,122)	(330,476)	(44,058)	(99,161)	(269)			
	DGU	(2,359,316)	(34,812)	(626,125)	(191,187)	(1,050,904)	(140,104)	(315,328)	(856)			
	SE	(1,479,824)	(21,317)	(362,301)	(112,685)	(664,161)	(96,135)	(222,702)	(523)			
	SG	(124,536,613)	(1,837,533)	(33,050,067)	(10,091,834)	(55,472,003)	(7,395,398)	(16,644,598)	(45,180)			
	SO	(117,954,759)	(2,515,042)	(32,642,773)	(9,310,749)	(51,740,033)	(6,781,817)	(14,934,046)	(30,300)			
	CN	(6,948,656)	(162,880)	(2,153,383)	(475,581)	(3,356,059)	(294,806)	(505,947)	0			
	SSGCT	(124,793)	(1,841)	(33,118)	(10,113)	(55,586)	(7,411)	(16,679)	(45)			
	SSGCH	(1,242,363)	(18,331)	(329,704)	(100,675)	(553,383)	(73,776)	(166,045)	(451)			
		(534,959,232)	(12,318,879)	(168,386,965)	(46,538,080)	(203,891,894)	(34,125,322)	(69,620,467)	(77,625)			
TOTAL NET GENERAL PLANT		813,470,968	22,474,772	234,202,187	55,205,048	329,900,460	54,570,026	116,995,989	122,486			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.7628%	28.7905%	6.7864%	40.5547%	6.7083%	14.3823%	0.0151%			
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	88,045,257	1,268,314	21,555,840	6,704,417	39,515,666	5,719,739	13,250,141	31,138			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		88,045,257	1,268,314	21,555,840	6,704,417	39,515,666	5,719,739	13,250,141	31,138			
SNPM												
SYSTEM NET PLANT MINING		100.0000%	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%			

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INTANGIBLE:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
INTANGIBLE PLANT												
	S	23,058,164	481,167	4,615,885	2,036,891	5,895,891	4,371,145	5,657,186	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	9,108	131	2,230	694	4,088	592	1,371	3			
	CN	196,217,869	4,599,433	60,807,778	13,429,573	94,769,232	8,324,793	14,287,060	0			
	SG	318,637,230	4,701,481	84,561,331	25,820,792	141,929,710	18,921,738	42,586,581	115,597			
	SO	414,529,001	8,838,623	114,716,660	32,720,812	181,830,255	23,833,373	52,482,792	106,485			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		952,451,372	18,620,835	264,703,884	74,008,761	424,429,176	55,451,641	115,014,989	222,085			
LESS ACCUMULATED AMORTIZATION												
	S	(1,508,738)	(5,320)	(123,327)	(9,119)	(85,869)	(965,418)	(319,685)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(475,866)	(7,021)	(126,287)	(38,562)	(211,964)	(28,258)	(63,601)	(173)			
	SE	(987)	(14)	(242)	(75)	(443)	(64)	(149)	(0)			
	CN	(155,065,562)	(3,634,805)	(48,054,707)	(10,613,021)	(74,893,506)	(6,578,854)	(11,290,669)	0			
	SG	(145,784,297)	(2,151,042)	(38,688,869)	(11,813,641)	(64,936,301)	(8,657,156)	(19,484,399)	(52,889)			
	SO	(308,925,020)	(6,586,926)	(85,491,839)	(24,384,971)	(135,507,805)	(17,761,665)	(39,112,457)	(79,357)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(19,255)	(284)	(5,110)	(1,560)	(8,577)	(1,143)	(2,574)	(7)			
		(611,779,724)	(12,385,412)	(172,490,381)	(46,860,949)	(275,644,465)	(33,992,560)	(70,273,532)	(132,425)			
TOTAL NET INTANGIBLE PLANT		340,671,647	6,235,423	92,213,503	27,147,812	148,784,712	21,459,081	44,741,457	89,660			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8303%	27.0681%	7.9689%	43.6739%	6.2991%	13.1333%	0.0263%			

GROSS PLANT:	**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**
PRODUCTION PLANT	12,734,980,529	187,901,442	3,379,690,225	1,031,965,092	5,672,535,322	756,234,464	1,702,033,976	4,620,009	0	0
TRANSMISSION PLANT	7,251,603,914	106,997,152	1,924,462,120	587,634,269	3,230,062,109	430,624,339	969,193,142	2,630,782	0	0
DISTRIBUTION PLANT	7,615,544,134	289,890,476	2,306,716,554	565,285,782	3,255,032,661	387,612,249	811,006,412	0	0	0
GENERAL PLANT	1,436,475,457	36,061,966	424,144,992	108,447,546	573,308,020	94,415,088	199,866,597	231,249	0	0
INTANGIBLE PLANT	952,451,372	18,620,835	264,703,884	74,008,761	424,429,176	55,451,641	115,014,989	222,085	0	0
							0			
TOTAL GROSS PLANT	29,991,055,406	639,471,871	8,299,717,774	2,367,341,450	13,155,367,288	1,724,337,781	3,797,115,116	7,704,126	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1322%	27.6740%	7.8935%	43.8643%	5.7495%	12.6608%	0.0257%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(3,866,941,320)	(56,078,041)	(1,008,625,582)	(308,464,221)	(1,762,818,556)	(224,480,494)	(507,901,566)	(1,378,814)	2,805,953	0
TRANSMISSION PLANT	(1,954,181,217)	(28,833,873)	(518,609,093)	(158,357,222)	(870,445,598)	(116,045,775)	(261,180,707)	(708,950)	0	0
DISTRIBUTION PLANT	(3,035,346,030)	(147,610,942)	(1,067,946,718)	(268,395,960)	(1,050,650,654)	(155,863,185)	(344,878,571)	0	0	0
GENERAL PLANT	(534,959,232)	(12,318,879)	(168,386,965)	(46,538,080)	(203,891,894)	(34,125,322)	(69,620,467)	(77,625)	0	0
INTANGIBLE PLANT	(611,779,724)	(12,385,412)	(172,490,381)	(46,860,949)	(275,644,465)	(33,992,560)	(70,273,532)	(132,425)	0	0
	(10,003,207,522)	(257,227,148)	(2,936,058,739)	(828,616,432)	(4,163,451,166)	(564,507,335)	(1,253,854,842)	(2,297,814)	2,805,953	0
NET PLANT	19,987,847,883	382,244,724	5,363,659,036	1,538,725,018	8,991,916,122	1,159,830,445	2,543,260,275	5,406,312	2,805,953	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9124%	26.8346%	7.6983%	44.9869%	5.8027%	12.7240%	0.0270%	0.0140%	0.0000%
Non-Utility RELATED INTEREST PERCENTAGE	0.0000%									
INT										

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INTEREST FACTOR SNP - Non-Utility		100.0000%	1.9124%	26.8346%	7.6983%	44.9869%	5.8027%	12.7240%	0.0270%	0.0140%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		29,234,485,168	623,340,215	8,090,344,700	2,307,621,641	12,823,503,030	1,680,838,723	3,701,327,081	7,509,777	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1322%	27.6740%	7.8935%	43.8643%	5.7495%	12.6608%	0.0257%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
INCOME BEFORE STATE TAXES	255,330,869	16,319,262	193,224,771	38,612,425	319,629,307	50,538,198	9,109,712	(680,333)	(333,533,642)	(37,888,831)
Interest Synchronization	(14,670,379)	(280,554)	(3,936,738)	(1,129,370)	(6,599,751)	(851,275)	(1,866,664)	(3,968)	(2,059)	-
	240,660,490	16,038,708	189,288,034	37,483,054	313,029,556	49,686,924	7,243,048	(684,301)	(333,535,701)	(37,888,831)
INCOME BEFORE TAXES (FACTOR)	100.0000%	6.6645%	78.6536%	15.5751%	130.0710%	20.6461%	3.0097%	-0.2843%	-138.5918%	-15.7437%

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
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									

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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	3,353,925	604,108	4,749,994	2,368,361	(5,384,926)	(164,872)	1,185,951	(4,690)	0	0
Transmission	S	8,672,410	343,029	4,821,623	1,332,715	253,432	(15,258)	1,936,983	(113)	0	0
Distribution	S	277,031	838,487	625,670	1,332,616	(2,507,841)	(7,711)	(4,191)	0	0	0
General	S	(744,974)	(2,754)	(289,298)	(10,353)	(306,354)	(7,757)	(128,240)	(218)	0	0
Mining Plant	S	5,219	80	1,311	400	2,226	329	865	9	0	0
Non-Utility Plant	NUTIL	(1,872,196)	0	0	0	0	0	0	0	0	(1,872,196)
Total Pacific Power		9,691,415	1,782,949	9,909,299	5,023,739	(7,943,463)	(195,269)	2,991,369	(5,013)	0	(1,872,196)
Rocky Mountain Power											
Production	S	13,335,778	(31,035)	(3,535,268)	(167,450)	15,132,313	2,532,810	(754,010)	158,417	0	0
Transmission	S	19,708,105	(1,375)	(173,738)	(6,541)	17,111,965	2,083,789	600,194	93,813	0	0
Distribution	S	18,561,988	298,045	1,918,242	576,428	12,806,292	1,715,711	1,247,270	0	0	0
General	S	(1,361,884)	(18,677)	(387,271)	(67,916)	(552,180)	(126,276)	(208,347)	(1,219)	0	0
Mining Plant	S	(7,467)	(101)	(1,845)	(572)	(3,450)	(526)	(984)	10	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		50,236,520	246,857	(2,179,879)	333,949	44,494,940	6,205,510	884,122	251,021	0	0
PacifiCorp											
Prod / Other Prod	S	349,326,396	6,274,900	100,286,708	28,356,513	142,393,705	18,991,366	51,899,331	1,123,874	0	0
Cholla Unit 4	S	69,939	1,109	18,395	0	29,582	3,928	10,858	220	0	5,847
Gadsby Unit 4, 5 & 6	S	4,795,116	74,595	1,236,348	0	2,084,214	274,898	713,154	12,578	0	399,328
Hydro-PPL	S	21,221,589	413,027	6,291,036	1,791,796	8,420,210	1,122,413	3,115,718	67,390	0	0
Hydro-UPL	S	6,419,488	129,289	1,913,159	558,617	2,542,140	334,483	923,345	18,455	0	0
Transmission	S	33,241,782	550,409	9,322,327	2,663,435	13,480,966	1,913,538	5,210,085	101,022	0	0
Distribution	S	659,928,449	23,189,162	187,102,143	42,805,341	309,634,905	32,372,269	64,819,981	0	0	4,649
General/ Intangibles	S	10,598,831	275,606	3,819,237	694,995	3,493,418	589,158	1,682,319	44,097	0	0
Mining	S	1,966	29	493	151	841	126	325	1	0	0
WCA - CAEE 2007+	S	(3,001)	(18)	(706)	0	(1,162)	(187)	(467)	(1)	0	(460)
WCA - CAGE 2007+	S	1,399,417,458	22,140,870	368,957,459	0	594,524,027	78,929,384	212,379,085	3,655,967	0	118,830,667
WCA - CAGW 2007+	S	345,731,367	5,601,743	93,826,842	75,881,416	149,608,859	19,980,690	52,957,031	879,735	0	(53,004,950)

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Utah Extra Book Depreciation	S	(50,938,854)	0	0	0	(50,938,854)	0	0	0	0	0	
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	131,025,022	2,868,715	36,153,270	8,857,348	56,021,956	7,392,265	18,183,664	156,581	0	1,391,222	
WCA - JBG 2007+	S	110,601,635	1,749,341	29,362,045	24,260,364	47,809,167	6,379,501	16,992,061	227,444	0	(16,178,288)	
Oregon Extra Book Depreciation	S	(92,694,456)	440,758	(109,436,648)	2,062,309	9,379,745	1,355,737	3,426,480	77,162	0	0	
Washington Extra Book Depr	S	(4,991,255)	0	0	(4,991,255)	0	0	0	0	0	0	
Wyoming Extra Book Depr	S	0	0	0	0	0	0		0	0	0	
Non-Utility Plant	NUTIL	(1,182,385)	0	0	0	0	0	0	0	0	(1,182,385)	
Total PC (Post Merger)		2,922,569,087	63,709,535	728,852,107	182,941,029	1,288,483,719	169,639,570	432,312,968	6,364,526	0	50,265,632	
Total Deferred Taxes		2,982,497,023	65,739,341	736,581,528	188,298,717	1,325,035,196	175,649,811	436,188,459	6,610,535	0	48,393,436	
Percentage of Total (DITBAL)		1	0	0	0	0	0	0	0	0	0	

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	0.0000%	0.0000%	0.0000%
	0	0	0

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Account 904 Balance	12,027,825	240,577	5,960,108	1,732,991	3,372,574	635,384	86,192	-	-	-
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	2.0002%	49.5527%	14.4082%	28.0398%	5.2826%	0.7166%	0.0000%	0.0000%	0.0000%

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Electric Customers		2,038,430	47,782	631,708	139,515	984,520	86,483	148,423	-	-	-	
CN												
Customer System factor - CN		100.0000%	2.3440%	30.9899%	6.8442%	48.2980%	4.2426%	7.2812%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers		950,780	47,782	631,708	139,515	-	-	131,776	-	-	-	
CNP												
Customer Service Pacific Power factor - CNP		100.0000%	5.0255%	66.4410%	14.6737%	0.0000%	0.0000%	13.8598%	0.0000%	0.0000%	0.0000%	
Rocky Mountain Power Customers		1,087,650	-	-	-	984,520	86,483	16,647	-	-	-	
CNU												
Customer Service R.M.P. factor - CNU		100.0000%	0.0000%	0.0000%	0.0000%	90.5181%	7.9514%	1.5305%	0.0000%	0.0000%	0.0000%	

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
TOTAL NET DISTRIBUTION PLANT	4,580,198,104	142,279,534	1,238,769,836	296,889,822	2,204,382,007	231,749,064	466,127,841	-	-	-
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	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	0	0
	Property	0	0	0	0
			0	0	0
	Sales	0	0	0	0
			0.0000%	0.0000%	0
	Average		0	0	
		Idaho - PPL Factor	0.0000%	0.0000%	
		Idaho - UPL Factor	0.0000%	0.0000%	
			0	0	

EXCTAX Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Taxable Income		243,738,847	15,578,367	184,452,366	36,859,421	305,118,136	48,243,764	8,696,131	(649,446)	(318,391,214)	(36,168,678)
Less Other Electric Items:											
	419 OTH	0	0	0	0	0	0	0	0	0	0

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS **DESCRIPTION**		**2020 PROTOCOL** **FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
	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			243,738,847	15,578,367	184,452,366	36,859,421	305,118,136	48,243,764	8,696,131	(649,446)	(318,391,214)	(36,168,678)	
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	6.3914%	75.6762%	15.1225%	125.1824%	19.7932%	3.5678%	-0.2665%	-130.6280%	-14.8391%	

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	250,932	4,513,282	1,378,130	7,575,198	1,009,908	2,272,969	6,170	-	-
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(120,146)	(2,160,953)	(659,847)	(3,626,994)	(483,542)	(1,088,294)	(2,954)	-	-
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	57,327	1,031,094	314,845	1,730,613	230,721	519,277	1,410	-	-
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,730)	(49,097)	(14,992)	(82,405)	(10,986)	(24,726)	(67)	-	-
Net Plant		12,564,143	185,383	3,334,327	1,018,136	5,596,412	746,101	1,679,226	4,558	-	-
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	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%	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	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	252,224	4,536,534	1,385,230	7,614,224	1,015,111	2,284,678	6,202	0	0
	(108)	SG	(8,434,030)	(124,444)	(2,238,259)	(683,452)	(3,756,747)	(500,841)	(1,127,227)	(3,060)	0	0
Post-merger	(101)	SG	3,485,613	51,430	925,027	282,457	1,552,587	206,987	465,860	1,265	0	0
	(108)	SG	(240,609)	(3,550)	(63,854)	(19,498)	(107,174)	(14,288)	(32,158)	(87)	0	0
	(107)	SG	1,778,549	26,242	471,999	144,125	792,214	105,616	237,707	645	0	0
	(120)	SE	1,975,759	28,461	483,719	150,449	886,742	128,352	297,337	699	0	0
	(228)	SG	7,220,849	106,543	1,916,300	585,142	3,216,363	428,798	965,083	2,620	0	0
	(228)	SG	1,472,376	21,725	390,746	119,314	655,836	87,435	196,786	534	0	0
	-228	SNNP	3,531,000	52,100	937,072	286,135	1,572,804	209,683	471,926	1,281	0	0
	-228	SE	1,743,025	25,109	426,739	132,727	782,289	113,233	262,312	616	0	0
Total Acct 182.22			29,626,734	435,841	7,786,022	2,382,628	13,209,138	1,780,086	4,022,304	10,714	0	0
Revised Study	(228)	SNNP	112,680	1,663	29,904	9,131	50,191	6,691	15,060	41	0	0
	-228	SE	941,950	13,569	230,615	71,727	422,757	61,192	141,756	333	0	0
December 1993 Adj.			1,054,630	15,232	260,518	80,858	472,948	67,884	156,816	374	0	0

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
Adjusted Acct 182.22		30,681,364	451,072	8,046,540	2,463,486	13,682,086	1,847,970	4,179,121	11,088	-	-	
TROJP		100.0000%	1.4702%	26.2261%	8.0293%	44.5941%	6.0231%	13.6210%	0.0361%	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	106,543	1,916,300	585,142	3,216,363	428,798	965,083	2,620	0	0	
- Postmerger	SG	1,472,376	21,725	390,746	119,314	655,836	87,435	196,786	534	0	0	
Storage Facility	SE	1,743,025	25,109	426,739	132,727	782,289	113,233	262,312	616	0	0	
Transition Costs	SNNP	3,531,000	52,100	937,072	286,135	1,572,804	209,683	471,926	1,281	0	0	
Total Acct 228.42		13,967,250	205,477	3,670,857	1,123,318	6,227,292	839,148	1,896,107	5,051	0	0	
Transition Costs	SNNP	112,680	1,663	29,904	9,131	50,191	6,691	15,060	41	0	0	
Storage Facility	SE	941,950	13,569	230,615	71,727	422,757	61,192	141,756	333	0	0	
December 1993 Adj.		1,054,630	15,232	260,518	80,858	472,948	67,884	156,816	374	0	0	
Adjusted Acct 228.42		15,021,880	220,708	3,931,375	1,204,176	6,700,240	907,032	2,052,923	5,425	0	0	
TROJD		100.000%	1.469%	26.171%	8.016%	44.603%	6.038%	13.666%	0.036%	0.000%	0.000%	
Trojan Decommissioning Allocator												
SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	56,721,166	918,247	13,713,446	3,754,058	25,894,402	2,594,239	5,603,218	10,819	4,232,738	0	
Amortization of Other Electric Plant	Acct 405	-	-	-	-	-	-	-	-	-	-	
Amortization of Plant Acquisitions	Acct 406	6,797,839	95,851	1,723,991	526,420	3,195,222	385,766	868,232	2,357	-	-	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	209,996,108	352	1,063,663	1,931	208,536,862	44,723	224,280	9	124,290	-	
Total Amortization Expense :		273,515,113	1,014,450	16,501,100	4,282,409	237,626,485	3,024,728	6,695,730	13,184	4,357,028	-	
Schedule M Amortization Factor		100.0000%	0.3709%	6.0330%	1.5657%	86.8787%	1.1059%	2.4480%	0.0048%	1.5930%	0.0000%	
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Depreciation Expense :												
Steam	Acct 403.1	483,883,301	4,447,218	79,988,139	24,424,368	135,976,278	17,898,424	40,283,441	109,346	180,756,088	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	38,387,238	566,402	10,187,372	3,110,713	17,098,722	2,279,562	5,130,541	13,926	0	0	
Other	Acct 403.4	167,612,977	2,473,053	44,480,590	13,582,143	74,662,043	9,953,132	22,401,211	60,806	0	0	
Transmission	Acct 403.5	125,386,834	1,850,078	33,275,702	10,160,732	55,850,715	7,445,887	16,758,232	45,489	0	0	
Distribution	Acct 403.6	181,691,155	7,856,350	55,521,949	15,183,453	72,275,031	8,951,667	21,902,705	0	0	0	
General	Acct 403.7&8	43,262,598	953,173	13,109,725	3,293,886	17,400,870	2,583,281	5,913,714	7,949	0	0	
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :		1,040,224,104	18,146,274	236,563,477	69,755,295	373,263,659	49,111,952	112,389,844	237,515	180,756,088	-	
Schedule M Depreciation Factor		100.000%	1.744%	22.742%	6.706%	35.883%	4.721%	10.804%	0.023%	17.377%	0.000%	

Utah Results of Operations
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13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
Tax Depreciation by Function		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
Current Total M Difference		1,452,181,408	25,947,930	394,947,140	69,402,523	642,895,520	82,460,490	190,897,786	450,719	-	45,179,299	
Tax Depr factor		100.000%	1.787%	27.197%	4.779%	44.271%	5.678%	13.146%	0.031%	0.000%	3.111%	

Utah Results of Operations
June 2021
COINCIDENTAL PEAKS

FORECAST LOADS (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	130	2,552	848	5,248	625	1,069	4	10,476.1
Aug-20	17	16	127	2,428	839	5,364	603	1,180	4	10,546.5
Sep-20	3	17	133	2,483	776	4,574	556	1,091	4	9,618.2
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776.1
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,884.9
Dec-20	29	18	132	2,303	694	3,547	486	1,109	3	8,274.4
Jan-21	26	18	143	2,427	678	3,397	443	1,142	3	8,234.0
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941.4
Mar-21	30	8	122	2,284	633	3,102	397	1,076	3	7,617.1
Apr-21	6	8	117	2,110	545	2,914	363	1,051	2	7,102.9
May-21	31	18	126	2,063	630	3,739	617	1,066	3	8,244.0
Jun-21	28	17	149	2,861	920	4,929	741	1,151	3	10,755.1
			1,546.6	28,311.6	8,596.8	46,607.8	6,054.4	13,315.5	38.0	104,470.7

- (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
Jul-20	30	17	-	-	-	(95)	(72)	-	-	(166.9)
Aug-20	17	16	-	-	-	-	-	-	-	-
Sep-20	3	17	-	-	-	(85)	-	-	-	(85.3)
Oct-20	26	9	-	-	-	-	-	-	-	-
Nov-20	9	9	-	-	-	-	-	-	-	-
Dec-20	29	18	-	-	-	(81)	-	-	-	(81.3)
Jan-21	26	18	-	-	-	(52)	-	-	-	(52.2)
Feb-21	18	19	-	-	-	-	-	-	-	-
Mar-21	30	8	-	-	-	-	-	-	-	-
Apr-21	6	8	-	-	-	-	-	-	-	-
May-21	31	18	-	-	-	-	-	-	-	-
Jun-21	28	17	-	-	-	(89)	-	-	-	(88.9)
			-	-	-	(402.5)	(72.2)	-	-	(474.6)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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
Jan-21	26	18	143	2,427	678	3,345	443	1,142	3	8,182
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,102	397	1,076	3	7,617
Apr-21	6	8	117	2,110	545	2,914	363	1,051	2	7,103
May-21	31	18	126	2,063	630	3,739	617	1,066	3	8,244
Jun-21	28	17	149	2,861	920	4,841	741	1,151	3	10,666
			1,547	28,312	8,597	46,205	5,982	13,316	38	103,996

+ plus

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	-	-	-	-	-	-	-	-
Aug-20	17	16	-	-	-	-	-	-	-	-
Sep-20	3	17	-	-	-	-	-	-	-	-
Oct-20	26	9	-	-	-	-	-	-	-	-
Nov-20	9	9	-	-	-	-	-	-	-	-
Dec-20	29	18	-	-	-	-	-	-	-	-
Jan-21	26	18	-	-	-	-	-	-	-	-
Feb-21	18	19	-	-	-	-	-	-	-	-
Mar-21	30	8	-	-	-	-	-	-	-	-
Apr-21	6	8	-	-	-	-	-	-	-	-
May-21	31	18	-	-	-	-	-	-	-	-
Jun-21	28	17	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	130	2,552	848	5,153.1	553	1,069	4	10,309.2
Aug-20	17	16	127	2,428	839	5,363.9	603	1,180	4	10,546.5
Sep-20	3	17	133	2,483	776	4,489.1	556	1,091	4	9,533.0
Oct-20	26	9	114	2,245	660	3,178.6	458	1,118	3	7,776.1
Nov-20	9	9	125	2,344	672	3,236.0	377	1,129	3	7,884.9
Dec-20	29	18	132	2,303	694	3,466.0	486	1,109	3	8,193.1
Jan-21	26	18	143	2,427	678	3,344.9	443	1,142	3	8,181.7
Feb-21	18	19	126	2,212	702	3,377.6	388	1,133	3	7,941.4
Mar-21	30	8	122	2,284	633	3,101.8	397	1,076	3	7,617.1
Apr-21	6	8	117	2,110	545	2,914.4	363	1,051	2	7,102.9
May-21	31	18	126	2,063	630	3,739.4	617	1,066	3	8,244.0
Jun-21	28	17	149	2,861	920	4,840.5	741	1,151	3	10,666.2
			1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	103,996.0

Utah Results of Operations
June 2021
ENERGY

FORECAST LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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
2021	1	77,010	1,351,574	420,495	2,203,174	297,819	805,327	1,975	5,157,373
2021	2	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	3	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	4	66,565	1,113,486	323,515	1,919,382	252,792	727,791	1,452	4,404,983
2021	5	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	6	76,254	1,250,416	405,740	2,636,794	460,941	767,671	1,927	5,599,743
		862,697	14,662,114	4,560,292	26,904,385	3,904,159	9,012,642	21,180	59,927,469

- (less)

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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)
2021	1	-	-	-	(5,431)	-	-	-	(5,431)
2021	2	-	-	-	-	-	-	-	-
2021	3	-	-	-	-	-	-	-	-
2021	4	-	-	-	-	(861)	-	-	(861)
2021	5	-	-	-	-	-	-	-	-
2021	6	-	-	-	(4,427)	-	-	-	(4,427)
		-	-	-	(26,138)	(13,637)	-	-	(39,774)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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
2021	1	77,010	1,351,574	420,495	2,197,743	297,819	805,327	1,975	5,151,942
2021	2	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	3	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	4	66,565	1,113,486	323,515	1,919,382	251,931	727,791	1,452	4,404,122
2021	5	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	6	76,254	1,250,416	405,740	2,632,368	460,941	767,671	1,927	5,595,317
		862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	7				-	-	-		-
2020	8				-	-	-		-
2020	9				-	-	-		-
2020	10				-	-	-		-
2020	11				-	-	-		-
2020	12				-	-	-		-
2021	1				-	-	-		-
2021	2				-	-	-		-
2021	3				-	-	-		-
2021	4				-	-	-		-
2021	5				-	-	-		-
2021	6				-	-	-		-
		-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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
2021	1	77,010	1,351,574	420,495	2,197,743	297,819	805,327	1,975	5,151,942
2021	2	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	3	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	4	66,565	1,113,486	323,515	1,919,382	251,931	727,791	1,452	4,404,122
2021	5	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	6	76,254	1,250,416	405,740	2,632,368	460,941	767,671	1,927	5,595,317
		862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695

Utah Results of Operations
June 2021

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	**59,887,695**	**Ref. 9.15**
System Energy Factor	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
Divisional Energy - Pacific	3.0856%	52.4424%	16.3109%	0.0000%	0.0000%	28.1610%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.1808%	12.1848%	3.5680%	0.0663%	100.00%	
System Generation Factor	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	
Divisional Generation - Pacific	3.0842%	55.4733%	16.9388%	0.0000%	0.0000%	24.5037%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.3964%	11.3848%	3.1492%	0.0696%	100.00%	
System Capacity (mwh)									
Accord	1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	**103,996**	**Ref. 9.14**
Modified Accord	1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	**103,996**	**Ref. 9.14**
Rolled-In	1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	**103,996**	**Ref. 9.14**
Rolled-In with Hydro Adj.	1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	**103,996**	**Ref. 9.14**
Rolled-In with Off-Sys Adj.	1,546.6	28,311.6	8,596.8	46,205.4	5,982.2	13,315.5	38.0	**103,996**	**Ref. 9.14**
System Capacity Factor									
Accord	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%	100.00%	
Modified Accord	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%	100.00%	
Rolled-In	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%	100.00%	
Rolled-In with Hydro Adj.	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%	100.00%	
Rolled-In with Off-Sys Adj.	1.4872%	27.2237%	8.2664%	44.4299%	5.7523%	12.8039%	0.0366%	100.00%	
System Energy (mwh)									
Accord	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695	
Modified Accord	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695	
Rolled-In	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695	
Rolled-In with Hydro Adj.	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695	
Rolled-In with Off-Sys Adj.	862,697	14,662,114	4,560,292	26,878,247	3,890,522	9,012,642	21,180	59,887,695	
System Energy Factor									
Accord	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
Modified Accord	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
Rolled-In	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
Rolled-In with Hydro Adj.	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
Rolled-In with Off-Sys Adj.	1.4405%	24.4827%	7.6147%	44.8811%	6.4964%	15.0492%	0.0354%	100.00%	
System Generation Factor									
Accord	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	
Modified Accord	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	
Rolled-In	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	
Rolled-In with Hydro Adj.	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	
Rolled-In with Off-Sys Adj.	1.4755%	26.5384%	8.1035%	44.5427%	5.9383%	13.3652%	0.0363%	100.00%	

10. Normalized Allocation Factors 2020 Protocol 13-Month Average

Utah Results of Operations
June 2021
2020 Protocol 13-Month Average
Normalized Factors

Utah Results of Operations
June 2021

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	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%			Pg 10.16
Divisional Generation - Pac. Power	DGP	3.0788%	55.7124%	16.5999%	0.0000%	0.0000%	24.6089%	0.0000%			Pg 10.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.6675%	11.0063%	3.2531%	0.0731%			Pg 10.16
System Capacity	SC	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%			Pg 10.16
System Energy	SE	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%			Pg 10.16
System Overhead	SO	2.1438%	27.9991%	7.8514%	43.5892%	5.5623%	12.8274%	0.0267%	0.0000%	0.0000%	Pg 10.6
Gross Plant-System	GPS	2.1438%	27.9991%	7.8514%	43.5892%	5.5623%	12.8274%	0.0267%	0.0000%	0.0000%	Pg 10.6
System Net Plant	SNP	1.9246%	27.1772%	7.6541%	44.6969%	5.6059%	12.8991%	0.0281%	0.0140%	0.0000%	Pg 10.6
Division Net Plant Distribution	SNPD	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			Pg 10.4
Customer - System	CN	2.3440%	30.9899%	6.8442%	48.2980%	4.2426%	7.2812%	0.0000%	0.0000%	0.0000%	Pg 10.9
CIAC	CIAC	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			Pg 10.9
Bad Debt Expense	BADDEBT	2.0052%	49.6767%	14.4443%	27.8596%	5.2958%	0.7184%	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	1.5190%	27.4868%	8.1772%	43.1206%	5.8079%	13.8501%	0.0383%	0.0000%	0.0000%	Pg 10.2
System Net Transmission Plant	SNPT	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%			Pg 10.4
System Net Production Plant	SNPP	1.5030%	27.1987%	8.0983%	43.6978%	5.7290%	13.7036%	0.0379%	0.0316%	0.0000%	Pg 10.4
System Net Hydro Plant	SNPPH	1.4854%	26.8780%	8.0085%	43.9618%	5.6481%	13.5418%	0.0375%	0.4390%	0.0000%	Pg 10.3
System Net Other Production Plant	SNPPO	1.4919%	26.9971%	8.0434%	44.1563%	5.6728%	13.6009%	0.0377%	0.0000%	0.0000%	Pg 10.3
System Net General Plant	SNPG	2.7696%	28.9814%	6.7618%	40.3930%	6.5989%	14.4797%	0.0156%			Pg 10.5
System Net Intangible Plant	SNPI	1.8422%	27.4007%	7.9257%	43.3928%	6.1068%	13.3045%	0.0273%			Pg 10.5
Trojan Plant Allocator	TROJP	1.4870%	26.7193%	7.9810%	44.1603%	5.7938%	13.8213%	0.0373%			Pg 10.11
Trojan Decommissioning Allocator	TROJD	1.4861%	26.6703%	7.9699%	44.1611%	5.8151%	13.8601%	0.0373%			Pg 10.11
DIT Balance	DITBAL	2.2042%	24.6968%	6.3135%	44.4270%	5.8894%	14.6249%	0.2216%	0.0000%	1.6226%	Pg 10.8
Tax Depreciation	TAXDEPR	1.7868%	27.1968%	4.7792%	44.2710%	5.6784%	13.1456%	0.0310%	0.0000%	3.1111%	Pg 10.12
SCHMAT Depreciation Expense	SCHMDEXP	1.7548%	23.0299%	6.6682%	35.6393%	4.5543%	10.9530%	0.0237%	17.3766%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.4925%	27.0067%	8.0468%	44.1723%	5.6751%	13.6066%				Not Used

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2021

13-MONTH AVERAGE FACTORS DESCRIPTION 13-MONTH AVERAGE FACTORS CALCULATION OF INTERNAL FACTORS June 2021	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
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	7,100,271,847	105,929,963	1,916,826,706	571,130,227	3,135,172,026	402,797,615	965,741,358	2,673,951	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
		7,100,271,847	105,929,963	1,916,826,706	571,130,227	3,135,172,026	402,797,615	965,741,358	2,673,951	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	(69,124,355)	-	-	(480,525)	(69,917,012)	1,213,075	60,107	-	-	-	
	DGP	(775,375,579)	(11,567,938)	(209,324,467)	(62,369,504)	(342,372,219)	(43,986,969)	(105,462,478)	(292,005)	0	0	
	DGU	(734,540,941)	(10,958,720)	(198,300,533)	(59,084,855)	(324,341,414)	(41,670,424)	(99,908,367)	(276,627)	0	0	
	SG	(1,595,553,313)	(23,804,286)	(430,743,959)	(128,342,794)	(704,527,125)	(90,515,558)	(217,018,708)	(600,883)	0	0	
	SG-W	0	0	0	0	0	0	0	0	0	0	
	SSGCH	(119,526,814)	(1,783,237)	(32,268,087)	(9,614,474)	(52,777,856)	(6,780,743)	(16,257,404)	(45,014)	0	0	
		(3,294,121,002)	(48,114,182)	(870,637,045)	(259,892,152)	(1,493,935,625)	(181,740,618)	(438,586,851)	(1,214,529)	0	0	
TOTAL NET STEAM PLANT		3,806,150,845	57,815,780	1,046,189,661	311,238,076	1,641,236,401	221,056,997	527,154,508	1,459,422	0	0	
SNPPS												
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5190%	27.4868%	8.1772%	43.1206%	5.8079%	13.8501%	0.0383%	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	1,110,994,380	16,575,083	299,929,882	89,365,941	490,566,921	63,026,585	151,111,569	418,399	0	0	
		1,110,994,380	16,575,083	299,929,882	89,365,941	490,566,921	63,026,585	151,111,569	418,399	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)												
	S	2,805,953	-	-	-	-	-	-	-	2,805,953	-	
	DGP	(170,995,317)	(2,551,103)	(46,162,794)	(13,754,487)	(75,504,114)	(9,700,545)	(23,257,877)	(64,397)	0	0	
	DGU	(31,152,187)	(464,764)	(8,410,008)	(2,505,813)	(13,755,454)	(1,767,260)	(4,237,155)	(11,732)	0	0	
	SG	(272,440,016)	(4,064,571)	(73,549,339)	(21,914,475)	(120,297,692)	(15,455,491)	(37,055,848)	(102,600)	0	0	
		(471,781,567)	(7,080,439)	(128,122,141)	(38,174,775)	(209,557,260)	(26,923,296)	(64,550,880)	(178,729)	2,805,953	0	
TOTAL NET HYDRO PRODUCTION PLANT		639,212,813	9,494,644	171,807,741	51,191,166	281,009,661	36,103,289	86,560,689	239,670	2,805,953	0	
SNPPH												
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.4854%	26.8780%	8.0085%	43.9618%	5.6481%	13.5418%	0.0375%	0.4390%	0.0000%	
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)												
	S	185,263	-	74,986	-	110,277	-	-	-	-	-	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	4,523,529,039	67,487,171	1,221,195,675	363,862,712	1,997,394,185	256,619,289	615,266,454	1,703,554	0	0	

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	SSGCT	0	0	0	0	0	0	0	0	0	0	
		4,523,714,302	67,487,171	1,221,270,661	363,862,712	1,997,504,462	256,619,289	615,266,454	1,703,554	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	-841.8853846	0	0	0	-841.8853846	0	0	0	0	0	
	DGP	393,172,645	5,865,798	106,142,954	31,625,942	173,607,983	22,304,639	53,477,260	148,068	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(452,306,608)	(6,748,026)	(122,107,069)	(36,382,547)	(199,718,976)	(25,659,302)	(61,520,348)	(170,338)	0	0	
	SSGCT	(41,903,946)	(625,171)	(11,312,609)	(3,370,661)	(18,502,965)	(2,377,206)	(5,699,553)	(15,781)	0	0	
		(101,038,751)	(1,507,399)	(27,276,725)	(8,127,267)	(44,614,799)	(5,731,869)	(13,742,641)	(38,051)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		4,422,675,551	65,979,772	1,193,993,936	355,735,445	1,952,889,663	250,887,419	601,523,813	1,665,503	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.4919%	26.9971%	8.0434%	44.1563%	5.6728%	13.6009%	0.0377%	0.0000%	0.0000%	
PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
TOTAL PRODUCTION PLANT												
	S	185,263	0	74,986	0	110,277	0	0	0	0	0	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	12,734,795,266	189,992,217	3,437,952,263	1,024,358,880	5,623,133,133	722,443,489	1,732,119,381	4,795,903	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		12,734,980,529	189,992,217	3,438,027,249	1,024,358,880	5,623,243,410	722,443,489	1,732,119,381	4,795,903	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	(66,319,244)	-	-	(480,525)	(69,917,854)	1,213,075	60,107	-	2,805,953	-	
	DGP	0	0	0	0	0	0	0	0	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(3,800,622,076)	(56,702,020)	(1,026,035,911)	(305,713,668)	(1,678,189,831)	(215,608,859)	(516,940,479)	(1,431,308)	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		(3,866,941,320)	(56,702,020)	(1,026,035,911)	(306,194,193)	(1,748,107,685)	(214,395,783)	(516,880,372)	(1,431,308)	2,805,953	0	
TOTAL NET PRODUCTION PLANT		8,868,039,210	133,290,197	2,411,991,338	718,164,687	3,875,135,725	508,047,706	1,215,239,010	3,364,595	2,805,953	0	
SNPP												
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5030%	27.1987%	8.0983%	43.6978%	5.7290%	13.7036%	0.0379%	0.0316%	0.0000%	
TRANSMISSION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
TRANSMISSION PLANT												
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SG	7,251,603,914	108,187,707	1,957,681,107	583,303,046	3,201,993,702	411,382,666	986,324,744	2,730,942			
		7,251,603,914	108,187,707	1,957,681,107	583,303,046	3,201,993,702	411,382,666	986,324,744	2,730,942			
LESS ACCUMULATED DEPRECIATION												
	DGP	(357,095,942)	(5,327,565)	(96,403,497)	(28,724,011)	(157,678,077)	(20,258,012)	(48,570,298)	(134,482)			
	DGU	(427,759,034)	(6,381,798)	(115,480,077)	(34,407,994)	(188,879,833)	(24,266,721)	(58,181,518)	(161,093)			
	SG	(1,169,326,241)	(17,445,344)	(315,677,458)	(94,058,027)	(516,323,741)	(66,335,745)	(159,045,560)	(440,366)			
		(1,954,181,217)	(29,154,707)	(527,561,032)	(157,190,033)	(862,881,650)	(110,860,478)	(265,797,376)	(735,941)			
TOTAL NET TRANSMISSION PLANT		5,297,422,697	79,033,001	1,430,120,074	426,113,013	2,339,112,052	300,522,188	720,527,369	1,995,001			
SNPT												
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%			
DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
DISTRIBUTION PLANT - PACIFIC POWER												
	S	3,825,542,553	289,890,476	2,306,716,554	565,285,782	0	0	663,649,741	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,766,853,894)	(147,610,942)	(1,067,946,718)	(268,395,960)	0	0	-282,900,274	0			
		2,058,688,658	142,279,534	1,238,769,836	296,889,822	0	0	380,749,466	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	6.9112%	60.1728%	14.4213%	0.0000%	0.0000%	18.4948%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,790,001,582	0	0	0	3,255,032,661	387,612,249	147,356,672	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,268,492,135)	0	0	0	(1,050,650,654)	(155,863,185)	(61,978,297)	0			
		2,521,509,446	0	0	0	2,204,382,007	231,749,064	85,378,375	0			
DNPDU												

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DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.4231%	9.1909%	3.3860%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		4,580,198,104	142,279,534	1,238,769,836	296,889,822	2,204,382,007	231,749,064	466,127,841	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.1064%	27.0462%	6.4820%	48.1285%	5.0598%	10.1770%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	685,284,963	22,529,776	222,349,410	48,496,959	241,377,438	49,898,937	100,632,444	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,302,092	48,191	831,189	251,964	1,459,071	213,589	496,915	1,174			
	SG	316,519,729	4,722,203	85,449,330	25,460,150	139,761,381	17,956,128	43,051,337	119,201			
	SO	342,457,860	7,341,758	95,885,114	26,887,842	149,274,774	19,048,683	43,928,383	91,308			
	CN	17,301,444	405,553	5,361,705	1,184,148	8,356,245	734,036	1,259,757	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	(16,435,888)	(163,144)	(4,750,198)	(864,158)	(8,585,459)	(609,564)	(1,459,362)	(4,004)			
		1,348,430,200	34,884,337	405,126,549	101,416,904	531,643,450	87,241,808	187,909,473	207,679			
LESS ACCUMULATED DEPRECIATION												
	S	(279,570,977)	(7,716,177)	(98,992,596)	(26,185,134)	(90,669,289)	(19,291,819)	(36,715,961)	0			
	DGP	(741,931)	(11,069)	(200,296)	(59,679)	(327,604)	(42,090)	(100,914)	(279)			
	DGU	(2,359,316)	(35,199)	(636,933)	(189,778)	(1,041,771)	(133,844)	(320,902)	(889)			
	SE	(1,479,824)	(21,597)	(372,495)	(112,917)	(653,879)	(95,719)	(222,691)	(526)			
	SG	(124,536,613)	(1,857,979)	(33,620,559)	(10,017,451)	(54,989,966)	(7,064,948)	(16,938,810)	(46,900)			
	SO	(117,954,759)	(2,528,764)	(33,026,269)	(9,261,136)	(51,415,581)	(6,561,049)	(15,130,509)	(31,450)			
	CN	(6,948,656)	(162,880)	(2,153,383)	(475,581)	(3,356,059)	(294,806)	(505,947)	0			
	SSGCT	(124,793)	(1,862)	(33,690)	(10,038)	(55,103)	(7,079)	(16,974)	(47)			
	SSGCH	(1,242,363)	(18,535)	(335,395)	(99,933)	(548,574)	(70,479)	(168,980)	(468)			
		(534,959,232)	(12,354,061)	(169,371,616)	(46,411,647)	(203,057,828)	(33,561,832)	(70,121,688)	(80,559)			
TOTAL NET GENERAL PLANT		813,470,968	22,530,275	235,754,932	55,005,257	328,585,623	53,679,976	117,787,785	127,120			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.7696%	28.9814%	6.7618%	40.3930%	6.5989%	14.4797%	0.0156%			
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	88,045,257	1,284,935	22,162,379	6,718,229	38,903,911	5,695,019	13,249,474	31,310			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		88,045,257	1,284,935	22,162,379	6,718,229	38,903,911	5,695,019	13,249,474	31,310			
SNPM												
SYSTEM NET PLANT MINING		100.0000%	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%			
INTANGIBLE:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
INTANGIBLE PLANT												
	S	23,058,164	481,167	4,615,885	2,036,891	5,895,891	4,371,145	5,657,186	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	9,108	133	2,293	695	4,024	589	1,371	3			
	CN	196,217,869	4,599,433	60,807,778	13,429,573	94,769,232	8,324,793	14,287,060	0			
	SG	318,637,230	4,753,794	86,020,981	25,630,477	140,696,378	18,076,254	43,339,348	119,998			
	SO	414,529,001	8,886,850	116,064,383	32,546,457	180,690,035	23,057,527	53,173,224	110,524			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		952,451,372	18,721,377	267,511,320	73,644,093	422,055,560	53,830,308	116,458,188	230,525			
LESS ACCUMULATED AMORTIZATION												
	S	(1,508,738)	(5,320)	(123,327)	(9,119)	(85,869)	(965,418)	(319,685)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(475,866)	(7,100)	(128,467)	(38,278)	(210,122)	(26,996)	(64,725)	(179)			
	SE	(987)	(14)	(248)	(75)	(436)	(64)	(149)	(0)			
	CN	(155,065,562)	(3,634,805)	(48,054,707)	(10,613,021)	(74,893,506)	(6,578,854)	(11,290,669)	0			
	SG	(145,784,297)	(2,174,977)	(39,356,695)	(11,726,568)	(64,372,021)	(8,270,327)	(19,828,808)	(54,902)			
	SO	(308,925,020)	(6,622,866)	(86,496,221)	(24,255,034)	(134,658,064)	(17,183,471)	(39,626,997)	(82,367)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(19,255)	(287)	(5,198)	(1,549)	(8,502)	(1,092)	(2,619)	(7)			

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		(611,779,724)	(12,445,369)	(174,164,864)	(46,643,643)	(274,228,520)	(33,026,222)	(71,133,651)	(137,456)			
TOTAL NET INTANGIBLE PLANT		340,671,647	6,276,008	93,346,456	27,000,450	147,827,040	20,804,087	45,324,537	93,069			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8422%	27.4007%	7.9257%	43.3928%	6.1068%	13.3045%	0.0273%			
GROSS PLANT:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
PRODUCTION PLANT		12,734,980,529	189,992,217	3,438,027,249	1,024,358,880	5,623,243,410	722,443,489	1,732,119,381	4,795,903	0	0	
TRANSMISSION PLANT		7,251,603,914	108,187,707	1,957,681,107	583,303,046	3,201,993,702	411,382,666	986,324,744	2,730,942	0	0	
DISTRIBUTION PLANT		7,615,544,134	289,890,476	2,306,716,554	565,285,782	3,255,032,661	387,612,249	811,006,412	0	0	0	
GENERAL PLANT		1,436,475,457	36,169,272	427,288,927	108,135,133	570,547,361	92,936,827	201,158,947	238,989	0	0	
INTANGIBLE PLANT		952,451,372	18,721,377	267,511,320	73,644,093	422,055,560	53,830,308	116,458,188	230,525	0	0	
TOTAL GROSS PLANT		29,991,055,406	642,961,049	8,397,225,157	2,354,726,933	13,072,872,694	1,668,205,540	3,847,067,673	7,996,360	0	0	
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1438%	27.9991%	7.8514%	43.5892%	5.5623%	12.8274%	0.0267%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(3,866,941,320)	(56,702,020)	(1,026,035,911)	(306,194,193)	(1,748,107,685)	(214,395,783)	(516,880,372)	(1,431,308)	2,805,953	0	
TRANSMISSION PLANT		(1,954,181,217)	(29,154,707)	(527,561,032)	(157,190,033)	(862,881,650)	(110,860,478)	(265,797,376)	(735,941)	0	0	
DISTRIBUTION PLANT		(3,035,346,030)	(147,610,942)	(1,067,946,718)	(268,395,960)	(1,050,650,654)	(155,863,185)	(344,878,571)	0	0	0	
GENERAL PLANT		(534,959,232)	(12,354,061)	(169,371,616)	(46,411,647)	(203,057,828)	(33,561,832)	(70,121,688)	(80,559)	0	0	
INTANGIBLE PLANT		(611,779,724)	(12,445,369)	(174,164,864)	(46,643,643)	(274,228,520)	(33,026,222)	(71,133,651)	(137,456)	0	0	
		(10,003,207,522)	(258,267,099)	(2,965,080,142)	(824,835,476)	(4,138,926,336)	(547,707,501)	(1,268,811,657)	(2,385,265)	2,805,953	0	
NET PLANT		19,987,847,883	384,693,950	5,432,145,015	1,529,891,457	8,933,946,357	1,120,498,039	2,578,256,016	5,611,095	2,805,953	0	
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	1.9246%	27.1772%	7.6541%	44.6969%	5.6059%	12.8991%	0.0281%	0.0140%	0.0000%	
Non-Utility RELATED INTEREST PERCENTAGE		0.0000%										
INT												
INTEREST FACTOR SNP - Non-Utility		100.0000%	1.9246%	27.1772%	7.6541%	44.6969%	5.6059%	12.8991%	0.0281%	0.0140%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		29,234,485,168	626,741,374	8,185,392,311	2,295,325,345	12,743,089,488	1,626,122,504	3,750,019,507	7,794,639	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1438%	27.9991%	7.8514%	43.5892%	5.5623%	12.8274%	0.0267%	0.0000%	0.0000%	
IBT												
INCOME BEFORE TAXES		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
INCOME BEFORE STATE TAXES		231,723,399	15,132,260	169,549,739	39,159,785	321,015,198	54,833,717	4,164,141	(708,969)	(333,533,642)	(37,888,831)	
Interest Synchronization		(14,670,379)	(282,352)	(3,987,004)	(1,122,887)	(6,557,203)	(822,406)	(1,892,349)	(4,118)	(2,059)	-	
		217,053,020	14,849,908	165,562,736	38,036,898	314,457,995	54,011,311	2,271,792	(713,087)	(333,535,701)	(37,888,831)	
INCOME BEFORE TAXES (FACTOR)		100.0000%	6.8416%	76.2776%	17.5242%	144.8761%	24.8839%	1.0467%	-0.3285%	-153.6655%	-17.4560%	
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										

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13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251	
Rocky Mountain Power												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Utility	NUTIL	0										
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0	
PC (Post Merger)												
Prod / Other Prod	S	0										
Cholla Unit 4	S	0										
Gadsby Unit 4, 5 & 6	S	0										
Hydro-PPL	S	0										
Hydro-UPL	S	0										
Transmission	S	0										
Distribution	S	0										
General/ Intangibles	S	0										
Mining	S	0										
WCA - CAEE 2007+	S	0										
WCA - CAGE 2007+	S	0										
WCA - CAGW 2007+	S	0										
WCA_CAGW 2007+ -Marengo	S	0										
WCA CAGW 2007+ -Goodnoe	S	0										
WCA - General 2007+	S	0										
WCA - JBG 2007+	S	0										
Non-Utility	NUTIL	0										
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pacific Power											
Production	S	3,353,925	604,108	4,749,994	2,368,361	(5,384,926)	(164,872)	1,185,951	(4,690)	0	0
Transmission	S	8,672,410	343,029	4,821,623	1,332,715	253,432	(15,258)	1,936,983	(113)	0	0
Distribution	S	277,031	838,487	625,670	1,332,616	(2,507,841)	(7,711)	(4,191)	0	0	0
General	S	(744,974)	(2,754)	(289,298)	(10,353)	(306,354)	(7,757)	(128,240)	(218)	0	0
Mining Plant	S	5,219	80	1,311	400	2,226	329	865	9	0	0
Non-Utility Plant	NUTIL	(1,872,196)	0	0	0	0	0	0	0	0	(1,872,196)
Total Pacific Power		9,691,415	1,782,949	9,909,299	5,023,739	(7,943,463)	(195,269)	2,991,369	(5,013)	0	(1,872,196)
Rocky Mountain Power											
Production	S	13,335,778	(31,035)	(3,535,268)	(167,450)	15,132,313	2,532,810	(754,010)	158,417	0	0
Transmission	S	19,708,105	(1,375)	(173,738)	(6,541)	17,111,965	2,083,789	600,194	93,813	0	0
Distribution	S	18,561,988	298,045	1,918,242	576,428	12,806,292	1,715,711	1,247,270	0	0	0
General	S	(1,361,884)	(18,677)	(387,271)	(67,916)	(552,180)	(126,276)	(208,347)	(1,219)	0	0
Mining Plant	S	(7,467)	(101)	(1,845)	(572)	(3,450)	(526)	(984)	10	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		50,236,520	246,857	(2,179,879)	333,949	44,494,940	6,205,510	884,122	251,021	0	0
PacifiCorp											
Prod / Other Prod	S	349,326,396	6,274,900	100,286,708	28,356,513	142,393,705	18,991,366	51,899,331	1,123,874	0	0
Cholla Unit 4	S	69,939	1,109	18,395	0	29,582	3,928	10,858	220	0	5,847
Gadsby Unit 4, 5 & 6	S	4,795,116	74,595	1,236,348	0	2,084,214	274,898	713,154	12,578	0	399,328

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13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Hydro-PPL	S	21,221,589	413,027	6,291,036	1,791,796	8,420,210	1,122,413	3,115,718	67,390	0	0	
Hydro-UPL	S	6,419,488	129,289	1,913,159	558,617	2,542,140	334,483	923,345	18,455	0	0	
Transmission	S	33,241,782	550,409	9,322,327	2,663,435	13,480,966	1,913,538	5,210,085	101,022	0	0	
Distribution	S	659,928,449	23,189,162	187,102,143	42,805,341	309,634,905	32,372,269	64,819,981	0	0	4,649	
General/ Intangibles	S	10,598,831	275,606	3,819,237	694,995	3,493,418	589,158	1,682,319	44,097	0	0	
Mining	S	1,966	29	493	151	841	126	325	1	0	0	
WCA - CAEE 2007+	S	(3,001)	(18)	(706)	0	(1,162)	(187)	(467)	(1)	0	(460)	
WCA - CAGE 2007+	S	1,399,417,458	22,140,870	368,957,459	0	594,524,027	78,929,384	212,379,085	3,655,967	0	118,830,667	
WCA - CAGW 2007+	S	345,731,367	5,601,743	93,826,842	75,881,416	149,608,859	19,980,690	52,957,031	879,735	0	(53,004,950)	
Utah Extra Book Depreciation	S	(50,938,854)	0	0	0	(50,938,854)	0	0	0	0	0	
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	131,025,022	2,868,715	36,153,270	8,857,348	56,021,956	7,392,265	18,183,664	156,581	0	1,391,222	
WCA - JBG 2007+	S	110,601,635	1,749,341	29,362,045	24,260,364	47,809,167	6,379,501	16,992,061	227,444	0	(16,178,288)	
Oregon Extra Book Depreciation	S	(92,694,456)	440,758	(109,436,648)	2,062,309	9,379,745	1,355,737	3,426,480	77,162	0	0	
Washington Extra Book Depr	S	(4,991,255)	0	0	(4,991,255)	0	0	0	0	0	0	
Wyoming Extra Book Depr	S	0	0	0	0	0	0		0	0	0	
Non-Utility Plant	NUTIL	(1,182,385)	0	0	0	0	0	0	0	0	(1,182,385)	
Total PC (Post Merger)		2,922,569,087	63,709,535	728,852,107	182,941,029	1,288,483,719	169,639,570	0	6,364,526	0	50,265,632	
Total Deferred Taxes		2,982,497,023	65,739,341	736,581,528	188,298,717	1,325,035,196	175,649,811	0.0000%	6,610,535	0	48,393,436	
Percentage of Total (DITBAL)		1	0	0	0	0	0		0	0	0	

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	0.0000%	0.0000%	0.0000%
	0.00%	0.00%	0.00%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0.0000%	0.0000%	0.0000%
	0.00%	0.00%	0.00%

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming #VALUE!	FERC	OTHER	Non-Utility
Account 904 Balance	11,997,781	240,577	5,960,108	1,732,991	3,342,530	635,384	86,192	-	-	-
Bad Debts Expense Allocation Factor - BADDEBT	100.00%	2.01%	49.68%	14.44%	27.86%	5.30%		0.00%	0.00%	0.00%

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming #VALUE!	FERC	OTHER	Non-Utility
Total Electric Customers	2,038,430	47,782	631,708	139,515	984,520	86,483	148,423	-	-	-
CN										
Customer System factor - CN	100.00%	2.34%	30.99%	6.84%	48.30%	4.24%	0	0.00%	0.00%	0.00%

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13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Pacific Power Customers		950,780	47,782	631,708	139,515	-	-	131,776	-	-	-	
CNP												
Customer Service Pacific Power factor - CNP		100.00%	5.03%	66.44%	14.67%	0.00%	0.00%		0.00%	0.00%	0.00%	
								0				
Rocky Mountain Power Customers		1,087,650	-	-	-	984,520	86,483	16,647	-	-	-	
CNU												
Customer Service R.M.P. factor - CNU		100.00%	0.00%	0.00%	0.00%	90.52%	7.95%		0.00%	0.00%	0.00%	

								Wyoming				
								0				
CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility		
TOTAL NET DISTRIBUTION PLANT	4,580,198,104	142,279,534	1,238,769,836	296,889,822	2,204,382,007	231,749,064		0	0	0		
CIAC FACTOR: Same as (SNPD Factor)	1	0	0	0	48.13%	5.06%		0.00%	0.00%	0.00%		

IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	Payroll	0	0	0	0
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%
	Property	0	0	0	0
			0.00%	0.00%	0.00%
	Sales	0	0	0	0
			0.0000%	0.0000%	0.00%
	Average		0.00%	0.00%	
		Idaho - PPL Factor		0.0000%	0.0000%
		Idaho - UPL Factor		0.0000%	0.0000%
				0.00%	0.00%

								Wyoming				
EXCTAX												
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility	
Total Taxable Income		221,203,156	14,445,256	161,852,181	37,381,930	306,441,108	52,344,266	3,975,089	(676,781)	(318,391,214)	(36,168,678)	
Less Other Electric Items:								0				
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	
SCHMDT	OTH	0	0	0	0	0	0		0	0	0	
SCHMDT (Steam)	OTH							0				
Total Taxable Income Excluding Other		221,203,156	14,445,256	161,852,181	37,381,930	306,441,108	52,344,266	3,975,089	(676,781)	(318,391,214)	(36,168,678)	
Excise Tax (Superfund) Factor - EXCTAX		100.00%	6.53%	73.17%	16.90%	138.53%	23.66%		-0.31%	-143.94%	-16.35%	

							Wyoming			
Trojan Allocators	TOTAL	California	Oregon	Washington	Utah	Idaho	FERC	OTHER	Non-Utility	
Premerger										
Dec 1991 Plant	16,918,976						0			
Dec 1992 Plant	17,094,202									

ALLOCATIONS USING NORMALIZED LOADS

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13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Average	SG	17,006,589	253,724	4,591,188	1,367,973	7,509,372	964,782		6,405	0	0	
Dec 1991 Reserve		(7,851,432)						0				
Dec 1992 Reserve		(8,434,030)										
Average	SG	(8,142,731)	(121,483)	-2,198,254	-654,983	-3,595,477	-461,936		-3,067	0	0	
Postmerger												
Dec 1991 Plant		4,284,960						0				
Dec 1992 Plant		3,485,613										
Average	SG	3,885,287	57,965	1,048,892	312,524	1,715,574	220,412		1,463	0	0	
Dec 1991 Reserve		(129,394)						0				
Dec 1992 Reserve		(240,609)										
Average	SG	(185,002)	(2,760)	(49,944)	(14,881)	(81,689)	(10,495)	(25,163)	(70)	0	0	
Net Plant		12,564,143	187,446	3,391,882	1,010,632	5,547,780	712,762	1,708,908	4,732	-	-	
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	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	100.00%	1.49%	27.00%	8.04%	44.16%	5.67%		0.04%	0.00%	0.00%	

Wyoming

Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility	
										0			
Pre-merger	(101)	SG	17,094,202	255,031	4,614,841	1,375,020	7,548,058	969,752	2,325,063	6,438	0	0	
	(108)	SG	(8,434,030)	(125,828)	(2,276,895)	(678,415)	(3,724,102)	(478,462)	(1,147,152)	(3,176)	0	0	
Post-merger	(101)	SG	3,485,613	52,002	940,994	280,375	1,539,095	197,738	474,095	1,313	0	0	
	(108)	SG	(240,609)	(3,590)	(64,956)	(19,354)	(106,242)	(13,650)	(32,726)	(91)	0	0	
	(107)	SG	1,778,549	26,534	480,146	143,063	785,330	100,897	241,909	670	0	0	
	(120)	SE	1,975,759	28,834	497,330	150,759	873,014	127,798	297,322	703	0	0	
	(228)	SG	7,220,849	107,729	1,949,378	580,829	3,188,414	409,638	982,142	2,719	0	0	
	(228)	SG	1,472,376	21,967	397,490	118,435	650,137	83,528	200,265	554	0	0	
	-228	SNNP	3,531,000	52,679	953,247	284,026	1,559,136	200,313	480,268	1,330	0	0	
	-228	SE	1,743,025	25,438	438,747	133,000	770,178	112,744		620	0	0	
Total Acct 182.22			29,626,734	440,796	7,930,323	2,367,738	13,083,019	1,710,297	4,083,483	11,079	0	0	
									0				
Revised Study	(228)	SNNP	112,680	1,681	30,420	9,064	49,755	6,392	15,326	42	0	0	
	-228	SE	941,950	13,747	237,104	71,875	416,213	60,928		335	0	0	
December 1993 Adj.			1,054,630	15,428	267,523	80,939	465,967	67,320	157,075	377	0	0	
Adjusted Acct 182.22			30,681,364	456,224	8,197,846	2,448,676	13,548,986	1,777,617	4,240,558	11,457	-	-	
TROJP			1	0	0	0	0	0		0	0	0	

Trojan Plant Allocator

Wyoming

Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility	
									0			
Plant - Premerger	SG	7,220,849	107,729	1,949,378	580,829	3,188,414	409,638	982,142	2,719	0	0	
- Postmerger	SG	1,472,376	21,967	397,490	118,435	650,137	83,528	200,265	554	0	0	
Storage Facility	SE	1,743,025	25,438	438,747	133,000	770,178	112,744	262,299	620	0	0	
Transition Costs	SNNP	3,531,000	52,679	953,247	284,026	1,559,136	200,313		1,330	0	0	
Total Acct 228.42		13,967,250	207,813	3,738,863	1,116,290	6,167,865	806,223	1,924,973	5,223	0	0	
								0				
Transition Costs	SNNP	112,680	1,681	30,420	9,064	49,755	6,392	15,326	42	0	0	
Storage Facility	SE	941,950	13,747	237,104	71,875	416,213	60,928		335	0	0	
December 1993 Adj.		1,054,630	15,428	267,523	80,939	465,967	67,320	157,075	377	0	0	
Adjusted Acct 228.42		15,021,880	223,241	4,006,386	1,197,229	6,633,832	873,543	2,082,048	5,601	-	-	
TROJD		100.00%	1.49%	26.67%	7.97%	44.16%	5.82%		0.04%	0.00%	0.00%	

Trojan Decommissioning Allocator

Wyoming

SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility	
Amortization Expense :									0			
Amortization of Limited Term Plant	Acct 404	56,721,166	923,144	13,850,170	3,736,281	25,778,823	2,515,220	5,673,560	11,230	4,232,738	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	6,797,839	96,918	1,753,749	522,540	3,170,077	368,529		2,446	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	209,996,108	355	1,063,772	1,916	208,536,769	44,660	224,336	9	124,290	0	

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13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**NON-REGULATED**	**Page Ref.**
Total Amortization Expense :		273,515,113	1,020,418	16,667,692	4,260,738	237,485,669	2,928,408	6,781,475	13,686	4,357,028	-	
Schedule M Amortization Factor		100.00%	0.37%	6.09%	1.56%	86.83%	1.07%		0.01%	1.59%	0.00%	

Wyoming

SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	Non-Utility	
Depreciation Expense :								0				
Steam	Acct 403.1	483,883,301	4,496,702	81,368,849	24,244,346	134,809,646	17,098,665	40,995,497	113,509	180,756,088	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	38,387,238	572,705	10,363,220	3,087,785	16,950,139	2,177,704	5,221,229	14,457	0	0	
Other	Acct 403.4	167,612,977	2,500,570	45,248,389	13,482,034	74,013,291	9,508,394	22,797,179	63,121	0	0	
Transmission	Acct 403.5	125,386,834	1,870,664	33,850,089	10,085,841	55,365,386	7,113,181	17,054,453	47,220	0	0	
Distribution	Acct 403.6	181,691,155	7,856,350	55,521,949	15,183,453	72,275,031	8,951,667	21,902,705	0	0	0	
General	Acct 403.7&8	43,262,598	956,774	13,210,480	3,280,918	17,315,558	2,525,511	5,965,108	8,249	0	0	
Mining	Acct 403.9	0	0	0	0	0	0		0	0	0	
Experimental	Acct 403.4	0	0	0	0	0	0		0	0	0	
								0				
Total Depreciation Expense :		1,040,224,104	18,253,766	239,562,976	69,364,376	370,729,051	47,375,122	113,936,170	246,556	180,756,088	-	
Schedule M Depreciation Factor		100.00%	1.75%	23.03%	6.67%	35.64%	4.55%		0.02%	17.38%	0.00%	

Wyoming

Tax Depreciation by Function	TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	Other	Non-Utility	
Current Total M Difference	1,452,181,408	25,947,930	394,947,140	69,402,523	642,895,520	82,460,490	190,897,786	450,719	-	45,179,299	
Tax Depr factor	100.00%	1.79%	27.20%	4.78%	44.27%	5.68%		0.03%	0.00%	3.11%	

Utah Results of Operations
June 2021
COINCIDENTAL PEAKS

			ACTUAL LOADS (CP)							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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
Jan-21	26	18	143	2,427	678	3,397	443	1,142	3	8,234
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,102	397	1,076	3	7,617
Apr-21	6	8	117	2,110	545	2,914	363	1,051	2	7,103
May-21	31	18	126	2,063	630	3,739	617	1,066	3	8,244
Jun-21	22	17	123	2,313	793	5,176	733	1,232	4	10,374
			1,513	27,751	8,461	46,842	5,970	13,406	39	103,982

- (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
Jul-20	30	17	-	-	-	(350)	(63)	-		(413)
Aug-20	17	17	-	-	-	(263)	-	-		(263)
Sep-20	3	17	-	-	-	(280)	-	-		(280)
Oct-20	26	9	-	-	-	(9)	-	-		(9)
Nov-20	9	9	-	-	-	(9)	-	-		(9)
Dec-20	29	18	-	-	-	(81)	-	-		(81)
Jan-21	26	18	-	-	-	(52)	-	-		(52)
Feb-21	18	19	-	-	-	-	-	-		-
Mar-21	30	8	-	-	-	(16)	-	-		(16)
Apr-21	6	8	-	-	-	(15)	-	-		(15)
May-21	31	18	-	-	-	(79)	-	-		(79)
Jun-21	22	17	-	-	-	(329)	(137)	-		(466)
			-	-	-	(1,484)	(200)	-	-	(1,684)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	130	2,552	848	4,898	562	1,069	4	10,063
Aug-20	17	17	120	2,416	830	5,088	526	1,190	4	10,176
Sep-20	3	17	133	2,483	776	4,295	556	1,091	4	9,338
Oct-20	26	9	114	2,245	660	3,169	458	1,118	3	7,767
Nov-20	9	9	125	2,344	672	3,227	377	1,129	3	7,875
Dec-20	29	18	132	2,303	694	3,466	486	1,109	3	8,193
Jan-21	26	18	143	2,427	678	3,345	443	1,142	3	8,182
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,086	397	1,076	3	7,601
Apr-21	6	8	117	2,110	545	2,900	363	1,051	2	7,088
May-21	31	18	126	2,063	630	3,660	617	1,066	3	8,165
Jun-21	22	17	123	2,313	793	4,847	597	1,232	4	9,908
			1,513	27,751	8,461	45,358	5,769	13,406	39	102,298

Utah Results of Operations
June 2021
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
Jul-20	30	17	-	52	-	-	-	-		52
Aug-20	17	17	-	51	-	-	-	-		51
Sep-20	3	17	-	51	-	-	-	-		51
Oct-20	26	9	-	47	-	42	47	-		136
Nov-20	9	9	-	48	-	-	-	-		48
Dec-20	29	18	-	46	-	-	-	-		46
Jan-21	26	18	-	52	-	-	-	-		52
Feb-21	18	19	-	50	-	-	-	-		50
Mar-21	30	8	-	51	-	-	-	-		51
Apr-21	6	8	-	51	-	-	-	-		51
May-21	31	18	-	52	-	-	-	-		52
Jun-21	22	17	-	55	-	-	-	-		55
			-	606	-	42	47	-	-	695

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	130	2,603	848	4,898	562	1,069	4	10,114
Aug-20	17	17	120	2,467	830	5,088	526	1,190	4	10,226
Sep-20	3	17	133	2,534	776	4,295	556	1,091	4	9,390
Oct-20	26	9	114	2,292	660	3,211	505	1,118	3	7,903
Nov-20	9	9	125	2,391	672	3,227	377	1,129	3	7,923
Dec-20	29	18	132	2,349	694	3,466	486	1,109	3	8,239
Jan-21	26	18	143	2,479	678	3,345	443	1,142	3	8,233
Feb-21	18	19	126	2,262	702	3,378	388	1,133	3	7,992
Mar-21	30	8	122	2,335	633	3,086	397	1,076	3	7,653
Apr-21	6	8	117	2,161	545	2,900	363	1,051	2	7,139
May-21	31	18	126	2,115	630	3,660	617	1,066	3	8,217
Jun-21	22	17	123	2,367	793	4,847	597	1,232	4	9,963
			1,513	28,357	8,461	45,400	5,817	13,406	39	102,992

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
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
Jan-21	26	18	9	130	80	95	12	20		346
Feb-21	18	19	1	2	(49)	73	2	(17)		13
Mar-21	30	8	(2)	30	21	6	(3)	(3)		48
Apr-21	6	8	7	77	14	30	(1)	(12)		115
May-21	31	18	(1)	(127)	(2)	53	5	2		(69)
Jun-21	22	17	(3)	(316)	(111)	(357)	(139)	(40)		(967)
			15	(292)	(143)	(519)	(319)	(69)	-	(1,327)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-20	30	17	130	2,633	837	5,008	614	1,058	4	10,283
Aug-20	17	17	119	2,361	802	4,750	465	1,184	4	9,684
Sep-20	3	17	132	2,343	736	4,133	442	1,090	4	8,880
Oct-20	26	9	125	2,271	565	3,129	463	1,069	3	7,625
Nov-20	9	9	113	2,482	743	3,225	375	1,155	3	8,096
Dec-20	29	18	139	2,459	701	3,522	459	1,131	3	8,414
Jan-21	26	18	152	2,609	758	3,440	455	1,162	3	8,580
Feb-21	18	19	128	2,264	653	3,451	390	1,117	3	8,005
Mar-21	30	8	120	2,366	654	3,092	394	1,073	3	7,701
Apr-21	6	8	124	2,238	559	2,930	362	1,039	2	7,254
May-21	31	18	126	1,988	628	3,713	621	1,068	3	8,147
Jun-21	22	17	120	2,051	681	4,490	458	1,193	4	8,996
			1,528	28,065	8,318	44,881	5,498	13,338	39	101,666

Utah Results of Operations
June 2021
ENERGY

ACTUAL LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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
2021	Jan	77,010	1,351,574	420,495	2,203,174	297,819	805,327	1,975	5,157,373
2021	Feb	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	Mar	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	Apr	66,565	1,113,486	323,515	1,919,382	252,792	727,791	1,452	4,404,983
2021	May	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	Jun	76,254	1,250,416	405,740	2,636,794	460,941	767,671	1,927	5,599,743
		862,697	14,662,114	4,560,292	26,904,385	3,904,159	9,012,642	21,180	59,927,469

- (less)

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	-	-	-	(3,389)	-	-		(3,389)
2020	Aug	-	-	-	(3,685)	-	-		(3,685)
2020	Sep	-	-	-	(3,663)	-	-		(3,663)
2020	Oct	-	-	-	(2,950)	-	-		(2,950)
2020	Nov	-	-	-	(2,890)	-	-		(2,890)
2020	Dec	-	-	-	(9,536)	-	-		(9,536)
2021	Jan	-	-	-	(8,649)	-	-		(8,649)
2021	Feb	-	-	-	(3,376)	-	-		(3,376)
2021	Mar	-	-	-	(4,627)	-	-		(4,627)
2021	Apr	-	-	-	(5,952)	-	-		(5,952)
2021	May	-	-	-	(7,963)	-	-		(7,963)
2021	Jun	-	-	-	(13,874)	-	-		(13,874)
		-	-	-	(70,554)	-	-	-	(70,554)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	81,527	1,236,484	397,187	2,676,764	471,407	726,260	2,001	5,591,630
2020	Aug	78,248	1,250,796	402,274	2,817,222	379,071	744,427	2,176	5,674,213
2020	Sep	65,699	1,082,001	355,715	2,169,816	305,047	680,591	1,604	4,660,473
2020	Oct	59,248	1,108,917	361,076	2,030,248	288,912	738,648	1,492	4,588,541
2020	Nov	68,312	1,241,119	388,246	2,038,140	270,773	756,682	1,646	4,764,917
2020	Dec	78,329	1,383,508	442,308	2,265,661	315,284	804,969	2,052	5,292,111
2021	Jan	77,010	1,351,574	420,495	2,194,525	297,819	805,327	1,975	5,148,724
2021	Feb	67,899	1,241,772	382,797	1,953,028	247,289	736,066	1,654	4,630,504
2021	Mar	69,271	1,278,895	357,443	2,064,092	264,104	779,393	1,697	4,814,895
2021	Apr	66,565	1,113,486	323,515	1,913,430	252,792	727,791	1,452	4,399,032
2021	May	74,336	1,123,147	323,497	2,087,984	350,720	744,817	1,505	4,706,006
2021	Jun	76,254	1,250,416	405,740	2,622,920	460,941	767,671	1,927	5,585,869
		862,697	14,662,114	4,560,292	26,833,831	3,904,159	9,012,642	21,180	59,856,916

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	-	35,248	-	165	193	-		35,606
2020	Aug	-	34,619	-	177	188	-		34,984
2020	Sep	-	33,447	-	63	75	-		33,585
2020	Oct	-	34,704	-	363	757	-		35,824
2020	Nov	-	33,544	-	103	81	-		33,728
2020	Dec	-	34,258	-	101	103	-		34,462
2021	Jan	-	36,216	-	42	34	-		36,291
2021	Feb	-	33,185	-	61	1,177	-		34,423
2021	Mar	-	36,643	-	170	97	-		36,909
2021	Apr	-	35,398	-	222	2,208	-		37,827
2021	May	-	36,785	-	154	835	-		37,774
2021	Jun	-	36,539	-	174	936	-		37,649
		-	420,586	-	1,794	6,683	-	-	429,063

Utah Results of Operations
June 2021
ENERGY

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	81,527	1,271,732	397,187	2,676,929	471,599	726,260	2,001	5,627,236
2020	Aug	78,248	1,285,415	402,274	2,817,399	379,259	744,427	2,176	5,709,197
2020	Sep	65,699	1,115,449	355,715	2,169,879	305,122	680,591	1,604	4,694,058
2020	Oct	59,248	1,143,621	361,076	2,030,611	289,669	738,648	1,492	4,624,364
2020	Nov	68,312	1,274,662	388,246	2,038,243	270,854	756,682	1,646	4,798,645
2020	Dec	78,329	1,417,766	442,308	2,265,762	315,388	804,969	2,052	5,326,573
2021	Jan	77,010	1,387,790	420,495	2,194,567	297,853	805,327	1,975	5,185,015
2021	Feb	67,899	1,274,957	382,797	1,953,089	248,466	736,066	1,654	4,664,928
2021	Mar	69,271	1,315,538	357,443	2,064,262	264,201	779,393	1,697	4,851,804
2021	Apr	66,565	1,148,884	323,515	1,913,652	255,000	727,791	1,452	4,436,859
2021	May	74,336	1,159,932	323,497	2,088,138	351,555	744,817	1,505	4,743,780
2021	Jun	76,254	1,286,955	405,740	2,623,094	461,877	767,671	1,927	5,623,518
		862,697	15,082,700	4,560,292	26,835,625	3,910,842	9,012,642	21,180	60,285,978

+ plus

Temperature Adjustment for Energy

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	3	(1,252)	2,130	(10,278)	21,423	(54)		11,971
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
2021	Jan	4,009	63,138	26,451	25,912	6,052	1,034		126,595
2021	Feb	(573)	(15,623)	(6,113)	10,291	1,198	(14,728)		(25,548)
2021	Mar	(395)	(22,065)	3,921	666	(1,571)	(5,570)		(25,015)
2021	Apr	2,641	29,757	3,854	4,158	(599)	(4,331)		35,480
2021	May	187	2,224	1,675	(2,468)	2,570	2,715		6,903
2021	Jun	(927)	(122,194)	(42,148)	(263,126)	(61,157)	(16,782)		(506,333)
		6,523	(90,520)	(15,613)	(518,304)	(58,333)	(49,773)	-	(726,021)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2020	Jul	81,530	1,270,479	399,317	2,666,651	493,023	726,206	2,001	5,639,207
2020	Aug	77,939	1,262,810	394,311	2,619,691	356,503	733,143	2,176	5,446,572
2020	Sep	65,369	1,082,270	349,263	2,118,434	299,993	678,121	1,604	4,595,054
2020	Oct	60,107	1,137,990	353,152	2,008,360	291,538	732,921	1,492	4,585,560
2020	Nov	66,520	1,260,731	389,960	2,037,800	270,528	759,894	1,646	4,787,079
2020	Dec	81,479	1,468,608	457,550	2,254,150	315,480	809,181	2,052	5,388,499
2021	Jan	81,019	1,450,928	446,946	2,220,479	303,905	806,360	1,975	5,311,611
2021	Feb	67,325	1,259,334	376,684	1,963,380	249,664	721,338	1,654	4,639,379
2021	Mar	68,876	1,293,473	361,363	2,064,928	262,630	773,823	1,697	4,826,789
2021	Apr	69,206	1,178,641	327,369	1,917,810	254,401	723,461	1,452	4,472,339
2021	May	74,523	1,162,156	325,172	2,085,671	354,124	747,532	1,505	4,750,683
2021	Jun	75,327	1,164,761	363,592	2,359,968	400,720	750,890	1,927	5,117,185
		869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958

Utah Results of Operations
June 2021

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	**59,559,958**	**Ref. 10.15**
System Energy Factor	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
Divisional Energy - Pacific	3.0788%	53.1023%	16.0973%	0.0000%	0.0000%	27.7217%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.0076%	12.2976%	3.6272%	0.0676%	100.00%	
System Generation Factor	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	
Divisional Generation - Pacific	3.0788%	55.7124%	16.5999%	0.0000%	0.0000%	24.6089%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.6675%	11.0063%	3.2531%	0.0731%	100.00%	
System Capacity (mwh)									
Accord	1,527.8	28,064.7	8,317.9	44,880.9	5,498.0	13,337.7	39.0	**101,666**	**Ref. 10.13**
Modified Accord	1,527.8	28,064.7	8,317.9	44,880.9	5,498.0	13,337.7	39.0	**101,666**	**Ref. 10.13**
Rolled-In	1,527.8	28,064.7	8,317.9	44,880.9	5,498.0	13,337.7	39.0	**101,666**	**Ref. 10.13**
Rolled-In with Hydro Adj.	1,527.8	28,064.7	8,317.9	44,880.9	5,498.0	13,337.7	39.0	**101,666**	**Ref. 10.13**
Rolled-In with Off-Sys Adj.	1,527.8	28,064.7	8,317.9	44,880.9	5,498.0	13,337.7	39.0	**101,666**	**Ref. 10.13**
System Capacity Factor									
Accord	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%	100.00%	
Modified Accord	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%	100.00%	
Rolled-In	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%	100.00%	
Rolled-In with Hydro Adj.	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%	100.00%	
Rolled-In with Off-Sys Adj.	1.5028%	27.6048%	8.1816%	44.1455%	5.4079%	13.1191%	0.0384%	100.00%	
System Energy (mwh)									
Accord	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958	
Modified Accord	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958	
Rolled-In	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958	
Rolled-In with Hydro Adj.	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958	
Rolled-In with Off-Sys Adj.	869,220	14,992,180	4,544,679	26,317,321	3,852,508	8,962,869	21,180	59,559,958	
System Energy Factor									
Accord	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
Modified Accord	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
Rolled-In	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
Rolled-In with Hydro Adj.	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
Rolled-In with Off-Sys Adj.	1.4594%	25.1716%	7.6304%	44.1863%	6.4683%	15.0485%	0.0356%	100.00%	
System Generation Factor									
Accord	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	
Modified Accord	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	
Rolled-In	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	
Rolled-In with Hydro Adj.	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	
Rolled-In with Off-Sys Adj.	1.4919%	26.9965%	8.0438%	44.1557%	5.6730%	13.6015%	0.0377%	100.00%	

B1. REVENUE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	49,219	49,219	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	83,945	-	-	-	-	-	83,945	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	644,819	-	644,819	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	840,427	-	-	-	-	840,427	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	150,855	-	-	150,855	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	98,999	-	-	-	98,999	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	12,567	-	-	-	12,567	-	-	-	-
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,093	-	-	8,093	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(611)	(611)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	(378)	-	-	-	-	-	(378)	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(2,553)	-	(2,553)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	58,492	-	-	-	-	58,492	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(2,550)	-	-	(2,550)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(337)	-	-	-	(337)	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	6,589	-	-	-	-	6,589	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	56	-	-	56	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(102)	-	-	-	(102)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(54)	(54)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	852	-	-	-	-	-	852	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(1,454)	-	(1,454)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	17,585	-	-	-	-	17,585	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(1,665)	-	-	(1,665)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,275)	-	-	-	(1,275)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	911	-	-	-	911	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,239	1,239	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	109	-	-	-	-	-	109	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	18,778	-	18,778	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	1,133	-	-	-	-	1,133	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	445	-	-	445	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	34	-	-	-	34	-	-	-	-
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	2,761	-	-	-	-	-	-	-	2,761
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	(716)	-	(716)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	(1,449)	-	-	-	-	(1,449)	-	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	(70)	-	-	(70)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	1	1	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(11)	-	-	-	-	-	(11)	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(31)	-	(31)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(111)	-	-	-	-	(111)	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(1)	-	-	(1)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(13)	-	-	-	(13)	-	-	-	-
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	3,744	-	-	-	-	-	-	-	3,744
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	234	-	-	-	-	-	-	-	234
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	37,173	-	-	-	-	-	-	-	37,173
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	23	-	-	-	-	-	-	-	23
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	7,078	-	-	-	-	-	-	-	7,078
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	62	-	-	-	-	-	-	-	62
4401000 Total					2,032,842	49,794	658,843	155,162	110,785	922,667	84,518	-	51,074
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	31,198	31,198	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	46,072	-	-	-	-	-	46,072	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	468,560	-	468,560	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	731,595	-	-	-	-	731,595	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	122,804	-	-	122,804	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	104,280	-	-	-	104,280	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	10,692	-	-	-	10,692	-	-	-	-
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	4,909	-	-	4,909	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(350)	(350)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	(235)	-	-	-	-	-	(235)	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,031	-	1,031	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	63,733	-	-	-	-	63,733	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(3,432)	-	-	(3,432)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(549)	-	-	-	(549)	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	8,013	-	-	-	-	8,013	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	53	-	-	53	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(136)	-	-	-	(136)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(508)	(508)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(61)	-	-	-	-	-	(61)	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	9,873	-	9,873	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	9,650	-	-	-	-	9,650	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	1,276	-	-	1,276	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(1,047)	-	-	-	(1,047)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	61	-	-	-	61	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	788	788	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	75	-	-	-	-	-	75	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	17,786	-	17,786	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	1,446	-	-	-	-	1,446	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	412	-	-	412	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	46	-	-	-	46	-	-	-	-
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	1,986	-	-	-	-	-	-	-	1,986
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(80)	-	(80)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(100)	-	-	-	-	(100)	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(14)	-	-	(14)	-	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	3,876	-	-	-	-	-	-	-	3,876
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	170	-	-	-	-	-	-	-	170
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	25,628	-	-	-	-	-	-	-	25,628
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	1,401	-	-	-	-	-	-	-	1,401
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	75	-	-	-	-	-	-	-	75
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	2,343	-	-	-	-	-	-	-	2,343
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	81	-	-	-	-	-	-	-	81
4421000 Total					1,663,402	31,128	497,170	126,008	113,348	814,337	45,851	-	35,560
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	5,530	5,530	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	12,866	-	-	-	-	-	12,866	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	109,707	-	109,707	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	326,520	-	-	-	-	326,520	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	54,593	-	-	54,593	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	303,636	-	-	-	303,636	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	65,983	-	-	-	65,983	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	98,623	-	-	-	-	-	98,623	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	122,915	-	-	-	-	122,915	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(1,642)	-	-	(1,642)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(57)	(57)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(418)	-	-	-	-	-	(418)	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(485)	-	(485)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	64,345	-	-	-	-	64,345	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	936	-	-	936	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(3,175)	-	-	-	(3,175)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	7,216	-	-	-	-	7,216	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	27	-	-	27	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(652)	-	-	-	(652)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(8)	(8)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(3,426)	-	-	-	-	-	(3,426)	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,390	-	1,390	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	11,670	-	-	-	-	11,670	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	17	-	-	17	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	3,767	-	-	-	3,767	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,925	-	-	-	1,925	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	189	189	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	245	-	-	-	-	-	245	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	5,575	-	5,575	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	1,279	-	-	-	-	1,279	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	134	-	-	134	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	233	-	-	-	233	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	466	-	-	-	-	-	-	-	466
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	(5)	-	(5)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	(32)	-	-	-	-	(32)	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	(4)	-	-	(4)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	2,241	-	-	-	-	-	-	-	2,241
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	47	-	-	-	-	-	-	-	47
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	10,533	-	-	-	-	-	-	-	10,533
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	323	-	-	-	-	-	-	-	323
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	1,994	-	-	-	-	-	-	-	1,994
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	842	-	-	-	-	-	-	-	842
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	26	-	-	-	-	-	-	-	26
4422000 Total					1,205,885	5,654	116,182	54,060	371,716	533,913	107,889	-	16,471
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	14,463	14,463	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	62,030	-	-	-	-	-	62,030	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	28,017	-	28,017	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	21,631	-	-	-	-	21,631	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	15,395	-	-	15,395	-	-	-	-	-

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	2,105	-	-	-	2,105	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	642	-	-	-	642	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	(1)	-	-	-	-	(1)	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	(3)	-	-	(3)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	121	-	-	-	-	-	-	-	121
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	312	312	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	94	-	-	-	-	-	94	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	1,001	-	1,001	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	33	-	-	-	-	33	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	24	-	-	24	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	1	-	-	-	1	-	-	-	-
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	(1,411)	-	-	(1,411)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	(159)	(159)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	(297)	-	-	-	-	-	(297)	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	(75)	-	(75)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	4,613	-	-	-	-	4,613	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	90	-	-	90	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	(8)	-	-	-	(8)	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	244	-	-	-	-	244	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	6	-	-	6	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(3)	-	-	-	(3)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	447	447	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	6,653	-	-	-	-	-	6,653	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	1,205	-	1,205	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	702	-	-	-	-	702	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	776	-	-	776	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	168	-	-	-	168	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	24	-	-	-	24	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	CA	24	24	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	OR	193	-	193	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	WA	(66)	-	-	(66)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	119	-	-	-	-	-	-	-	119
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	8	-	-	-	-	-	-	-	8
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	3,315	-	-	-	-	-	-	-	3,315
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	4	-	-	-	-	-	-	-	4
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	7	-	-	-	-	-	-	-	7
4423000 Total					162,438	15,087	30,338	14,811	2,929	27,221	68,479	-	3,573
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	356	356	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	538	-	-	-	-	-	538	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	5,730	-	5,730	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	7,041	-	-	-	-	7,041	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	724	-	-	724	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,533	-	-	-	1,533	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	334	-	-	-	334	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(4)	(4)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(12)	-	(12)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	487	-	-	-	-	487	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(18)	-	-	(18)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(4)	-	-	-	(4)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	59	-	-	-	-	59	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(1)	-	-	-	(1)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(2)	(2)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(6)	-	-	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(41)	-	(41)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(98)	-	-	-	-	(98)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	15	-	-	15	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(3)	-	-	-	(3)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	20	-	-	-	20	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	6	6	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	-	-	-	-	-	0	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	130	-	130	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	10	-	-	-	-	10	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	3	-	-	3	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	0	-	-	-	0	-	-	-	-
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	25	-	-	-	-	-	-	-	25
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	(1)	-	(1)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	(0)	-	-	-	-	(0)	-	-	-

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	WA	(27)	-	-	(27)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	26	-	-	-	-	-	-	-	26
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	247	-	-	-	-	-	-	-	247
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	-	-	0
4441000 Total					17,065	356	5,807	697	1,880	7,498	530	-	299
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	12,376	-	-	-	-	-	-	12,376	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(60)	-	-	-	-	(60)	-	-	-
4471000 Total					12,316	-	-	-	-	(60)	-	12,376	-
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	7,377	109	1,958	598	986	3,286	438	3	-
4471300 Total					7,377	109	1,958	598	986	3,286	438	3	-
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	277,598	4,096	73,670	22,495	37,102	123,650	16,485	101	-
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	64	1	17	5	9	29	4	0	-
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	(803)	(12)	(213)	(65)	(107)	(358)	(48)	(0)	-
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	(105,787)	(1,561)	(28,074)	(8,572)	(14,139)	(47,120)	(6,282)	(38)	-
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	1,731	26	459	140	231	771	103	1	-
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	28	0	7	2	4	12	2	0	-
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	921	14	244	75	123	410	55	0	-
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	7,473	110	1,983	606	999	3,329	444	3	-
4471400 Total					181,226	2,674	48,094	14,686	24,221	80,723	10,762	66	-
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(341)	(5)	(91)	(28)	(46)	(152)	(20)	(0)	-
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	17	0	4	1	2	7	1	0	-
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivativ (Disc)	SG	52,642	777	13,970	4,266	7,036	23,448	3,126	19	-
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivativ (Recl)	SG	(52,642)	(777)	(13,970)	(4,266)	(7,036)	(23,448)	(3,126)	(19)	-
4472000 Total					(324)	(5)	(86)	(26)	(43)	(144)	(19)	(0)	-
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	(3,707)	(53)	(908)	(282)	(558)	(1,664)	(241)	(1)	-
4475000 Total					(3,707)	(53)	(908)	(282)	(558)	(1,664)	(241)	(1)	-
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	15,242	225	4,045	1,235	2,037	6,789	905	6	-
4476100 Total					15,242	225	4,045	1,235	2,037	6,789	905	6	-
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	62	1	17	5	8	28	4	0	-
4476200 Total					62	1	17	5	8	28	4	0	-
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	125	-	-	-	-	-	-	125	-
4479000 Total					125	-	-	-	-	-	-	125	-
4491800	PRV RTE RFDS-RESLE	301975	Wholesales Sales – Subject to Refund	SG	(3,240)	(48)	(860)	(263)	(433)	(1,443)	(192)	(1)	-
4491800 Total					(3,240)	(48)	(860)	(263)	(433)	(1,443)	(192)	(1)	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(0)	(0)	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	286	-	-	-	-	-	286	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(8)	-	(8)	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,696	-	-	-	-	3,696	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(2)	-	-	(2)	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	633	-	-	-	633	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	69	-	-	-	69	-	-	-	-
4501000 Total					4,672	(0)	(8)	(2)	702	3,696	286	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(0)	(0)	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	32	-	-	-	-	-	32	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(2)	-	(2)	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	940	-	-	-	-	940	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(0)	-	-	(0)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	124	-	-	-	124	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	17	-	-	-	17	-	-	-	-
4502000 Total					1,111	(0)	(2)	(0)	141	940	32	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	136	-	-	-	-	-	136	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(0)	-	(0)	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	323	-	-	-	-	323	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(0)	-	-	(0)	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	71	-	-	-	71	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	171	-	-	-	171	-	-	-	-
4503000 Total					701	-	(0)	(0)	242	323	136	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	6	-	-	-	-	-	6	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(9)	-	(9)	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	116	-	-	-	-	116	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	-	-	-	4	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	-	-	-	0	-	-	-	-
4504000 Total					116	-	(9)	-	4	116	6	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	423	423	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	53	-	-	-	-	-	53	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	971	-	971	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,462	-	-	-	-	3,462	-	-	-

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4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	43	-	-	43	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	91	-	-	-	91	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	6	-	-	-	6	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	8	8	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	33	-	-	-	-	-	33	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	178	-	178	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	405	-	-	-	-	405	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	41	-	-	41	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	77	-	-	-	77	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	8	-	-	-	8	-	-	-	-
4511000 Total					5,800	431	1,149	85	182	3,867	87	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	CA	(1)	(1)	-	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	IDU	(4)	-	-	-	-	-	(4)	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	OR	(32)	-	(32)	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	UT	(53)	-	-	-	-	(53)	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WA	(6)	-	-	(6)	-	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WYP	(5)	-	-	-	(5)	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WYU	(1)	-	-	-	(1)	-	-	-	-
4511500 Total					(102)	(1)	(32)	(6)	(6)	(53)	(4)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	4	-	4	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	0	0	0	0	0	0	0	0	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	1	-	-	-	-	1	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	-	-	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	-	-	-	0	-	-	-	-
4512000 Total					6	0	4	0	0	1	0	0	-
4513000	OTHER	301828	OTHER	CA	43	43	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	18	-	-	-	-	-	18	-	-
4513000	OTHER	301828	OTHER	OR	412	-	412	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	SO	52	1	15	4	7	23	3	0	-
4513000	OTHER	301828	OTHER	UT	715	-	-	-	-	715	-	-	-
4513000	OTHER	301828	OTHER	WA	380	-	-	380	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	185	-	-	-	185	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	10	-	-	-	10	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	7	7	-	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	22	-	-	-	-	-	22	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	13	-	13	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	663	-	-	-	-	663	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	40	-	-	40	-	-	-	-	-
4513000 Total					2,559	51	439	424	202	1,400	42	0	-
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	0	-	-	-	-	0	-	-	-
4514100 Total					0	-	-	-	-	0	-	-	-
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	7	0	2	1	1	3	0	0	-
4530000 Total					7	0	2	1	1	3	0	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	3	3	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	861	-	861	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	901	13	239	73	120	401	54	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	2,540	54	704	201	322	1,113	146	1	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,364	-	-	-	-	1,364	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	18	-	-	-	18	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	483	483	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	164	-	-	-	-	-	164	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	2,856	-	2,856	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	1,976	-	-	-	-	1,976	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	691	-	-	691	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	324	-	-	-	324	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	3	-	3	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	2	0	0	0	0	1	0	0	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	1	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	-	-	0	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	5	-	-	-	5	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	8	8	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	234	-	234	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	254	-	-	-	-	254	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	48	-	-	48	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	10	-	-	-	10	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	4	4	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(60)	-	(60)	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(6)	-	-	-	-	(6)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(4)	-	-	(4)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	1	-	-	-	1	-	-	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	4	0	1	0	0	2	0	0	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	468	7	124	38	63	208	28	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	13	0	4	1	2	6	1	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	3	0	1	0	0	1	0	0	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	1	-	1	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	34	34	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	5	-	-	-	-	-	5	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	712	-	712	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	51	-	-	-	-	51	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	159	-	-	159	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	11	-	-	-	11	-	-	-	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	599	13	166	47	76	263	34	0	-
4541000	RENTS - COMMON	301886	Rent Revenue - Subleases - Operating	SG	116	2	31	9	16	52	7	0	-
4541000 Total					14,882	621	5,876	1,274	982	5,686	440	1	-
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	3,355	50	890	272	448	1,494	199	1	-
4543000 Total					3,355	50	890	272	448	1,494	199	1	-
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	9	0	2	1	1	4	1	0	-
4545000 Total					9	0	2	1	1	4	1	0	-
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,158	32	573	175	288	961	128	1	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	2,316	34	615	188	310	1,032	138	1	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	418	6	111	34	56	186	25	0	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	2,694	40	715	218	360	1,200	160	1	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	2,356	35	625	191	315	1,050	140	1	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	2,118	31	562	172	283	943	126	1	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,430	65	1,176	359	592	1,973	263	2	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	0	0	0	0	0	0	0	0	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	0	0	0	0	0	0	0	0	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	33	0	9	3	4	15	2	0	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	721	11	191	58	96	321	43	0	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	466	7	124	38	62	208	28	0	-
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	352	5	94	29	47	157	21	0	-
4561100 Total					18,065	267	4,794	1,464	2,414	8,047	1,073	7	-
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	3,177	47	843	257	425	1,415	189	1	-
4561910 Total					3,177	47	843	257	425	1,415	189	1	-
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	15,441	228	4,098	1,251	2,064	6,878	917	6	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,434	110	1,973	602	994	3,311	441	3	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	24,715	365	6,559	2,003	3,303	11,009	1,468	9	-
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	38,959	575	10,339	3,157	5,207	17,353	2,313	14	-
4561920 Total					86,548	1,277	22,969	7,013	11,567	38,551	5,140	31	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	26,514	382	6,491	2,019	3,990	11,900	1,722	9	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	10	0	2	1	1	4	1	0	-
4561930 Total					26,524	382	6,494	2,020	3,992	11,904	1,723	9	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(4,553)	(67)	(1,208)	(369)	(609)	(2,028)	(270)	(2)	-
4561990 Total					(4,553)	(67)	(1,208)	(369)	(609)	(2,028)	(270)	(2)	-
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	19	0	5	2	3	8	1	0	-
4562100 Total					19	0	5	2	3	8	1	0	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	2	0	1	0	0	1	0	0	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	16	-	-	-	-	16	-	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	(30)	-	-	(30)	-	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	1,476	22	392	120	197	658	88	1	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	12,187	180	3,234	988	1,629	5,429	724	4	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	636	9	169	52	85	283	38	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	89	1	24	7	12	40	5	0	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	113	-	-	-	113	-	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(287)	(4)	(76)	(23)	(38)	(128)	(17)	(0)	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	10,822	160	2,872	877	1,446	4,820	643	4	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	168	2	44	14	22	75	10	0	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	144	2	38	12	19	64	9	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	610004	Blank	OTHER	(0)	-	-	-	-	-	-	-	(0)
4562300	MISC OTHER REV	701010	Labor Costs Settled to Capital	OTHER	0	-	-	-	-	-	-	-	0
4562300 Total					25,319	372	6,693	2,013	3,484	11,250	1,498	9	-
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	15	0	4	1	2	7	1	0	-
4562310 Total					15	0	4	1	2	7	1	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	4	0	1	0	1	2	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(2,863)	(61)	(793)	(226)	(363)	(1,254)	(165)	(1)	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	3,319	-	-	-	-	3,319	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	75	-	-	-	75	-	-	-	-
4562400 Total					536	(61)	(792)	(226)	(287)	2,067	(164)	(1)	-
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(521)	-	-	-	-	(521)	-	-	-
4562500 Total					(521)	-	-	-	-	(521)	-	-	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	(2,739)	(40)	(727)	(222)	(366)	(1,220)	(163)	(1)	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	150	2	40	12	20	67	9	0	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	8,884	131	2,358	720	1,187	3,957	528	3	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,225	-	-	-	-	-	-	-	1,225
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	0	0	0	0	0	0	0	0	-
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	2,338	-	-	-	-	-	-	-	2,338
4562700 Total					9,858	93	1,671	510	841	2,804	374	2	3,563
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	12,039	-	-	-	-	-	-	-	12,039
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(12,039)	-	-	-	-	-	-	-	(12,039)
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues – Amortz	OTHER	7,180	-	-	-	-	-	-	-	7,180
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	118	-	-	-	-	-	-	-	118
4562800 Total					7,299	-	-	-	-	-	-	-	7,299
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	(5,897)	-	(5,897)	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	31,698	-	31,698	-	-	-	-	-	-
4563500 Total					25,801	-	25,801	-	-	-	-	-	-
Grand Total					5,521,910	108,382	1,436,184	381,424	651,609	2,484,131	329,710	12,632	117,840

B2. O&M EXPENSE

PACIFICORP

Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	14,521	214	3,854	1,177	1,941	6,468	862	5	-
5000000 Total					14,521	214	3,854	1,177	1,941	6,468	862	5	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	429	6	114	35	57	191	25	0	-
5001000 Total					429	6	114	35	57	191	25	0	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	2,910	42	712	222	438	1,306	189	1	-
5010000 Total					2,910	42	712	222	438	1,306	189	1	-
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	648,726	9,345	158,826	49,399	97,628	291,155	42,144	229	-
5011000 Total					648,726	9,345	158,826	49,399	97,628	291,155	42,144	229	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	36	-	-	-	-	-	36	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	101	-	-	-	101	-	-	-	-
5011200 Total					137	-	-	-	101	-	36	-	-
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	1,422	20	348	108	214	638	92	1	-
5011300 Total					1,422	20	348	108	214	638	92	1	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	IDU	1,286	-	-	-	-	-	1,286	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	4,921	-	4,921	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	3,129	45	766	238	471	1,404	203	1	-
5011500 Total					9,336	45	5,688	238	471	1,404	1,489	1	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	6,651	96	1,628	506	1,001	2,985	432	2	-
5012000 Total					6,651	96	1,628	506	1,001	2,985	432	2	-
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	240	3	59	18	36	108	16	0	-
5013000 Total					240	3	59	18	36	108	16	0	-
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	18,261	263	4,471	1,391	2,748	8,196	1,186	6	-
5013500 Total					18,261	263	4,471	1,391	2,748	8,196	1,186	6	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	5	0	1	0	1	2	0	0	-
5014000 Total					5	0	1	0	1	2	0	0	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	4,021	58	984	306	605	1,805	261	1	-
5014500 Total					4,021	58	984	306	605	1,805	261	1	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	61	1	15	5	9	27	4	0	-
5015000 Total					61	1	15	5	9	27	4	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	2	0	1	0	0	1	0	0	-
5015100 Total					2	0	1	0	0	1	0	0	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	41,579	613	11,034	3,369	5,557	18,520	2,469	15	-
5020000 Total					41,579	613	11,034	3,369	5,557	18,520	2,469	15	-
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	7,447	110	1,976	603	995	3,317	442	3	-
5022000 Total					7,447	110	1,976	603	995	3,317	442	3	-
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	1,000	15	265	81	134	445	59	0	-
5023000 Total					1,000	15	265	81	134	445	59	0	-
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	11,796	174	3,130	956	1,577	5,254	700	4	-
5024000 Total					11,796	174	3,130	956	1,577	5,254	700	4	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	18,300	270	4,857	1,483	2,446	8,151	1,087	7	-
5029000 Total					18,300	270	4,857	1,483	2,446	8,151	1,087	7	-
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	5,120	74	1,253	390	771	2,298	333	2	-
5030000 Total					5,120	74	1,253	390	771	2,298	333	2	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,120	17	297	91	150	499	67	0	-
5050000 Total					1,120	17	297	91	150	499	67	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	53	1	14	4	7	24	3	0	-
5051000 Total					53	1	14	4	7	24	3	0	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	78,051	1,152	20,713	6,325	10,432	34,766	4,635	28	-
5060000 Total					78,051	1,152	20,713	6,325	10,432	34,766	4,635	28	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	1,717	25	456	139	229	765	102	1	-
5061000 Total					1,717	25	456	139	229	765	102	1	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,826	27	485	148	244	814	108	1	-
5061100 Total					1,826	27	485	148	244	814	108	1	-
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	-
5061200 Total					7	0	2	1	1	3	0	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	531	8	141	43	71	236	32	0	-
5061300 Total					531	8	141	43	71	236	32	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,450	21	385	117	194	646	86	1	-
5061400 Total					1,450	21	385	117	194	646	86	1	-

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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	198	3	53	16	27	88	12	0	-
5061500 Total					198	3	53	16	27	88	12	0	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3,512	52	932	285	469	1,564	209	1	-
5062000 Total					3,512	52	932	285	469	1,564	209	1	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(36,143)	(533)	(9,592)	(2,929)	(4,831)	(16,099)	(2,146)	(13)	-
5063000 Total					(36,143)	(533)	(9,592)	(2,929)	(4,831)	(16,099)	(2,146)	(13)	-
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	13	0	3	1	2	6	1	0	-
5064000 Total					13	0	3	1	2	6	1	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	422	6	112	34	56	188	25	0	-
5065000 Total					422	6	112	34	56	188	25	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	836	12	222	68	112	372	50	0	-
5066000 Total					836	12	222	68	112	372	50	0	-
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	3,461	51	918	280	463	1,541	206	1	-
5067000 Total					3,461	51	918	280	463	1,541	206	1	-
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	473	7	126	38	63	211	28	0	-
5069000 Total					473	7	126	38	63	211	28	0	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	2,473	36	656	200	331	1,102	147	1	-
5069900 Total					2,473	36	656	200	331	1,102	147	1	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	467	7	124	38	62	208	28	0	-
5070000 Total					467	7	124	38	62	208	28	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	2,880	42	764	233	385	1,283	171	1	-
5100000 Total					2,880	42	764	233	385	1,283	171	1	-
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	4,174	62	1,108	338	558	1,859	248	2	-
5101000 Total					4,174	62	1,108	338	558	1,859	248	2	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	4,320	64	1,146	350	577	1,924	257	2	-
5110000 Total					4,320	64	1,146	350	577	1,924	257	2	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	4,005	59	1,063	325	535	1,784	238	1	-
5111000 Total					4,005	59	1,063	325	535	1,784	238	1	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	839	12	223	68	112	374	50	0	-
5111100 Total					839	12	223	68	112	374	50	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	611	9	162	49	82	272	36	0	-
5111200 Total					611	9	162	49	82	272	36	0	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,335	152	2,743	837	1,381	4,603	614	4	-
5112000 Total					10,335	152	2,743	837	1,381	4,603	614	4	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	35	1	9	3	5	16	2	0	-
5114000 Total					35	1	9	3	5	16	2	0	-
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	58	1	15	5	8	26	3	0	-
5116000 Total					58	1	15	5	8	26	3	0	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,071	16	284	87	143	477	64	0	-
5117000 Total					1,071	16	284	87	143	477	64	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	627	9	166	51	84	279	37	0	-
5118000 Total					627	9	166	51	84	279	37	0	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,921	28	510	156	257	856	114	1	-
5119000 Total					1,921	28	510	156	257	856	114	1	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	740	11	196	60	99	329	44	0	-
5119900 Total					740	11	196	60	99	329	44	0	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	12,615	186	3,348	1,022	1,686	5,619	749	5	-
5120000 Total					12,615	186	3,348	1,022	1,686	5,619	749	5	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	5,103	75	1,354	414	682	2,273	303	2	-
5121000 Total					5,103	75	1,354	414	682	2,273	303	2	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	166	2	44	13	22	74	10	0	-
5121100 Total					166	2	44	13	22	74	10	0	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,249	63	1,128	344	568	1,893	252	2	-
5121200 Total					4,249	63	1,128	344	568	1,893	252	2	-
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	413	6	110	33	55	184	25	0	-
5121400 Total					413	6	110	33	55	184	25	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	322	5	86	26	43	144	19	0	-
5121500 Total					322	5	86	26	43	144	19	0	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,656	54	970	296	489	1,629	217	1	-

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5121600 Total					3,656	54	970	296	489	1,629	217	1	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	618	9	164	50	83	275	37	0	-
5121700 Total					618	9	164	50	83	275	37	0	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	3,610	53	958	293	483	1,608	214	1	-
5121800 Total					3,610	53	958	293	483	1,608	214	1	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	78	1	21	6	10	35	5	0	-
5121900 Total					78	1	21	6	10	35	5	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	451	7	120	37	60	201	27	0	-
5122000 Total					451	7	120	37	60	201	27	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	2,197	32	583	178	294	979	130	1	-
5122100 Total					2,197	32	583	178	294	979	130	1	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	6,187	91	1,642	501	827	2,756	367	2	-
5122200 Total					6,187	91	1,642	501	827	2,756	367	2	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,011	44	799	244	402	1,341	179	1	-
5122300 Total					3,011	44	799	244	402	1,341	179	1	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	287	4	76	23	38	128	17	0	-
5122400 Total					287	4	76	23	38	128	17	0	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	154	2	41	12	21	68	9	0	-
5122500 Total					154	2	41	12	21	68	9	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	465	7	123	38	62	207	28	0	-
5122600 Total					465	7	123	38	62	207	28	0	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	2,008	30	533	163	268	894	119	1	-
5122800 Total					2,008	30	533	163	268	894	119	1	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	6,072	90	1,612	492	812	2,705	361	2	-
5122900 Total					6,072	90	1,612	492	812	2,705	361	2	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,632	39	698	213	352	1,172	156	1	-
5123000 Total					2,632	39	698	213	352	1,172	156	1	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	432	6	115	35	58	193	26	0	-
5123100 Total					432	6	115	35	58	193	26	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	777	11	206	63	104	346	46	0	-
5123200 Total					777	11	206	63	104	346	46	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	260	4	69	21	35	116	15	0	-
5123300 Total					260	4	69	21	35	116	15	0	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,715	25	455	139	229	764	102	1	-
5123400 Total					1,715	25	455	139	229	764	102	1	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,130	17	300	92	151	503	67	0	-
5124000 Total					1,130	17	300	92	151	503	67	0	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	2,644	39	702	214	353	1,178	157	1	-
5125000 Total					2,644	39	702	214	353	1,178	157	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,430	21	379	116	191	637	85	1	-
5126000 Total					1,430	21	379	116	191	637	85	1	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	151	2	40	12	20	67	9	0	-
5127000 Total					151	2	40	12	20	67	9	0	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	6,137	91	1,629	497	820	2,734	364	2	-
5128000 Total					6,137	91	1,629	497	820	2,734	364	2	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	326	5	86	26	44	145	19	0	-
5129000 Total					326	5	86	26	44	145	19	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	366	5	97	30	49	163	22	0	-
5129900 Total					366	5	97	30	49	163	22	0	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	4,008	59	1,064	325	536	1,785	238	1	-
5130000 Total					4,008	59	1,064	325	536	1,785	238	1	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,840	234	4,204	1,284	2,117	7,056	941	6	-
5131000 Total					15,840	234	4,204	1,284	2,117	7,056	941	6	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	656	10	174	53	88	292	39	0	-
5131100 Total					656	10	174	53	88	292	39	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0	-
5131300 Total					2	0	1	0	0	1	0	0	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	4,908	72	1,303	398	656	2,186	291	2	-
5131400 Total					4,908	72	1,303	398	656	2,186	291	2	-

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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,476	22	392	120	197	657	88	1	-
5132000 Total					1,476	22	392	120	197	657	88	1	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	131	2	35	11	17	58	8	0	-
5133000 Total					131	2	35	11	17	58	8	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	149	2	40	12	20	66	9	0	-
5134000 Total					149	2	40	12	20	66	9	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,022	15	271	83	137	455	61	0	-
5135000 Total					1,022	15	271	83	137	455	61	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,835	27	487	149	245	818	109	1	-
5137000 Total					1,835	27	487	149	245	818	109	1	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,101	16	292	89	147	491	65	0	-
5138000 Total					1,101	16	292	89	147	491	65	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	242	4	64	20	32	108	14	0	-
5139000 Total					242	4	64	20	32	108	14	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	25	0	7	2	3	11	1	0	-
5139900 Total					25	0	7	2	3	11	1	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	4,710	69	1,250	382	629	2,098	280	2	-
5140000 Total					4,710	69	1,250	382	629	2,098	280	2	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,526	23	405	124	204	680	91	1	-
5141000 Total					1,526	23	405	124	204	680	91	1	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	168	2	45	14	22	75	10	0	-
5142000 Total					168	2	45	14	22	75	10	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	214	3	57	17	29	95	13	0	-
5144000 Total					214	3	57	17	29	95	13	0	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	449	7	119	36	60	200	27	0	-
5145000 Total					449	7	119	36	60	200	27	0	-
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	237	3	63	19	32	105	14	0	-
5146000 Total					237	3	63	19	32	105	14	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,206	18	320	98	161	537	72	0	-
5147000 Total					1,206	18	320	98	161	537	72	0	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,987	29	527	161	266	885	118	1	-
5148000 Total					1,987	29	527	161	266	885	118	1	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	108	2	29	9	14	48	6	0	-
5149000 Total					108	2	29	9	14	48	6	0	-
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	1,439	21	382	117	192	641	85	1	-
5149500 Total					1,439	21	382	117	192	641	85	1	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	9,462	140	2,511	767	1,265	4,214	562	3	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,638	24	435	133	219	730	97	1	-
5350000 Total					11,099	164	2,946	899	1,483	4,944	659	4	-
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	294	4	78	24	39	131	17	0	-
5360000 Total					294	4	78	24	39	131	17	0	-
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,734	40	726	222	365	1,218	162	1	-
5370000 Total					2,734	40	726	222	365	1,218	162	1	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	539	8	143	44	72	240	32	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	114	2	30	9	15	51	7	0	-
5371000 Total					653	10	173	53	87	291	39	0	-
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	193	3	51	16	26	86	11	0	-
5372000 Total					193	3	51	16	26	86	11	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	201	3	53	16	27	90	12	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	23	0	6	2	3	10	1	0	-
5374000 Total					224	3	60	18	30	100	13	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	490	7	130	40	66	218	29	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	180	3	48	15	24	80	11	0	-
5379000 Total					671	10	178	54	90	299	40	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	11,779	174	3,126	954	1,574	5,247	699	4	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,544	97	1,737	530	875	2,915	389	2	-
5390000 Total					18,323	270	4,863	1,485	2,449	8,161	1,088	7	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,430	21	380	116	191	637	85	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	64	1	17	5	9	28	4	0	-

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Operations & Maintenance Expense (Actuals)
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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5400000 Total					1,494	22	396	121	200	665	89	1	-
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total					0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	742	11	197	60	99	331	44	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	73	1	19	6	10	32	4	0	-
5420000 Total					815	12	216	66	109	363	48	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	694	10	184	56	93	309	41	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	355	5	94	29	47	158	21	0	-
5430000 Total					1,049	15	278	85	140	467	62	0	-
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	85	1	22	7	11	38	5	0	-
5440000 Total					85	1	22	7	11	38	5	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,031	15	274	84	138	459	61	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	98	1	26	8	13	44	6	0	-
5441000 Total					1,129	17	300	91	151	503	67	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	597	9	158	48	80	266	35	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	68	1	18	6	9	30	4	0	-
5442000 Total					665	10	177	54	89	296	39	0	-
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	18	0	5	1	2	8	1	0	-
5450000 Total					18	0	5	1	2	8	1	0	-
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	568	8	151	46	76	253	34	0	-
5451000 Total					568	8	151	46	76	253	34	0	-
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total					0	0	0	0	0	0	0	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	919	14	244	74	123	409	55	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	441	7	117	36	59	196	26	0	-
5455000 Total					1,360	20	361	110	182	606	81	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	33,000	487	8,758	2,674	4,411	14,699	1,960	12	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,417	21	376	115	189	631	84	1	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	396	6	105	32	53	176	23	0	-
5459000 Total					34,812	514	9,239	2,821	4,653	15,506	2,067	13	-
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	84	1	22	7	11	37	5	0	-
5459500 Total					84	1	22	7	11	37	5	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	320	5	85	26	43	143	19	0	-
5460000 Total					320	5	85	26	43	143	19	0	-
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	291,053	4,193	71,257	22,163	43,801	130,628	18,908	103	-
5471000 Total					291,053	4,193	71,257	22,163	43,801	130,628	18,908	103	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	18,033	266	4,786	1,461	2,410	8,032	1,071	7	-
5480000 Total					18,033	266	4,786	1,461	2,410	8,032	1,071	7	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	32	-	32	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	8,525	126	2,263	691	1,139	3,797	506	3	-
5490000 Total					8,558	126	2,295	691	1,139	3,797	506	3	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	378	-	378	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	7,464	110	1,981	605	998	3,325	443	3	-
5500000 Total					7,842	110	2,359	605	998	3,325	443	3	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	2,353	35	625	191	315	1,048	140	1	-
5520000 Total					2,353	35	625	191	315	1,048	140	1	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	15,161	224	4,024	1,229	2,026	6,753	900	6	-
5530000 Total					15,161	224	4,024	1,229	2,026	6,753	900	6	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,128	17	299	91	151	503	67	0	-
5540000 Total					1,128	17	299	91	151	503	67	0	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	33	0	9	3	4	15	2	0	-
5546000 Total					33	0	9	3	4	15	2	0	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	1,971	29	523	160	263	878	117	1	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	0	0	0	0	0	0	0	0	-
5549500 Total					1,971	29	523	160	263	878	117	1	-
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	674	10	179	55	90	300	40	0	-
5550000 Total					674	10	179	55	90	300	40	0	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	4,162	-	-	-	-	-	-	-	4,162
5552400 Total					4,162	-	-	-	-	-	-	-	4,162

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Operations & Maintenance Expense (Actuals)
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	62,782	904	15,371	4,781	9,448	28,177	4,079	22	-
5552500 Total					62,782	904	15,371	4,781	9,448	28,177	4,079	22	-
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	10,278	-	-	-	-	10,278	-	-	-
5552700 Total					10,278	-	-	-	-	10,278	-	-	-
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	(171)	-	-	-	-	-	-	-	(171)
5555700 Total					(171)	-	-	-	-	-	-	-	(171)
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	250,160	3,691	66,389	20,272	33,434	111,428	14,855	91	-
5555900 Total					250,160	3,691	66,389	20,272	33,434	111,428	14,855	91	-
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	9	0	2	1	1	4	1	0	-
5556200 Total					9	0	2	1	1	4	1	0	-
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	449,429	6,631	119,271	36,420	60,067	200,188	26,689	163	-
5556300 Total					449,429	6,631	119,271	36,420	60,067	200,188	26,689	163	-
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	35,434	523	9,404	2,871	4,736	15,783	2,104	13	-
5556400 Total					35,434	523	9,404	2,871	4,736	15,783	2,104	13	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(51,310)	(757)	(13,617)	(4,158)	(6,858)	(22,855)	(3,047)	(19)	-
5556700 Total					(51,310)	(757)	(13,617)	(4,158)	(6,858)	(22,855)	(3,047)	(19)	-
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(64,885)	(957)	(17,220)	(5,258)	(8,672)	(28,902)	(3,853)	(24)	-
5556710 Total					(64,885)	(957)	(17,220)	(5,258)	(8,672)	(28,902)	(3,853)	(24)	-
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	1,507	22	400	122	201	671	90	1	-
5558000 Total					1,507	22	400	122	201	671	90	1	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	596	9	158	48	80	266	35	0	-
5560000 Total					596	9	158	48	80	266	35	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	1	4	1	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	34,993	516	9,287	2,836	4,677	15,587	2,078	13	-
5570000 Total					35,001	516	9,289	2,836	4,678	15,591	2,079	13	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,739	-	-	-	-	-	3,739	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	3,051	-	3,051	-	-	-	-	-	-
5579000 Total					6,789	-	3,051	-	-	-	3,739	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	-	-	-	54	-	-	-	-
5579100 Total					89	-	-	-	54	35	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	8,985	133	2,384	728	1,201	4,002	534	3	-
5600000 Total					8,985	133	2,384	728	1,201	4,002	534	3	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,132	105	1,893	578	953	3,177	424	3	-
5612000 Total					7,132	105	1,893	578	953	3,177	424	3	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	327	5	87	27	44	146	19	0	-
5614000 Total					327	5	87	27	44	146	19	0	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	754	11	200	61	101	336	45	0	-
5614010 Total					754	11	200	61	101	336	45	0	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,396	35	636	194	320	1,067	142	1	-
5615000 Total					2,396	35	636	194	320	1,067	142	1	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	132	2	35	11	18	59	8	0	-
5616000 Total					132	2	35	11	18	59	8	0	-
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,250	18	332	101	167	557	74	0	-
5617000 Total					1,250	18	332	101	167	557	74	0	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,785	85	1,535	469	773	2,577	344	2	-
5618000 Total					5,785	85	1,535	469	773	2,577	344	2	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,230	48	857	262	432	1,439	192	1	-
5620000 Total					3,230	48	857	262	432	1,439	192	1	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	961	14	255	78	128	428	57	0	-
5630000 Total					961	14	255	78	128	428	57	0	-
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	-
5650000 Total					(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	-
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,287	34	607	185	306	1,019	136	1	-
5650010 Total					2,287	34	607	185	306	1,019	136	1	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	6,362	94	1,688	516	850	2,834	378	2	-
5651000 Total					6,362	94	1,688	516	850	2,834	378	2	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	15,972	230	3,910	1,216	2,404	7,168	1,038	6	-
5652500 Total					15,972	230	3,910	1,216	2,404	7,168	1,038	6	-

Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	124,770	1,841	33,112	10,111	16,676	55,576	7,409	45	-
5654600 Total					124,770	1,841	33,112	10,111	16,676	55,576	7,409	45	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,609	53	958	292	482	1,608	214	1	-
5660000 Total					3,609	53	958	292	482	1,608	214	1	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5660010 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,482	37	659	201	332	1,105	147	1	-
5670000 Total					2,482	37	659	201	332	1,105	147	1	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	845	12	224	68	113	376	50	0	-
5680000 Total					845	12	224	68	113	376	50	0	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	95	1	25	8	13	42	6	0	-
5690000 Total					95	1	25	8	13	42	6	0	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	700	10	186	57	94	312	42	0	-
5692000 Total					700	10	186	57	94	312	42	0	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,445	66	1,180	360	594	1,980	264	2	-
5693000 Total					4,445	66	1,180	360	594	1,980	264	2	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	10,323	152	2,740	837	1,380	4,598	613	4	-
5700000 Total					10,323	152	2,740	837	1,380	4,598	613	4	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,663	261	4,687	1,431	2,361	7,868	1,049	6	-
5710000 Total					17,663	261	4,687	1,431	2,361	7,868	1,049	6	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	170	3	45	14	23	76	10	0	-
5720000 Total					170	3	45	14	23	76	10	0	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	177	3	47	14	24	79	11	0	-
5730000 Total					177	3	47	14	24	79	11	0	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	657	657	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	120	-	-	-	-	-	120	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	431	-	431	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,122	252	2,197	526	827	3,909	411	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	85	-	-	-	-	85	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	322	-	-	322	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	81	-	-	-	81	-	-	-	-
5800000 Total					9,816	909	2,627	848	907	3,994	531	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,715	395	3,439	824	1,294	6,120	643	-	-
5810000 Total					12,715	395	3,439	824	1,294	6,120	643	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	104	104	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	214	-	-	-	-	-	214	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,104	-	1,104	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	17	1	5	1	2	8	1	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,818	-	-	-	-	1,818	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	293	-	-	293	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	702	-	-	-	702	-	-	-	-
5820000 Total					4,252	105	1,109	294	704	1,826	215	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	381	381	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	278	-	-	-	-	-	278	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,780	-	1,780	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,147	-	-	-	-	6,147	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	324	-	-	324	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	376	-	-	-	376	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	74	-	-	-	74	-	-	-	-
5830000 Total					9,361	381	1,780	324	450	6,148	278	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	-	0	-	-	-	-	-	-
5840000 Total					0	-	0	-	-	-	-	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	324	10	88	21	33	156	16	-	-
5850000 Total					324	10	88	21	33	156	16	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	101	101	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	172	-	-	-	-	-	172	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,273	-	1,273	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	502	-	-	-	-	502	-	-	-

Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	371	-	-	371	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	251	-	-	-	251	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	81	-	-	-	81	-	-	-	-
5860000 Total					2,751	101	1,273	371	332	502	172	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	557	557	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	838	-	-	-	-	-	838	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,350	-	6,350	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	6,075	-	-	-	-	6,075	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,362	-	-	1,362	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,257	-	-	-	1,257	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	115	-	-	-	115	-	-	-	-
5870000 Total					16,554	557	6,350	1,362	1,372	6,075	838	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(90)	(90)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	3	-	-	-	-	-	3	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(115)	-	(115)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	663	21	179	43	67	319	34	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	693	-	-	-	-	693	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(2)	-	-	(2)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	18	-	-	-	18	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(91)	-	-	-	(91)	-	-	-	-
5880000 Total					1,078	(69)	64	41	(6)	1,012	36	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	49	-	-	-	-	-	49	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,872	-	1,872	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	25	1	7	2	3	12	1	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	754	-	-	-	-	754	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	204	-	-	204	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	435	-	-	-	435	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	127	-	-	-	127	-	-	-	-
5890000 Total					3,552	87	1,879	205	564	766	51	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	121	121	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	247	-	-	-	-	-	247	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	822	-	822	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,561	80	693	166	261	1,232	130	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,029	-	-	-	-	1,029	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	187	-	-	187	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	392	-	-	-	392	-	-	-	-
5900000 Total					5,359	201	1,515	353	652	2,261	377	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	178	178	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	127	-	-	-	-	-	127	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	500	-	500	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	60	2	16	4	6	29	3	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	608	-	-	-	-	608	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	127	-	-	127	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	158	-	-	-	158	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	-	-	-	58	-	-	-	-
5910000 Total					1,816	180	517	131	222	636	130	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	329	329	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	405	-	-	-	-	-	405	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,723	-	2,723	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,565	49	423	101	159	753	79	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,154	-	-	-	-	2,154	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	635	-	-	635	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	927	-	-	-	927	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	27	-	-	-	27	-	-	-	-
5920000 Total					8,765	377	3,146	737	1,113	2,908	484	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	8,760	8,760	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,561	-	-	-	-	-	3,561	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	54,803	-	54,803	-	-	-	-	-	-

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Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,450	76	663	159	249	1,179	124	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,083	-	-	-	-	30,083	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,970	-	-	5,970	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,049	-	-	-	5,049	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	758	-	-	-	758	-	-	-	-
5930000 Total					111,434	8,836	55,466	6,129	6,057	31,262	3,685	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	31	31	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	50	-	-	-	-	-	50	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	223	-	223	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	902	-	-	-	-	902	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	28	-	-	28	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	95	-	-	-	95	-	-	-	-
5931000 Total					1,328	31	223	28	95	902	50	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	460	460	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	995	-	-	-	-	-	995	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,107	-	7,107	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	2	2	11	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	16,832	-	-	-	-	16,832	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,267	-	-	1,267	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,075	-	-	-	2,075	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	252	-	-	-	252	-	-	-	-
5940000 Total					29,012	461	7,114	1,269	2,330	16,843	996	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,101	34	298	71	112	530	56	-	-
5950000 Total					1,101	34	298	71	112	530	56	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	48	48	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	65	-	-	-	-	-	65	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	689	-	689	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	597	-	-	-	-	597	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	37	-	-	37	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	371	-	-	-	371	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	61	-	-	-	61	-	-	-	-
5960000 Total					1,868	48	689	37	432	597	65	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	16	16	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	34	-	-	-	-	-	34	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	214	-	214	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	27	1	7	2	3	13	1	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	356	-	-	-	-	356	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	26	-	-	26	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	22	-	-	-	22	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	23	-	-	-	23	-	-	-	-
5970000 Total					718	17	222	28	48	369	35	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	100	100	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	187	-	-	-	-	-	187	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	(250)	-	(250)	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,165	67	586	140	220	1,042	110	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	809	-	-	-	-	809	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	209	-	-	209	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	374	-	-	-	374	-	-	-	-
5980000 Total					3,595	168	336	349	595	1,851	297	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,402	75	650	156	244	1,156	122	-	-
5989500 Total					2,388	74	646	155	243	1,149	121	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,257	53	699	154	164	1,090	96	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
9010000 Total					2,257	53	699	154	165	1,090	96	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	408	408	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	389	9	120	27	28	188	16	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,035	-	-	-	-	-	2,035	-	-

Operations & Maintenance Expense (Actuals)
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,312	-	2,312	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	5,735	-	-	-	-	5,735	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,197	-	-	1,197	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,007	-	-	-	1,007	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	189	-	-	-	189	-	-	-	-
9020000 Total					13,271	417	2,432	1,224	1,225	5,923	2,051	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,295	30	401	89	94	625	55	-	-
9030000 Total					1,295	30	401	89	94	625	55	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,546	60	789	174	185	1,229	108	-	-
9031000 Total					2,546	60	789	174	185	1,229	108	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,631	202	2,675	591	628	4,169	366	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WA	0	-	-	0	-	-	-	-	-
9032000 Total					8,627	202	2,675	591	628	4,164	366	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	17	17	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,185	309	4,086	902	960	6,368	559	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	300	-	-	-	-	-	300	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	672	-	672	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,425	-	-	-	-	1,425	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	188	-	-	188	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	446	-	-	-	446	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	63	-	-	-	63	-	-	-	-
9033000 Total					16,297	326	4,758	1,091	1,469	7,793	860	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	8	8	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	16	-	-	-	-	-	16	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	79	-	79	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	58	-	-	-	-	58	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	12	-	-	12	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	16	-	-	-	16	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	8	-	-	-	8	-	-	-	-
9035000 Total					197	8	79	12	24	58	16	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	13,573	318	4,206	929	988	6,555	576	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	14	-	14	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	51	-	-	51	-	-	-	-	-
9036000 Total					13,637	318	4,220	979	988	6,555	576	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	239	239	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	141	3	44	10	10	68	6	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	629	-	-	-	-	-	629	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,875	-	5,875	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,321	-	-	-	-	3,321	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,709	-	-	1,709	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	72	-	-	-	72	-	-	-	-
9040000 Total					11,986	243	5,918	1,719	82	3,389	635	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	42	-	42	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	(17)	-	-	-	-	(17)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	14	-	-	14	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	4	-	-	-	4	-	-	-	-
9042000 Total					42	(2)	42	14	4	(17)	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	25	1	8	2	2	12	1	-	-
9050000 Total					25	1	8	2	2	12	1	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	3	0	1	0	0	1	0	-	-
9070000 Total					3	0	1	0	0	1	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	3	-	-	3	-	-	-	-	-

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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
9080000 Total					13	0	3	3	1	5	0	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	855	20	265	59	62	413	36	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	1,260	-	1,260	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	270	-	-	-	-	-	-	-	270
9081000 Total					2,386	20	1,525	59	62	413	36	-	270
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	8	8	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,083	25	336	74	79	523	46	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	17	-	-	-	-	-	17	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	51	-	-	-	-	-	-	-	51
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	10	-	-	10	-	-	-	-	-
9084000 Total					1,169	33	336	84	79	523	62	-	51
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	80,711	-	-	-	-	-	-	-	80,711
9085100 Total					80,711	-	-	-	-	-	-	-	80,711
9086000	CUST SERV	CSEX	Customer Service Expense	CN	76	2	24	5	6	37	3	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,210	-	2,210	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,881	-	-	-	-	2,881	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	294	-	-	294	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	951	-	-	-	951	-	-	-	-
9086000 Total					6,431	2	2,234	299	957	2,918	22	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	5	-	-	-	-	-	-	-	5
9089300 Total					5	-	-	-	-	-	-	-	5
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	10,046	-	-	-	-	-	-	-	10,046
9089500 Total					10,046	-	-	-	-	-	-	-	10,046
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	10,005	-	-	-	-	-	-	-	10,005
9089600 Total					10,005	-	-	-	-	-	-	-	10,005
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	161	-	-	-	-	161	-	-	-
9089700 Total					161	-	-	-	-	161	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	460	-	-	-	-	-	-	-	460
9089800 Total					460	-	-	-	-	-	-	-	460
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	123	123	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,683	63	832	184	195	1,296	114	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	91	-	-	-	-	-	91	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	680	-	680	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	569	-	-	-	-	569	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	153	-	-	153	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	340	-	-	-	340	-	-	-	-
9090000 Total					4,638	186	1,511	336	535	1,865	205	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	2	0	1	0	0	1	0	-	-
9100000 Total					2	0	1	0	0	1	0	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	703	-	703	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	76,468	1,632	21,188	6,043	9,687	33,497	4,400	20	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	1,188	-	-	-	-	1,188	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	395	-	-	-	395	-	-	-	-
9200000 Total					78,753	1,632	21,891	6,043	10,082	34,685	4,400	20	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	87	2	27	6	6	42	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	423	-	-	-	-	-	423	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	1,811	-	1,811	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,230	176	2,280	650	1,043	3,605	474	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	78	-	-	-	-	78	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	19	-	-	-	19	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	5	-	-	-	5	-	-	-	-
9210000 Total					10,663	180	4,119	664	1,073	3,725	901	2	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(37,447)	(799)	(10,376)	(2,959)	(4,744)	(16,404)	(2,155)	(10)	-
9220000 Total					(37,447)	(799)	(10,376)	(2,959)	(4,744)	(16,404)	(2,155)	(10)	-

PACIFICORP

Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	81	81	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	117	-	117	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	13,730	293	3,804	1,085	1,739	6,014	790	4	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	524	-	-	-	-	524	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	10	-	-	10	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	9	-	-	-	9	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	192	-	-	-	192	-	-	-	-
9230000 Total					14,663	374	3,921	1,095	1,940	6,539	791	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(1)	(1)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	113	-	113	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	8,993	192	2,492	711	1,139	3,939	517	2	-
9239990 Total					9,105	191	2,605	711	1,139	3,939	517	2	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,836	-	7,836	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	1,313	-	-	-	-	1,313	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	572	-	-	572	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	-	-	-	350	-	-	-	-
9241000 Total					12,173	1,989	7,836	572	350	1,313	114	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	(100)	(100)	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(388)	-	(388)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(20)	-	-	(20)	-	-	-	-	-
9242000 Total					(508)	(100)	(388)	(20)	-	-	-	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,372	93	1,211	345	554	1,915	252	1	-
9243000 Total					4,372	93	1,211	345	554	1,915	252	1	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	153,085	3,268	42,418	12,098	19,393	67,060	8,808	39	-
9250000 Total					153,085	3,268	42,418	12,098	19,393	67,060	8,808	39	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	1,485	-	1,485	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(1,485)	(32)	(411)	(117)	(188)	(650)	(85)	(0)	-
9251000 Total					-	(32)	1,073	(117)	(188)	(650)	(85)	(0)	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(6,607)	(141)	(1,831)	(522)	(837)	(2,894)	(380)	(2)	-
9261200 Total					(6,607)	(141)	(1,831)	(522)	(837)	(2,894)	(380)	(2)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	26	26	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	73	-	-	73	-	-	-	-	-
9261500 Total					99	26	-	73	-	-	-	-	-
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(2,873)	(61)	(796)	(227)	(364)	(1,259)	(165)	(1)	-
9262200 Total					(2,873)	(61)	(796)	(227)	(364)	(1,259)	(165)	(1)	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	164	-	164	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	5,401	-	-	-	-	5,401	-	-	-
9262500 Total					5,565	-	164	-	-	5,401	-	-	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,768	59	767	219	351	1,213	159	1	-
9263200 Total					2,768	59	767	219	351	1,213	159	1	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	8,149	174	2,258	644	1,032	3,570	469	2	-
9269100 Total					8,149	174	2,258	644	1,032	3,570	469	2	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	947	20	263	75	120	415	55	0	-
9269200 Total					947	20	263	75	120	415	55	0	-
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	60,432	1,290	16,745	4,776	7,656	26,473	3,477	16	-
9269400 Total					60,432	1,290	16,745	4,776	7,656	26,473	3,477	16	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	39,571	845	10,965	3,127	5,013	17,334	2,277	10	-
9269500 Total					39,571	845	10,965	3,127	5,013	17,334	2,277	10	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	6,401	137	1,774	506	811	2,804	368	2	-
9269600 Total					6,401	137	1,774	506	811	2,804	368	2	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,779	123	1,601	457	732	2,532	333	1	-
9269700 Total					5,779	123	1,601	457	732	2,532	333	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	480	480	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	204	-	-	-	-	-	204	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	2,021	-	2,021	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,240	48	621	177	284	981	129	1	-

PACIFICORP

Operations & Maintenance Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	868	-	-	-	-	868	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	123	-	-	123	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	1,138	-	-	-	1,138	-	-	-	-
9280000 Total					7,074	528	2,641	300	1,422	1,849	333	1	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	78	78	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	723	-	-	-	-	-	723	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,778	-	3,778	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,221	-	-	-	-	6,221	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	674	-	-	674	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,830	-	-	-	1,830	-	-	-	-
9282000 Total					13,305	78	3,778	674	1,830	6,221	723	-	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,290	63	1,138	348	573	1,911	255	2	-
9283000 Total					4,290	63	1,138	348	573	1,911	255	2	-
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(3,458)	(74)	(958)	(273)	(438)	(1,515)	(199)	(1)	-
9290000 Total					(3,458)	(74)	(958)	(273)	(438)	(1,515)	(199)	(1)	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(8,149)	(174)	(2,258)	(644)	(1,032)	(3,570)	(469)	(2)	-
9299100 Total					(8,149)	(174)	(2,258)	(644)	(1,032)	(3,570)	(469)	(2)	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(947)	(20)	(263)	(75)	(120)	(415)	(55)	(0)	-
9299200 Total					(947)	(20)	(263)	(75)	(120)	(415)	(55)	(0)	-
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(60,432)	(1,290)	(16,745)	(4,776)	(7,656)	(26,473)	(3,477)	(16)	-
9299400 Total					(60,432)	(1,290)	(16,745)	(4,776)	(7,656)	(26,473)	(3,477)	(16)	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(39,571)	(845)	(10,965)	(3,127)	(5,013)	(17,334)	(2,277)	(10)	-
9299500 Total					(39,571)	(845)	(10,965)	(3,127)	(5,013)	(17,334)	(2,277)	(10)	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(6,401)	(137)	(1,774)	(506)	(811)	(2,804)	(368)	(2)	-
9299600 Total					(6,401)	(137)	(1,774)	(506)	(811)	(2,804)	(368)	(2)	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,779)	(123)	(1,601)	(457)	(732)	(2,532)	(333)	(1)	-
9299700 Total					(5,779)	(123)	(1,601)	(457)	(732)	(2,532)	(333)	(1)	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	18	0	5	1	2	8	1	0	-
9301000 Total					18	0	5	1	2	8	1	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	0	-	0	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,228	48	617	176	282	976	128	1	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	3	-	-	-	-	3	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	19	-	-	-	19	-	-	-	-
9302000 Total					2,250	48	618	176	301	979	128	1	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	51	51	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	455	-	455	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,061	44	571	163	261	903	119	1	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	369	-	-	-	-	369	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	10	-	-	10	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	146	-	-	-	146	-	-	-	-
9310000 Total					3,093	95	1,026	173	407	1,272	119	1	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	117	117	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	28	1	9	2	2	13	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	150	-	150	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	26,097	557	7,231	2,062	3,306	11,432	1,501	7	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	33	-	-	-	-	33	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	74	-	-	74	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	10	-	-	-	10	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	3	-	-	-	3	-	-	-	-
9350000 Total					26,517	675	7,389	2,138	3,321	11,478	1,509	7	-
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	22	0	6	2	3	10	1	0	-
9359500 Total					22	0	6	2	3	10	1	0	-
Grand Total					3,092,164	57,246	815,794	227,441	392,763	1,311,555	180,916	910	105,540

B3. DEPRECIATON EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	810	12	215	66	108	361	48	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	36,945	545	9,805	2,994	4,938	16,456	2,194	13	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	199,347	2,941	52,904	16,154	26,643	88,795	11,838	72	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	41,422	611	10,993	3,357	5,536	18,451	2,460	15	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	16,451	243	4,366	1,333	2,199	7,328	977	6	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,534	23	407	124	205	683	91	1	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	72	1	19	6	10	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	24	0	6	2	3	11	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	13	0	3	1	2	6	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	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	23	0	6	2	3	10	1	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	263	4	70	21	35	117	16	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	454	7	121	37	61	202	27	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	341	5	90	28	46	152	20	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,512	140	2,524	771	1,271	4,237	565	3	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	22	0	6	2	3	10	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	897	13	238	73	120	399	53	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	57	1	15	5	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	101	1	27	8	13	45	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,003	15	266	81	134	447	60	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	13,169	194	3,495	1,067	1,760	5,866	782	5	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,627	54	963	294	485	1,616	215	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,790	115	2,067	631	1,041	3,470	463	3	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	15	0	4	1	2	7	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	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(4,406)	(65)	(1,169)	(357)	(589)	(1,962)	(262)	(2)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	2,087	31	554	169	279	930	124	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,370)	(79)	(1,425)	(435)	(718)	(2,392)	(319)	(2)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	632	9	168	51	84	282	38	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,049)	(15)	(278)	(85)	(140)	(467)	(62)	(0)	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	4	0	1	0	1	2	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	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	426	6	113	35	57	190	25	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	114	2	30	9	15	51	7	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	184	3	49	15	25	82	11	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,128	105	1,892	578	953	3,175	423	3	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	519	8	138	42	69	231	31	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	125,254	1,848	33,240	10,150	16,740	55,792	7,438	45	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	18,779	277	4,984	1,522	2,510	8,365	1,115	7	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	11,241	166	2,983	911	1,502	5,007	668	4	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	589	9	156	48	79	262	35	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,724	40	723	221	364	1,213	162	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,190	62	1,112	340	560	1,867	249	2	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	36,727	542	9,747	2,976	4,909	16,359	2,181	13	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,938	43	780	238	393	1,309	174	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	406	6	108	33	54	181	24	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,676	290	5,222	1,594	2,630	8,764	1,168	7	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	22,835	337	6,060	1,850	3,052	10,172	1,356	8	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	24,728	365	6,562	2,004	3,305	11,015	1,468	9	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	61	1	16	5	8	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	148	2	39	12	20	66	9	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	154	2	41	12	21	68	9	0	-

ROCKY MOUNTAIN POWER
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Depreciation Expense (Actuals)
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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	24	-	-	-	-	-	24	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	179	-	-	-	-	179	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	60	-	-	-	60	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	76	-	-	-	76	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	54	-	-	-	-	-	54	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	545	-	545	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,059	-	-	-	-	1,059	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	106	-	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	212	-	-	-	212	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	84	-	-	-	84	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	739	739	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	739	-	-	-	-	-	739	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,098	-	5,098	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,229	-	-	-	-	11,229	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,674	-	-	1,674	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,269	-	-	-	2,269	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	353	-	-	-	353	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	82	-	82	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	167	-	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	4	-	-	-	4	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,724	2,724	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,466	-	-	-	-	-	3,466	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	13,886	-	13,886	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	15,230	-	-	-	-	15,230	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,075	-	-	4,075	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,360	-	-	-	5,360	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,073	-	-	-	1,073	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	913	913	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,000	-	-	-	-	-	1,000	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,876	-	6,876	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,989	-	-	-	-	6,989	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,982	-	-	1,982	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,673	-	-	-	2,673	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	350	-	-	-	350	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	460	460	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	268	-	-	-	-	-	268	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,945	-	1,945	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,519	-	-	-	-	5,519	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	513	-	-	513	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	837	-	-	-	837	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	158	-	-	-	158	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	533	533	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	634	-	-	-	-	-	634	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,184	-	4,184	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,443	-	-	-	-	13,443	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	741	-	-	741	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,443	-	-	-	1,443	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	553	-	-	-	553	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,290	1,290	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,969	-	-	-	-	-	1,969	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,544	-	11,544	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,914	-	-	-	-	13,914	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,017	-	-	3,017	-	-	-	-	-

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Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,489	-	-	-	3,489	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	489	-	-	-	489	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	252	252	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	214	-	-	-	-	-	214	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,222	-	2,222	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,240	-	-	-	-	2,240	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	564	-	-	564	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	397	-	-	-	397	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	87	-	-	-	87	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	388	388	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	851	-	-	-	-	-	851	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,746	-	4,746	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,191	-	-	-	-	6,191	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,165	-	-	1,165	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,052	-	-	-	1,052	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	366	-	-	-	366	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	294	294	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	721	-	-	-	-	-	721	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,574	-	2,574	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	4,768	-	-	-	-	4,768	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	639	-	-	639	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	655	-	-	-	655	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	121	-	-	-	121	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	9	-	-	-	-	-	9	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	122	-	122	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	267	-	-	-	-	267	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	19	-	-	19	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	40	-	-	-	40	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	8	-	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	36	-	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	664	-	664	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,106	-	-	-	-	1,106	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	110	-	-	110	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	241	-	-	-	241	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	64	-	-	-	64	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	69	69	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	167	4	52	11	12	81	7	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	201	-	-	-	-	-	201	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	684	-	684	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	18	0	4	1	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	205	3	55	17	27	91	12	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,942	41	538	153	246	851	112	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	941	-	-	-	-	941	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	265	-	-	265	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	213	-	-	-	213	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	103	-	-	-	103	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	42	1	13	3	3	20	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	5	-	-	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	74	-	74	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	79	1	21	6	11	35	5	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	575	12	159	45	73	252	33	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	42	-	-	-	-	42	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	4	-	-	4	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	588	14	182	40	43	284	25	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	78	-	-	-	-	-	78	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	181	-	181	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	479	7	127	39	64	213	28	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	9,187	196	2,546	726	1,164	4,025	529	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	144	-	-	-	-	144	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	63	-	-	63	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	341	-	-	-	341	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	13	-	-	-	13	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	6	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	15	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	23	-	-	-	-	-	23	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	107	-	107	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	237	3	63	19	32	105	14	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	140	-	-	-	-	140	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	27	-	-	27	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	33	33	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	90	-	-	-	-	-	90	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	450	-	450	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	925	14	245	75	124	412	55	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	82	2	23	6	10	36	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	631	-	-	-	-	631	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	109	-	-	109	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	160	-	-	-	160	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	16	-	-	-	16	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	21	21	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	-	-	-	-	-	65	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	465	-	465	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	61	1	15	5	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	321	5	85	26	43	143	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	243	5	67	19	31	107	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	387	-	-	-	-	387	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	-	-	73	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	133	-	-	-	133	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	257	257	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	51	11	12	80	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	495	-	-	-	-	-	495	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,306	-	3,306	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,728	114	2,051	626	1,033	3,442	459	3	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,099	88	1,136	324	519	1,795	236	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,637	-	-	-	-	2,637	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	506	-	-	506	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	997	-	-	-	997	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	254	-	-	-	254	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	219	-	219	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	357	5	95	29	48	159	21	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	44	1	12	4	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	169	-	-	-	-	169	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	44	-	-	44	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	54	-	-	-	54	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	141	2	37	11	19	63	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	31	9	14	48	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total					839,912	17,633	228,182	66,949	109,305	369,116	48,499	227	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	9,065	134	2,406	735	1,212	4,038	538	3	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	180,756	-	-	-	-	-	-	-	180,756
4032000 Total					189,821	134	2,406	735	1,212	4,038	538	3	180,756
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	872	13	231	71	117	388	52	0	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	82	1	22	7	11	37	5	0	-
4033000 Total					954	14	253	77	128	425	57	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	249	4	66	20	33	111	15	0	-
4034000 Total					249	4	66	20	33	111	15	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	10,800	159	2,866	875	1,443	4,811	641	4	-
4035000 Total					10,800	159	2,866	875	1,443	4,811	641	4	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	101	101	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(1,045)	-	-	-	-	-	(1,045)	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	974	-	974	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(10,026)	-	-	-	-	(10,026)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	544	-	-	544	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(647)	-	-	-	(647)	-	-	-	-
4036000 Total					(10,099)	101	974	544	(647)	(10,026)	(1,045)	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	3,666	54	973	297	490	1,633	218	1	-
4037000 Total					3,666	54	973	297	490	1,633	218	1	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(222)	(3)	(59)	(18)	(30)	(99)	(13)	(0)	-
4039999 Total					(222)	(3)	(59)	(18)	(30)	(99)	(13)	(0)	-
Grand Total					1,035,081	18,096	235,661	69,480	111,934	370,008	48,909	236	180,756

B4. AMORTIZATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	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	631	9	167	51	84	281	37	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,680	40	711	217	358	1,194	159	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	306	5	81	25	41	136	18	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	996	15	264	81	133	444	59	0	-
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	58	1	16	5	7	26	3	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,196	145	1,920	424	451	2,993	263	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	3,965	85	1,099	313	502	1,737	228	1	-
4040000	AMOR LTD TRM PLNT	3032130	PROD & TRANS PLANT	SG	109	2	29	9	15	49	6	0	-
4040000	AMOR LTD TRM PLNT	3032140	MINING PLANT	SO	76	2	21	6	10	33	4	0	-
4040000	AMOR LTD TRM PLNT	3032150	HYDRO PLANT	SO	128	3	36	10	16	56	7	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	1	7	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	11	0	3	1	1	5	1	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	35	1	10	3	4	15	2	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	392	8	109	31	50	172	23	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	470	10	130	37	59	206	27	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	115	35	58	192	26	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	71	2	20	6	9	31	4	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,857	40	515	147	235	814	107	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	96	29	48	160	21	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	297	6	82	23	38	130	17	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,823	42	749	229	377	1,257	168	1	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	2,003	47	621	137	146	968	85	-	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	63	822	234	376	1,299	171	1	-
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	202	4	56	16	26	89	12	0	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	1,126	26	349	77	82	544	48	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,550	83	1,100	243	258	1,715	151	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	771	16	214	61	98	338	44	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	558	13	173	38	41	270	24	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	163	3	45	13	21	72	9	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	94	2	29	6	7	46	4	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,273	49	630	180	288	996	131	1	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	36	1	10	3	5	16	2	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	91	2	25	7	11	40	5	0	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	31	1	9	2	4	14	2	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	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	2	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	10,872	160	2,885	881	1,453	4,843	646	4	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	484	10	134	38	61	212	28	0	-
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	0	-

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	83	25	42	139	19	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	294	-	294	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	247	5	68	20	31	108	14	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	93	-	-	93	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53	-	-	-	53	-	-	-	-
4040000 Total					48,540	923	13,794	3,778	5,642	21,780	2,612	11	-
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,233	-	-	-	-	-	-	-	4,233
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(284)	(4)	(75)	(23)	(38)	(126)	(17)	(0)	-
4049000 Total					3,949	(4)	(75)	(23)	(38)	(126)	(17)	(0)	4,233
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	6,496	96	1,724	526	868	2,894	386	2	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					6,798	96	1,724	526	868	3,195	386	2	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	24	0	6	2	3	11	1	0	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	1,057	-	1,057	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	1,332	-	-	-	-	1,332	-	-	-
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					2,538	0	1,064	2	3	1,343	1	0	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,176	-	-	-	-	-	5,176	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,529	-	41,529	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	11,930	-	-	11,930	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	315	-	-	-	-	-	315	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	922	-	922	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	546	-	-	546	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	31	-	-	-	-	-	31	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	14	-	-	14	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,751	-	-	-	-	-	1,751	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	840	-	840	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	660	-	-	660	-	-	-	-	-
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					61,824	1,015	16,506	4,284	6,476	26,191	2,982	13	4,357

B5. TAXES OTHER THAN INCOME

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Taxes Other Than Income (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	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)	(127)	(36)	(58)	(201)	(26)	(0)	-
4081000 Total					(459)	(10)	(127)	(36)	(58)	(201)	(26)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	161,965	3,458	44,879	12,800	20,518	70,950	9,319	42	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(299)	-	(299)	-	-	-	-	-	-
4081500 Total					161,666	3,458	44,580	12,800	20,518	70,950	9,319	42	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,223	1,223	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,492	-	29,492	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,864	-	-	-	1,864	-	-	-	-
4081800 Total					32,587	1,223	29,492	-	1,864	8	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,664	292	3,786	1,080	1,731	5,986	786	4	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	-	1,499	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	212	3	52	16	32	95	14	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	21	-	-	21	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	48	1	12	4	7	22	3	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	92	-	-	-	92	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	37	12	23	68	10	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,232	33	592	181	298	994	133	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	21	0	6	2	3	9	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	459	7	112	35	69	206	30	0	-
4081990 Total					18,402	338	6,097	1,350	2,255	7,381	977	5	-
Grand Total					212,197	5,009	80,042	14,114	24,579	78,138	10,269	46	-

B6. FEDERAL INCOME TAXES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense & Renewable Energy Tax Credits
Twelve Months Ended - June 2021
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	(44,666)	(652)	(11,503)	(3,572)	(6,428)	(19,698)	(2,797)	(16)	-
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE		-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(48)	(1)	(12)	(4)	(8)	(21)	(3)	(0)	-
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG		-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					**(44,738)**	**(653)**	**(11,521)**	**(3,578)**	**(6,439)**	**(19,729)**	**(2,802)**	**(16)**	**-**
4091100	STATE INC TAX ELEC	311311	Utah Renewable Energy Production Tax Cre	SG		-	-	-	-	-	-	-	-
4091100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4118000	GAINS-DISP OF ALLO	0	SO2 ALLOWANCE	SE	0	0	0	0	0	0	0	0	-
4118000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(86,774)	(1,672)	(22,688)	(6,544)	(11,670)	(38,963)	(5,197)	(23)	(18)
4191000 Total					**(86,774)**	**(1,672)**	**(22,688)**	**(6,544)**	**(11,670)**	**(38,963)**	**(5,197)**	**(23)**	**(18)**
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	(380)	-	(380)	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(2,433)	(36)	(627)	(195)	(350)	(1,073)	(152)	(1)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	813	17	221	64	109	354	49	0	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	(123)	-	-	-	-	(123)	-	-	-
4211000 Total					**(2,123)**	**(18)**	**(786)**	**(131)**	**(241)**	**(842)**	**(104)**	**(1)**	**-**
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	200	4	54	16	27	87	12	0	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WA	3	-	-	3	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	1	-	-	-	1	-	-	-	-
4212000 Total					**205**	**4**	**54**	**19**	**28**	**87**	**12**	**0**	**-**
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	346,255	6,670	90,533	26,111	46,565	155,473	20,739	91	73
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	608	8,254	2,380	4,245	14,174	1,891	8	7
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,133	60	819	236	421	1,407	188	1	1
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	848	16	222	64	114	381	51	0	0
4270000 Total					**381,803**	**7,355**	**99,828**	**28,791**	**51,346**	**171,434**	**22,868**	**100**	**81**
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	963	19	252	73	129	432	58	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,172	61	829	239	427	1,424	190	1	1
4280000 Total					**4,135**	**80**	**1,081**	**312**	**556**	**1,856**	**248**	**1**	**1**
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEB	SNP	582	11	152	44	78	262	35	0	0
4281000 Total					**582**	**11**	**152**	**44**	**78**	**262**	**35**	**0**	**0**
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	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	0	4310000/0	SNP	13,520	260	3,535	1,020	1,818	6,071	810	4	3
4310000 Total					**13,520**	**260**	**3,535**	**1,020**	**1,818**	**6,071**	**810**	**4**	**3**
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	12,573	242	3,287	948	1,691	5,645	753	3	3
4313000 Total					**12,573**	**242**	**3,287**	**948**	**1,691**	**5,645**	**753**	**3**	**3**
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(43,218)	(833)	(11,300)	(3,259)	(5,812)	(19,405)	(2,588)	(11)	(9)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	275	5	72	21	37	124	16	0	0
4320000 Total					**(42,943)**	**(827)**	**(11,228)**	**(3,238)**	**(5,775)**	**(19,282)**	**(2,572)**	**(11)**	**(9)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	150	3	34	10	16	54	7	0	26
SCHMAP	130100	Non - Deductible Expenses	SO	1,980	42	549	156	251	867	114	1	-
SCHMAP	130400	PMINondeductible Exp	SE	10	0	3	1	2	5	1	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	278	6	77	22	35	122	16	0	-
SCHMAP	130750	Nondeductible Fringe Benefits	SO	280	6	78	22	35	123	16	0	-
SCHMAP	130755	Nondeductible Parking Costs	SO	830	18	230	66	105	364	48	0	-
SCHMAP	505505	Income Tax Interest	SO	5	0	1	0	1	2	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	23	0	6	2	3	10	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	-
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	23	0	6	2	3	10	1	0	-
SCHMAP Total				3,580	75	983	281	452	1,557	205	1	26
SCHMAT	105100	Capitalized Labor Costs	SO	4,075	87	1,129	322	516	1,785	234	1	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	859,860	15,033	195,768	57,718	92,985	307,372	40,630	196	150,157
SCHMAT	1051201	Book Depreciation- Utah DJ Plant Buy dow	UT	225,431	-	-	-	-	225,431	-	-	-
SCHMAT	1051203	Book Depreciation - Idaho Plant Buy Down	IDU	16,938	-	-	-	-	-	16,938	-	-
SCHMAT	1051204	Book Depreciation - Oregon Plant Buy Dow	OR	131,758	-	131,758	-	-	-	-	-	-
SCHMAT	105121	PMIBook Depreciation	SE	15,868	229	3,885	1,208	2,388	7,122	1,031	6	-
SCHMAT	105130	CIAC	CIAC	121,888	3,786	32,966	7,901	12,405	58,663	6,167	-	-
SCHMAT	105140	Highway relocation	SNPD	3,814	118	1,031	247	388	1,836	193	-	-
SCHMAT	105142	Avoided Costs	SNP	72,599	1,387	19,421	5,567	9,193	32,807	4,195	19	10
SCHMAT	105146	Capitalization of Test Energy	SG	2,663	39	707	216	356	1,186	158	1	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(4,930)	(105)	(1,366)	(390)	(625)	(2,160)	(284)	(1)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	3,554	71	1,761	512	25	997	188	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	18,426	393	5,106	1,456	2,334	8,072	1,060	5	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(521)	(11)	(144)	(41)	(66)	(228)	(30)	(0)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	3,703	79	1,026	293	469	1,622	213	1	-
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	1,689	-	-	-	-	1,689	-	-	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	553	-	-	-	-	-	-	-	553
SCHMAT	415301	Environmental Costs WA	WA	231	-	-	231	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	18,094	261	4,430	1,378	2,723	8,121	1,175	6	-
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	671	-	-	-	-	-	-	-	671
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(159)	-	-	-	-	-	-	-	(159)
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	30	-	-	30	-	-	-	-	-
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	(2,406)	-	-	(2,406)	-	-	-	-	-
SCHMAT	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	806	-	-	-	-	-	806	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	620	-	620	-	-	-	-	-	-
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	1,556	-	-	-	-	1,556	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	517	-	-	-	517	-	-	-	-
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	121	121	-	-	-	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(38)	-	-	-	-	-	-	-	(38)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(5)	-	-	-	-	-	-	-	(5)
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	12	-	-	-	-	-	12	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	(78)	-	-	-	-	-	-	-	(78)
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	36	-	-	-	-	-	-	-	36
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	101	-	-	-	101	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(553)	-	-	-	-	-	-	-	(553)
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,405	-	-	-	-	-	-	-	1,405
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	131	-	-	-	-	-	-	-	131
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	(564)	-	-	-	-	-	-	-	(564)
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	7	-	-	7	-	-	-	-	-
SCHMAT	415939	Reg Asset - Carbon Plant Decommissioning	WYP	523	-	-	-	523	-	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	WA	1,785	-	-	1,785	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(686)	-	-	-	-	-	-	-	(686)
SCHMAT	425360	Hermiston Swap	SG	172	3	46	14	23	76	10	0	-
SCHMAT	430100	Customer Service / Weatherization	OTHER	(196,674)	-	-	-	-	-	-	-	(196,674)

ROCKY MOUNTAIN POWER
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Schedule M (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	505125	ACCRUED ROYALTIES	SE	3,253	47	797	248	490	1,460	211	1	-
SCHMAT	505400	Bonus Liability	SO	(643)	(14)	(178)	(51)	(81)	(282)	(37)	(0)	-
SCHMAT	505450	Accrued Payroll Taxes	SO	16,954	362	4,698	1,340	2,148	7,427	975	4	-
SCHMAT	5054501	Accrued Payroll Taxes - PMI	SE	13	0	3	1	2	6	1	0	-
SCHMAT	505520	Bonus Accrual - PMI	SE	65	1	16	5	10	29	4	0	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	72	2	20	6	9	32	4	0	-
SCHMAT	505601	Sick Leave Accrual - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
SCHMAT	605100	Trojan Decomissioning Costs	TROJD	(46)	(1)	(12)	(4)	(6)	(20)	(3)	(0)	-
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(843)	-	-	-	-	-	-	-	(843)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	832	12	204	63	125	374	54	0	-
SCHMAT	610000	Coal Mine Development-PMI	SE	(30)	(0)	(7)	(2)	(4)	(13)	(2)	(0)	-
SCHMAT	610141	WA Rate Refunds	OTHER	1,850	-	-	-	-	-	-	-	1,850
SCHMAT	610145	REG LIAB-DSM	OTHER	(2,786)	-	-	-	-	-	-	-	(2,786)
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	1,820	-	1,820	-	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	WA	678	-	-	678	-	-	-	-	-
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	373	-	-	-	-	-	-	-	373
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	747	-	-	-	-	-	-	-	747
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	53	-	-	-	-	-	-	-	53
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(13,025)	-	-	-	-	-	-	-	(13,025)
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	801	-	-	-	-	-	-	-	801
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(2,528)	-	-	-	-	-	-	-	(2,528)
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(523)	-	-	-	-	-	-	-	(523)
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(41,731)	-	-	-	-	-	-	-	(41,731)
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(3,142)	-	-	-	-	-	-	-	(3,142)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	35	-	-	-	-	-	-	-	35
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	CA	265	265	-	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	1,485	-	1,485	-	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	CA	(30)	(30)	-	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	IDU	(113)	-	-	-	-	-	(113)	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	8,685	-	8,685	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	19,601	-	-	-	-	19,601	-	-	-
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	(280)	-	-	-	(280)	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,091	-	-	-	-	-	-	-	1,091
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	1,275	-	-	1,275	-	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	131	131	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(7,968)	-	(7,968)	-	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	114	-	-	114	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	-	114	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(377)	-	-	-	(377)	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	529	-	-	-	-	-	-	-	529
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(24,739)	-	-	-	-	-	-	-	(24,739)
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,572)	-	-	-	-	-	-	-	(3,572)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER	(2,731)	-	-	-	-	-	-	-	(2,731)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(1,933)	-	-	-	-	-	-	-	(1,933)
SCHMAT	715105	MCI FOG Wire Lease	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	715720	NW Power Act-WA	OTHER	244	-	-	-	-	-	-	-	244
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(29)	(1)	(8)	(2)	(4)	(13)	(2)	(0)	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	582	11	156	45	74	263	34	0	0
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(744)	(16)	(206)	(59)	(94)	(326)	(43)	(0)	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	1,250	18	306	95	188	561	81	0	-
SCHMAT	920110	PMIWY Extraction Tax	SE	(303)	(4)	(74)	(23)	(46)	(136)	(20)	(0)	-
SCHMAT Total				1,257,858	22,273	407,875	79,774	126,457	684,904	73,956	240	(137,621)
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	9	0	2	1	1	4	1	0	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	110	2	29	8	14	50	6	0	0
SCHMDP	910900	PMIDepletion	SE	6,401	92	1,567	487	963	2,873	416	2	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDP Total				6,520	94	1,599	497	979	2,927	423	2	0
SCHMDT	105122	Repair Deduction	SG	154,035	2,273	40,878	12,482	20,587	68,611	9,147	56	-
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,225,253	21,893	333,230	58,557	161,067	542,432	69,575	380	-
SCHMDT	105126	PMITax Depreciation	SE	3,256	47	797	248	490	1,461	212	1	-
SCHMDT	105137	Capitalized Depreciation	SO	7,807	167	2,163	617	989	3,420	449	2	-
SCHMDT	1051411	AFUDC - DEBT	SNP	38,222	730	10,225	2,931	4,840	17,272	2,208	10	5
SCHMDT	1051412	AFUDC - Equity	SNP	78,974	1,509	21,126	6,056	10,001	35,688	4,563	21	11
SCHMDT	105143	Basis Intangible Difference	SNP	284	5	76	22	36	128	16	0	0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	119,531	2,552	33,121	9,446	15,143	52,362	6,877	31	-
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMDT	105175	Removal Cost (net of salvage)	GPS	78,604	1,678	21,780	6,212	9,958	34,433	4,523	20	-
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	2,076	31	551	168	278	925	123	1	-
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	2,100	45	582	166	266	920	121	1	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	33	0	8	3	5	15	2	0	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(5,845)	(84)	(1,431)	(445)	(880)	(2,623)	(380)	(2)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	1,063	33	287	69	108	511	54	-	-
SCHMDT	205205	Inventory Reserve - PMI	SE	(984)	(14)	(241)	(75)	(148)	(441)	(64)	(0)	-
SCHMDT	205411	PMISEC 263A Adjustment	SE	775	11	190	59	117	348	50	0	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	498	-	498	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	713	-	-	-	-	713	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	(77)	-	-	-	-	-	(77)	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	(511)	(8)	(136)	(41)	(68)	(228)	(30)	(0)	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	960	14	255	78	128	428	57	0	-
SCHMDT	210180	OTHER PREPAIDS	SO	1,615	34	448	128	205	708	93	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(94)	(1)	(25)	(8)	(13)	(42)	(6)	(0)	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	(521)	(11)	(144)	(41)	(66)	(228)	(30)	(0)	-
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	31	0	8	3	4	14	2	0	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	2,188	-	-	-	-	-	-	-	2,188
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	11,210	-	-	-	-	-	-	-	11,210
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	24,257	518	6,721	1,917	3,073	10,626	1,396	6	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	3,264	47	799	249	491	1,465	212	1	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	(69)	(69)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	(382)	-	-	-	-	-	(382)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	248	-	248	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	1,483	-	-	-	-	1,483	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	797	-	-	797	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	171	-	-	-	171	-	-	-	-
SCHMDT	415417	Contra RA UMWA Pension CA	OTHER	1,805	-	-	-	-	-	-	-	1,805
SCHMDT	415431	Reg Asset - WA Transportation Electrific	OTHER	210	-	-	-	-	-	-	-	210
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	4,033	-	-	-	-	-	-	-	4,033
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(13,200)	-	-	-	-	(13,200)	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	(4,000)	-	-	-	(4,000)	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER	3	-	-	-	-	-	-	-	3
SCHMDT	415655	CA GHG Allowance	OTHER	(3,213)	-	-	-	-	-	-	-	(3,213)
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	568	-	-	-	-	-	-	-	568
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	107	-	-	-	-	-	-	-	107
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	737	-	-	-	-	-	-	-	737
SCHMDT	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	259	-	-	259	-	-	-	-	-
SCHMDT	415815	Insurance Reserve	SO	115,250	2,460	31,934	9,108	14,600	50,486	6,631	30	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	(26)	-	-	-	-	-	-	-	(26)
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(7)	-	-	-	-	-	-	-	(7)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	19	-	-	-	-	19	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(126)	-	-	-	-	-	-	-	(126)
SCHMDT	415870	CA Def Excess NPC	OTHER	(2,964)	-	-	-	-	-	-	-	(2,964)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(5,828)	-	-	-	-	-	-	-	(5,828)
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	17,506	-	-	-	-	-	-	-	17,506
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	(166)	-	-	-	-	-	-	-	(166)
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	596	-	-	-	-	-	-	-	596
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(8,272)	-	-	-	-	-	-	-	(8,272)
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	6,054	-	-	-	-	-	6,054	-	-
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	(239)	-	-	-	-	-	(239)	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	704	-	-	-	-	704	-	-	-
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(579)	-	-	-	(579)	-	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	-	-	-	-	-	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,302)	-	-	-	-	(17,302)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(223)	-	-	-	(223)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(1,607)	(24)	(426)	(130)	(215)	(716)	(95)	(1)	-
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	4,635	-	-	-	-	-	-	-	4,635
SCHMDT	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,475	-	-	-	-	-	-	-	1,475
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	36	-	-	-	-	-	36	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(93)	(3)	(25)	(6)	(9)	(45)	(5)	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,931)	-	-	-	-	-	-	-	(3,931)
SCHMDT	430110	Reg Asset balance reclass	OTHER	(2,786)	-	-	-	-	-	-	-	(2,786)
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	4,728	-	-	-	-	-	-	-	4,728
SCHMDT	505510	Vacation Accrual - PMI	SE	(40)	(1)	(10)	(3)	(6)	(18)	(3)	(0)	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(9)	-	-	(9)	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(676)	(10)	(165)	(51)	(102)	(303)	(44)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	12	2	0	-
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)	(219)	(68)	(134)	(401)	(58)	(0)	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	11	-	11	-	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	(133)	-	-	-	-	-	-	-	(133)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	179	-	-	-	-	-	-	-	179
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	(634)	-	-	-	-	-	-	-	(634)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	6,131	-	-	-	-	6,131	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(596)	-	-	-	-	-	-	-	(596)
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	(1,287)	(27)	(356)	(102)	(163)	(564)	(74)	(0)	-
SCHMDT	720500	Severance Accrual	SO	(2,802)	(60)	(777)	(221)	(355)	(1,228)	(161)	(1)	-
SCHMDT	720800	FAS 158 Pension Liability	SO	24,712	528	6,847	1,953	3,131	10,825	1,422	6	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	3,180	68	881	251	403	1,393	183	1	-
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	(1,430)	(31)	(396)	(113)	(181)	(626)	(82)	(0)	-
SCHMDT	910530	Injuries and Damages Reserve	SO	(251,916)	(5,378)	(69,803)	(19,908)	(31,913)	(110,354)	(14,494)	(65)	-
SCHMDT Total				1,617,837	28,565	439,510	90,554	206,583	695,036	97,781	498	21,191
Grand Total				2,885,795	51,008	849,967	171,106	334,470	1,384,423	172,365	742	(116,404)

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	105122	Repair Deduction	SG	37,872	559	10,051	3,069	5,062	16,869	2,249	14	-
4101000	105125	Tax Depreciation	TAXDEPR	301,248	5,383	81,930	14,397	39,601	133,366	17,106	93	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	801	12	196	61	120	359	52	0	-
4101000	105137	Capitalized Depreciation	SO	1,920	41	532	152	243	841	110	0	-
4101000	105141	AFUDC Debt	SNP	9,398	180	2,514	721	1,190	4,247	543	3	1
4101000	1051411	AFUDC Equity	SNP	19,417	371	5,194	1,489	2,459	8,774	1,122	5	3
4101000	105143	282Basis Intangible Difference	SNP	70	1	19	5	9	32	4	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	29,389	627	8,143	2,323	3,723	12,874	1,691	8	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	105175	Cost of Removal	GPS	19,326	413	5,355	1,527	2,448	8,466	1,112	5	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	510	8	135	41	68	227	30	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	516	11	143	41	65	226	30	0	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	4	1	0	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(1,437)	(21)	(352)	(109)	(216)	(645)	(93)	(1)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	261	8	71	17	27	126	13	-	-
4101000	205205	Inventory Reserve - PMI	SE	(242)	(3)	(59)	(18)	(36)	(109)	(16)	(0)	-
4101000	205411	190PMISec263A	SE	190	3	47	15	29	85	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	122	-	122	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	175	-	-	-	-	175	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(19)	-	-	-	-	-	(19)	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	(126)	(2)	(33)	(10)	(17)	(56)	(7)	(0)	-
4101000	210175	Prepaid - FSA O&M - East	SG	236	3	63	19	32	105	14	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	397	8	110	31	50	174	23	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(128)	(3)	(35)	(10)	(16)	(56)	(7)	(0)	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	8	0	2	1	1	3	0	0	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	538	-	-	-	-	-	-	-	538
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,756	-	-	-	-	-	-	-	2,756
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	5,964	127	1,653	471	756	2,613	343	2	-
4101000	415410	Reg Asset - Energy West Mining	SE	803	12	196	61	121	360	52	0	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(17)	(17)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(94)	-	-	-	-	-	(94)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	61	-	61	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	365	-	-	-	-	365	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	196	-	-	196	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	42	-	-	-	42	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	-	444
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	52	-	-	-	-	-	-	-	52
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	992	-	-	-	-	-	-	-	992
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(3,245)	-	-	-	-	(3,245)	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	(983)	-	-	-	(983)	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
4101000	415655	CA GHG Allowance	OTHER	(790)	-	-	-	-	-	-	-	(790)
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	140	-	-	-	-	-	-	-	140
4101000	415701	CA Deferred Intervenor Funding	OTHER	26	-	-	-	-	-	-	-	26
4101000	415720	Reg Asset - Community Solar - OR	OTHER	181	-	-	-	-	-	-	-	181

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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	64	-	-	64	-	-	-	-	-
4101000	415815	Insurance Reserve	SO	28,336	605	7,852	2,239	3,590	12,413	1,630	7	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	(6)	-	-	-	-	-	-	-	(6)
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(2)	-	-	-	-	-	-	-	(2)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	5	-	-	-	-	5	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(31)	-	-	-	-	-	-	-	(31)
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(729)	-	-	-	-	-	-	-	(729)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(1,433)	-	-	-	-	-	-	-	(1,433)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	4,304	-	-	-	-	-	-	-	4,304
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	(41)	-	-	-	-	-	-	-	(41)
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	147	-	-	-	-	-	-	-	147
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(2,034)	-	-	-	-	-	-	-	(2,034)
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	1,488	-	-	-	-	-	1,488	-	-
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	(59)	-	-	-	-	-	(59)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	173	-	-	-	-	173	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(142)	-	-	-	(142)	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85)	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,254)	-	-	-	-	(4,254)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(55)	-	-	-	(55)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(395)	(6)	(105)	(32)	(53)	(176)	(23)	(0)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,140	-	-	-	-	-	-	-	1,140
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	363	-	-	-	-	-	-	-	363
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	9	-	-	-	-	-	9	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(23)	(1)	(6)	(1)	(2)	(11)	(1)	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(966)	-	-	-	-	-	-	-	(966)
4101000	430110	Reg Asset Balance Reclass	OTHER	(685)	-	-	-	-	-	-	-	(685)
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,162	-	-	-	-	-	-	-	1,162
4101000	505510	190PMI Vacation/Bonus	SE	(10)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(2)	-	-	(2)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(166)	(2)	(41)	(13)	(25)	(75)	(11)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	1	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)	(54)	(17)	(33)	(98)	(14)	(0)	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	3	-	3	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(33)	-	-	-	-	-	-	-	(33)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	44	-	-	-	-	-	-	-	44
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(156)	-	-	-	-	-	-	-	(156)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	1,507	-	-	-	-	1,507	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(147)	-	-	-	-	-	-	-	(147)
4101000	720200	190Deferred Compensation Payout	SO	(316)	(7)	(88)	(25)	(40)	(139)	(18)	(0)	-
4101000	720500	190Severance	SO	(689)	(15)	(191)	(54)	(87)	(302)	(40)	(0)	-
4101000	720800	190FAS 158 Pension Liability	SO	6,076	130	1,684	480	770	2,662	350	2	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	782	17	217	62	99	343	45	0	-
4101000	720815	FAS 158 Post Retirement Liability	SO	(352)	(8)	(97)	(28)	(45)	(154)	(20)	(0)	-
4101000	910530	190Injuries & Damages	SO	(61,938)	(1,322)	(17,162)	(4,895)	(7,846)	(27,132)	(3,564)	(16)	-
4101000 Total				397,771	7,023	108,061	22,264	50,792	170,886	24,041	122	5,210

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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	1,595	-	-	-	-	-	-	-	1,595
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,002)	(21)	(278)	(79)	(127)	(439)	(58)	(0)	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(328)	(328)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(187)	-	-	-	-	-	-	(187)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(416)	-	-	-	-	-	(416)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(1,937)	-	(1,937)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(79)	-	-	-	-	-	-	-	(79)
4111000	1051156	Depreciation Flow-Through - UT	UT	(4,820)	-	-	-	-	(4,820)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	1,147	-	-	1,147	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,137)	-	-	-	(1,137)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(1,107)	-	-	-	(1,107)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(21)	(21)	-	-	-	-	-	-	-
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	(344)	-	(344)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(588)	-	-	-	-	(588)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(315)	-	-	(315)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(232)	-	-	-	(232)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(211,410)	(3,696)	(48,133)	(14,191)	(22,862)	(75,572)	(9,990)	(48)	(36,919)
4111000	1051201	Book Depreciation- Utah DJ Plant Buy dow	UT	(55,426)	-	-	-	-	(55,426)	-	-	-
4111000	1051203	Book Depreciation - Idaho Plant Buy Down	IDU	(4,165)	-	-	-	-	-	(4,165)	-	-
4111000	1051204	Book Depreciation - Oregon Plant Buy Dow	OR	(32,395)	-	(32,395)	-	-	-	-	-	-
4111000	105121	282DIT PMIDepreciation-Book	SE	(3,901)	(56)	(955)	(297)	(587)	(1,751)	(253)	(1)	-
4111000	105130	CIAC	CIAC	(29,968)	(931)	(8,105)	(1,943)	(3,050)	(14,423)	(1,516)	-	-
4111000	105140	Highway Relocation	SNPD	(938)	(29)	(254)	(61)	(95)	(451)	(47)	-	-
4111000	105142	Avoided Costs	SNP	(17,850)	(341)	(4,775)	(1,369)	(2,260)	(8,066)	(1,031)	(5)	(3)
4111000	105146	Capitalization of Test Energy	SG	(655)	(10)	(174)	(53)	(87)	(292)	(39)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(1,109)	(16)	(294)	(90)	(148)	(494)	(66)	(0)	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	1,212	26	336	96	154	531	70	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(874)	(17)	(433)	(126)	(6)	(245)	(46)	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(4,530)	(97)	(1,255)	(358)	(574)	(1,985)	(261)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	128	3	35	10	16	56	7	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(910)	(19)	(252)	(72)	(115)	(399)	(52)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	(415)	-	-	-	-	(415)	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(136)	-	-	-	-	-	-	-	(136)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(57)	-	-	(57)	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(4,449)	(64)	(1,089)	(339)	(669)	(1,997)	(289)	(2)	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(165)	-	-	-	-	-	-	-	(165)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	39	-	-	-	-	-	-	-	39
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(7)	-	-	(7)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	302	-	-	-	-	-	-	-	302
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	592	-	-	592	-	-	-	-	-
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	(198)	-	-	-	-	-	(198)	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	SG	0	0	0	0	0	0	0	0	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(152)	-	(152)	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(383)	-	-	-	-	(383)	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(127)	-	-	-	(127)	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(30)	(30)	-	-	-	-	-	-	-

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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	9	-	-	-	-	-	-	-	9
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	1	-	-	-	-	-	-	-	1
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(3)	-	-	-	-	-	(3)	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	19	-	-	-	-	-	-	-	19
4111000	415857	ID - Deferred Overburden Costs	OTHER	(9)	-	-	-	-	-	-	-	(9)
4111000	415858	WY - Deferred Overburden Costs	WYP	(25)	-	-	-	(25)	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	136	-	-	-	-	-	-	-	136
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(346)	-	-	-	-	-	-	-	(346)
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(32)	-	-	-	-	-	-	-	(32)
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	139	-	-	-	-	-	-	-	139
4111000	415927	Reg Liability - Depreciation Decrease De	WA	(2)	-	-	(2)	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(129)	-	-	-	(129)	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(439)	-	-	(439)	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	169	-	-	-	-	-	-	-	169
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(3)	(0)	-
4111000	430100	283Weatherization	OTHER	48,355	-	-	-	-	-	-	-	48,355
4111000	505125	190Accrued Royalties	SE	(800)	(12)	(196)	(61)	(120)	(359)	(52)	(0)	-
4111000	505400	190Bonus Liability	SO	158	3	44	12	20	69	9	0	-
4111000	505450	Accrued Payroll Taxes	SO	(4,168)	(89)	(1,155)	(329)	(528)	(1,826)	(240)	(1)	-
4111000	5054501	Accrued Payroll Taxes - PMI	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4111000	505520	Bonus Accrual - PMI	SE	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	SE	0	0	0	0	0	0	0	0	-
4111000	505700	190Accrued Retention Bonus	SO	2	0	1	0	0	1	0	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	11	0	3	1	2	5	1	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	207	-	-	-	-	-	-	-	207
4111000	605715	Trapper Mine Contract Obligation	SE	(205)	(3)	(50)	(16)	(31)	(92)	(13)	(0)	-
4111000	610000	283PMI Development Costs	SE	7	0	2	1	1	3	0	0	-
4111000	610141	190WA Rate Refunds	OTHER	(455)	-	-	-	-	-	-	-	(455)
4111000	610145	190REG LIAB_DSM	OTHER	685	-	-	-	-	-	-	-	685
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(447)	-	(447)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(167)	-	-	(167)	-	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	OTHER	(92)	-	-	-	-	-	-	-	(92)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(184)	-	-	-	-	-	-	-	(184)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(13)	-	-	-	-	-	-	-	(13)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	3,202	-	-	-	-	-	-	-	3,202
4111000	705280	Non-Property EDIT - CA	CA	(268)	(268)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(134)	-	-	-	-	-	(134)	-	-
4111000	705284	Non-Property EDIT - WA	WA	(84)	-	-	(84)	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(5,540)	-	-	-	(5,540)	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,348)	(1,348)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(4,615)	-	-	-	-	-	(4,615)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(18,326)	-	(18,326)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(4,861)	-	-	(4,861)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(8,439)	-	-	-	(8,439)	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(30,602)	-	-	-	-	(30,602)	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(1,015)	(1,015)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(13,416)	-	-	-	-	-	(13,416)	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(1,668)	-	-	(1,668)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(6,757)	-	-	-	(6,757)	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	(17,996)	-	-	-	-	(17,996)	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(197)	-	-	-	-	-	-	-	(197)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	622	-	-	-	-	-	-	-	622
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	129	-	-	-	-	-	-	-	129
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	10,260	-	-	-	-	-	-	-	10,260
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	773	-	-	-	-	-	-	-	773
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(9)	-	-	-	-	-	-	-	(9)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(482)	(482)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,552	-	-	-	-	-	1,552	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	(6,098)	-	(6,098)	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(29,879)	-	-	-	-	(29,879)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	1,364	-	-	1,364	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,853	-	-	-	4,853	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	(65)	(65)	-	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(365)	-	(365)	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	7	7	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	28	-	-	-	-	-	28	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	(2,135)	-	(2,135)	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	(4,819)	-	-	-	-	(4,819)	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	69	-	-	-	69	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(268)	-	-	-	-	-	-	-	(268)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(313)	-	-	(313)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	(32)	(32)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,959	-	1,959	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	(28)	-	-	(28)	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	93	-	-	-	93	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(130)	-	-	-	-	-	-	-	(130)
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	6,082	-	-	-	-	-	-	-	6,082
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	878	-	-	-	-	-	-	-	878
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	671	-	-	-	-	-	-	-	671
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	475	-	-	-	-	-	-	-	475
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	(60)	-	-	-	-	-	-	-	(60)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0	0	0	0	0	0	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	7	0	2	1	1	3	0	0	-
4111000	740100	283Post Merger Debt Loss	SNP	(143)	(3)	(38)	(11)	(18)	(65)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	183	4	51	14	23	80	11	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(307)	(4)	(75)	(23)	(46)	(138)	(20)	(0)	-
4111000	920110	190PMIWYExtractionTax	SE	74	1	18	6	11	33	5	0	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	16	0	4	1	2	7	1	0	-
4111000 Total				(462,672)	(8,953)	(127,278)	(24,120)	(49,597)	(252,766)	(35,365)	(247)	35,655
Grand Total				(64,901)	(1,930)	(19,217)	(1,856)	1,195	(81,881)	(11,324)	(125)	40,865

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,703)	-	-	-	(54)	(1,455)	(194)	(1)	-
4114000 Total					(1,703)	-	-	-	(54)	(1,455)	(194)	(1)	-
Grand Total					(1,703)	-	-	-	(54)	(1,455)	(194)	(1)	-

B8. PLANT IN SERVICE

PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	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	11,545	170	3,064	936	1,543	5,142	686	4	-
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	171,685	2,533	45,563	13,913	22,946	76,473	10,195	62	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,445	139	2,507	765	1,262	4,207	561	3	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	49,923	737	13,249	4,046	6,672	22,237	2,965	18	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,218	-	-	-	4,218	-	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,158	238	3,092	882	1,413	4,888	642	3	-
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	70	912	260	417	1,442	189	1	-
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	94	1,222	348	559	1,932	254	1	-
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	296	3,848	1,097	1,759	6,083	799	4	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	142,895	3,350	44,283	9,780	10,405	69,015	6,063	-	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	181,397	3,873	50,263	14,335	22,980	79,463	10,437	47	-
1010000	ELEC PLANT IN SERV	3032130	PROD & TRANS PLANT	SG	625	9	166	51	83	278	37	0	-
1010000	ELEC PLANT IN SERV	3032140	MINING PLANT	SO	435	9	121	34	55	191	25	0	-
1010000	ELEC PLANT IN SERV	3032150	HYDRO PLANT	SO	820	18	227	65	104	359	47	0	-
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	460	131	210	727	96	0	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	125	1,628	464	744	2,574	338	2	-
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	62	806	230	368	1,274	167	1	-
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	43	560	160	256	885	116	1	-
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	191	2,483	708	1,135	3,925	515	2	-
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	225	2,926	835	1,338	4,626	608	3	-
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	222	2,878	821	1,316	4,550	598	3	-
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	524	150	240	829	109	0	-
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	52	669	191	306	1,058	139	1	-
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	13,067	279	3,621	1,033	1,655	5,724	752	3	-
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,384	136	1,769	504	809	2,796	367	2	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	425	130	214	713	95	1	-
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	2,457	52	681	194	311	1,076	141	1	-
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	55	17	28	92	12	0	-
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	14	4	7	23	3	0	-
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	342	6,157	1,880	3,101	10,334	1,378	8	-
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	173	53	87	291	39	0	-
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	10	16	52	7	0	-
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	56	729	208	333	1,152	151	1	-
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	11,965	255	3,315	946	1,516	5,241	688	3	-
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	129	2,328	711	1,173	3,908	521	3	-
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,514	139	1,805	515	825	2,853	375	2	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	88,258	1,302	23,422	7,152	11,796	39,312	5,241	32	-
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	8,198	192	2,541	561	597	3,960	348	-	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	138	1,819	402	427	2,834	249	-	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	85	1,102	314	504	1,743	229	1	-
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	628	8,149	2,324	3,726	12,884	1,692	8	-
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	487	10	135	38	62	213	28	0	-
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,099	96	1,270	281	298	1,980	174	-	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	26,406	619	8,183	1,807	1,923	12,754	1,120	-	-
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	2,651	57	735	210	336	1,161	153	1	-
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	2,945	69	913	202	214	1,422	125	-	-
1010000	ELEC PLANT IN SERV	3033280	MAPAPPS - Mapping Systems Application	SO	846	18	234	67	107	370	49	0	-
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	586	14	182	40	43	283	25	-	-
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	336	74	79	524	46	-	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,326	455	5,909	1,685	2,702	9,342	1,227	5	-
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,066	149	2,671	816	1,345	4,484	598	4	-
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	425	130	214	713	95	1	-
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923	20	256	73	117	404	53	0	-
1010000	ELEC PLANT IN SERV	3033410	M365	SO	285	6	79	22	36	125	16	0	-

PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	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	9	0	2	1	1	4	1	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,554	111	2,005	612	1,010	3,365	449	3	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	48,290	1,031	13,381	3,816	6,118	21,154	2,778	12	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	20	-	-	-	-	20	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	16	-	-	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	26	463	141	233	777	104	1	-
1010000	ELEC PLANT IN SERV	3035322	ACD–Call Center Automated Call Distribut	CN	4,132	97	1,281	283	301	1,996	175	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	26	343	98	157	543	71	0	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	347	106	175	582	78	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,850	190	3,410	1,041	1,717	5,724	763	5	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	42,526	627	11,286	3,446	5,684	18,942	2,525	15	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	526	9,458	2,888	4,763	15,874	2,116	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	1,026,838	15,151	272,507	83,210	137,239	457,382	60,977	373	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,500,207	66,400	1,194,284	364,675	601,463	2,004,515	267,237	1,633	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	977,063	14,417	259,297	79,176	130,587	435,211	58,021	354	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	460,159	6,790	122,119	37,289	61,501	204,967	27,326	167	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	56	1	15	5	8	25	3	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	32,842	485	8,716	2,661	4,389	14,629	1,950	12	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	14	23	77	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,698	320	5,758	1,758	2,900	9,665	1,289	8	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	85	1,534	468	773	2,575	343	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	119	2,132	651	1,074	3,579	477	3	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	97	30	49	162	22	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	6	2	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	291	4	77	24	39	130	17	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	120	2	32	10	16	54	7	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	82	25	41	138	18	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	109	2	29	9	15	49	6	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,576	112	2,011	614	1,013	3,375	450	3	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	70,057	1,034	18,592	5,677	9,363	31,205	4,160	25	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,794	130	2,334	713	1,175	3,917	522	3	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,260	2,350	42,265	12,906	21,285	70,939	9,457	58	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	97	29	49	162	22	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	22,444	331	5,956	1,819	3,000	9,997	1,333	8	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,031	30	539	165	271	905	121	1	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	216	3,890	1,188	1,959	6,530	870	5	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,552	97	1,739	531	876	2,918	389	2	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	27,262	402	7,235	2,209	3,644	12,143	1,619	10	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	399,777	5,899	106,095	32,396	53,431	178,072	23,740	145	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,714	1,043	18,766	5,730	9,451	31,498	4,199	26	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,765	351	6,307	1,926	3,176	10,586	1,411	9	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	109	33	55	183	24	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	196	3	52	16	26	87	12	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	8	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	95,344	1,407	25,303	7,726	12,743	42,469	5,662	35	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	49,995	738	13,268	4,051	6,682	22,269	2,969	18	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,576	1,012	18,199	5,557	9,165	30,545	4,072	25	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,428	213	3,829	1,169	1,928	6,427	857	5	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	43	768	235	387	1,290	172	1	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	8	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	46	14	23	77	10	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,392	35	635	194	320	1,065	142	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	23,069	340	6,122	1,869	3,083	10,275	1,370	8	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,094	46	821	251	414	1,378	184	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,648	187	3,356	1,025	1,690	5,634	751	5	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,616	83	1,490	455	751	2,501	333	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	483	8,681	2,651	4,372	14,570	1,942	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	250,651	3,698	66,519	20,312	33,500	111,647	14,885	91	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	18	-	-	-	-	18	-	-	-
1010000	ELEC PLANT IN SERV	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	OR	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,347	241	4,338	1,325	2,185	7,282	971	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	3,262,160	48,133	865,726	264,349	435,995	1,453,055	193,718	1,183	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	542,592	8,006	143,995	43,969	72,519	241,685	32,221	197	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	72	-	-	-	-	72	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	381,624	5,631	101,277	30,925	51,005	169,986	22,662	138	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	20	-	-	-	-	20	-	-	-
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improveme	OR	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	19,735	291	5,237	1,599	2,638	8,790	1,172	7	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3480000	ENERGY STORAGE-PROD	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	223	68	112	375	50	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	61,881	913	16,422	5,014	8,270	27,563	3,675	22	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	234,146	3,455	62,139	18,974	31,294	104,295	13,904	85	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	301,793	4,453	80,091	24,456	40,335	134,427	17,921	109	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,087,542	30,802	554,001	169,164	279,005	929,848	123,965	757	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	166,624	2,459	44,219	13,502	22,270	74,219	9,895	60	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	23,052	340	6,118	1,868	3,081	10,268	1,369	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,317,733	19,443	349,706	106,783	176,118	586,954	78,251	478	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,054,273	15,556	279,787	85,433	140,906	469,602	62,606	382	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,338,787	19,754	355,293	108,489	178,932	596,332	79,502	486	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,856	57	1,023	312	515	1,717	229	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	134	2,410	736	1,214	4,045	539	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,146	179	3,223	984	1,623	5,410	721	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	9,024	-	9,024	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,902	-	-	-	-	25,902	-	-	-
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	688	-	-	-	688	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,094	1,094	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,366	-	-	-	-	-	1,366	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,176	-	5,176	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,181	-	-	-	-	11,181	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	470	-	-	470	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	3,216	-	-	-	3,216	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,045	-	-	-	4,045	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,252	5,252	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,368	-	-	-	-	-	3,368	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,709	-	32,709	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	60,173	-	-	-	-	60,173	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,744	-	-	6,744	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,277	-	-	-	12,277	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,281	30,281	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	37,727	-	-	-	-	-	37,727	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	256,194	-	256,194	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	483,030	-	-	-	-	483,030	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	76,796	-	-	76,796	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,816	-	-	-	118,816	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,457	-	-	-	18,457	-	-	-	-
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	-	-

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,124	-	4,124	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,178	-	-	-	-	7,178	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,298	-	-	1,298	-	-	-	-	-
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	77,271	77,271	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	98,513	-	-	-	-	-	98,513	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	431,303	-	431,303	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	421,981	-	-	-	-	421,981	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	116,615	-	-	116,615	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	146,136	-	-	-	146,136	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,285	-	-	-	29,285	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,923	36,923	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	42,042	-	-	-	-	-	42,042	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	292,065	-	292,065	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	260,189	-	-	-	-	260,189	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	80,449	-	-	80,449	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	110,397	-	-	-	110,397	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,473	-	-	-	14,473	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,747	18,747	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	11,764	-	-	-	-	-	11,764	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	104,376	-	104,376	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	228,256	-	-	-	-	228,256	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	19,924	-	-	19,924	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	27,347	-	-	-	27,347	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,165	-	-	-	5,165	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,170	21,170	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	31,379	-	-	-	-	-	31,379	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	203,525	-	203,525	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	614,087	-	-	-	-	614,087	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	31,811	-	-	31,811	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	49,179	-	-	-	49,179	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,828	-	-	-	18,828	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	56,693	56,693	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	86,996	-	-	-	-	-	86,996	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	487,138	-	487,138	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	592,736	-	-	-	-	592,736	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	121,087	-	-	121,087	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	114,366	-	-	-	114,366	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,013	-	-	-	16,013	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,997	10,997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,436	-	-	-	-	-	9,436	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	104,365	-	104,365	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	98,025	-	-	-	-	98,025	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	25,602	-	-	25,602	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	18,726	-	-	-	18,726	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,112	-	-	-	4,112	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,310	17,310	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	37,572	-	-	-	-	-	37,572	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	214,274	-	214,274	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	270,816	-	-	-	-	270,816	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	45,758	-	-	45,758	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	36,865	-	-	-	36,865	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,818	-	-	-	12,818	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,523	8,523	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,484	-	-	-	-	-	17,484	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	96,993	-	96,993	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	97,356	-	-	-	-	97,356	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	14,148	-	-	14,148	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,279	-	-	-	14,279	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,638	-	-	-	2,638	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	280	280	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,663	-	2,663	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,199	-	-	-	-	4,199	-	-	-

PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	514	-	-	514	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	824	-	-	-	824	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	813	-	-	-	-	-	813	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,618	-	24,618	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,788	-	-	-	-	21,788	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,932	-	-	3,932	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,582	-	-	-	8,582	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,280	-	-	-	2,280	-	-	-	-
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	26	350	77	82	545	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	5,888	-	5,888	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	160	2,083	594	952	3,293	432	2	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	2,669	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,789	-	-	-	1,789	-	-	-	-
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	OR	0	-	0	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	73	2	20	6	9	32	4	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,713	3,713	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	192	2,544	562	598	3,964	348	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,516	-	-	-	-	-	11,516	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,819	-	34,819	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	875	13	214	67	132	393	57	0	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	10,144	150	2,692	822	1,356	4,518	602	4	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	97,123	2,073	26,912	7,675	12,304	42,546	5,588	25	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	46,000	-	-	-	-	46,000	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,578	-	-	11,578	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,982	-	-	-	10,982	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,940	-	-	-	3,940	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,502	-	5,502	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,375	93	1,212	346	554	1,917	252	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	2,502	-	-	2,502	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,581	-	-	-	4,581	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,033	24	320	71	75	499	44	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	91	-	-	-	-	-	91	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,494	-	1,494	-	-	-	-	-	-
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	1,584	23	420	128	212	706	94	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	13,300	284	3,685	1,051	1,685	5,826	765	3	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	826	-	-	-	-	826	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	62	-	-	62	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	526	-	-	-	526	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	36	-	-	-	36	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	37	37	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,001	70	930	205	219	1,449	127	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	394	-	-	-	-	-	394	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	918	-	918	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	27	0	7	2	4	12	2	0	-

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Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,464	36	654	200	329	1,097	146	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	45,804	978	12,692	3,620	5,803	20,065	2,635	12	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	678	-	-	-	-	678	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	318	-	-	318	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,734	-	-	-	1,734	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	66	-	-	-	66	-	-	-	-
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	51	1	14	4	7	23	3	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	126	3	35	10	16	55	7	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	1	-	-	-	1	-	-	-	-
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	330	-	-	-	-	-	330	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,643	-	1,643	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25	0	6	2	4	11	2	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	535	8	142	43	72	238	32	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,023	22	284	81	130	448	59	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,678	-	-	-	-	2,678	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	219	-	-	219	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	529	-	-	-	529	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	204	-	204	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	10	0	3	1	1	4	1	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	150	3	42	12	19	66	9	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	524	-	-	-	-	524	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	30	-	-	30	-	-	-	-	-
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	363	363	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,703	-	-	-	-	-	1,703	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	4,964	-	4,964	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	71	1	17	5	11	32	5	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,340	123	2,213	676	1,115	3,715	495	3	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,350	29	374	107	171	592	78	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,693	-	-	-	-	7,693	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,251	-	-	1,251	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,180	-	-	-	2,180	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	367	-	-	-	367	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,447	1,447	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,054	-	-	-	-	-	4,054	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,934	-	12,934	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	186	3	46	14	28	83	12	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	7,312	108	1,940	593	977	3,257	434	3	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	445	9	123	35	56	195	26	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	20,083	-	-	-	-	20,083	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,997	-	-	2,997	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	5,174	-	-	-	5,174	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,324	-	-	-	1,324	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,788	56	1,005	307	506	1,687	225	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	501	501	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,706	-	-	-	-	-	1,706	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	4,070	-	4,070	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	6	19	3	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,656	24	439	134	221	738	98	1	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,162	25	322	92	147	509	67	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	8,582	-	-	-	-	8,582	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	924	-	-	924	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,566	-	-	-	3,566	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	443	-	-	-	443	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	187	187	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	134	-	-	-	-	-	134	-	-

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	496	-	496	-	-	-	-	-	-
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	1,180	17	313	96	158	526	70	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	54	1	15	4	7	24	3	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	440	-	-	-	-	440	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	381	-	-	-	381	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	81	-	-	-	81	-	-	-	-
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	121	37	61	204	27	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	5	59	17	27	94	12	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	64	829	237	379	1,311	172	1	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	178	178	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	571	-	-	-	-	-	571	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,720	-	2,720	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,947	88	1,578	482	795	2,649	353	2	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	249	5	69	20	31	109	14	0	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,561	-	-	-	-	3,561	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	719	-	-	719	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,241	-	-	-	1,241	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	828	828	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,181	-	-	-	-	-	2,181	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,908	-	10,908	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	126	2	31	10	19	56	8	0	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	22,677	335	6,018	1,838	3,031	10,101	1,347	8	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,007	43	556	159	254	879	115	1	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	15,309	-	-	-	-	15,309	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,786	-	-	2,786	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,890	-	-	-	3,890	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	388	-	-	-	388	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	402	402	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,312	-	-	-	-	-	1,312	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	9,280	-	9,280	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,334	19	327	102	201	599	87	0	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,413	95	1,702	520	857	2,857	381	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,873	104	1,350	385	617	2,135	280	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,764	-	-	-	-	7,764	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,456	-	-	1,456	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,665	-	-	-	2,665	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	102	-	-	-	102	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,279	2,279	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,225	-	-	-	-	-	3,225	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	13,620	-	13,620	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	388	6	103	31	52	173	23	0	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	2,474	53	686	196	313	1,084	142	1	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,775	-	-	-	-	12,775	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,821	-	-	2,821	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,345	-	-	-	5,345	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	-	-	-	802	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	166	166	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561	-	-	-	-	-	561	-	-
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	7	0	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	798	-	-	-	-	798	-	-	-
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	1,659	1,659	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,498	-	-	-	-	-	4,498	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,483	-	13,483	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,273	19	338	103	170	567	76	0	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,595	34	442	126	202	699	92	0	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,789	-	-	-	-	15,789	-	-	-

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	6,773	-	-	-	6,773	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	880	-	-	-	880	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,193	47	847	259	427	1,422	190	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	34,360	507	9,119	2,784	4,592	15,305	2,040	12	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	28	366	104	167	579	76	0	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,590	-	-	-	-	1,590	-	-	-
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	1,874	1,874	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,292	-	-	-	-	-	3,292	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,690	-	10,690	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	86	26	43	145	19	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,117	24	309	88	141	489	64	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,196	-	-	-	-	16,196	-	-	-
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	4,525	-	-	-	4,525	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,075	-	-	-	1,075	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	655	655	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,857	-	-	-	-	-	1,857	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,057	-	3,057	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	58	18	36	106	15	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,996	103	1,857	567	935	3,116	415	3	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	790	17	219	62	100	346	45	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	6,341	-	-	-	-	6,341	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,323	-	-	1,323	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	2,261	-	-	-	2,261	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	842	-	-	-	842	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,238	6,238	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	90	1,193	263	280	1,859	163	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,569	-	-	-	-	-	11,569	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	76,842	-	76,842	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	280	4	68	21	42	126	18	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	180,419	2,662	47,880	14,620	24,113	80,364	10,714	65	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	95,226	2,033	26,386	7,526	12,063	41,715	5,479	24	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	61,017	-	-	-	-	61,017	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,263	-	-	12,263	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,291	-	-	-	23,291	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,938	-	-	-	5,938	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	300	300	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	297	-	-	-	-	-	297	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,411	-	2,411	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	82	1	20	6	12	37	5	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,125	61	1,095	334	551	1,837	245	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	488	10	135	39	62	214	28	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,667	-	-	-	-	1,667	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	483	-	-	483	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	599	-	-	-	599	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	102	-	-	-	102	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	40	4	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	80	-	-	-	-	-	80	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,224	-	1,224	-	-	-	-	-	-
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	2,811	41	746	228	376	1,252	167	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,199	47	609	174	279	963	126	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,386	-	-	-	-	1,386	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	-	-	184	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	238	-	-	-	238	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,823	26	446	139	274	818	118	1	-
1010000 Total					29,099,783	625,095	8,071,495	2,290,741	3,685,678	12,746,094	1,673,232	7,449	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	-

Electric Plant In Service with Unclassified
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(105)	(2)	(28)	(8)	(14)	(47)	(6)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,219)	(26)	(338)	(96)	(154)	(534)	(70)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(59,767)	(882)	(15,861)	(4,843)	(7,988)	(26,622)	(3,549)	(22)	-
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	(5,601)	(83)	(1,486)	(454)	(749)	(2,495)	(333)	(2)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(462)	(462)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(293)	-	-	-	-	-	(293)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(2,639)	-	(2,639)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,589)	-	-	-	-	(2,589)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(597)	-	-	(597)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(634)	-	-	-	(634)	-	-	-	-
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	(342)	(7)	(95)	(27)	(43)	(150)	(20)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	(391)	(6)	(104)	(32)	(52)	(174)	(23)	(0)	-
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					(74,638)	(1,467)	(20,551)	(6,058)	(9,635)	(32,610)	(4,294)	(24)	-
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(147)	(45)	(74)	(246)	(33)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	147	45	74	246	33	0	-
1020000 Total					-	-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	3,888	3,888	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	8,206	-	-	-	-	-	8,206	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	40,801	-	40,801	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	60,555	-	-	-	-	60,555	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	19,334	-	-	19,334	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	14,627	-	-	-	14,627	-	-	-	-
1061000 Total					147,411	3,888	40,801	19,334	14,627	60,555	8,206	-	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	645,556	9,525	171,321	52,313	86,280	287,548	38,335	234	-
1062000 Total					645,556	9,525	171,321	52,313	86,280	287,548	38,335	234	-
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	69,964	1,032	18,567	5,670	9,351	31,164	4,155	25	-
1063000 Total					69,964	1,032	18,567	5,670	9,351	31,164	4,155	25	-
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	55,554	1,186	15,393	4,390	7,038	24,336	3,196	14	-
1064000 Total					55,554	1,186	15,393	4,390	7,038	24,336	3,196	14	-
Grand Total					29,943,630	639,259	8,297,027	2,366,390	3,793,339	13,117,087	1,722,830	7,699	-

B9. CAPITAL LEASE PLANT

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714	-	2,714	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,368	51	656	187	300	1,038	136	1	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	179	3,227	985	1,625	5,416	722	4	-
1011000 Total					17,242	230	6,597	1,172	1,925	6,454	858	5	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(871)	-	(871)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(1,952)	(42)	(541)	(154)	(247)	(855)	(112)	(1)	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(1,823)	(27)	(484)	(148)	(244)	(812)	(108)	(1)	-
1011500 Total					(4,646)	(69)	(1,896)	(302)	(491)	(1,667)	(221)	(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	71	1,272	388	641	2,135	285	2	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	9,493	203	2,630	750	1,203	4,159	546	2	-
1011900 Total					29,146	273	7,048	1,139	1,843	18,008	831	4	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(7,875)	-	-	-	-	(7,875)	-	-	-
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)	(71)	(1,272)	(388)	(641)	(2,135)	(285)	(2)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(9,493)	(203)	(2,630)	(750)	(1,203)	(4,159)	(546)	(2)	-
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 Total					(25,306)	(273)	(7,048)	(1,139)	(1,843)	(14,168)	(831)	(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					16,436	161	4,702	871	1,434	8,626	638	4	-

B10.PLANT HELD FOR FUTURE USE

Plant Held for Future Use (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	132	2,368	723	1,193	3,975	530	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,686	25	447	137	225	751	100	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	200	61	101	336	45	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,726	-	-	-	-	5,726	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,982	-	2,982	-	-	-	-	-	-
1050000 Total					24,668	851	9,910	921	1,519	10,788	675	4	-
Grand Total					24,668	851	9,910	921	1,519	10,788	675	4	-

B11. MISC. DEFERRED DEBITS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	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	574	179	353	1,053	152	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(29)	(499)	(155)	(307)	(916)	(133)	(1)	-
1861000 Total					307	4	75	23	46	138	20	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	32	1	9	2	4	14	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	48	1	13	4	6	21	3	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,103	-	-	-	-	-	-	-	1,103
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	-	-	-	-	-	-	-	-	-
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	300	-	-	-	-	-	-	-	300
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	225	-	-	-	-	-	-	-	225
1861200 Total					1,709	2	22	6	10	35	5	0	1,629
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	670	10	164	51	101	301	44	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	102	1	25	8	15	46	7	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					772	11	189	59	116	347	50	0	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	0	0	0	0	0	0	0	0	-
1867000 Total					0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	125	-	-	-	-	-	-	-	125
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	-	-	-	-	-	-	-	-	-
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	6,917	102	1,836	561	924	3,081	411	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	50	1	13	4	7	22	3	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	788	12	209	64	105	351	47	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,385	20	368	112	185	617	82	1	-
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	(13)	-	-	-	-	-	-	-	(13)
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	19,152	283	5,083	1,552	2,560	8,531	1,137	7	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	9,263	137	2,458	751	1,238	4,126	550	3	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	21,635	319	5,742	1,753	2,892	9,637	1,285	8	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	20,200	298	5,361	1,637	2,700	8,998	1,200	7	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	993	15	264	80	133	442	59	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	762	11	202	62	102	340	45	0	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	29	0	8	2	4	13	2	0	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	2,092	31	555	170	280	932	124	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	742	11	197	60	99	330	44	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	1,257	19	334	102	168	560	75	0	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	1,726	25	458	140	231	769	102	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	2,124	31	564	172	284	946	126	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	1,567	23	416	127	209	698	93	1	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	746	11	198	60	100	332	44	0	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	542	8	144	44	72	241	32	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	6	0	2	1	1	3	0	0	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	1,988	29	527	161	266	885	118	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	2,092	31	555	170	280	932	124	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	412	6	109	33	55	184	24	0	-
1868000 Total					96,578	1,423	25,601	7,817	12,893	42,969	5,728	35	112
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	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,676	39	710	217	358	1,192	159	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					2,676	39	710	217	358	1,192	159	1	-
Grand Total					102,041	1,480	26,597	8,122	13,423	44,680	5,962	36	1,741

B12. BLANK

B13. MATERIALS & SUPPLIES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	0	COAL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
1511100 Total					-	-	-	-	-	-	-	-	-
1511120	COAL INVNTRY-HUNTER	0	COAL INVENTORY - HUNTER	SE	74,471	1,073	18,233	5,671	11,207	33,424	4,838	26	-
1511120 Total					74,471	1,073	18,233	5,671	11,207	33,424	4,838	26	-
1511130	COAL INVNTRY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	28,291	408	6,926	2,154	4,258	12,697	1,838	10	-
1511130 Total					28,291	408	6,926	2,154	4,258	12,697	1,838	10	-
1511140	COAL INVNTRY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	35,596	513	8,715	2,711	5,357	15,976	2,312	13	-
1511140 Total					35,596	513	8,715	2,711	5,357	15,976	2,312	13	-
1511160	COAL INVNTRY-NAU	0	COAL INVENTORY - NAUGHTON	SE	20,609	297	5,046	1,569	3,102	9,250	1,339	7	-
1511160 Total					20,609	297	5,046	1,569	3,102	9,250	1,339	7	-
1511170	COAL INVNTRY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	-	-	-	-	-	-	-	-	-
1511170 Total					-	-	-	-	-	-	-	-	-
1511180	COAL INVNTRY-WYODAK	0	COAL INVENTORY - WYODAK	SE	-	-	-	-	-	-	-	-	-
1511180 Total					-	-	-	-	-	-	-	-	-
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	SE	-	-	-	-	-	-	-	-	-
1511190 Total					-	-	-	-	-	-	-	-	-
1511200	COAL INVNTRY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	4,340	63	1,063	330	653	1,948	282	2	-
1511200 Total					4,340	63	1,063	330	653	1,948	282	2	-
1511300	COAL INVNTRY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,769	25	433	135	266	794	115	1	-
1511300 Total					1,769	25	433	135	266	794	115	1	-
1511400	COAL INVNTRY-CRAIG	0	COAL INVENTORY - CRAIG	SE	4,007	58	981	305	603	1,798	260	1	-
1511400 Total					4,007	58	981	305	603	1,798	260	1	-
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	-	-	-	-	-	-	-	-	-
1511500 Total					-	-	-	-	-	-	-	-	-
1511600	COAL INVNTRY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	11,411	164	2,794	869	1,717	5,121	741	4	-
1511600 Total					11,411	164	2,794	869	1,717	5,121	741	4	-
1511700	COAL INVNTRY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	31,430	453	7,695	2,393	4,730	14,106	2,042	11	-
1511700 Total					31,430	453	7,695	2,393	4,730	14,106	2,042	11	-
1511800	COAL INVENTORY	0	COAL INVENTORY	SE	-	-	-	-	-	-	-	-	-
1511800 Total					-	-	-	-	-	-	-	-	-
1511900	COAL INVNTRY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	3,712	53	909	283	559	1,666	241	1	-
1511900 Total					3,712	53	909	283	559	1,666	241	1	-
1512000	NATURAL GAS	0	NATURAL GAS	SE	-	-	-	-	-	-	-	-	-
1512000 Total					-	-	-	-	-	-	-	-	-
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	-	-	-	-	-	-	-	-	-
1512110 Total					-	-	-	-	-	-	-	-	-
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	-	-	-	-	-	-	-	-	-
1512150 Total					-	-	-	-	-	-	-	-	-
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	SE	-	-	-	-	-	-	-	-	-
1512160 Total					-	-	-	-	-	-	-	-	-
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	SE	-	-	-	-	-	-	-	-	-
1512170 Total					-	-	-	-	-	-	-	-	-
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	1,145	16	280	87	172	514	74	0	-
1512180 Total					1,145	16	280	87	172	514	74	0	-
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	-	-	-	-	-	-	-	-	-
1512190 Total					-	-	-	-	-	-	-	-	-
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	-	-	-	-	-	-	-	-	-
1512210 Total					-	-	-	-	-	-	-	-	-
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	-	-	-	-	-	-	-	-	-
1512500 Total					-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	-	-	-	-	-	-	-	-	-
1512600 Total					-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	-	-	-	-	-	-	-	-	-

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512700 Total					-	-	-	-	-	-	-	-	-
1512800	OIL INVNTRY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	-	-	-	-	-	-	-	-	-
1512800 Total					-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,366	34	579	180	356	1,062	154	1	-
1514000 Total					2,366	34	579	180	356	1,062	154	1	-
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
1514100 Total					-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-	-
1514120 Total					-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-	-
1514130 Total					-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-	-
1514140 Total					-	-	-	-	-	-	-	-	-
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	82	1	20	6	12	37	5	0	-
1514300 Total					82	1	20	6	12	37	5	0	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	69	1	17	5	10	31	5	0	-
1514400 Total					69	1	17	5	10	31	5	0	-
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-	-
1514600 Total					-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-	-
1514800 Total					-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	45	1	11	3	7	20	3	0	-
1514900 Total					45	1	11	3	7	20	3	0	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(41)	(12)	(19)	(65)	(9)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,145	371	6,673	2,038	3,361	11,200	1,493	9	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	17,967	265	4,768	1,456	2,401	8,003	1,067	7	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,680	99	1,773	541	893	2,976	397	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,446	66	1,180	360	594	1,980	264	2	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,466	199	3,574	1,091	1,800	5,998	800	5	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,694	276	4,961	1,515	2,499	8,327	1,110	7	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,639	393	7,070	2,159	3,560	11,866	1,582	10	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,202	18	319	97	161	535	71	0	-
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	4,009	59	1,064	325	536	1,786	238	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,128	90	1,626	497	819	2,730	364	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,758	55	997	305	502	1,674	223	1	-
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	296	4	78	24	39	132	18	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	127	2	34	10	17	57	8	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	523	8	139	42	70	233	31	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	255	4	68	21	34	114	15	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	992	15	263	80	133	442	59	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	611	9	162	50	82	272	36	0	-
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	1	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	454	7	121	37	61	202	27	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	575	8	153	47	77	256	34	0	-
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	1	0	0	0	0	0	0	0	-

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	6	0	2	0	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	1	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	607	-	-	-	607	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	149	-	-	-	149	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	242	-	-	-	242	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	694	-	-	-	694	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	731	-	-	-	731	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	457	-	-	-	457	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	677	-	-	-	677	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	11	-	-	-	11	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	578	-	-	-	578	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,391	-	-	-	1,391	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	515	-	-	-	515	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	519	-	-	-	519	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,585	-	-	-	-	-	1,585	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	815	-	-	-	-	-	815	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	77	-	-	-	-	-	77	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	141	-	-	-	-	-	141	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	247	-	-	-	-	-	247	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	500	-	-	-	-	500	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	262	-	-	-	-	262	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,597	-	-	-	-	1,597	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	933	-	-	-	-	933	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	9,397	-	-	-	-	9,397	-	-	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,129	-	-	-	-	1,129	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	1,241	-	-	-	-	1,241	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	564	-	-	-	-	564	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	547	-	-	-	-	547	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	366	-	-	-	-	366	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,750	-	-	-	-	1,750	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	465	-	-	-	-	465	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	528	-	-	-	-	528	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	879	-	-	-	-	879	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	695	-	-	-	-	695	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	784	-	-	-	-	784	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	107	-	-	-	-	107	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	113	-	-	-	-	113	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,228	-	-	-	-	1,228	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	370	-	-	-	-	370	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	650	-	-	-	-	650	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,767	-	-	1,767	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	394	-	-	394	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	233	-	233	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	1,046	-	1,046	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	544	-	544	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	12,906	-	12,906	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,196	-	1,196	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	112	-	112	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	-	-	-	-	-	-	-	-	-

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1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,953	-	1,953	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	255	-	255	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	261	-	261	-	-	-	-	-	-
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	3,280	-	3,280	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	873	-	873	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,201	-	1,201	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	968	-	968	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,008	-	3,008	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	135	-	135	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	101	101	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	312	312	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,541	1,541	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	546	546	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	40	12	18	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	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	156	5	42	10	16	75	8	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	59	-	59	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	10,001	-	10,001	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	9,241	-	9,241	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	7,812	-	-	7,812	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,801	-	-	-	-	-	3,801	-	-
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,532	-	-	-	-	4,532	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,829	-	-	-	5,829	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	27,690	-	-	-	-	27,690	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	19	1	5	1	2	9	1	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-	-
1541000 Total					267,308	4,453	82,349	20,680	30,059	115,206	14,513	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	1,024	15	272	83	137	456	61	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	211	5	59	17	27	93	12	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					1,235	20	330	100	164	548	73	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	2,002	30	531	162	268	892	119	1	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(29)	(382)	(109)	(175)	(604)	(79)	(0)	-
1541900 Total					623	0	149	53	93	287	40	0	-
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-	-
1544200 Total					-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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)	(3)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(491)	(7)	(130)	(40)	(66)	(219)	(29)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(906)	(28)	(245)	(59)	(92)	(436)	(46)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(597)	(19)	(161)	(39)	(61)	(287)	(30)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	(394)	(6)	(104)	(32)	(53)	(175)	(23)	(0)	-
1549900 Total					(2,428)	(61)	(652)	(172)	(276)	(1,135)	(131)	(0)	-
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,314)	(33)	(567)	(176)	(348)	(1,039)	(150)	(1)	-
2531600 Total					(2,314)	(33)	(567)	(176)	(348)	(1,039)	(150)	(1)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,663)	(38)	(652)	(203)	(401)	(1,195)	(173)	(1)	-
2531700 Total					(2,663)	(38)	(652)	(203)	(401)	(1,195)	(173)	(1)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(72)	(22)	(36)	(122)	(16)	(0)	-
2531800 Total					(273)	(4)	(72)	(22)	(36)	(122)	(16)	(0)	-
Grand Total					480,832	7,496	134,586	36,962	62,263	210,996	28,404	124	-

B14. CASH WORKING CAPITAL

Cash Working Capital (Actuals)
12 Month Average: 06/2021
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	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	0
1430000 Total					3	0	1	0	0	1	0	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	99	1,285	366	587	2,031	267	1	0
1431000 Total					4,636	99	1,285	366	587	2,031	267	1	0
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(70)	(2)	(19)	(6)	(9)	(31)	(4)	(0)	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	208	4	58	16	26	91	12	0	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(28)	(1)	(8)	(2)	(4)	(12)	(2)	(0)	0
1431500 Total					110	2	30	9	14	48	6	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	1,331	28	369	105	169	583	77	0	0
1433000 Total					1,331	28	369	105	169	583	77	0	0
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	27,753	592	7,690	2,193	3,516	12,157	1,597	7	0
1436000 Total					27,753	592	7,690	2,193	3,516	12,157	1,597	7	0
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	6,836	146	1,894	540	866	2,995	393	2	0
1437000 Total					6,836	146	1,894	540	866	2,995	393	2	0
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(2,032)	(43)	(563)	(161)	(257)	(890)	(117)	(1)	0
1437100 Total					(2,032)	(43)	(563)	(161)	(257)	(890)	(117)	(1)	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,978)	0	0	0	0	0	0	0	(2,978)
2300000 Total					(2,978)	0	0	0	0	0	0	0	(2,978)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,860)	(27)	(455)	(142)	(280)	(835)	(121)	(1)	0
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	(1,192)	(17)	(292)	(91)	(179)	(535)	(77)	(0)	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(530)	(11)	(147)	(42)	(67)	(232)	(30)	(0)	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,378)	(29)	(382)	(109)	(175)	(604)	(79)	(0)	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,163)	(68)	(876)	(250)	(401)	(1,386)	(182)	(1)	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(41)	(1)	(11)	(3)	(5)	(18)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(37)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	2	0	1	0	0	1	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(104)	(2)	(29)	(8)	(13)	(46)	(6)	(0)	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(37)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	4	0	1	0	1	2	0	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(19)	0	0	0	0	0	0	0	(19)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(3,331)	(49)	(884)	(270)	(445)	(1,484)	(198)	(1)	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(64)	(1)	(16)	(5)	(10)	(29)	(4)	(0)	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(762)	(16)	(211)	(60)	(96)	(334)	(44)	(0)	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(54)	(1)	(15)	(4)	(7)	(24)	(3)	(0)	0
2320000 Total					(12,622)	(225)	(3,353)	(994)	(1,694)	(5,579)	(754)	(4)	(19)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(7,150)	(103)	(1,751)	(544)	(1,076)	(3,209)	(465)	(3)	0
2533000 Total					(7,150)	(103)	(1,751)	(544)	(1,076)	(3,209)	(465)	(3)	0
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	2	3	9	1	0	0
2541050 Total					0	0	0	0	0	0	0	0	0
Grand Total					15,886	496	5,602	1,515	2,124	8,137	1,004	4	(2,997)

B15. MISC. RATE BASE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,135	38,402	11,726	19,340	64,455	8,593	52	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					156,468	2,135	38,402	11,726	19,340	76,219	8,593	52	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000 Total					-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(135,590)	(2,001)	(35,983)	(10,988)	(18,122)	(60,395)	(8,052)	(49)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,747)	-	-	-	-	(1,747)	-	-	-
1150000 Total					(137,336)	(2,001)	(35,983)	(10,988)	(18,122)	(62,142)	(8,052)	(49)	-
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(1,200)	-	-	-	-	(1,200)	-	-	-
1156000 Total					(1,200)	-	-	-	-	(1,200)	-	-	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	30,308	647	8,398	2,395	3,839	13,277	1,744	8	-
1281000 Total					30,308	647	8,398	2,395	3,839	13,277	1,744	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	3,622	77	1,004	286	459	1,587	208	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	1,176	25	326	93	149	515	68	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	473	10	131	37	60	207	27	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	247	5	68	20	31	108	14	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	129	3	36	10	16	56	7	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					5,647	121	1,565	446	715	2,474	325	1	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	6,932	148	1,921	548	878	3,037	399	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	8	0	2	1	1	4	0	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	66	1	18	5	8	29	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	9	0	2	1	1	4	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	21	0	6	2	3	9	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	750	16	208	59	95	328	43	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					7,785	166	2,157	615	986	3,410	448	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	385	6	102	31	51	171	23	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	17,602	-	-	-	-	-	-	-	17,602
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,030	-	-	-	-	-	-	-	8,030
1652100	PREPAY - OTHER	132310	PREPAID RATING AGNCY	SO	89	2	25	7	11	39	5	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	75	2	21	6	9	33	4	0	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	67	1	18	5	9	30	4	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	208	3	55	17	28	93	12	0	-
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	8	0	2	1	1	3	0	0	-
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	228	3	61	18	31	102	14	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	96	1	25	8	13	43	6	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	111	2	30	9	15	50	7	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	300	4	79	24	40	133	18	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	326	5	86	26	44	145	19	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	147	2	39	12	20	66	9	0	-

ROCKY MOUNTAIN POWER
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Miscellaneous Rate Base (Actuals)
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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	87	1	23	7	12	39	5	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	70	1	19	6	9	31	4	0	-
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	3	0	1	0	0	2	0	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	235	3	62	19	31	105	14	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	228	3	61	18	31	102	14	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	45	1	12	4	6	20	3	0	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	-	-	-	-	-	-	-	-
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	18	0	5	1	2	8	1	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	735	11	195	60	98	327	44	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	300	4	80	24	40	134	18	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	244	4	65	20	33	109	14	0	-
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	2,186	47	606	173	277	958	126	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	28	1	8	2	4	12	2	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	229	3	61	19	31	102	14	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	93	1	25	8	12	41	6	0	-
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	220	3	59	18	29	98	13	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	528	8	140	43	71	235	31	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	5	11	32	5	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,182	25	328	93	150	518	68	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,834	-	2,834	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,644	-	-	-	-	3,644	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	266	-	-	-	-	-	266	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	141	-	-	-	141	-	-	-	-
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	13,903	297	3,852	1,099	1,761	6,090	800	4	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(37)	(1)	(9)	(3)	(6)	(17)	(2)	(0)	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(1,701)	(36)	(471)	(134)	(216)	(745)	(98)	(0)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,738	37	482	137	220	761	100	0	-
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-
1652100 Total					54,963	447	8,995	1,784	3,019	13,513	1,567	6	25,632
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	(658)	(658)	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	16,483	-	16,483	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	(33)	-	-	(33)	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,003)	-	-	-	-	-	(1,003)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(4,155)	-	-	-	-	(4,155)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(924)	-	-	-	(924)	-	-	-	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(16,483)	-	-	-	-	-	-	-	(16,483)
2281000 Total					(6,773)	(658)	16,483	(33)	(924)	(4,155)	(1,003)	-	(16,483)
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	-	-	-	-	-	-	-	-	-

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	-	-	-	-	-	-	-	-	-
2281200 Total					-	-	-	-	-	-	-	-	-
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-	-
2281300 Total					-	-	-	-	-	-	-	-	-
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	-	-	-	-	-	-	-	-	-
2281400 Total					-	-	-	-	-	-	-	-	-
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-	-
2281800 Total					-	-	-	-	-	-	-	-	-
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-	-
2281900 Total					-	-	-	-	-	-	-	-	-
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-
2282000 Total					-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(166,461)	(3,554)	(46,124)	(13,155)	(21,088)	(72,920)	(9,577)	(43)	-
2282100 Total					(166,461)	(3,554)	(46,124)	(13,155)	(21,088)	(72,920)	(9,577)	(43)	-
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-	-
2282200 Total					-	-	-	-	-	-	-	-	-
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	-	-
2282300 Total					-	-	-	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(11,805)	-	(11,805)	-	-	-	-	-	-
2282400 Total					(11,805)	-	(11,805)	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	-	-	-	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	81,962	1,750	22,711	6,477	10,383	35,904	4,716	21	-
2282500 Total					81,962	1,750	22,711	6,477	10,383	35,904	4,716	21	-
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,625)	(35)	(450)	(128)	(206)	(712)	(93)	(0)	-
2283000 Total					(1,625)	(35)	(450)	(128)	(206)	(712)	(93)	(0)	-
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	478	6,204	1,769	2,836	9,808	1,288	6	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,429)	(116)	(1,504)	(429)	(688)	(2,378)	(312)	(1)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,429	116	1,504	429	688	2,378	312	1	-
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(362)	(4,699)	(1,340)	(2,149)	(7,429)	(976)	(4)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(116)	(1,504)	(429)	(688)	(2,378)	(312)	(1)	-
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-	-
2283400 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(694)	(15)	(192)	(55)	(88)	(304)	(40)	(0)	-
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(71,567)	(1,528)	(19,830)	(5,656)	(9,066)	(31,351)	(4,118)	(18)	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	694	15	192	55	88	304	40	0	-
2283500 Total					(71,567)	(1,528)	(19,830)	(5,656)	(9,066)	(31,350)	(4,118)	(18)	-
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(235)	(3)	(62)	(19)	(31)	(105)	(14)	(0)	-
2284100 Total					(235)	(3)	(62)	(19)	(31)	(105)	(14)	(0)	-
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-	-
2284200 Total					-	-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,595)	(82)	(1,464)	(449)	(765)	(2,496)	(338)	(2)	-
2300000 Total					(5,595)	(82)	(1,464)	(449)	(765)	(2,496)	(338)	(2)	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(209)	(209)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(55)	-	-	-	-	-	(55)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,188)	-	(1,188)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(812)	-	-	-	-	(812)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(290)	-	-	(290)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(135)	-	-	-	(135)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-	-
2530000 Total					(2,690)	(209)	(1,188)	(290)	(135)	(812)	(55)	-	-
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-	-
2532500 Total					-	-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,658)	(28,184)	(8,766)	(17,325)	(51,667)	(7,479)	(41)	-
2533500 Total					(115,119)	(1,658)	(28,184)	(8,766)	(17,325)	(51,667)	(7,479)	(41)	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(72)	(1,226)	(381)	(753)	(2,247)	(325)	(2)	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-	-	-	-	-	-	-	-	-

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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(21)	(21)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(12,970)	(187)	(3,175)	(988)	(1,952)	(5,821)	(843)	(5)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	72	1,226	381	753	2,247	325	2	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(2,579)	(38)	(684)	(209)	(345)	(1,149)	(153)	(1)	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,281)	(19)	(340)	(104)	(171)	(571)	(76)	(0)	-
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,336)	(20)	(355)	(108)	(179)	(595)	(79)	(0)	-
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(11,189)	(165)	(2,969)	(907)	(1,495)	(4,984)	(664)	(4)	-
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(6,733)	(99)	(1,787)	(546)	(900)	(2,999)	(400)	(2)	-
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(42)	(1)	(11)	(3)	(6)	(19)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,068)	(31)	(549)	(168)	(276)	(921)	(123)	(1)	-
2539900 Total					(38,219)	(580)	(9,870)	(3,032)	(5,324)	(17,058)	(2,341)	(14)	-
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(11,416)	-	-	-	-	-	-	-	(11,416)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(5,091)	-	-	-	-	-	-	-	(5,091)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(264)	-	-	-	-	-	-	-	(264)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(12,565)	-	-	-	-	-	-	-	(12,565)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(1,874)	-	-	-	-	-	-	-	(1,874)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(4,631)	-	-	-	-	-	-	-	(4,631)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(3,611)	-	-	-	-	-	-	-	(3,611)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(9,144)	-	-	-	-	-	-	-	(9,144)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(27,157)	-	-	-	-	-	-	-	(27,157)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(19,339)	-	-	-	-	-	-	-	(19,339)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(783)	(783)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(648)	-	-	-	-	-	(648)	-	-
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,300)	-	-	(1,300)	-	-	-	-	-
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(2,749)	-	-	-	(2,749)	-	-	-	-
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(14,307)	(305)	(3,964)	(1,131)	(1,812)	(6,267)	(823)	(4)	-
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	2,678	-	-	-	-	-	-	-	2,678
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	913	-	-	-	-	-	-	-	913
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	(2,630)	-	-	-	-	-	-	-	(2,630)
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(1,738)	-	-	-	-	-	-	-	(1,738)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	4,396	-	-	-	-	-	-	-	4,396
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	8	8	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	30	-	-	-	-	-	30	-	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(4,819)	-	(4,819)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(10,787)	-	-	-	-	(10,787)	-	-	-
2540000	REGULATORY LIAB	288085	Reg Liab - Cholla Decomm - WA	WA	1	-	-	1	-	-	-	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	74	-	-	-	74	-	-	-	-
2540000	REGULATORY LIAB	288098	RegL Depr/Amortz Deferral-Recl to Curr	OTHER	4,631	-	-	-	-	-	-	-	4,631
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(178)	-	-	-	-	-	-	-	(178)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(3,024)	-	-	(3,024)	-	-	-	-	-
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(422)	-	-	-	-	-	-	-	(422)
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-	-

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	11,416	-	-	-	-	-	-	-	11,416
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(762)	-	-	-	-	-	-	-	(762)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(122)	(122)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(3,210)	-	-	-	-	-	-	-	(3,210)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(1,877)	-	-	-	-	-	-	-	(1,877)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288177	Reg Liability – WA REC Deferral	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0	-	-	-	-	-	-	-	0
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(2,969)	(2,969)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(6,709)	-	-	-	-	-	(6,709)	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(25,677)	-	-	(25,677)	-	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(51,103)	-	-	-	(51,103)	-	-	-	-
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	(11,014)	-	-	-	-	(11,014)	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(18,224)	-	-	-	-	-	-	-	(18,224)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,125)	-	-	-	-	-	-	-	(1,125)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	(5,593)	-	-	-	-	-	-	-	(5,593)
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	(228)	-	-	-	-	-	-	-	(228)
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(1,785)	-	-	-	-	-	-	-	(1,785)
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	(73)	-	-	-	-	-	-	-	(73)
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(10,707)	-	-	-	-	-	-	-	(10,707)
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	(531)	-	-	-	-	-	-	-	(531)
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	490	-	-	-	-	-	-	-	490
2540000	REGULATORY LIAB	288261	Contra Reg Liability - WA PCAM CY2021	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(5,348)	-	-	-	-	-	-	-	(5,348)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(241)	-	-	-	-	-	-	-	(241)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(29,979)	-	-	-	-	-	-	-	(29,979)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(2,136)	-	-	-	-	-	-	-	(2,136)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(9,280)	-	-	-	-	-	-	-	(9,280)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	1,874	-	-	-	-	-	-	-	1,874
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(7,646)	-	-	-	-	-	-	-	(7,646)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(420)	-	(420)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(130)	-	-	(130)	-	-	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(343)	-	-	(343)	-	-	-	-	-
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(48,213)	-	-	(48,213)	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(7,397)	-	-	-	-	-	-	-	(7,397)
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	3	-	-	3	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	3,311	-	-	-	-	-	-	-	3,311
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(4,968)	-	-	-	-	-	-	-	(4,968)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	264	-	-	-	-	-	-	-	264
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(3,533)	-	-	-	-	-	-	-	(3,533)
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	2,530	-	-	-	-	-	-	-	2,530
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	950	-	-	-	-	-	-	-	950

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	132	-	-	-	-	-	-	-	132
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(61)	-	-	-	-	-	-	-	(61)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,485)	-	-	-	-	-	-	-	(1,485)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	(0)	-	-	-	-	-	-	-	(0)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(345)	-	-	-	-	-	-	-	(345)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(649)	-	-	-	-	-	-	-	(649)
2540000	REGULATORY LIAB	288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	10,303	-	-	-	-	-	-	-	10,303
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	2,259	-	-	-	-	-	-	-	2,259
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	3	-	-	-	-	-	-	-	3
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(5,502)	-	-	-	-	-	-	-	(5,502)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(524)	-	-	-	-	-	-	-	(524)
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	(921)	-	-	-	-	-	-	-	(921)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	9,144	-	-	-	-	-	-	-	9,144
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(20,266)	-	-	-	-	-	-	-	(20,266)
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	409	-	-	-	-	-	-	-	409
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(409)	-	-	-	-	-	-	-	(409)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	558	-	-	-	-	-	-	-	558
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(558)	-	-	-	-	-	-	-	(558)
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	(2,443)	-	-	-	-	-	-	-	(2,443)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	4,124	-	-	-	-	-	-	-	4,124
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(4,124)	-	-	-	-	-	-	-	(4,124)
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	(34,361)	(34,361)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(88,182)	-	-	-	-	-	(88,182)	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(385,273)	-	(385,273)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(93,366)	-	-	(93,366)	-	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(217,528)	-	-	-	(217,528)	-	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(676,273)	-	-	-	-	(676,273)	-	-	-
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	(2,715)	(2,715)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(8,112)	-	-	-	-	-	(8,112)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(6,884)	-	(6,884)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(80,861)	-	-	-	-	(80,861)	-	-	-
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(14,931)	-	-	(14,931)	-	-	-	-	-
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(34,886)	-	-	-	(34,886)	-	-	-	-
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	34,279	-	-	-	-	-	-	-	34,279
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,820	-	-	-	-	-	-	-	7,820
2540000 Total					(1,977,879)	(41,248)	(401,360)	(188,110)	(308,005)	(785,203)	(104,444)	(4)	(149,506)
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	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	-	-	-	-	-	-	-	-	-
2541050 Total					-	-	-	-	-	-	-	-	-
Grand Total					(2,199,372)	(46,291)	(457,612)	(207,181)	(342,706)	(885,023)	(120,121)	(80)	(140,357)

B16. REGULATORY ASSETS

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	887	-	-	-	-	-	-	-	887
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	-	7	-	-	-	-	-
1242000 Total					894	-	-	7	-	-	-	-	887
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-	-	-
1242100 Total					-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	-	-	-	-	-	-	-	-
1242300 Total					-	-	-	-	-	-	-	-	-
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243000 Total					-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-	-	-
1243100 Total					-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	(0)	-	-	(0)	-	-	-	-	-
1243200 Total					-	-	0	(0)	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	-	-	-	-	-	-	-	-
1243300 Total					-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	-	-	-	-	-	-	-	-
1243400 Total					-	-	-	-	-	-	-	-	-
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	-	-	-	-	-	-	-	-
1243500 Total					-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	0	-	-	-	-	0	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
1244100 Total					0	(0)	(0)	(0)	(0)	0	(0)	(0)	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	-	-	-	-	-	-	-	-
1244200 Total					-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244300 Total					-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	CA	3	3	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1244500	HOME COMFORT	0	HOME COMFORT	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	-	-	-	-	-	-	-	-	-
1244500 Total					(0)	3	(1)	(0)	(0)	(1)	(0)	(0)	(0)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(0)	-	-	-	-	-	-	-	(0)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	0	-	-	-	-	0	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
1244900 Total					-	-	-	-	-	0	-	-	(0)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	9	9	-	-	-	-	-	-	-
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(9)	-	-	-	-	-	-	-	(9)
1245300 Total					-	9	-	-	-	-	-	-	(9)
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	2	-	-	-	-	-	-	-	2
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(2)	-	-	-	-	(2)	-	-	-
1245400 Total					-	-	-	-	-	(2)	-	-	2
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-	-	-
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	UT	-	-	-	-	-	-	-	-	-
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					-	-	-	-	-	-	-	-	-
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	CA	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(217)	-	-	-	-	-	-	-	(217)
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					(220)	-	-	(4)	-	0	-	-	(217)
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-DEP'N	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-WESTGHOUSE	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	OTHER	(44,622)	-	-	-	-	-	-	-	(44,622)
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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					(44,622)	-	-	-	-	-	-	-	(44,622)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-	-
1823020 Total					-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1823040 Total					-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-	-
1823106 Total					-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-	-
1823109 Total					-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-	-
1823150 Total					-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-	-
1823600 Total					-	-	-	-	-	-	-	-	-
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	1,001	17,016	5,293	10,460	31,194	4,515	25	-
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	264	82	162	484	70	0	-
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	57	969	302	596	1,777	257	1	-
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	395	123	243	724	105	1	-
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	143	2,424	754	1,490	4,444	643	4	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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)	(1,151)	(358)	(707)	(2,109)	(305)	(2)	-
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	OR	(2,032)	-	(2,032)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,015)	(1,138)	(19,345)	(6,017)	(11,891)	(35,463)	(5,133)	(28)	-
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	6,706	97	1,642	511	1,009	3,010	436	2	-
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	65	1,100	342	676	2,016	292	2	-
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	206	64	127	378	55	0	-
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	12,970	187	3,175	988	1,952	5,821	843	5	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,897)	-	-	-	(2,897)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	395	123	243	723	105	1	-
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	40	678	211	417	1,243	180	1	-
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,107	650	11,043	3,435	6,788	20,244	2,930	16	-
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,076)	(44)	(753)	(234)	(463)	(1,380)	(200)	(1)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(622)	-	-	-	-	-	-	-	(622)
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	(11,096)	-	-	-	-	(11,096)	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,734)	-	-	-	(10,734)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	43	729	227	448	1,337	194	1	-
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,332)	(1,332)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,975)	-	-	(5,975)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,227)	(1,227)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,291)	-	-	-	-	-	(2,291)	-	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(10,319)	-	(10,319)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(977)	-	-	-	-	(977)	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,658)	-	-	(4,658)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(2,262)	-	-	-	-	(2,262)	-	-	-
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	(1,447)	-	-	-	-	-	(1,447)	-	-
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	(8,822)	-	-	-	-	(8,822)	-	-	-
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	(7,241)	-	-	-	-	(7,241)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(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	1,246	-	-	-	-	1,246	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	-	-	-	107	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	4,809	-	-	-	-	4,809	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	-	-	-	419	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	3,989	-	-	-	-	3,989	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	343	-	-	-	343	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,658	28,184	8,766	17,325	51,667	7,479	41	-
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	(694)	-	-	-	-	-	-	-	(694)
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					121,240	1,429	35,045	9,470	15,695	65,157	8,542	68	(14,166)
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	2,422	2,422	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	22,566	-	-	-	22,566	-	-	-	-
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OR	69	-	69	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	1,164	17	309	94	156	518	69	0	-
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	450	7	119	36	60	201	27	0	-
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	73	1	19	6	10	32	4	0	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	(62)	-	-	-	-	-	(62)	-	-
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(420)	-	(420)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(710)	-	-	-	-	(710)	-	-	-
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(236)	-	-	-	(236)	-	-	-	-
1823750 Total					25,315	2,446	97	137	22,556	41	38	1	-
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	417,113	8,905	115,577	32,964	52,841	182,720	23,999	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	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	486	-	-	-	-	-	-	-	486
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(18,945)	(404)	(5,249)	(1,497)	(2,400)	(8,299)	(1,090)	(5)	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	25	-	-	-	-	-	-	-	25
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	178	2,306	658	1,054	3,646	479	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(1,920)	-	-	-	-	(1,920)	-	-	-
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 Sttlmt Loss-CC-UT	UT	808	-	-	-	-	808	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	14,307	305	3,964	1,131	1,812	6,267	823	4	-
1823870 Total					417,998	8,857	116,598	32,595	51,896	183,222	24,211	108	511
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	256	5	71	20	32	112	15	0	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	1	0	0	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	4,015	86	1,112	317	509	1,759	231	1	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	16	0	4	1	2	7	1	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	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	12	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	234	5	65	18	30	102	13	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	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,412	116	1,500	428	686	2,371	311	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	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	355	8	99	28	45	156	20	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	1,038	22	288	82	132	455	60	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	389	8	108	31	49	170	22	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	475	10	132	38	60	208	27	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	625	13	173	49	79	274	36	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	359	8	99	28	45	157	21	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	19	0	5	1	2	8	1	0	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	716	15	198	57	91	313	41	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	320	7	89	25	41	140	18	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	74	2	20	6	9	32	4	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	599	13	166	47	76	262	34	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,311	28	363	104	166	574	75	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	101	2	28	8	13	44	6	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	436	9	121	34	55	191	25	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	55	1	15	4	7	24	3	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	152	3	42	12	19	67	9	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,541	54	704	201	322	1,113	146	1	-
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	32	1	9	3	4	14	2	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	3,600	77	997	284	456	1,577	207	1	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	73	2	20	6	9	32	4	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	46	1	13	4	6	20	3	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	14	0	4	1	2	6	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	2	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	93	2	26	7	12	41	5	0	-
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	183	4	51	14	23	80	11	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	393	8	109	31	50	172	23	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	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(96)	-	-	(96)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(76)	-	-	(76)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(98)	-	-	(98)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(393)	-	-	(393)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(97)	-	-	(97)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(35)	-	-	(35)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(72)	-	-	(72)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(177)	-	-	(177)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	2,865	61	794	226	363	1,255	165	1	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	59	1	16	5	8	26	3	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	14	0	4	1	2	6	1	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,811	60	779	222	356	1,232	162	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	18	0	5	1	2	8	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	9	0	2	1	1	4	0	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	315	7	87	25	40	138	18	0	-
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	24	1	7	2	3	11	1	0	-
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	350	7	97	28	44	153	20	0	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	623	13	173	49	79	273	36	0	-
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	197	4	55	16	25	86	11	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	724	15	201	57	92	317	42	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	963	21	267	76	122	422	55	0	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	13	0	4	1	2	6	1	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	57	1	16	4	7	25	3	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(13)	-	-	(13)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(46)	-	-	(46)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(5)	-	-	(5)	-	-	-	-	-
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	(21)	-	-	(21)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(20)	-	-	(20)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(25)	-	-	(25)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(11)	-	-	(11)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(46)	-	-	(46)	-	-	-	-	-

Regulatory Assests (Actuals)
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(65)	-	-	(65)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(49)	-	-	(49)	-	-	-	-	-
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	(19)	-	-	(19)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(32)	-	-	(32)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(50)	-	-	(50)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(24)	-	-	(24)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(42)	-	-	(42)	-	-	-	-	-
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	(67)	-	-	(67)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(159)	-	-	(159)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(159)	-	-	(159)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(115)	-	-	(115)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(166)	-	-	(166)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	173	4	48	14	22	76	10	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	67	1	18	5	8	29	4	0	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(207)	(4)	(57)	(16)	(26)	(91)	(12)	(0)	-
1823910 Total					30,747	706	9,157	310	4,187	14,477	1,901	8	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	236,785	-	-	-	-	-	-	-	236,785
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

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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 FINANCSER, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSER, 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 - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)

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1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
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

Regulatory Assests (Actuals)
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(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	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

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
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

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	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

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	AGRICULURAL 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	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULURAL 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

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1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	47

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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	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM 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

Regulatory Assests (Actuals)
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
1823920 Total					196,129	-	-	-	-	-	-	-	196,129
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	-	-	-	-	-	-	-	-	-

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

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

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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	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL 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	AGRICULURAL 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	AGRICULURAL 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	-	-	-	-	-	-	-	37,937
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	-	-	-	-	-	-	-	-	-

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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	OTHER	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	-	-	-	-	-	-	-	2,719
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-	-	-
1823950 Total					-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	1,443	-	-	-	-	-	-	-	1,443
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	982	14	240	75	148	441	64	0	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	11,820	-	-	-	-	-	-	-	11,820
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	3,374	-	-	-	-	-	-	-	3,374
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	59,248	-	-	-	-	-	-	-	59,248
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	499	-	-	-	-	-	-	-	499
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,002	-	-	-	-	-	-	-	7,002
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	6,390	-	-	-	-	-	-	-	6,390
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	5,695	-	-	-	-	-	-	-	5,695
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	(1,443)	-	-	-	-	-	-	-	(1,443)
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	(422)	-	-	-	-	-	-	-	(422)
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	409	-	-	-	-	-	-	-	409
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(54)	-	-	-	-	-	-	-	(54)
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	558	-	-	-	-	-	-	-	558
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(231)	-	-	-	-	-	-	-	(231)
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	(11,534)	-	-	-	-	-	-	-	(11,534)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	2,443	-	-	-	-	-	-	-	2,443
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	4,124	-	-	-	-	-	-	-	4,124
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	10	-	-	-	-	-	10	-	-
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(583)	(8)	(143)	(44)	(88)	(262)	(38)	(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	(159)	-	-	-	-	-	-	-	(159)
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	(3,374)	-	-	-	-	-	-	-	(3,374)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	3,533	-	-	-	-	-	-	-	3,533
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	9	-	-	9	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	569	-	-	-	-	-	-	-	569
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	680	-	-	-	-	-	-	-	680
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	(7,002)	-	-	-	-	-	-	-	(7,002)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	(81)	-	-	-	-	-	-	-	(81)
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	353	-	-	-	-	-	-	-	353
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(620)	-	-	-	-	-	-	-	(620)
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	6,092	-	-	-	-	6,092	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	2,154	-	-	-	2,154	-	-	-	-
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	(403)	-	-	-	(403)	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	1,464	-	-	-	-	-	1,464	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,344	-	-	-	-	1,344	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	7,821	-	-	-	7,821	-	-	-	-
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	74	-	-	-	-	-	-	-	74
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	64	-	-	-	-	-	64	-	-
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	1,116	-	-	-	-	1,116	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	156	-	-	-	156	-	-	-	-
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	721	721	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(817)	(817)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(24)	-	(24)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	51	915	279	461	1,536	205	1	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	265	-	-	-	-	-	-	-	265
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	91	-	-	-	-	-	-	-	91
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	42	-	-	-	-	-	-	-	42
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	505	-	-	-	-	-	-	-	505
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,421	-	-	-	1,421	-	-	-	-
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	8,379	-	-	-	-	-	-	-	8,379
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	(2)	-	-	-	-	-	-	-	(2)

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	222	-	-	-	-	-	-	-	222
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	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	751	-	-	-	-	-	-	-	751
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	297	-	-	-	-	-	-	-	297
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	640	-	-	-	-	-	-	-	640
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(2,776)	-	-	-	-	-	-	-	(2,776)
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	3,863	-	-	-	-	-	-	-	3,863
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(6,268)	-	-	-	-	-	-	-	(6,268)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(121)	-	-	-	-	-	-	-	(121)
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	1,022	-	-	-	-	-	-	-	1,022
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(17,490)	-	-	-	-	-	-	-	(17,490)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	8,152	-	-	-	-	-	-	-	8,152
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	20,266	-	-	-	-	-	-	-	20,266
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,939	-	-	-	-	-	-	-	1,939
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	1,292	-	-	-	-	-	-	-	1,292
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(2,809)	-	-	-	-	-	-	-	(2,809)
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	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(2,122)	-	-	-	-	-	-	-	(2,122)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	5,502	-	-	-	-	-	-	-	5,502
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(3,570)	-	-	-	-	-	-	-	(3,570)
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	4,371	-	-	-	-	-	-	-	4,371
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(4,371)	-	-	-	-	-	-	-	(4,371)
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(399)	(6)	(98)	(30)	(60)	(179)	(26)	(0)	-
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	2,520	-	-	-	-	-	-	-	2,520
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(310)	-	-	-	-	-	-	-	(310)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	262	-	-	-	-	-	-	-	262
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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 AGRIUM	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	187830	Reg Asset - UT RBA CY2021	OTHER	(377)	-	-	-	-	-	-	-	(377)
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	-	-	-	-	-	-	-	-	-
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	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	28	-	-	-	-	-	-	-	28
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	8,502	-	-	-	-	-	-	-	8,502
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	1	-	-	-	-	-	-	-	1
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(110)	-	-	-	-	-	-	-	(110)
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(580)	-	-	-	-	-	-	-	(580)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(405)	-	-	-	-	-	-	-	(405)
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	(637)	-	-	-	-	-	-	-	(637)
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	(15)	-	-	-	-	-	-	-	(15)
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(182)	-	-	-	-	-	-	-	(182)

PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(6)	-	-	-	-	-	-	-	(6)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(444)	-	-	-	-	-	-	-	(444)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0	-	-	-	-	-	-	-	0
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	(55)	-	-	-	-	-	-	-	(55)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	61	-	-	-	-	-	-	-	61
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	1,485	-	-	-	-	-	-	-	1,485
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	345	-	-	-	-	-	-	-	345
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	731	-	-	-	731	-	-	-	-
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	276	-	-	-	276	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	455	-	-	-	-	455	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	74	-	-	-	74	-	-	-	-
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 INTERVENER	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	116	-	-	-	-	-	-	-	116
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	32	-	-	-	-	-	-	-	32
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	87	-	-	-	-	-	87	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	649	-	-	-	-	-	-	-	649
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	422	-	-	-	-	-	-	-	422
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	1,877	-	-	-	-	-	-	-	1,877
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	16,483	-	-	-	-	-	-	-	16,483
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	51	-	-	-	-	-	-	-	51
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	1,387	-	-	-	-	-	-	-	1,387
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	-	-	-	-	-	-	-	-	-

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	11,105	-	-	-	-	-	-	-	11,105
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(676)	-	-	-	-	-	-	-	(676)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	2,427	-	-	-	-	-	-	-	2,427
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2,225	-	-	-	-	-	-	-	2,225
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	(776)	-	-	-	-	-	-	-	(776)
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(41)	-	-	-	-	-	-	-	(41)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	(71)	-	-	-	-	-	-	-	(71)
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(11)	-	-	-	-	-	-	-	(11)
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	1	-	-	-	-	-	-	-	1
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	(2,853)	-	-	-	-	-	-	-	(2,853)
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	524	-	-	-	-	-	-	-	524
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	9,378	-	-	-	-	-	-	-	9,378
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	12,527	-	-	-	-	-	-	-	12,527
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	2,449	-	-	-	-	-	-	-	2,449
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	7	-	-	-	-	-	-	-	7
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	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(523)	-	-	-	-	-	-	-	(523)
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(122)	-	-	-	-	-	-	-	(122)
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	(16,852)	-	-	-	-	-	-	-	(16,852)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	197	-	-	-	-	-	-	-	197
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,355	-	-	-	-	-	-	-	1,355
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	22	-	-	-	-	-	-	-	22
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	(56)	-	-	-	-	-	-	-	(56)
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(1,296)	-	-	-	-	-	-	-	(1,296)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	5,211	-	-	-	-	-	-	-	5,211
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	34,869	-	-	-	-	-	-	-	34,869
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,516	-	-	-	-	-	-	-	1,516
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	9,189	-	-	-	-	-	-	-	9,189
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	47	-	-	-	-	-	-	-	47
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(1,028)	-	-	-	-	-	-	-	(1,028)
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(283)	-	-	-	-	-	-	-	(283)
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(481)	-	-	-	-	-	-	-	(481)
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(2)	-	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(31,106)	-	-	-	-	-	-	-	(31,106)
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	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	100	-	-	100	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	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	(1,193)	-	-	-	-	-	-	-	(1,193)

PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	519	-	-	-	-	-	-	-	519
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	13	-	-	-	-	-	-	-	13
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(36)	-	-	-	-	-	-	-	(36)
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(29)	-	-	-	-	-	-	-	(29)
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(7,141)	-	-	-	-	-	-	-	(7,141)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	921	-	-	-	-	-	-	-	921
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					188,594	(98)	891	388	12,692	10,544	2,130	1	162,045
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	190	-	-	-	-	-	-	-	190
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(597)	-	-	-	-	-	-	-	(597)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	380	-	-	-	-	-	-	-	380
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(884)	-	-	-	-	-	-	-	(884)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	231	-	-	-	-	-	-	-	231
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,868	-	-	-	-	-	-	-	3,868
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(81,227)	-	-	-	-	-	-	-	(81,227)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	883	-	-	-	-	-	-	-	883
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(5,008)	-	-	-	-	-	-	-	(5,008)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	485	-	-	-	-	-	-	-	485
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,661)	-	-	-	-	-	-	-	(2,661)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	236	-	-	-	-	-	-	-	236
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(493)	-	-	-	-	-	-	-	(493)
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	147	-	-	-	-	-	-	-	147
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(3,910)	-	-	-	-	-	-	-	(3,910)
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	-	-	-	-	-	-	-	-	-
1823999 Total					(88,361)	-	-	-	-	-	-	-	(88,361)
Grand Total					888,370	13,352	161,788	42,903	107,025	273,439	36,822	186	252,855

B17.DEPRECIATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(29,485)	(435)	(7,825)	(2,389)	(3,941)	(13,133)	(1,751)	(11)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(214)	(3,841)	(1,173)	(1,934)	(6,447)	(859)	(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	(567,934)	(8,380)	(150,721)	(46,023)	(75,906)	(252,973)	(33,726)	(206)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,061,702)	(30,420)	(547,144)	(167,070)	(275,551)	(918,338)	(122,431)	(748)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(461,606)	(6,811)	(122,503)	(37,406)	(61,695)	(205,612)	(27,412)	(167)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(253,215)	(3,736)	(67,199)	(20,519)	(33,843)	(112,789)	(15,037)	(92)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,007)	(251)	(4,513)	(1,378)	(2,273)	(7,575)	(1,010)	(6)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,072)	(60)	(1,081)	(330)	(544)	(1,814)	(242)	(1)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(90)	(1)	(24)	(7)	(12)	(40)	(5)	(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	3303000	WATER RIGHTS	SG-U	(113)	(2)	(30)	(9)	(15)	(50)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(272)	(4)	(72)	(22)	(36)	(121)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(83)	(1)	(22)	(7)	(11)	(37)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(160)	(2)	(43)	(13)	(21)	(71)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,453)	(80)	(1,447)	(442)	(729)	(2,429)	(324)	(2)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(33,964)	(501)	(9,013)	(2,752)	(4,539)	(15,128)	(2,017)	(12)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,245)	(33)	(596)	(182)	(300)	(1,000)	(133)	(1)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(33,656)	(497)	(8,932)	(2,727)	(4,498)	(14,991)	(1,999)	(12)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(202)	(3)	(53)	(16)	(27)	(90)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,366)	(109)	(1,955)	(597)	(985)	(3,281)	(437)	(3)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,334)	(20)	(354)	(108)	(178)	(594)	(79)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,572)	(23)	(417)	(127)	(210)	(700)	(93)	(1)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(18,134)	(268)	(4,812)	(1,469)	(2,424)	(8,077)	(1,077)	(7)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(194,492)	(2,870)	(51,615)	(15,761)	(25,994)	(86,632)	(11,550)	(71)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(31,274)	(461)	(8,300)	(2,534)	(4,180)	(13,930)	(1,857)	(11)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(9,957)	(147)	(2,642)	(807)	(1,331)	(4,435)	(591)	(4)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(259)	(4)	(69)	(21)	(35)	(115)	(15)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(74)	(1)	(20)	(6)	(10)	(33)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(52)	(1)	(14)	(4)	(7)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(53,194)	(785)	(14,117)	(4,311)	(7,109)	(23,694)	(3,159)	(19)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(22,884)	(338)	(6,073)	(1,854)	(3,059)	(10,193)	(1,359)	(8)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(34,477)	(509)	(9,150)	(2,794)	(4,608)	(15,357)	(2,047)	(13)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,486)	(110)	(1,987)	(607)	(1,001)	(3,335)	(445)	(3)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,726)	(40)	(723)	(221)	(364)	(1,214)	(162)	(1)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(125)	(2)	(33)	(10)	(17)	(56)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,432)	(21)	(380)	(116)	(191)	(638)	(85)	(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-P	(9,846)	(145)	(2,613)	(798)	(1,316)	(4,385)	(585)	(4)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,120)	(17)	(297)	(91)	(150)	(499)	(66)	(0)	-
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	3,471	51	921	281	464	1,546	206	1	-
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	(12,119)	(179)	(3,216)	(982)	(1,620)	(5,398)	(720)	(4)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(0)	-	-	-	-	(0)	-	-	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(4,252)	(63)	(1,128)	(345)	(568)	(1,894)	(252)	(2)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	10,436	154	2,770	846	1,395	4,648	620	4	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(99,967)	(1,475)	(26,530)	(8,101)	(13,361)	(44,528)	(5,936)	(36)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	2,995	44	795	243	400	1,334	178	1	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(0)	-	-	-	-	(0)	-	-	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(1,603)	(24)	(425)	(130)	(214)	(714)	(95)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(50,003)	(738)	(13,270)	(4,052)	(6,683)	(22,273)	(2,969)	(18)	-
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(54,400)	(803)	(14,437)	(4,408)	(7,271)	(24,231)	(3,230)	(20)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(491,494)	(7,252)	(130,435)	(39,828)	(65,689)	(218,925)	(29,187)	(178)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(40,936)	(604)	(10,864)	(3,317)	(5,471)	(18,234)	(2,431)	(15)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,044)	(89)	(1,604)	(490)	(808)	(2,692)	(359)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(380,888)	(5,620)	(101,082)	(30,865)	(50,907)	(169,658)	(22,618)	(138)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(393,207)	(5,802)	(104,351)	(31,864)	(52,553)	(175,145)	(23,350)	(143)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(532,802)	(7,861)	(141,397)	(43,176)	(71,210)	(237,324)	(31,640)	(193)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,159)	(17)	(307)	(94)	(155)	(516)	(69)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,854)	(42)	(757)	(231)	(381)	(1,271)	(169)	(1)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,236)	(77)	(1,390)	(424)	(700)	(2,332)	(311)	(2)	-
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(797)	(797)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(606)	-	-	-	-	-	(606)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,845)	-	(2,845)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,361)	-	-	-	-	(3,361)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(200)	-	-	(200)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,412)	-	-	-	(1,412)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,242)	-	-	-	(1,242)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,605)	(1,605)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(825)	-	-	-	-	-	(825)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(8,622)	-	(8,622)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(13,797)	-	-	-	-	(13,797)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,359)	-	-	(1,359)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,061)	-	-	-	(4,061)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(791)	-	-	-	(791)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(10,585)	(10,585)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,659)	-	-	-	-	-	(12,659)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(90,518)	-	(90,518)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(132,845)	-	-	-	-	(132,845)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(24,936)	-	-	(24,936)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(42,490)	-	-	-	(42,490)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(3,914)	-	-	-	(3,914)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(125)	(125)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(171)	-	-	-	-	-	(171)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,328)	-	(1,328)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,723)	-	-	-	-	(1,723)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(423)	-	-	(423)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(783)	-	-	-	(783)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(30)	-	-	-	(30)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(42,254)	(42,254)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(44,080)	-	-	-	-	-	(44,080)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(268,984)	-	(268,984)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(164,494)	-	-	-	-	(164,494)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(75,120)	-	-	(75,120)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(73,398)	-	-	-	(73,398)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,358)	-	-	-	(16,358)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,359)	(22,359)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,411)	-	-	-	-	-	(17,411)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(138,548)	-	(138,548)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(88,145)	-	-	-	-	(88,145)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(36,382)	-	-	(36,382)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(40,802)	-	-	-	(40,802)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,512)	-	-	-	(5,512)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(12,909)	(12,909)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,684)	-	-	-	-	-	(4,684)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(48,335)	-	(48,335)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(86,643)	-	-	-	-	(86,643)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,658)	-	-	(11,658)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,465)	-	-	-	(11,465)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,212)	-	-	-	(3,212)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,411)	(13,411)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,031)	-	-	-	-	-	(14,031)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(93,885)	-	(93,885)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(229,727)	-	-	-	-	(229,727)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,308)	-	-	(14,308)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(26,538)	-	-	-	(26,538)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,336)	-	-	-	(15,336)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,115)	(30,115)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(31,249)	-	-	-	-	-	(31,249)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(248,281)	-	(248,281)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(148,603)	-	-	-	-	(148,603)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(64,077)	-	-	(64,077)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(46,474)	-	-	-	(46,474)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,400)	-	-	-	(7,400)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,201)	(4,201)	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,074)	-	-	-	-	-	(5,074)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(41,592)	-	(41,592)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(41,775)	-	-	-	-	(41,775)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(9,446)	-	-	(9,446)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(6,660)	-	-	-	(6,660)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,063)	-	-	-	(1,063)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(8,953)	(8,953)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(14,119)	-	-	-	-	-	(14,119)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(99,501)	-	(99,501)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(76,214)	-	-	-	-	(76,214)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(22,321)	-	-	(22,321)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(17,626)	-	-	-	(17,626)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(4,962)	-	-	-	(4,962)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(90)	(90)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,713)	-	-	-	-	-	(10,713)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(13,952)	-	(13,952)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(50,515)	-	-	-	-	(50,515)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(6,613)	-	-	(6,613)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(6,570)	-	-	-	(6,570)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,432)	-	-	-	(1,432)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(259)	(259)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(138)	-	-	-	-	-	(138)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,137)	-	(2,137)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,352)	-	-	-	-	(3,352)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(382)	-	-	(382)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(881)	-	-	-	(881)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(150)	-	-	-	(150)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(401)	(401)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(470)	-	-	-	-	-	(470)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(11,981)	-	(11,981)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,829)	-	-	-	-	(12,829)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,726)	-	-	(1,726)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,788)	-	-	-	(3,788)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,212)	-	-	-	(1,212)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(4)	-	-	-	-	-	(4)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(28)	-	-	-	-	(28)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(818)	(818)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,375)	(56)	(736)	(163)	(173)	(1,147)	(101)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,097)	-	-	-	-	-	(5,097)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,832)	-	(10,832)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(230)	(3)	(56)	(17)	(35)	(103)	(15)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,901)	(43)	(770)	(235)	(388)	(1,292)	(172)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(31,026)	(662)	(8,597)	(2,452)	(3,931)	(13,591)	(1,785)	(8)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,827)	-	-	-	-	(12,827)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,802)	-	-	(7,802)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,711)	-	-	-	(1,711)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,486)	-	-	-	(1,486)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(90)	(90)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(842)	(20)	(261)	(58)	(61)	(407)	(36)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(34)	-	-	-	-	-	(34)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,060)	-	(1,060)	-	-	-	-	-	-
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	(787)	(12)	(209)	(64)	(105)	(351)	(47)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(7,976)	(170)	(2,210)	(630)	(1,010)	(3,494)	(459)	(2)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(331)	-	-	-	-	(331)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(303)	-	-	-	(303)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(14)	-	-	-	(14)	-	-	-	-
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	CN	(1,778)	(42)	(551)	(122)	(129)	(859)	(75)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(167)	-	-	-	-	-	(167)	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(438)	-	(438)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(948)	(14)	(251)	(77)	(127)	(422)	(56)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(22,285)	(476)	(6,175)	(1,761)	(2,823)	(9,762)	(1,282)	(6)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(204)	-	-	-	-	(204)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(160)	-	-	(160)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(884)	-	-	-	(884)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	(1)	-	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(33)	(0)	(9)	(3)	(4)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(54)	(1)	(15)	(4)	(7)	(24)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(4)	-	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	(1)	-	-	-	(1)	-	-	-	-
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	CA	(33)	(33)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(166)	-	-	-	-	-	(166)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(817)	-	(817)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(18)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(336)	(5)	(89)	(27)	(45)	(150)	(20)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(389)	(8)	(108)	(31)	(49)	(170)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,429)	-	-	-	-	(1,429)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(131)	-	-	(131)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(272)	-	-	-	(272)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(45)	-	(45)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(52)	(1)	(14)	(4)	(7)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(176)	-	-	-	-	(176)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(7)	-	-	(7)	-	-	-	-	-
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	CA	(219)	(219)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(901)	-	-	-	-	-	(901)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(2,890)	-	(2,890)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(48)	(1)	(12)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,627)	(68)	(1,228)	(375)	(618)	(2,061)	(275)	(2)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(725)	(15)	(201)	(57)	(92)	(318)	(42)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,565)	-	-	-	-	(4,565)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(911)	-	-	(911)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(782)	-	-	-	(782)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(227)	-	-	-	(227)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(389)	(389)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,335)	-	-	-	-	-	(1,335)	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(7,253)	-	(7,253)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(149)	(2)	(36)	(11)	(22)	(67)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(3,533)	(52)	(938)	(286)	(472)	(1,574)	(210)	(1)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(230)	(5)	(64)	(18)	(29)	(101)	(13)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(8,183)	-	-	-	-	(8,183)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,829)	-	-	(1,829)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,636)	-	-	-	(1,636)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(380)	-	-	-	(380)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(104)	-	(104)	-	-	-	-	-	-
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	(2,080)	(31)	(552)	(169)	(278)	(927)	(124)	(1)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(101)	-	-	-	-	(101)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(187)	(187)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(401)	-	-	-	-	-	(401)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,404)	-	(1,404)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(22)	(0)	(5)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(574)	(8)	(152)	(46)	(77)	(256)	(34)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(239)	(5)	(66)	(19)	(30)	(105)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(2,379)	-	-	-	-	(2,379)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(344)	-	-	(344)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(818)	-	-	-	(818)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(168)	-	-	-	(168)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(56)	(56)	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(44)	-	-	-	-	-	(44)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(223)	-	(223)	-	-	-	-	-	-
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	(398)	(6)	(106)	(32)	(53)	(177)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(36)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(155)	-	-	-	-	(155)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(51)	-	-	(51)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(107)	-	-	-	(107)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(209)	-	(209)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(313)	(5)	(83)	(25)	(42)	(139)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(130)	(3)	(36)	(10)	(17)	(57)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(626)	-	-	-	-	(626)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(151)	-	-	(151)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(53)	-	-	-	(53)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,007)	(21)	(279)	(80)	(128)	(441)	(58)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(105)	(105)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(269)	-	-	-	-	-	(269)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,404)	-	(1,404)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,636)	(39)	(699)	(214)	(352)	(1,174)	(157)	(1)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(130)	(3)	(36)	(10)	(16)	(57)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,663)	-	-	-	-	(1,663)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(377)	-	-	(377)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(518)	-	-	-	(518)	-	-	-	-
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"	CA	(385)	(385)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,110)	-	-	-	-	-	(1,110)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,373)	-	(5,373)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(74)	(1)	(18)	(6)	(11)	(33)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,961)	(176)	(3,174)	(969)	(1,599)	(5,328)	(710)	(4)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,465)	(31)	(406)	(116)	(186)	(642)	(84)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,058)	-	-	-	-	(7,058)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,446)	-	-	(1,446)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,903)	-	-	-	(1,903)	-	-	-	-
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	CA	(162)	(162)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(705)	-	-	-	-	-	(705)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,039)	-	(4,039)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(613)	(9)	(150)	(47)	(92)	(275)	(40)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,559)	(53)	(944)	(288)	(476)	(1,585)	(211)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,661)	(57)	(737)	(210)	(337)	(1,166)	(153)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,699)	-	-	-	-	(3,699)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(735)	-	-	(735)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,245)	-	-	-	(1,245)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(84)	-	-	-	(84)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(737)	(737)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,448)	-	-	-	-	-	(1,448)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(6,879)	-	(6,879)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(300)	(4)	(80)	(24)	(40)	(133)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(938)	(20)	(260)	(74)	(119)	(411)	(54)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(5,521)	-	-	-	-	(5,521)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,198)	-	-	(1,198)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(2,261)	-	-	-	(2,261)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(416)	-	-	-	(416)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(94)	(94)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(92)	-	-	-	-	-	(92)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(443)	-	(443)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(78)	(1)	(21)	(6)	(10)	(35)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(221)	-	-	-	-	(221)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(97)	-	-	-	(97)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(423)	(423)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(748)	-	-	-	-	-	(748)	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(5,146)	-	(5,146)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(597)	(9)	(158)	(48)	(80)	(266)	(35)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(702)	(15)	(194)	(55)	(89)	(307)	(40)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,814)	-	-	-	-	(4,814)	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,821)	-	-	(1,821)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,267)	-	-	-	(1,267)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(247)	-	-	-	(247)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(201)	-	(201)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,399)	(21)	(371)	(113)	(187)	(623)	(83)	(1)	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(410)	-	(410)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,881)	(131)	(2,357)	(720)	(1,187)	(3,956)	(527)	(3)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(554)	(12)	(154)	(44)	(70)	(243)	(32)	(0)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(621)	-	-	-	-	(621)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(156)	-	-	-	(156)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(461)	(461)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(809)	-	-	-	-	-	(809)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,630)	-	(4,630)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(169)	(2)	(45)	(14)	(23)	(75)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(616)	(13)	(171)	(49)	(78)	(270)	(35)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,669)	-	-	-	-	(5,669)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,220)	-	-	(1,220)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,083)	-	-	-	(1,083)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(203)	-	-	-	(203)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(237)	(237)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(475)	-	-	-	-	-	(475)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,085)	-	(1,085)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(116)	(2)	(29)	(9)	(18)	(52)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,664)	(39)	(707)	(216)	(356)	(1,187)	(158)	(1)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(239)	(5)	(66)	(19)	(30)	(104)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,909)	-	-	-	-	(1,909)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(598)	-	-	(598)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(494)	-	-	-	(494)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(225)	-	-	-	(225)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,546)	(2,546)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,904)	(45)	(590)	(130)	(139)	(920)	(81)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(4,883)	-	-	-	-	-	(4,883)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(37,100)	-	(37,100)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(126)	(2)	(31)	(10)	(19)	(56)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(76,130)	(1,123)	(20,204)	(6,169)	(10,175)	(33,910)	(4,521)	(28)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(42,486)	(907)	(11,772)	(3,358)	(5,382)	(18,612)	(2,444)	(11)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(26,436)	-	-	-	-	(26,436)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,072)	-	-	(5,072)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(9,788)	-	-	-	(9,788)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,443)	-	-	-	(2,443)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(219)	(219)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(232)	-	-	-	-	-	(232)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,866)	-	(1,866)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(64)	(1)	(16)	(5)	(10)	(29)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(2,930)	(43)	(778)	(237)	(392)	(1,305)	(174)	(1)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(422)	(9)	(117)	(33)	(53)	(185)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,476)	-	-	-	-	(1,476)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(391)	-	-	(391)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(475)	-	-	-	(475)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(83)	-	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(27)	(27)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(49)	(1)	(15)	(3)	(4)	(24)	(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	(548)	-	(548)	-	-	-	-	-	-
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	(1,372)	(20)	(364)	(111)	(183)	(611)	(81)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,358)	(29)	(376)	(107)	(172)	(595)	(78)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(540)	-	-	-	-	(540)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(92)	-	-	(92)	-	-	-	-	-
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					(9,508,233)	(247,534)	(2,811,136)	(795,176)	(1,204,893)	(3,904,397)	(542,864)	(2,233)	-
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	1,754	-	-	-	-	1,754	-	-	-
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	60	-	-	-	60	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(481)	-	-	(481)	-	-	-	-	-
1083000 Total					2,547	-	-	(481)	60	1,754	1,213	-	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	280	4	74	23	37	125	17	0	-
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	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(759)	(11)	(201)	(62)	(101)	(338)	(45)	(0)	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(9)	(9)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	82	-	-	-	-	-	82	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(76)	-	(76)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	776	-	-	-	-	776	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(43)	-	-	(43)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	50	-	-	-	50	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(139)	(3)	(38)	(11)	(18)	(61)	(8)	(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	1,219	26	338	96	154	534	70	0	-
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	827	-	-	-	-	-	-	-	827
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,979	-	-	-	-	-	-	-	1,979
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(8,422)	(124)	(2,235)	(682)	(1,126)	(3,751)	(500)	(3)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(228)	(3)	(61)	(19)	(31)	(102)	(14)	(0)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	39,905	589	10,590	3,234	5,333	17,775	2,370	14	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	5,601	83	1,486	454	749	2,495	333	2	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	462	462	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	285	-	-	-	-	-	285	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	2,639	-	2,639	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,597	-	-	-	-	2,597	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	597	-	-	597	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	634	-	-	-	634	-	-	-	-
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	311	7	86	25	39	136	18	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	56	17	28	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					48,763	1,022	12,654	3,628	5,749	20,272	2,618	14	2,806
Grand Total					(9,456,923)	(246,512)	(2,798,482)	(792,029)	(1,199,084)	(3,882,370)	(539,033)	(2,220)	2,806

B18.AMORTIZATION RESERVE

Amortization Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(956)	-	-	-	-	-	(956)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,746)	(85)	(1,525)	(466)	(768)	(2,559)	(341)	(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	(107,387)	(1,584)	(28,499)	(8,702)	(14,352)	(47,833)	(6,377)	(39)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,139)	(91)	(1,629)	(497)	(821)	(2,735)	(365)	(2)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(117)	-	(117)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(16,373)	(242)	(4,345)	(1,327)	(2,188)	(7,293)	(972)	(6)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(71)	-	-	-	-	(71)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(143)	-	-	-	(143)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(10,994)	(235)	(3,046)	(869)	(1,393)	(4,816)	(633)	(3)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(70)	(912)	(260)	(417)	(1,442)	(189)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(94)	(1,222)	(348)	(559)	(1,932)	(254)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,886)	(296)	(3,848)	(1,097)	(1,759)	(6,083)	(799)	(4)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(121,552)	(2,849)	(37,669)	(8,319)	(8,850)	(58,707)	(5,157)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(156,863)	(3,349)	(43,465)	(12,397)	(19,872)	(68,715)	(9,025)	(40)	-
1110000	AC PR AMR EL PT SR	3032130	PROD & TRANS PLANT	SG	(35)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	-
1110000	AC PR AMR EL PT SR	3032140	MINING PLANT	SO	(24)	(1)	(7)	(2)	(3)	(11)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032150	HYDRO PLANT	SO	(60)	(1)	(17)	(5)	(8)	(26)	(3)	(0)	-
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(35)	(460)	(131)	(210)	(727)	(96)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(125)	(1,628)	(464)	(744)	(2,574)	(338)	(2)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(62)	(806)	(230)	(368)	(1,274)	(167)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,988)	(42)	(551)	(157)	(252)	(871)	(114)	(1)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,955)	(191)	(2,481)	(708)	(1,134)	(3,923)	(515)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,561)	(225)	(2,926)	(835)	(1,338)	(4,626)	(608)	(3)	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(222)	(2,878)	(821)	(1,316)	(4,550)	(598)	(3)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(40)	(524)	(150)	(240)	(829)	(109)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,411)	(51)	(668)	(191)	(305)	(1,056)	(139)	(1)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(12,969)	(277)	(3,594)	(1,025)	(1,643)	(5,681)	(746)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,188)	(132)	(1,715)	(489)	(784)	(2,711)	(356)	(2)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,597)	(24)	(424)	(129)	(213)	(711)	(95)	(1)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(177)	(4)	(49)	(14)	(22)	(77)	(10)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(93)	(1)	(25)	(8)	(12)	(42)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(8)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(7,062)	(104)	(1,874)	(572)	(944)	(3,145)	(419)	(3)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(223)	(3)	(59)	(18)	(30)	(99)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(67)	(1)	(18)	(5)	(9)	(30)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,551)	(54)	(707)	(202)	(323)	(1,117)	(147)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(5,387)	(115)	(1,493)	(426)	(682)	(2,360)	(310)	(1)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,327)	(49)	(883)	(270)	(445)	(1,482)	(198)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,654)	(121)	(1,567)	(447)	(716)	(2,477)	(325)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(30,348)	(448)	(8,054)	(2,459)	(4,056)	(13,518)	(1,802)	(11)	-
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(6,105)	(143)	(1,892)	(418)	(445)	(2,949)	(259)	-	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(138)	(1,819)	(402)	(427)	(2,834)	(249)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978)	(85)	(1,102)	(314)	(504)	(1,743)	(229)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(13,719)	(293)	(3,801)	(1,084)	(1,738)	(6,010)	(789)	(4)	-
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	(414)	(9)	(115)	(33)	(52)	(181)	(24)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(2,955)	(69)	(916)	(202)	(215)	(1,427)	(125)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(13,111)	(307)	(4,063)	(897)	(955)	(6,332)	(556)	-	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(819)	(17)	(227)	(65)	(104)	(359)	(47)	(0)	-
1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience System	CN	(245)	(6)	(76)	(17)	(18)	(118)	(10)	-	-
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	(71)	(2)	(20)	(6)	(9)	(31)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(10)	(0)	(3)	(1)	(1)	(5)	(0)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(336)	(74)	(79)	(524)	(46)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(17,632)	(376)	(4,886)	(1,393)	(2,234)	(7,724)	(1,014)	(5)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,949)	(147)	(2,640)	(806)	(1,330)	(4,432)	(591)	(4)	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(35)	-	-	-	(35)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(756)	(11)	(201)	(61)	(101)	(337)	(45)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(900)	(19)	(249)	(71)	(114)	(394)	(52)	(0)	-
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(5)	(5)	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(9)	-	-	-	-	-	(9)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(6)	-	(6)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(24,763)	(365)	(6,572)	(2,007)	(3,310)	(11,030)	(1,470)	(9)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,056)	(23)	(293)	(83)	(134)	(463)	(61)	(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	(9)	-	-	(9)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(141)	-	-	-	(141)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(698)	(10)	(185)	(57)	(93)	(311)	(41)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(109)	(2)	(29)	(9)	(15)	(48)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD–Call Center Automated Call Distribut	CN	(4,132)	(97)	(1,281)	(283)	(301)	(1,996)	(175)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,240)	(26)	(343)	(98)	(157)	(543)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,983)	(44)	(792)	(242)	(399)	(1,329)	(177)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,592)	-	(4,592)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,624)	(77)	(1,004)	(286)	(459)	(1,588)	(209)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,808)	-	-	(1,808)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,428)	-	-	-	(4,428)	-	-	-	-
1110000 Total					**(668,886)**	**(14,030)**	**(197,142)**	**(54,770)**	**(84,726)**	**(279,272)**	**(38,787)**	**(159)**	**-**
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					**(668,886)**	**(14,030)**	**(197,142)**	**(54,770)**	**(84,726)**	**(279,272)**	**(38,787)**	**(159)**	**-**

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

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	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	667	667	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,994	-	-	-	-	-	1,994	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	1,692	-	1,692	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	19,881	-	-	-	-	19,881	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,671	-	-	3,671	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	8,577	-	-	-	8,577	-	-	-	-
1900000 Total					**36,483**	**667**	**1,692**	**3,671**	**8,577**	**19,881**	**1,994**	**-**	**-**
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

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

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	32	-	-	32	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	103	-	103	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	84	-	-	84	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	30	30	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,315	-	-	-	-	-	-	-	1,315
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	59	-	-	-	-	-	-	-	59
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	7,371	-	-	-	-	-	-	-	7,371
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	525	-	-	-	-	-	-	-	525
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,282	-	-	-	-	-	-	-	2,282
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	20	0	5	2	3	9	1	0	-
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,448	8,448	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	21,681	-	-	-	-	-	21,681	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	94,726	-	94,726	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	22,955	-	-	22,955	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	53,483	-	-	-	53,483	-	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	166,273	-	-	-	-	166,273	-	-	-
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	730	730	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	1,649	-	-	-	-	-	1,649	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	6,313	-	-	6,313	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	12,565	-	-	-	12,565	-	-	-	-
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	2,708	-	-	-	-	2,708	-	-	-
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287170	DTA 705.415 - RL - Cholla Decomm - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	118	-	-	118	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(2)	(2)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	(7)	-	-	-	-	-	(7)	-	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	1,185	-	1,185	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	2,652	-	-	-	-	2,652	-	-	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	(18)	-	-	-	(18)	-	-	-	-
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	4,953	106	1,372	391	627	2,170	285	1	-
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	193	193	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	159	-	-	-	-	-	159	-	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	-	-	-	-	-	-	-	-	-
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	320	-	-	320	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	676	-	-	-	676	-	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	3,476	74	963	275	440	1,523	200	1	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(1)	(20)	(6)	(0)	(11)	(2)	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	1,503	-	-	-	-	-	-	-	1,503
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	11,854	-	-	11,854	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	187	-	-	-	-	-	-	-	187
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	357	-	-	-	-	-	-	-	357
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,880	-	-	-	-	-	-	-	1,880
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	75	2	21	6	9	33	4	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,735	25	425	132	261	779	113	1	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	15	5	8	26	3	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	408	6,930	2,155	4,260	12,703	1,839	10	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	7	-	-	7	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	4,983	-	-	-	-	-	-	-	4,983
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	(0)	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	244	-	-	-	-	-	-	-	244
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4,807	-	-	-	-	-	-	-	4,807
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	4,481	-	-	-	-	-	-	-	4,481
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	73	-	-	-	-	-	-	-	73
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	159	-	-	-	-	-	-	-	159
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,248	-	-	-	-	-	-	-	1,248
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	2,903	-	2,903	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	162	162	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	8	-	-	8	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	247	-	-	-	-	-	247	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,022	-	-	-	-	1,022	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	227	-	-	-	227	-	-	-	-
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	(514)	(11)	(143)	(41)	(65)	(225)	(30)	(0)	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	365	-	-	-	-	-	-	-	365
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	85	-	-	-	-	-	-	-	85
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	15	-	-	-	-	-	-	-	15
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	273	-	-	-	-	-	-	-	273
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	123	38	75	225	33	0	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	789	-	-	-	-	-	-	-	789
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,032	15	253	79	155	463	67	0	-
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(110)	-	(110)	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	196	4	54	15	25	86	11	0	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,810	39	502	143	229	793	104	0	-
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	444	9	123	35	56	194	26	0	-
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	399	9	111	32	51	175	23	0	-
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,953	170	2,204	629	1,007	3,484	458	2	-
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	315	5	84	26	42	140	19	0	-
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	329	5	87	27	44	146	20	0	-
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,513	90	2,236	650	32	1,265	238	-	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	40,927	874	11,340	3,234	5,185	17,928	2,355	11	-
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	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	661	21	179	43	67	318	33	-	-
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,055	16	280	85	141	470	63	0	-
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	1,933	-	-	-	-	-	-	-	1,933
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	5	0	1	0	1	2	0	0	-
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	597	19	161	39	61	287	30	-	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	740	-	-	-	-	-	-	-	740
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	104	-	-	-	-	-	-	-	104
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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	3,195	46	782	243	481	1,434	208	1	-
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	67,150	1,434	18,606	5,307	8,507	29,416	3,864	17	-
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,304	19	341	105	178	582	79	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	(14,135)	(302)	(3,917)	(1,117)	(1,791)	(6,192)	(813)	(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	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	17,596	376	4,876	1,391	2,229	7,708	1,012	5	-
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	551	-	-	-	-	-	-	-	551
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	147	-	-	-	-	-	-	-	147
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	59	-	-	-	-	-	-	-	59
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,833	-	-	-	-	-	-	-	1,833
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	34	-	-	-	-	-	-	-	34
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	183	-	-	-	-	-	-	-	183
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	7,073	104	1,877	573	945	3,150	420	3	-
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	881	13	216	67	133	396	57	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	1,819	-	-	-	-	-	-	-	1,819
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,316	33	567	176	349	1,040	150	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	(502)	(7)	(123)	(38)	(76)	(225)	(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 DEV'T COST AMORT	SE	(341)	(5)	(83)	(26)	(51)	(153)	(22)	(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	210	3	51	16	32	94	14	0	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	(256)	(4)	(63)	(19)	(39)	(115)	(17)	(0)	-
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(8,334)	(120)	(2,040)	(635)	(1,254)	(3,740)	(541)	(3)	-
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(638)	(9)	(156)	(49)	(96)	(286)	(41)	(0)	-
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	9	0	2	1	1	4	1	0	-
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	583	8	143	44	88	262	38	0	-
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(20,152)	(430)	(5,584)	(1,593)	(2,553)	(8,828)	(1,159)	(5)	-
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-	-	-	-	-	-	-	-	-
1901000 Total					**608,535**	**12,605**	**141,607**	**54,130**	**86,730**	**240,181**	**32,837**	**42**	**40,403**
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	744	-	-	744	-	-	-	-	-
1901090 Total					**744**	**-**	**-**	**744**	**-**	**-**	**-**	**-**	**-**
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	(153,501)	(2,265)	(40,737)	(12,439)	(20,516)	(68,373)	(9,115)	(56)	-
2811000 Total					**(153,501)**	**(2,265)**	**(40,737)**	**(12,439)**	**(20,516)**	**(68,373)**	**(9,115)**	**(56)**	**-**
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	(1,058)	(20)	(283)	(81)	(134)	(478)	(61)	(0)	(0)
2820000 Total					**(1,058)**	**(20)**	**(283)**	**(81)**	**(134)**	**(478)**	**(61)**	**(0)**	**(0)**
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(95)	(24)	(56)	(171)	(23)	(1)	-
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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX)_- STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(298)	-	-	-	-	-	(298)	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(431)	-	-	-	-	(431)	-	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(15)	-	-	-	(15)	-	-	-	-
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	(2,724,693)	(60,057)	(672,912)	(172,022)	(398,485)	(1,210,501)	(160,467)	(6,039)	-
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(3,315)	(48)	(812)	(252)	(499)	(1,488)	(215)	(1)	-
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(243)	(4)	(64)	(20)	(32)	(108)	(14)	(0)	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	46	1	13	4	6	20	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	122	2	30	9	18	55	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 Stea	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,373)	-	-	-	-	-	-	-	(3,373)
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					**(2,723,903)**	**(60,114)**	**(673,840)**	**(172,306)**	**(399,063)**	**(1,212,624)**	**(161,007)**	**(6,041)**	**5,308**
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(104)	(2)	(26)	(8)	(16)	(47)	(7)	(0)	-
2830000 Total					**(104)**	**(2)**	**(26)**	**(8)**	**(16)**	**(47)**	**(7)**	**(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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(185)	-	-	-	-	-	-	-	(185)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(73)	-	-	-	-	-	-	-	(73)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(24)	-	-	(24)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(595)	(595)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(5,548)	-	-	-	(5,548)	-	-	-	-
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Plt Dec/Inv-WY	WYP	99	-	-	-	99	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(621)	-	-	-	-	-	-	-	(621)
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	(1,498)	-	-	-	-	(1,498)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(530)	-	-	-	(530)	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(72)	(940)	(268)	(430)	(1,486)	(195)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(5,586)	(119)	(1,548)	(441)	(708)	(2,447)	(321)	(1)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(620)	-	-	-	-	-	-	-	(620)
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	76	-	-	-	-	-	-	-	76
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(64)	-	-	-	-	-	-	-	(64)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(318)	-	-	-	-	-	-	-	(318)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(3,162)	-	-	-	-	-	-	-	(3,162)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(366)	(5)	(97)	(30)	(49)	(163)	(22)	(0)	-
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(165)	(2)	(44)	(13)	(22)	(74)	(10)	(0)	-
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OR	86	-	86	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	175	-	-	-	-	175	-	-	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	58	-	-	-	58	-	-	-	-
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(120)	-	-	-	-	-	-	-	(120)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	153	-	-	-	-	-	-	-	153
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(2,060)	-	-	-	-	-	-	-	(2,060)
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	286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	15	-	-	-	-	-	15	-	-
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(167)	-	-	-	-	-	-	-	(167)
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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
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Allocation Method - Factor 2020 Protocol
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 RELOACTION - 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	(1,101)	(24)	(305)	(87)	(140)	(482)	(63)	(0)	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(29)	-	-	-	-	-	-	-	(29)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(180)	-	-	-	(180)	-	-	-	-
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	(1,933)	-	-	-	-	-	-	-	(1,933)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-	-

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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(8)	-	-	-	-	-	-	-	(8)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	566	-	-	566	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(2,020)	-	-	-	-	-	-	-	(2,020)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(5,831)	-	-	-	-	-	-	-	(5,831)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(68)	-	-	-	(68)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(10)	-	-	-	-	-	-	-	(10)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(25,521)	-	-	-	-	-	-	-	(25,521)
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-	-
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 Reclamati	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	(22,964)	(490)	(6,363)	(1,815)	(2,909)	(10,060)	(1,321)	(6)	-
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(2)	-	-	(2)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(504)	-	-	-	-	-	-	-	(504)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(21)	-	-	-	-	-	(21)	-	-
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	(0)	(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 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(658)	(10)	(175)	(53)	(88)	(293)	(39)	(0)	-
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(697)	-	(697)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(896)	-	-	-	-	(896)	-	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(65)	-	-	-	-	-	(65)	-	-
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(35)	-	-	-	(35)	-	-	-	-
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	(654)	(14)	(181)	(52)	(83)	(286)	(38)	(0)	-
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(833)	(16)	(223)	(64)	(106)	(376)	(48)	(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	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
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	(4,814)	(103)	(1,334)	(380)	(610)	(2,109)	(277)	(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	(102,554)	(2,189)	(28,416)	(8,105)	(12,992)	(44,925)	(5,901)	(26)	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	1,182	25	328	93	150	518	68	0	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(0)	-	-	-	-	-	-	-	(0)
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	(1,122)	-	-	-	-	-	-	-	(1,122)
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 Plt	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(668)	-	-	-	-	-	-	-	(668)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-	-

Deferred Income Tax Balance (Actuals)
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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(68,535)	(987)	(16,779)	(5,219)	(10,314)	(30,759)	(4,452)	(24)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	629	629	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	610	-	-	-	-	-	610	-	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,520	-	2,520	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	467	-	-	-	-	467	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,614	-	-	2,614	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	805	-	-	-	805	-	-	-	-
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	SO	(1,040)	(22)	(288)	(82)	(132)	(455)	(60)	(0)	-
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	27,832	401	6,814	2,119	4,188	12,491	1,808	10	-
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	171	-	-	-	-	-	-	-	171
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	0	-	-	-	-	-	-	-	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(22)	-	-	-	-	-	-	-	(22)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(67)	-	-	-	-	-	-	-	(67)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(124)	-	-	-	-	-	-	-	(124)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(2)	-	-	-	-	-	(2)	-	-
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	(349)	-	-	-	(349)	-	-	-	-
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	(1,358)	-	-	-	-	-	-	-	(1,358)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA – Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(373)	-	-	-	-	-	-	-	(373)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(16)	-	-	-	-	-	-	-	(16)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(140)	-	-	-	-	-	-	-	(140)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(10)	-	-	-	-	-	-	-	(10)
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	(12,057)	-	-	-	-	-	-	-	(12,057)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(2,004)	-	-	-	-	-	-	-	(2,004)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(112)	-	-	-	-	(112)	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(18)	-	-	-	(18)	-	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(477)	-	-	-	-	(477)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(54)	(1)	(14)	(4)	(7)	(24)	(3)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(134)	(2)	(36)	(11)	(18)	(60)	(8)	(0)	-
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	(18)	(0)	(5)	(1)	(2)	(8)	(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	(4,053)	-	(4,053)	-	-	-	-	-	-
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	(461)	-	-	-	-	-	-	-	(461)

Deferred Income Tax Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 Sttmt Loss-CC-UT	UT	(199)	-	-	-	-	(199)	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(641)	(9)	(170)	(52)	(86)	(286)	(38)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,300	-	-	-	-	-	-	-	4,300
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(1,374)	-	-	-	-	-	-	-	(1,374)
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	-	-	-	-	-	-	-	-	-
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	(4,300)	-	-	-	-	-	-	-	(4,300)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(801)	-	-	-	-	-	-	-	(801)
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	(159)	-	-	-	-	-	-	-	(159)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(14)	-	-	-	-	-	-	-	(14)
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	(360)	-	-	-	-	-	(360)	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(331)	-	-	-	-	(331)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,142)	-	-	-	(1,142)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(16)	-	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(274)	-	-	-	-	(274)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(38)	-	-	-	(38)	-	-	-	-
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	(177)	(177)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(65)	-	-	-	-	-	-	-	(65)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(54)	-	-	-	-	-	-	-	(54)
2831000 Total					**(254,214)**	**(3,772)**	**(51,925)**	**(11,313)**	**(31,304)**	**(84,436)**	**(10,836)**	**(52)**	**(60,578)**
Grand Total					**(2,487,018)**	**(52,900)**	**(623,511)**	**(137,602)**	**(355,725)**	**(1,105,895)**	**(146,195)**	**(6,107)**	**(14,867)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	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	(4)	(0)	(1)	(0)	(1)	(2)	(1)	-	-
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	(118)	(2)	(31)	(10)	(16)	(53)	(7)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(80)	(1)	(21)	(7)	(11)	(36)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,444)	-	-	-	-	(1,444)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(650)	-	-	-	-	(650)	-	-	-
2551000 Total					**(2,297)**	**(3)**	**(53)**	**(16)**	**(27)**	**(2,184)**	**(12)**	**(0)**	**-**
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(30)	-	-	-	-	-	(30)	-	-
2552000 Total					**(30)**	**-**	**-**	**-**	**-**	**-**	**(30)**	**-**	**-**
Grand Total					**(2,327)**	**(3)**	**(53)**	**(16)**	**(27)**	**(2,184)**	**(43)**	**(0)**	**-**

B20. CUSTOMER ADVANCES

Customer Advances (Actuals)
13 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-
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	SG	-	-	-	-	-	-	-	-	-
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	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(14,404)	-	(14,404)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(25,073)	(370)	(6,654)	(2,032)	(3,351)	(11,168)	(1,489)	(9)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(122)	-	-	-	-	(122)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	"Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(1,796)	(26)	(477)	(146)	(240)	(800)	(107)	(1)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(406)	-	-	-	-	(406)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1)	-	-	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(73,969)	(1,091)	(19,630)	(5,994)	(9,886)	(32,948)	(4,393)	(27)	-
2520000 Total					**(115,771)**	**(1,488)**	**(41,165)**	**(8,172)**	**(13,477)**	**(45,444)**	**(5,988)**	**(37)**	**-**
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-
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	UT	-	-	-	-	-	-	-	-	-
2521000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	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	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	CA	-	-	-	-	-	-	-	-	-
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	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	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-
2523990 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-
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	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					**(115,771)**	**(1,488)**	**(41,165)**	**(8,172)**	**(13,477)**	**(45,444)**	**(5,988)**	**(37)**	**-**