



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 56

Report is required by: OAR OAR 860-027-0070(1)
 Statute
 Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other
(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number: RE 56

List Key Words for this report. We use these to improve search results.

Results of Operations for period ended December 31, 2022

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

April 28, 2023

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

Re: RE 56—Results of Operations for period ended December 2022

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2022, annual results of operations report in compliance with Oregon Administrative Rule 860-027-0070(1). This report summarizes the actual and normalized results of operations for the 12 months ended December 31, 2022, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2020 Protocol Inter-Jurisdictional Allocation Methodology.

It is respectfully requested that all data requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificcorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

For informal inquiries, please contact Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosures

Cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2022

Tab 1

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2022

| | (1) Unadjusted Results | (2) Type 1 Adjustments | (3) Total Adjusted Actual Results | (4) Type 2 Adjustments | (5) Total Annualized Actual Results | (6) Type 3 Adjustments | (7) Total Normalized Results |
|---------------------------------|------------------------------|------------------------------|---|------------------------------|---|------------------------------|------------------------------------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 1,264,763,577 | (26,726,964) | 1,238,036,613 | - | 1,238,036,613 | 187,608,032 | 1,425,644,645 |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 74,869,632 | - | 74,869,632 | - | 74,869,632 | 76,526,657 | 151,396,289 |
| 5 Other Operating Revenues | 71,161,380 | (4,616,202) | 66,545,178 | 384,514 | 66,929,692 | 1,024,324 | 67,954,016 |
| 6 Total Operating Revenues | 1,410,794,589 | (31,343,166) | 1,379,451,423 | 384,514 | 1,379,835,937 | 265,159,013 | 1,644,994,950 |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 247,001,716 | (4,111,766) | 242,889,950 | 86,167 | 242,976,117 | (10,128,018) | 232,848,099 |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 10,407,177 | 1,972,786 | 12,379,963 | 19,613 | 12,399,576 | 337,395 | 12,736,971 |
| 12 Other Power Supply | 425,225,289 | (14,076,049) | 411,149,240 | 33,482 | 411,182,722 | 166,511,570 | 577,694,292 |
| 13 Transmission | 63,680,935 | (1,097) | 63,679,838 | 31,471 | 63,711,309 | 1,648,649 | 65,359,958 |
| 14 Distribution | 71,415,268 | (16,604) | 71,398,664 | 169,169 | 71,567,833 | 42,610,216 | 114,178,049 |
| 15 Customer Accounting | 23,182,019 | (13,700) | 23,168,319 | 28,328 | 23,196,647 | 1,488,040 | 24,684,686 |
| 16 Customer Service | 4,625,118 | 18,083 | 4,643,201 | 10,105 | 4,653,307 | 173,839 | 4,827,146 |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 72,343,532 | (11,015,166) | 61,328,366 | 22,914 | 61,351,280 | (685,036) | 60,666,243 |
| 19 Total O&M Expenses | 917,881,054 | (27,243,512) | 890,637,542 | 401,247 | 891,038,789 | 201,956,654 | 1,092,995,443 |
| 20 Depreciation | 267,503,516 | 28,294,891 | 295,798,407 | 1,462,250 | 297,260,657 | (12,503,266) | 284,757,390 |
| 21 Amortization | 17,386,956 | (6,748,553) | 10,638,402 | 452,169 | 11,090,572 | (1,781,875) | 9,308,697 |
| 22 Taxes Other Than Income | 74,678,278 | 6,057,486 | 80,735,764 | - | 80,735,764 | 2,829,236 | 83,565,000 |
| 23 Income Taxes - Federal | (68,169,123) | (3,387,378) | (71,556,500) | (182,795) | (71,739,295) | 10,937,910 | (60,801,385) |
| 24 Income Taxes - State | (4,227,272) | (767,147) | (4,994,419) | (41,398) | (5,035,817) | 3,345,180 | (1,690,637) |
| 25 Income Taxes - Def Net | 17,991,807 | (645,569) | 17,346,238 | (470,691) | 16,875,547 | (284,296) | 16,591,251 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | (104,881) | 77,661 | (27,220) | - | (27,220) | - | (27,220) |
| 28 Total Operating Expenses: | 1,222,940,335 | (4,362,121) | 1,218,578,214 | 1,620,782 | 1,220,198,996 | 204,499,543 | 1,424,698,539 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 187,854,254 | (26,981,044) | 160,873,209 | (1,236,269) | 159,636,941 | 60,659,471 | 220,296,411 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 8,939,936,630 | (39,998,655) | 8,899,937,975 | 42,479,363 | 8,942,417,337 | 63,618,441 | 9,006,035,778 |
| 34 Plant Held for Future Use | 7,421,371 | (7,421,371) | - | - | - | - | - |
| 35 Misc Deferred Debits | 163,753,435 | (82,905,461) | 80,847,974 | - | 80,847,974 | 35,408 | 80,883,382 |
| 36 Elec Plant Acq Adj | 816,686 | - | 816,686 | - | 816,686 | (97,506) | 719,180 |
| 37 Pensions | 29,433,483 | (29,433,483) | 0 | 0 | 0 | 0 | 0 |
| 38 Prepayments | 19,209,550 | - | 19,209,550 | - | 19,209,550 | - | 19,209,550 |
| 39 Fuel Stock | 41,026,467 | - | 41,026,467 | - | 41,026,467 | (7,218,499) | 33,807,968 |
| 40 Material & Supplies | 98,686,528 | - | 98,686,528 | - | 98,686,528 | - | 98,686,528 |
| 41 Working Capital | 16,060,173 | (239,519) | 15,820,654 | 1,674 | 15,822,327 | 1,488,555 | 17,310,882 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 9,316,344,323 | (159,998,489) | 9,156,345,833 | 42,481,036 | 9,198,826,869 | 57,826,399 | 9,256,653,269 |
| 45 | | | | | | | |
| 46 Rate Base Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (3,035,488,867) | (460,776,046) | (3,496,264,913) | (1,462,250) | (3,497,727,163) | 13,755,364 | (3,483,971,798) |
| 48 Accum Prov For Amort | (214,465,310) | - | (214,465,310) | (452,169) | (214,917,479) | (54,733) | (214,972,212) |
| 49 Accum Def Income Tax | (663,355,959) | 24,005,111 | (639,350,848) | 235,346 | (639,115,502) | (4,269,595) | (643,385,097) |
| 50 Unamortized ITC | (48,487) | - | (48,487) | - | (48,487) | - | (48,487) |
| 51 Customer Adv For Const | (45,078,535) | 12,845,546 | (32,232,989) | - | (32,232,989) | - | (32,232,989) |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Misc Rate Base Deductions | (486,139,799) | 48,049,621 | (438,090,178) | - | (438,090,178) | 14,941,753 | (423,148,425) |
| 54 | | | | | | | |
| 55 Total Rate Base Deductions | (4,444,576,957) | (375,875,767) | (4,820,452,724) | (1,679,073) | (4,822,131,797) | 24,372,789 | (4,797,759,008) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 4,871,767,366 | (535,874,257) | 4,335,893,109 | 40,801,963 | 4,376,695,072 | 82,199,189 | 4,458,894,261 |
| 58 | | | | | | | |
| 59 Return on Rate Base | 3.856% | | 3.710% | | 3.647% | | 4.941% |
| 60 Return on Equity | 3.117% | -0.273% | 2.844% | -0.118% | 2.726% | 2.426% | 5.152% |
| 61 | | | | | | | |
| 62 TAX CALCULATION: | | | | | | | |
| 63 Operating Revenue | 133,449,666 | (31,781,139) | 101,668,528 | (1,931,152) | 99,737,376 | 74,658,265 | 174,395,640 |
| 64 Other Deductions | - | - | - | - | - | - | - |
| 65 Interest (AFUDC) | (19,135,415) | - | (19,135,415) | - | (19,135,415) | - | (19,135,415) |
| 66 Interest | 107,331,036 | (12,210,013) | 95,121,022 | 895,115 | 96,016,138 | 1,803,290 | 97,819,427 |
| 67 Schedule "M" Additions | 341,523,278 | (3,940,110) | 337,583,168 | 1,914,419 | 339,497,587 | 17,704,555 | 357,202,142 |
| 68 Schedule "M" Deductions | 479,889,042 | (6,613,719) | 473,275,323 | - | 473,275,323 | 16,877,149 | 490,152,472 |
| 69 Income Before Tax | (93,111,718) | (16,897,516) | (110,009,234) | (911,848) | (110,921,083) | 73,682,381 | (37,238,701) |
| 70 | | | | | | | |
| 71 State Income Taxes | (4,227,272) | (767,147) | (4,994,419) | (41,398) | (5,035,817) | 3,345,180 | (1,690,637) |
| 72 Taxable Income | (88,884,446) | (16,130,369) | (105,014,815) | (870,450) | (105,885,266) | 70,337,201 | (35,548,064) |
| 73 | | | | | | | |
| 58 Federal Income Taxes + Other | (68,169,123) | (3,387,378) | (71,556,500) | (182,795) | (71,739,295) | 10,937,910 | (60,801,385) |

- (1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.
- (2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.
- (3) Type 2 adjustments annualize changes that occurred during the test period.
- (4) Type 3 adjustments are known and measurable items that will occur in a future period.

OREGON SUMMARY OF ADJUSTMENTS TOTAL

| | Total Adjustments | Revenue Adjustments (Tab 3) | O&M Adjustments (Tab 4) | Net Power Cost Adjustments (Tab 5) | Depreciation & Amortization (Tab 6) | Tax Adjustments (Tab 7) | Misc Rate Base Adjustments (Tab 8) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 160,881,068 | 159,983,269 | 897,799 | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 76,526,657 | - | - | 76,526,657 | - | - | - |
| 5 Other Operating Revenues | (3,207,364) | (3,207,364) | - | - | - | - | - |
| 6 Total Operating Revenues | 234,200,361 | 156,775,905 | 897,799 | 76,526,657 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (14,153,617) | - | (854,704) | (11,610,353) | - | - | (1,688,560) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 2,329,793 | - | 2,329,793 | - | - | - | - |
| 12 Other Power Supply | 152,469,003 | - | 423,436 | 152,349,872 | - | - | (304,305) |
| 13 Transmission | 1,679,022 | - | 571,768 | 1,107,255 | - | - | - |
| 14 Distribution | 42,762,781 | - | 42,762,781 | - | - | - | - |
| 15 Customer Accounting | 1,502,667 | - | 1,502,667 | - | - | - | - |
| 16 Customer Service & Info | 202,028 | - | 202,028 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (11,677,289) | - | (11,034,322) | - | - | - | (642,967) |
| 19 Total O&M Expenses | 175,114,389 | - | 35,903,447 | 141,846,773 | - | - | (2,635,832) |
| 20 Depreciation | 17,253,875 | - | - | - | 19,509,325 | - | (2,255,451) |
| 21 Amortization | (8,078,259) | - | - | - | (6,124,983) | - | (1,953,276) |
| 22 Taxes Other Than Income | 8,886,722 | - | 3,932,053 | - | - | 4,954,669 | - |
| 23 Income Taxes: Federal | 7,367,737 | 31,428,239 | (7,821,253) | (13,094,462) | 142,363 | (2,919,391) | (367,757) |
| 24 State | 2,536,635 | 7,117,626 | (1,771,297) | (2,965,533) | 32,241 | 206,885 | (83,287) |
| 25 Deferred Income Taxes | (1,400,556) | - | - | - | (3,465,357) | (80,867) | 2,145,668 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 77,661 | - | 77,661 | - | - | - | - |
| 28 Total Operating Expenses: | 201,758,204 | 38,545,865 | 30,320,610 | 125,786,778 | 10,093,589 | 2,161,296 | (5,149,933) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 32,442,158 | 118,230,040 | (29,422,811) | (49,260,121) | (10,093,589) | (2,161,296) | 5,149,933 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 66,099,149 | - | - | - | - | - | 66,099,149 |
| 34 Plant Held for Future Use | (7,421,371) | - | - | - | - | - | (7,421,371) |
| 35 Misc Deferred Debits | (82,870,052) | - | - | - | - | - | (82,870,052) |
| 36 Elec Plant Acq Adj | (97,506) | - | - | - | - | - | (97,506) |
| 37 Pensions | (29,433,483) | - | - | - | - | - | (29,433,483) |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,218,499) | - | - | - | - | - | (7,218,499) |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 1,250,710 | - | - | - | - | - | 1,250,710 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (59,691,054) | - | - | - | - | - | (59,691,054) |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (448,482,931) | - | - | - | (446,053,101) | - | (2,429,830) |
| 48 Accum Prov For Amort | (506,902) | - | - | - | (506,902) | - | - |
| 49 Accum Def Income Tax | 19,970,862 | - | (11,813,329) | - | 442,538 | (5,583,719) | 36,925,372 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 12,845,546 | - | - | - | - | - | 12,845,546 |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 62,991,375 | - | 48,047,836 | - | - | 19,431,632 | (4,488,094) |
| 54 | | | | | | | |
| 55 Total Deductions: | (353,182,051) | - | 36,234,507 | - | (446,117,465) | 13,847,914 | 42,852,993 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (412,873,105) | - | 36,234,507 | - | (446,117,465) | 13,847,914 | (16,838,060) |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 2.035% | 4.553% | -1.178% | -1.897% | 0.301% | -0.104% | 0.224% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 40,945,974 | 156,775,905 | (39,015,362) | (65,320,116) | (13,384,342) | (4,954,669) | 6,844,558 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (9,511,609) | - | - | - | - | (9,511,609) | - |
| 70 Schedule "M" Additions | 15,678,864 | - | - | - | 14,094,502 | - | 1,584,361 |
| 72 Schedule "M" Deductions | 10,263,430 | - | - | - | - | - | 10,263,430 |
| 73 Income Before Tax | 55,873,017 | 156,775,905 | (39,015,362) | (65,320,116) | 710,160 | 4,556,939 | (1,834,510) |
| 74 | | | | | | | |
| 76 State Income Taxes | 2,536,635 | 7,117,626 | (1,771,297) | (2,965,533) | 32,241 | 206,885 | (83,287) |
| 77 Taxable Income | 53,336,382 | 149,658,279 | (37,244,064) | (62,354,583) | 677,919 | 4,350,054 | (1,751,223) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | 7,367,737 | 31,428,239 | (7,821,253) | (13,094,462) | 142,363 | (2,919,391) | (367,757) |

OREGON SUMMARY OF ADJUSTMENTS TYPE 1

| | Total Adjustments | Revenue Adjustments (Tab 3) | O&M Adjustments (Tab 4) | Net Power Cost Adjustments (Tab 5) | Depreciation & Amortization (Tab 6) | Tax Adjustments (Tab 7) | Misc Rate Base Adjustments (Tab 8) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | (26,726,964) | (27,624,763) | 897,799 | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | (4,616,202) | (4,616,202) | - | - | - | - | - |
| 6 Total Operating Revenues | (31,343,166) | (32,240,965) | 897,799 | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (4,111,766) | - | (2,423,206) | - | - | - | (1,688,560) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 1,972,786 | - | 1,972,786 | - | - | - | - |
| 12 Other Power Supply | (14,076,049) | - | (186,031) | (13,585,712) | - | - | (304,305) |
| 13 Transmission | (1,097) | - | (1,097) | - | - | - | - |
| 14 Distribution | (16,604) | - | (16,604) | - | - | - | - |
| 15 Customer Accounting | (13,700) | - | (13,700) | - | - | - | - |
| 16 Customer Service & Info | 18,083 | - | 18,083 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (11,015,166) | - | (10,138,845) | - | - | - | (876,321) |
| 19 Total O&M Expenses | (27,243,512) | - | (10,788,614) | (13,585,712) | - | - | (2,869,186) |
| 20 Depreciation | 28,294,891 | - | - | - | 30,550,342 | - | (2,255,451) |
| 21 Amortization | (6,748,553) | - | - | - | (6,748,553) | - | - |
| 22 Taxes Other Than Income | 6,057,486 | - | 6,057,486 | - | - | - | - |
| 23 Income Taxes: Federal | (3,387,378) | (6,463,217) | 1,112,840 | 2,723,473 | (4,771,449) | 2,447,693 | 1,563,283 |
| 24 State | (767,147) | (1,463,740) | 252,027 | 616,791 | (1,080,601) | 554,335 | 354,040 |
| 25 Deferred Income Taxes | (645,569) | - | - | - | - | - | (645,569) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 77,661 | - | 77,661 | - | - | - | - |
| 28 Total Operating Expenses: | (4,362,121) | (7,926,957) | (3,288,600) | (10,245,447) | 17,949,738 | 3,002,027 | (3,852,883) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (26,981,044) | (24,314,008) | 4,186,399 | 10,245,447 | (17,949,738) | (3,002,027) | 3,852,883 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (39,998,655) | - | - | - | - | - | (39,998,655) |
| 34 Plant Held for Future Use | (7,421,371) | - | - | - | - | - | (7,421,371) |
| 35 Misc Deferred Debits | (82,905,461) | - | - | - | - | - | (82,905,461) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | (29,433,483) | - | - | - | - | - | (29,433,483) |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | (239,519) | - | - | - | - | - | (239,519) |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (159,998,489) | - | - | - | - | - | (159,998,489) |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (460,776,046) | - | - | - | (458,315,807) | - | (2,460,239) |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 24,005,111 | - | (11,813,329) | - | - | (806,580) | 36,625,021 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 12,845,546 | - | - | - | - | - | 12,845,546 |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 48,049,621 | - | 48,047,836 | - | - | 1,785 | 0 |
| 54 | | | | | | | |
| 55 Total Deductions: | (375,875,767) | - | 36,234,507 | - | (458,315,807) | (804,795) | 47,010,327 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (535,874,257) | - | 36,234,507 | - | (458,315,807) | (804,795) | (112,988,162) |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.273% | -0.936% | 0.107% | 0.395% | -0.012% | -0.114% | 0.324% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (31,781,139) | (32,240,965) | 5,551,267 | 13,585,712 | (23,801,789) | - | 5,124,636 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (12,210,013) | - | - | - | - | (12,210,013) | - |
| 70 Schedule "M" Additions | (3,940,110) | - | - | - | - | - | (3,940,110) |
| 72 Schedule "M" Deductions | (6,613,719) | - | - | - | - | - | (6,613,719) |
| 73 Income Before Tax | (16,897,516) | (32,240,965) | 5,551,267 | 13,585,712 | (23,801,789) | 12,210,013 | 7,798,245 |
| 74 | | | | | | | |
| 76 State Income Taxes | (767,147) | (1,463,740) | 252,027 | 616,791 | (1,080,601) | 554,335 | 354,040 |
| 77 Taxable Income | (16,130,369) | (30,777,225) | 5,299,239 | 12,968,921 | (22,721,187) | 11,655,679 | 7,444,205 |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (3,387,378) | (6,463,217) | 1,112,840 | 2,723,473 | (4,771,449) | 2,447,693 | 1,563,283 |

| | Total Adjustments | Revenue Adjustments (Tab 3) | O&M Adjustments (Tab 4) | Net Power Cost Adjustments (Tab 5) | Depreciation & Amortization (Tab 6) | Tax Adjustments (Tab 7) | Misc Rate Base Adjustments (Tab 8) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | 384,514 | 384,514 | - | - | - | - | - |
| 6 Total Operating Revenues | 384,514 | 384,514 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 86,167 | - | 86,167 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 19,613 | - | 19,613 | - | - | - | - |
| 12 Other Power Supply | 33,482 | - | 33,482 | - | - | - | - |
| 13 Transmission | 31,471 | - | 31,471 | - | - | - | - |
| 14 Distribution | 169,169 | - | 169,169 | - | - | - | - |
| 15 Customer Accounting | 28,328 | - | 28,328 | - | - | - | - |
| 16 Customer Service & Info | 10,105 | - | 10,105 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 22,914 | - | 22,914 | - | - | - | - |
| 19 Total O&M Expenses | 401,247 | - | 401,247 | - | - | - | - |
| 20 Depreciation | 1,462,250 | - | - | - | 1,462,250 | - | - |
| 21 Amortization | 452,169 | - | - | - | 452,169 | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (182,795) | 77,082 | (80,436) | - | (383,776) | (179,440) | 383,776 |
| 24 State | (41,398) | 17,457 | (18,217) | - | (86,915) | (40,638) | 86,915 |
| 25 Deferred Income Taxes | (470,691) | - | - | - | - | - | (470,691) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 1,620,782 | 94,539 | 302,594 | - | 1,443,728 | (220,078) | (0) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (1,236,269) | 289,975 | (302,594) | - | (1,443,728) | 220,078 | 0 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 42,479,363 | - | - | - | - | - | 42,479,363 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 1,674 | - | - | - | - | - | 1,674 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 42,481,036 | - | - | - | - | - | 42,481,036 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (1,462,250) | - | - | - | (1,462,250) | - | - |
| 48 Accum Prov For Amort | (452,169) | - | - | - | (452,169) | - | - |
| 49 Accum Def Income Tax | 235,346 | - | - | - | - | - | 235,346 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (1,679,073) | - | - | - | (1,914,419) | - | 235,346 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 40,801,963 | - | - | - | (1,914,419) | - | 42,716,382 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.118% | 0.013% | -0.013% | 0.000% | -0.059% | 0.010% | -0.068% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (1,931,152) | 384,514 | (401,247) | - | (1,914,419) | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 895,115 | - | - | - | - | 895,115 | - |
| 70 Schedule "M" Additions | 1,914,419 | - | - | - | - | - | 1,914,419 |
| 72 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 73 Income Before Tax | (911,848) | 384,514 | (401,247) | - | (1,914,419) | (895,115) | 1,914,419 |
| 74 | | | | | | | |
| 76 State Income Taxes | (41,398) | 17,457 | (18,217) | - | (86,915) | (40,638) | 86,915 |
| 77 Taxable Income | (870,450) | 367,057 | (383,030) | - | (1,827,504) | (854,477) | 1,827,504 |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (182,795) | 77,082 | (80,436) | - | (383,776) | (179,440) | 383,776 |

OREGON SUMMARY OF ADJUSTMENTS TYPE 3

| | Total Adjustments | Revenue Adjustments (Tab 3) | O&M Adjustments (Tab 4) | Net Power Cost Adjustments (Tab 5) | Depreciation & Amortization (Tab 6) | Tax Adjustments (Tab 7) | Misc Rate Base Adjustments (Tab 8) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 187,608,032 | 187,608,032 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 76,526,657 | - | - | 76,526,657 | - | - | - |
| 5 Other Operating Revenues | 1,024,324 | 1,024,324 | - | - | - | - | - |
| 6 Total Operating Revenues | 265,159,013 | 188,632,356 | - | 76,526,657 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (10,128,018) | - | 1,482,335 | (11,610,353) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 337,395 | - | 337,395 | - | - | - | - |
| 12 Other Power Supply | 166,511,570 | - | 575,986 | 165,935,584 | - | - | - |
| 13 Transmission | 1,648,649 | - | 541,394 | 1,107,255 | - | - | - |
| 14 Distribution | 42,610,216 | - | 42,610,216 | - | - | - | - |
| 15 Customer Accounting | 1,488,040 | - | 1,488,040 | - | - | - | - |
| 16 Customer Service & Info | 173,839 | - | 173,839 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (685,036) | - | (918,390) | - | - | - | 233,354 |
| 19 Total O&M Expenses | 201,956,654 | - | 46,290,815 | 155,432,485 | - | - | 233,354 |
| 20 Depreciation | (12,503,266) | - | - | - | (12,503,266) | - | - |
| 21 Amortization | (1,781,875) | - | - | - | 171,401 | - | (1,953,276) |
| 22 Taxes Other Than Income | 2,829,236 | - | (2,125,433) | - | - | 4,954,669 | - |
| 23 Income Taxes: Federal | 10,937,910 | 37,814,374 | (8,853,657) | (15,817,936) | 5,297,588 | (5,187,644) | (2,314,816) |
| 24 State | 3,345,180 | 8,563,909 | (2,005,108) | (3,582,325) | 1,199,757 | (306,811) | (524,242) |
| 25 Deferred Income Taxes | (284,296) | - | - | - | (3,465,357) | (80,867) | 3,261,929 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 204,499,543 | 46,378,283 | 33,306,616 | 136,032,225 | (9,299,878) | (620,653) | (1,297,051) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 60,659,471 | 142,254,073 | (33,306,616) | (59,505,568) | 9,299,878 | 620,653 | 1,297,051 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 63,618,441 | - | - | - | - | - | 63,618,441 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | 35,408 | - | - | - | - | - | 35,408 |
| 36 Elec Plant Acq Adj | (97,506) | - | - | - | - | - | (97,506) |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,218,499) | - | - | - | - | - | (7,218,499) |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 1,488,555 | - | - | - | - | - | 1,488,555 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 57,826,399 | - | - | - | - | - | 57,826,399 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | 13,755,364 | - | - | - | 13,724,955 | - | 30,409 |
| 48 Accum Prov For Amort | (54,733) | - | - | - | (54,733) | - | - |
| 49 Accum Def Income Tax | (4,269,595) | - | - | - | 442,538 | (4,777,139) | 65,006 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 14,941,753 | - | - | - | - | 19,429,847 | (4,488,094) |
| 54 | | | | | | | |
| 55 Total Deductions: | 24,372,789 | - | - | - | 14,112,761 | 14,652,709 | (4,392,680) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 82,199,189 | - | - | - | 14,112,761 | 14,652,709 | 53,433,720 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 2.426% | 6.098% | -1.428% | -2.551% | 0.375% | 0.004% | -0.028% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 74,658,265 | 188,632,356 | (44,165,381) | (78,905,828) | 12,331,866 | (4,954,669) | 1,719,922 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 1,803,290 | - | - | - | - | 1,803,290 | - |
| 70 Schedule "M" Additions | 17,704,555 | - | - | - | 14,094,502 | - | 3,610,053 |
| 72 Schedule "M" Deductions | 16,877,149 | - | - | - | - | - | 16,877,149 |
| 73 Income Before Tax | 73,682,381 | 188,632,356 | (44,165,381) | (78,905,828) | 26,426,368 | (6,757,959) | (11,547,174) |
| 74 | | | | | | | |
| 76 State Income Taxes | 3,345,180 | 8,563,909 | (2,005,108) | (3,582,325) | 1,199,757 | (306,811) | (524,242) |
| 77 Taxable Income | 70,337,201 | 180,068,447 | (42,160,273) | (75,323,504) | 25,226,611 | (6,451,147) | (11,022,933) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | 10,937,910 | 37,814,374 | (8,853,657) | (15,817,936) | 5,297,588 | (5,187,644) | (2,314,816) |

PACIFICORP

State of Oregon

Actual, Adjusted & Normalized Results of Operations - 2020 Protocol

Results of Operations December 2022

EXCLUDING TYPE 1 ADJUSTMENTS FOR NORMALIZING HYDRO & WEATHER

| | (1) Unadjusted Results | (2) Type 1 Adjustments | (3) Total Adjusted Actual Results | (4) Type 1 NPC Adjustments | (5) Total Adjusted Actual Results Less Type 1 NPC Adjustments |
|--|------------------------------|------------------------------|---|----------------------------------|---|
| 1 Operating Revenues: | | | | | |
| 2 General Business Revenues | 1,264,763,577 | (26,726,964) | 1,238,036,613 | 20,583,027 | 1,258,619,640 |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | 74,869,632 | - | 74,869,632 | - | 74,869,632 |
| 5 Other Operating Revenues | 71,161,380 | (4,616,202) | 66,545,178 | - | 66,545,178 |
| 6 Total Operating Revenues | 1,410,794,589 | (31,343,166) | 1,379,451,423 | 20,583,027 | 1,400,034,450 |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 247,001,716 | (4,111,766) | 242,889,950 | - | 242,889,950 |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | 10,407,177 | 1,972,786 | 12,379,963 | - | 12,379,963 |
| 12 Other Power Supply | 425,225,289 | (14,076,049) | 411,149,240 | 13,585,712 | 424,734,952 |
| 13 Transmission | 63,680,935 | (1,097) | 63,679,838 | - | 63,679,838 |
| 14 Distribution | 71,415,268 | (16,604) | 71,398,664 | - | 71,398,664 |
| 15 Customer Accounting | 23,182,019 | (13,700) | 23,168,319 | - | 23,168,319 |
| 16 Customer Service & Info | 4,625,118 | 18,083 | 4,643,201 | - | 4,643,201 |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | 72,343,532 | (11,015,166) | 61,328,366 | - | 61,328,366 |
| xx | | | | | |
| 19 Total O&M Expenses | 917,881,054 | (27,243,512) | 890,637,542 | 13,585,712 | 904,223,254 |
| xx | | | | | |
| 20 Depreciation | 267,503,516 | 28,294,891 | 295,798,407 | - | 295,798,407 |
| 21 Amortization | 17,386,956 | (6,748,553) | 10,638,402 | - | 10,638,402 |
| 22 Taxes Other Than Income | 74,678,278 | 6,057,486 | 80,735,764 | - | 80,735,764 |
| 23 Income Taxes - Federal | (68,169,123) | (3,387,378) | (71,556,500) | 1,402,087 | (70,154,413) |
| 24 Income Taxes - State | (4,227,272) | (767,147) | (4,994,419) | 317,534 | (4,676,885) |
| 25 Income Taxes - Def Net | 17,991,807 | (645,569) | 17,346,238 | - | 17,346,238 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - |
| 27 Misc Revenue & Expense | (104,881) | 77,661 | (27,220) | - | (27,220) |
| xx | | | | | |
| 28 Total Operating Expenses: | 1,222,940,335 | (4,362,121) | 1,218,578,214 | 15,305,334 | 1,233,883,547 |
| 29 | | | | | |
| 30 Operating Rev For Return: | 187,854,254 | (26,981,044) | 160,873,209 | 5,277,693 | 166,150,903 |
| 31 | | | | | |
| 32 Rate Base: | | | | | |
| 33 Electric Plant In Service | 8,939,936,630 | (39,998,655) | 8,899,937,975 | - | 8,899,937,975 |
| 34 Plant Held for Future Use | 7,421,371 | (7,421,371) | - | - | - |
| 35 Misc Deferred Debits | 163,753,435 | (82,905,461) | 80,847,974 | - | 80,847,974 |
| 36 Elec Plant Acq Adj | 816,686 | - | 816,686 | - | 816,686 |
| 37 Pensions | 29,433,483 | (29,433,483) | 0 | - | 0 |
| 38 Prepayments | 19,209,550 | - | 19,209,550 | - | 19,209,550 |
| 39 Fuel Stock | 41,026,467 | - | 41,026,467 | - | 41,026,467 |
| 40 Material & Supplies | 98,686,528 | - | 98,686,528 | - | 98,686,528 |
| 41 Working Capital | 16,060,173 | (239,519) | 15,820,654 | 144,666 | 15,965,320 |
| 42 Weatherization Loans | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - |
| xx | | | | | |
| 44 Total Electric Plant: | 9,316,344,323 | (159,998,489) | 9,156,345,833 | 144,666 | 9,156,490,499 |
| 45 | | | | | |
| 46 Rate Base Deductions: | | | | | |
| 47 Accum Prov For Deprec | (3,035,488,867) | (460,776,046) | (3,496,264,913) | - | (3,496,264,913) |
| 48 Accum Prov For Amort | (214,465,310) | - | (214,465,310) | - | (214,465,310) |
| 49 Accum Def Income Tax | (663,355,959) | 24,005,111 | (639,350,848) | - | (639,350,848) |
| 50 Unamortized ITC | (48,487) | - | (48,487) | - | (48,487) |
| 51 Customer Adv For Const | (45,078,535) | 12,845,546 | (32,232,989) | - | (32,232,989) |
| 52 Customer Service Deposits | - | - | - | - | - |
| 53 Misc Rate Base Deductions | (486,139,799) | 48,049,621 | (438,090,178) | - | (438,090,178) |
| 54 | | | | | |
| 55 Total Rate Base Deductions | (4,444,576,957) | (375,875,767) | (4,820,452,724) | - | (4,820,452,724) |
| 56 | | | | | |
| 57 Total Rate Base: | 4,871,767,366 | (535,874,257) | 4,335,893,109 | 144,666 | 4,336,037,775 |
| 58 | | | | | |
| 59 Return on Rate Base | 3.856% | | 3.710% | | 3.832% |
| xx | | | | | |
| 60 Return on Equity | 3.117% | -0.273% | 2.844% | | 3.072% |

(1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.
(2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.
(3) Type 1 adjustments in column (4) exclude adjustments for weather and hydro normalization

Tab 2

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

| | |
|--------------------|--------------------------------|
| STATE: | OREGON |
| PERIOD: | 12 Months Ended December 2022 |
| FILE: | JAM December 2022 Results OR |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 4/25/2023 |
| TIME: | 9:17:41 AM |
| TYPE OF RATE BASE: | 13 Month Average |
| ALLOCATION METHOD: | 2020 PROTOCOL |
| FERC JURISDICTION: | Separate Jurisdiction |
| 8 OR 12 CP: | 12 Coincidental Peaks |
| DEMAND % | 75% Demand |
| ENERGY % | 25% Energy |

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

| | <u>CAPITAL STRUCTURE</u> | <u>EMBEDDED COST</u> | <u>WEIGHTED COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT | 46.69% | 4.70% | 2.194% |
| PREFERRED | 0.01% | 6.75% | 0.001% |
| COMMON | 53.30% | 9.50% | 5.064% |
| | <u>100.00%</u> | | <u>7.258%</u> |

OTHER INFORMATION

| |
|--|
| The capital structure is calculated using the five quarter average from 12/31/2021 to 12/31/2022 |
|--|

DECEMBER 2022 2020 PROTOCOL
13 Month Average

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | | Ref | TOTAL | UNADJUSTED RESULTS OTHER | OREGON | ADJUSTMENTS | OREGON ADJ TOTAL |
|---------------------------------|------------------------------|------|------------------|-----------------------------|-----------------|---------------|---------------------|
| 1 | Operating Revenues | | | | | | |
| 2 | General Business Revenues | 2.3 | 5,096,547,029 | 3,831,783,452 | 1,264,763,577 | 160,881,068 | 1,425,644,645 |
| 3 | Interdepartmental | 2.3 | 0 | 0 | 0 | 0 | 0 |
| 4 | Special Sales | 2.3 | 293,666,727 | 218,797,094 | 74,869,632 | 76,526,657 | 151,396,289 |
| 5 | Other Operating Revenues | 2.4 | 275,158,790 | 203,997,410 | 71,161,380 | (3,207,364) | 67,954,016 |
| 6 | Total Operating Revenues | 2.4 | 5,665,372,545 | 4,254,577,956 | 1,410,794,589 | 234,200,361 | 1,644,994,950 |
| 7 | | | | | | | |
| 8 | Operating Expenses: | | | | | | |
| 9 | Steam Production | 2.5 | 960,235,174 | 713,233,458 | 247,001,716 | (14,153,617) | 232,848,099 |
| 10 | Nuclear Production | 2.6 | 0 | 0 | 0 | 0 | 0 |
| 11 | Hydro Production | 2.7 | 38,944,065 | 28,536,888 | 10,407,177 | 2,329,793 | 12,736,971 |
| 12 | Other Power Supply | 2.8 | 1,273,703,389 | 848,478,101 | 425,225,289 | 152,469,003 | 577,694,292 |
| 13 | Transmission | 2.10 | 239,534,046 | 175,853,111 | 63,680,935 | 1,679,022 | 65,359,958 |
| 14 | Distribution | 2.11 | 225,977,688 | 154,562,420 | 71,415,268 | 42,762,781 | 114,178,049 |
| 15 | Customer Accounting | 2.11 | 74,982,389 | 51,800,370 | 23,182,019 | 1,502,667 | 24,684,686 |
| 16 | Customer Service & Infor | 2.12 | 142,437,130 | 137,812,012 | 4,625,118 | 202,028 | 4,827,146 |
| 17 | Sales | 2.12 | 0 | 0 | 0 | 0 | 0 |
| 18 | Administrative & General | 2.13 | 260,158,941 | 187,815,409 | 72,343,532 | (11,677,289) | 60,666,243 |
| 19 | | | | | | | |
| 20 | Total O & M Expenses | 2.13 | 3,215,972,823 | 2,298,091,769 | 917,881,054 | 175,114,389 | 1,092,995,443 |
| 21 | | | | | | | |
| 22 | Depreciation | 2.14 | 983,386,465 | 715,882,949 | 267,503,516 | 17,253,875 | 284,757,390 |
| 23 | Amortization | 2.15 | 76,304,635 | 58,917,680 | 17,386,956 | (8,078,259) | 9,308,697 |
| 24 | Taxes Other Than Income | 2.16 | 194,545,089 | 119,866,811 | 74,678,278 | 8,886,722 | 83,565,000 |
| 25 | Income Taxes - Federal | 2.18 | (201,478,726) | (133,309,603) | (68,169,123) | 7,367,744 | (60,801,379) |
| 26 | Income Taxes - State | 2.18 | (3,322,891) | 904,381 | (4,227,272) | 2,536,636 | (1,690,636) |
| 27 | Income Taxes - Def Net | 2.17 | 124,773,449 | 106,781,642 | 17,991,807 | (1,400,556) | 16,591,251 |
| 28 | Investment Tax Credit Adj. | 2.16 | (1,055,726) | (1,055,726) | 0 | 0 | 0 |
| 29 | Misc Revenue & Expense | 2.4 | (1,060,515) | (955,634) | (104,881) | 77,661 | (27,220) |
| 30 | | | | | | | |
| 31 | Total Operating Expenses | 2.18 | 4,388,064,603 | 3,165,124,268 | 1,222,940,335 | 201,758,211 | 1,424,698,546 |
| 32 | | | | | | | |
| 33 | Operating Revenue for Return | | 1,277,307,942 | 1,089,453,688 | 187,854,254 | 32,442,150 | 220,296,404 |
| 34 | | | | | | | |
| 35 | Rate Base: | | | | | | |
| 36 | Electric Plant in Service | 2.26 | 32,193,205,700 | 23,253,269,071 | 8,939,936,630 | 66,097,596 | 9,006,034,225 |
| 37 | Plant Held for Future Use | 2.27 | 15,173,398 | 7,752,027 | 7,421,371 | (7,421,371) | 0 |
| 38 | Misc Deferred Debits | 2.28 | 1,028,066,346 | 864,312,911 | 163,753,435 | (82,870,052) | 80,883,382 |
| 39 | Elec Plant Acq Adj | 2.27 | 12,471,953 | 11,655,268 | 816,686 | (97,506) | 719,180 |
| 40 | Pensions | 2.27 | 105,991,600 | 76,558,116 | 29,433,483 | (29,433,483) | 0 |
| 41 | Prepayments | 2.28 | 89,755,790 | 70,546,240 | 19,209,550 | 0 | 19,209,550 |
| 42 | Fuel Stock | 2.27 | 162,240,454 | 121,213,987 | 41,026,467 | (7,218,499) | 33,807,968 |
| 43 | Material & Supplies | 2.28 | 309,583,609 | 210,897,082 | 98,686,528 | 0 | 98,686,528 |
| 44 | Working Capital | 2.28 | 54,912,539 | 38,852,366 | 16,060,173 | 1,250,710 | 17,310,882 |
| 45 | Weatherization Loans | 2.27 | 210,720,636 | 210,720,636 | 0 | 0 | 0 |
| 46 | Miscellaneous Rate Base | 2.29 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | |
| 48 | Total Electric Plant | | 34,182,122,026 | 24,865,777,703 | 9,316,344,323 | (59,692,607) | 9,256,651,716 |
| 49 | | | | | | | |
| 50 | Rate Base Deductions: | | | | | | |
| 51 | Accum Prov For Depr | 2.32 | (10,360,534,691) | (7,325,045,824) | (3,035,488,867) | (448,482,803) | (3,483,971,670) |
| 52 | Accum Prov For Amort | 2.33 | (727,272,644) | (512,807,334) | (214,465,310) | (506,902) | (214,972,212) |
| 53 | Accum Def Income Taxes | 2.30 | (2,778,585,013) | (2,115,229,054) | (663,355,959) | 19,970,862 | (643,385,097) |
| 54 | Unamortized ITC | 2.30 | (2,418,277) | (2,369,790) | (48,487) | 0 | (48,487) |
| 55 | Customer Adv for Const | 2.29 | (135,914,392) | (90,835,858) | (45,078,535) | 12,845,546 | (32,232,989) |
| 56 | Customer Service Deposits | 2.29 | 0 | 0 | 0 | 0 | 0 |
| 57 | Misc. Rate Base Deductions | 2.29 | (2,142,998,362) | (1,656,858,563) | (486,139,799) | 62,991,375 | (423,148,425) |
| 58 | | | | | | | |
| 59 | Total Rate Base Deductions | | (16,147,723,379) | (11,703,146,422) | (4,444,576,957) | (353,181,923) | (4,797,758,879) |
| 60 | | | | | | | |
| 61 | Total Rate Base | | 18,034,398,647 | 13,162,631,281 | 4,871,767,366 | (412,874,529) | 4,458,892,837 |
| 62 | | | | | | | |
| 63 | Return on Rate Base | | 7.083% | | 3.856% | | 4.941% |
| 64 | | | | | | | |
| 65 | Return on Equity | | 9.171% | | 3.117% | | 5.152% |
| 66 | Net Power Costs | | 2,061,237,473 | | 528,483,426 | | 593,742,827 |
| 67 | 100 Basis Points in Equity: | | | | | | |
| 68 | Revenue Requirement Impact | | 127,461,890 | | 34,432,236 | | 31,514,159 |
| 69 | Rate Base Decrease | | (1,262,186,712) | | (591,630,283) | | (434,190,757) |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|-----------|---------|-------------------------------------|--------|-----|--------------------|-------------|-------------|--------------|--------------|-------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 215 | 500 | Operation Supervision & Engineering | | | | | | | | |
| 216 | | P | SG | | 13,620,311 | 9,980,501 | 3,639,810 | 882,702 | 4,522,512 | |
| 217 | | P | SG | | - | - | - | - | - | |
| 218 | | | | B2 | 13,620,311 | 9,980,501 | 3,639,810 | 882,702 | 4,522,512 | |
| 219 | | | | | | | | | | |
| 220 | 501 | Fuel Related-Non NPC | | | | | | | | |
| 221 | | P | S | | - | - | - | - | - | |
| 222 | | P | SE | | 19,679,649 | 14,703,169 | 4,976,481 | 1,493 | 4,977,974 | |
| 223 | | P | SE | | - | - | - | - | - | |
| 224 | | P | SE | | - | - | - | - | - | |
| 225 | | P | SE | | - | - | - | - | - | |
| 226 | | P | SE | | - | - | - | - | - | |
| 227 | | | | B2 | 19,679,649 | 14,703,169 | 4,976,481 | 1,493 | 4,977,974 | |
| 228 | | | | | | | | | | |
| 229 | 501NPC | Fuel Related-NPC | | | | | | | | |
| 230 | | P | S | | 764,272 | 764,272 | - | - | - | |
| 231 | | P | SE | | 629,005,713 | 469,946,233 | 159,059,480 | (11,200,861) | 147,858,619 | |
| 232 | | P | SE | | - | - | - | - | - | |
| 233 | | P | SE | | - | - | - | - | - | |
| 234 | | P | SE | | - | - | - | - | - | |
| 235 | | | | B2 | 629,769,985 | 470,710,505 | 159,059,480 | (11,200,861) | 147,858,619 | |
| 236 | | | | | | | | | | |
| 237 | | Total Fuel Related | | | | | | | | |
| 238 | | | | | 649,449,634 | 485,413,674 | 164,035,960 | (11,199,368) | 152,836,592 | |
| 239 | 502 | Steam Expenses | | | | | | | | |
| 240 | | P | SG | | 81,215,880 | 59,512,237 | 21,703,643 | - | 21,703,643 | |
| 241 | | P | SG | | - | - | - | - | - | |
| 242 | | | | B2 | 81,215,880 | 59,512,237 | 21,703,643 | - | 21,703,643 | |
| 243 | | | | | | | | | | |
| 244 | 503 | Steam From Other Sources-Non-NPC | | | | | | | | |
| 245 | | P | SE | | - | - | - | - | - | |
| 246 | | | | B2 | - | - | - | - | - | |
| 247 | | | | | | | | | | |
| 248 | 503NPC | Steam From Other Sources-NPC | | | | | | | | |
| 249 | | P | SE | | 6,037,863 | 4,511,042 | 1,526,821 | (409,492) | 1,117,329 | |
| 250 | | | | B2 | 6,037,863 | 4,511,042 | 1,526,821 | (409,492) | 1,117,329 | |
| 251 | | | | | | | | | | |
| 252 | 505 | Electric Expenses | | | | | | | | |
| 253 | | P | SG | | 726,226 | 532,153 | 194,072 | - | 194,072 | |
| 254 | | P | SG | | - | - | - | - | - | |
| 255 | | | | B2 | 726,226 | 532,153 | 194,072 | - | 194,072 | |
| 256 | | | | | | | | | | |
| 257 | 506 | Misc. Steam Expense | | | | | | | | |
| 258 | | P | SG | | 35,516,373 | 26,025,191 | 9,491,182 | (1,692,293) | 7,798,888 | |
| 259 | | P | SE | | - | - | - | - | - | |
| 260 | | P | SG | | - | - | - | - | - | |
| 261 | | | | B2 | 35,516,373 | 26,025,191 | 9,491,182 | (1,692,293) | 7,798,888 | |
| 262 | | | | | | | | | | |
| 263 | 507 | Rents | | | | | | | | |
| 264 | | P | SG | | 412,916 | 302,571 | 110,345 | - | 110,345 | |
| 265 | | P | SG | | - | - | - | - | - | |
| 266 | | | | B2 | 412,916 | 302,571 | 110,345 | - | 110,345 | |
| 267 | | | | | | | | | | |
| 268 | 510 | Maint Supervision & Engineering | | | | | | | | |
| 269 | | P | SG | | 4,940,219 | 3,620,025 | 1,320,194 | (2,419,472) | (1,099,278) | |
| 270 | | P | SG | | - | - | - | - | - | |
| 271 | | | | B2 | 4,940,219 | 3,620,025 | 1,320,194 | (2,419,472) | (1,099,278) | |
| 272 | | | | | | | | | | |
| 273 | | | | | | | | | | |
| 274 | | | | | | | | | | |
| 275 | 511 | Maintenance of Structures | | | | | | | | |
| 276 | | P | SG | | 21,967,025 | 16,096,689 | 5,870,335 | - | 5,870,335 | |
| 277 | | P | SG | | - | - | - | - | - | |
| 278 | | | | B2 | 21,967,025 | 16,096,689 | 5,870,335 | - | 5,870,335 | |
| 279 | | | | | | | | | | |
| 280 | 512 | Maintenance of Boiler Plant | | | | | | | | |
| 281 | | P | SG | | 87,554,667 | 64,157,085 | 23,397,582 | 684,307 | 24,081,889 | |
| 282 | | P | SG | | - | - | - | - | - | |
| 283 | | | | B2 | 87,554,667 | 64,157,085 | 23,397,582 | 684,307 | 24,081,889 | |
| 284 | | | | | | | | | | |
| 285 | 513 | Maintenance of Electric Plant | | | | | | | | |
| 286 | | P | SG | | 45,590,218 | 33,406,963 | 12,183,255 | - | 12,183,255 | |
| 287 | | P | SG | | - | - | - | - | - | |
| 288 | | | | B2 | 45,590,218 | 33,406,963 | 12,183,255 | - | 12,183,255 | |
| 289 | | | | | | | | | | |
| 290 | 514 | Maintenance of Misc. Steam Plant | | | | | | | | |
| 291 | | P | SG | | 13,203,843 | 9,675,327 | 3,528,515 | - | 3,528,515 | |
| 292 | | P | SG | | - | - | - | - | - | |
| 293 | | | | B2 | 13,203,843 | 9,675,327 | 3,528,515 | - | 3,528,515 | |
| 294 | | | | | | | | | | |
| 295 | | Total Steam Power Generation | | | B2 | 960,235,174 | 713,233,458 | 247,001,716 | (14,153,617) | 232,848,099 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|---------------------------------------|--------|-----------|--------------------|-----------|-----------|------------|-----------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 296 | 517 | Operation Super & Engineering | | | | | | | |
| 297 | | P | SG | | - | - | - | - | - |
| 298 | | | | B2 | - | - | - | - | - |
| 299 | | | | | - | - | - | - | - |
| 300 | 518 | Nuclear Fuel Expense | | | | | | | |
| 301 | | P | SE | | - | - | - | - | - |
| 302 | | | | B2 | - | - | - | - | - |
| 303 | | | | | - | - | - | - | - |
| 304 | | | | | - | - | - | - | - |
| 305 | 519 | Coolants and Water | | | | | | | |
| 306 | | P | SG | | - | - | - | - | - |
| 307 | | | | B2 | - | - | - | - | - |
| 308 | | | | | - | - | - | - | - |
| 309 | 520 | Steam Expenses | | | | | | | |
| 310 | | P | SG | | - | - | - | - | - |
| 311 | | | | B2 | - | - | - | - | - |
| 312 | | | | | - | - | - | - | - |
| 313 | | | | | - | - | - | - | - |
| 314 | | | | | - | - | - | - | - |
| 315 | 523 | Electric Expenses | | | | | | | |
| 316 | | P | SG | | - | - | - | - | - |
| 317 | | | | B2 | - | - | - | - | - |
| 318 | | | | | - | - | - | - | - |
| 319 | 524 | Misc. Nuclear Expenses | | | | | | | |
| 320 | | P | SG | | - | - | - | - | - |
| 321 | | | | B2 | - | - | - | - | - |
| 322 | | | | | - | - | - | - | - |
| 323 | 528 | Maintenance Super & Engineering | | | | | | | |
| 324 | | P | SG | | - | - | - | - | - |
| 325 | | | | B2 | - | - | - | - | - |
| 326 | | | | | - | - | - | - | - |
| 327 | 529 | Maintenance of Structures | | | | | | | |
| 328 | | P | SG | | - | - | - | - | - |
| 329 | | | | B2 | - | - | - | - | - |
| 330 | | | | | - | - | - | - | - |
| 331 | 530 | Maintenance of Reactor Plant | | | | | | | |
| 332 | | P | SG | | - | - | - | - | - |
| 333 | | | | B2 | - | - | - | - | - |
| 334 | | | | | - | - | - | - | - |
| 335 | 531 | Maintenance of Electric Plant | | | | | | | |
| 336 | | P | SG | | - | - | - | - | - |
| 337 | | | | B2 | - | - | - | - | - |
| 338 | | | | | - | - | - | - | - |
| 339 | 532 | Maintenance of Misc Nuclear | | | | | | | |
| 340 | | P | SG | | - | - | - | - | - |
| 341 | | | | B2 | - | - | - | - | - |
| 342 | | | | | - | - | - | - | - |
| 343 | | | | | - | - | - | - | - |
| 344 | | Total Nuclear Power Generation | | B2 | - | - | - | - | - |
| 345 | 535 | Operation Super & Engineering | | | | | | | |
| 346 | | P | DGP | | - | - | - | - | - |
| 347 | | P | SG | | 8,994,203 | 6,590,647 | 2,403,557 | 183,961 | 2,587,518 |
| 348 | | P | SG | | 2,950,767 | 2,162,222 | 788,545 | 129,060 | 917,606 |
| 349 | | | | | - | - | - | - | - |
| 350 | | | | B2 | 11,944,971 | 8,752,869 | 3,192,102 | 313,021 | 3,505,123 |
| 351 | | | | | - | - | - | - | - |
| 352 | 536 | Water For Power | | | | | | | |
| 353 | | P | DGP | | - | - | - | - | - |
| 354 | | P | SG | | 342,132 | 250,703 | 91,429 | - | 91,429 |
| 355 | | P | SG | | - | - | - | - | - |
| 356 | | | | | - | - | - | - | - |
| 357 | | | | B2 | 342,132 | 250,703 | 91,429 | - | 91,429 |
| 358 | | | | | - | - | - | - | - |
| 359 | 537 | Hydraulic Expenses | | | | | | | |
| 360 | | P | DGP | | - | - | - | - | - |
| 361 | | P | SG | | 4,242,406 | 3,108,691 | 1,133,715 | - | 1,133,715 |
| 362 | | P | SG | | 302,955 | 221,995 | 80,960 | - | 80,960 |
| 363 | | | | | - | - | - | - | - |
| 364 | | | | B2 | 4,545,360 | 3,330,686 | 1,214,675 | - | 1,214,675 |
| 365 | | | | | - | - | - | - | - |
| 366 | 538 | Electric Expenses | | | | | | | |
| 367 | | P | DGP | | - | - | - | - | - |
| 368 | | P | SG | | - | - | - | - | - |
| 369 | | P | SG | | - | - | - | - | - |
| 370 | | | | | - | - | - | - | - |
| 371 | | | | B2 | - | - | - | - | - |
| 372 | | | | | - | - | - | - | - |

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13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|-----------|--|----------|--------|-----|--------------------|---------------|---------------|-------------|-------------|-------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 539 | Summary of Production Expense by Factor | | | | | | | | | |
| 540 | S | | | | (363,249,760) | (359,895,060) | (3,354,701) | (1,544,363) | (4,899,063) | |
| 542 | SG | | | | 1,349,511,101 | 988,875,882 | 360,635,220 | 108,621,403 | 469,256,623 | |
| 543 | SE | | | | 1,286,621,287 | 961,267,625 | 325,353,663 | 33,568,139 | 358,921,801 | |
| 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 | | | | B2 | 2,272,882,628 | 1,590,248,446 | 682,634,182 | 140,645,179 | 823,279,361 |
| 560 | Operation Supervision & Engineering | | | | | | | | | |
| 561 | T | | SG | | 10,931,628 | 8,010,325 | 2,921,302 | 342,451 | 3,263,753 | |
| 562 | | | | B2 | 10,931,628 | 8,010,325 | 2,921,302 | 342,451 | 3,263,753 | |
| 563 | | | | | | | | | | |
| 564 | 561 Load Dispatching | | | | | | | | | |
| 565 | T | | SG | | 18,120,917 | 13,278,392 | 4,842,525 | (349) | 4,842,176 | |
| 566 | | | | B2 | 18,120,917 | 13,278,392 | 4,842,525 | (349) | 4,842,176 | |
| 567 | | | | | | | | | | |
| 568 | 562 Station Expense | | | | | | | | | |
| 569 | T | | SG | | 3,905,171 | 2,861,576 | 1,043,594 | - | 1,043,594 | |
| 570 | | | | B2 | 3,905,171 | 2,861,576 | 1,043,594 | - | 1,043,594 | |
| 571 | | | | | | | | | | |
| 572 | 563 Overhead Line Expense | | | | | | | | | |
| 573 | T | | SG | | 1,227,690 | 899,610 | 328,080 | - | 328,080 | |
| 574 | | | | B2 | 1,227,690 | 899,610 | 328,080 | - | 328,080 | |
| 575 | | | | | | | | | | |
| 576 | 564 Underground Line Expense | | | | | | | | | |
| 577 | T | | SG | | - | - | - | - | - | |
| 578 | | | | B2 | - | - | - | - | - | |
| 579 | | | | | | | | | | |
| 580 | 565 Transmission of Electricity by Others | | | | | | | | | |
| 581 | T | | SG | | - | - | - | - | - | |
| 582 | T | | SE | | - | - | - | - | - | |
| 583 | | | | | - | - | - | - | - | |
| 584 | | | | | | | | | | |
| 585 | 565NPC Transmission of Electricity by Others-NPC | | | | | | | | | |
| 586 | T | | SG | | 140,205,175 | 102,737,589 | 37,467,587 | 4,168,603 | 41,636,190 | |
| 587 | T | | SE | | 23,030,080 | 17,206,361 | 5,823,719 | (3,061,349) | 2,762,370 | |
| 588 | | | | | 163,235,255 | 119,943,950 | 43,291,306 | 1,107,255 | 44,398,560 | |
| 589 | | | | | | | | | | |
| 590 | Total Transmission of Electricity by Others | | | | B2 | 163,235,255 | 119,943,950 | 43,291,306 | 1,107,255 | 44,398,560 |
| 591 | | | | | | | | | | |
| 592 | 566 Misc. Transmission Expense | | | | | | | | | |
| 593 | T | | S | | - | - | - | - | - | |
| 594 | T | | SG | | 3,619,002 | 2,651,881 | 967,120 | - | 967,120 | |
| 595 | | | | B2 | 3,619,002 | 2,651,881 | 967,120 | - | 967,120 | |
| 596 | | | | | | | | | | |
| 597 | 567 Rents - Transmission | | | | | | | | | |
| 598 | T | | SG | | 2,595,723 | 1,902,058 | 693,665 | - | 693,665 | |
| 599 | | | | B2 | 2,595,723 | 1,902,058 | 693,665 | - | 693,665 | |
| 600 | | | | | | | | | | |
| 601 | 568 Maint Supervision & Engineering | | | | | | | | | |
| 602 | T | | SG | | 1,214,070 | 889,629 | 324,441 | - | 324,441 | |
| 603 | | | | B2 | 1,214,070 | 889,629 | 324,441 | - | 324,441 | |
| 604 | | | | | | | | | | |
| 605 | 569 Maintenance of Structures | | | | | | | | | |
| 606 | T | | SG | | 6,167,074 | 4,519,023 | 1,648,052 | - | 1,648,052 | |
| 607 | | | | B2 | 6,167,074 | 4,519,023 | 1,648,052 | - | 1,648,052 | |
| 608 | | | | | | | | | | |
| 609 | 570 Maintenance of Station Equipment | | | | | | | | | |
| 610 | T | | SG | | 13,778,397 | 10,096,341 | 3,682,056 | - | 3,682,056 | |
| 611 | | | | B2 | 13,778,397 | 10,096,341 | 3,682,056 | - | 3,682,056 | |
| 612 | | | | | | | | | | |
| 613 | | | | | | | | | | |
| 614 | | | | | | | | | | |
| 615 | | | | | | | | | | |
| 616 | | | | | | | | | | |
| 617 | | | | | | | | | | |
| 618 | | | | | | | | | | |
| 619 | | | | | | | | | | |
| 620 | | | | | | | | | | |
| 621 | | | | | | | | | | |

DECEMBER 2022 2020 PROTOCOL
13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|---|--------|-----------|--------------------|--------------------|-------------------|------------------|-------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 622 | 571 | Maintenance of Overhead Lines | | | | | | | |
| 623 | | T | SG | | 14,478,129 | 10,609,081 | 3,869,048 | 229,666 | 4,098,714 |
| 624 | | | | | | | | | |
| 625 | | | | B2 | 14,478,129 | 10,609,081 | 3,869,048 | 229,666 | 4,098,714 |
| 626 | | | | | | | | | |
| 627 | 572 | Maintenance of Underground Lines | | | | | | | |
| 628 | | T | SG | | 140,446 | 102,914 | 37,532 | - | 37,532 |
| 629 | | | | | | | | | |
| 630 | | | | B2 | 140,446 | 102,914 | 37,532 | - | 37,532 |
| 631 | | | | | | | | | |
| 632 | 573 | Maint of Misc. Transmission Plant | | | | | | | |
| 633 | | T | SG | | 120,544 | 88,331 | 32,213 | - | 32,213 |
| 634 | | | | | | | | | |
| 635 | | | | B2 | 120,544 | 88,331 | 32,213 | - | 32,213 |
| 636 | | | | | | | | | |
| 637 | | Total Transmission Expense | | B2 | 239,534,046 | 175,853,111 | 63,680,935 | 1,679,022 | 65,359,958 |
| 638 | | | | | | | | | |
| 639 | | Summary of Transmission Expense by Factor | | | | | | | |
| 640 | | SE | | | 23,030,080 | 17,206,361 | 5,823,719 | (3,061,349) | 2,762,370 |
| 641 | | SG | | | 216,503,966 | 158,646,750 | 57,857,216 | 4,740,371 | 62,597,587 |
| 642 | | SNPT | | | - | - | - | - | - |
| 643 | | Total Transmission Expense by Factor | | | 239,534,046 | 175,853,111 | 63,680,935 | 1,679,022 | 65,359,958 |
| 644 | 580 | Operation Supervision & Engineering | | | | | | | |
| 645 | | DPW | S | | 1,840,992 | 1,453,551 | 387,441 | 619,286 | 1,006,727 |
| 646 | | DPW | SNPD | | 13,321,252 | 9,699,528 | 3,621,724 | 587,554 | 4,209,279 |
| 647 | | | | B2 | 15,162,245 | 11,153,080 | 4,009,165 | 1,206,840 | 5,216,006 |
| 648 | | | | | | | | | |
| 649 | 581 | Load Dispatching | | | | | | | |
| 650 | | DPW | S | | - | - | - | - | - |
| 651 | | DPW | SNPD | | 15,291,590 | 11,134,179 | 4,157,411 | (42) | 4,157,369 |
| 652 | | | | B2 | 15,291,590 | 11,134,179 | 4,157,411 | (42) | 4,157,369 |
| 653 | | | | | | | | | |
| 654 | 582 | Station Expense | | | | | | | |
| 655 | | DPW | S | | 4,832,648 | 3,592,606 | 1,240,042 | - | 1,240,042 |
| 656 | | DPW | SNPD | | 2,071 | 1,508 | 563 | - | 563 |
| 657 | | | | B2 | 4,834,720 | 3,594,114 | 1,240,606 | - | 1,240,606 |
| 658 | | | | | | | | | |
| 659 | 583 | Overhead Line Expenses | | | | | | | |
| 660 | | DPW | S | | 9,790,876 | 8,047,272 | 1,743,604 | - | 1,743,604 |
| 661 | | DPW | SNPD | | - | - | - | - | - |
| 662 | | | | B2 | 9,790,876 | 8,047,272 | 1,743,604 | - | 1,743,604 |
| 663 | | | | | | | | | |
| 664 | 584 | Underground Line Expense | | | | | | | |
| 665 | | DPW | S | | - | - | - | - | - |
| 666 | | DPW | SNPD | | - | - | - | - | - |
| 667 | | | | B2 | - | - | - | - | - |
| 668 | | | | | | | | | |
| 669 | 585 | Street Lighting & Signal Systems | | | | | | | |
| 670 | | DPW | S | | - | - | - | - | - |
| 671 | | DPW | SNPD | | 278,823 | 203,018 | 75,805 | (101) | 75,705 |
| 672 | | | | B2 | 278,823 | 203,018 | 75,805 | (101) | 75,705 |
| 673 | | | | | | | | | |
| 674 | 586 | Meter Expenses | | | | | | | |
| 675 | | DPW | S | | 2,761,700 | 1,367,395 | 1,394,304 | - | 1,394,304 |
| 676 | | DPW | SNPD | | - | - | - | - | - |
| 677 | | | | B2 | 2,761,700 | 1,367,395 | 1,394,304 | - | 1,394,304 |
| 678 | | | | | | | | | |
| 679 | 587 | Customer Installation Expenses | | | | | | | |
| 680 | | DPW | S | | 19,851,739 | 12,853,745 | 6,997,994 | - | 6,997,994 |
| 681 | | DPW | SNPD | | - | - | - | - | - |
| 682 | | | | B2 | 19,851,739 | 12,853,745 | 6,997,994 | - | 6,997,994 |
| 683 | | | | | | | | | |
| 684 | 588 | Misc. Distribution Expenses | | | | | | | |
| 685 | | DPW | S | | 723,751 | 1,026,723 | (302,972) | 0 | (302,972) |
| 686 | | DPW | SNPD | | 307,755 | 224,084 | 83,671 | (433) | 83,238 |
| 687 | | | | B2 | 1,031,506 | 1,250,807 | (219,301) | (433) | (219,734) |
| 688 | | | | | | | | | |
| 689 | 589 | Rents | | | | | | | |
| 690 | | DPW | S | | 3,155,149 | 1,234,269 | 1,920,880 | - | 1,920,880 |
| 691 | | DPW | SNPD | | 53,236 | 38,762 | 14,473 | - | 14,473 |
| 692 | | | | B2 | 3,208,385 | 1,273,032 | 1,935,353 | - | 1,935,353 |
| 693 | | | | | | | | | |
| 694 | 590 | Maint Supervision & Engineering | | | | | | | |
| 695 | | DPW | S | | (2,952,423) | (3,917,324) | 964,901 | - | 964,901 |
| 696 | | DPW | SNPD | | 2,832,386 | 2,062,329 | 770,057 | (3,223) | 766,834 |
| 697 | | | | B2 | (120,037) | (1,854,995) | 1,734,958 | (3,223) | 1,731,735 |
| 698 | | | | | | | | | |
| 699 | 591 | Maintenance of Structures | | | | | | | |
| 700 | | DPW | S | | 1,948,537 | 1,381,408 | 567,129 | - | 567,129 |
| 701 | | DPW | SNPD | | 83,239 | 60,608 | 22,631 | - | 22,631 |
| 702 | | | | B2 | 2,031,776 | 1,442,016 | 589,759 | - | 589,759 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|-----------|---------|--|--------|-----|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 948 | 403OP | Other Production Depreciation | | | | | | | | |
| 949 | | P | S | | 20,057 | 19,899 | 158 | - | 158 | |
| 950 | | P | SG | | 70,760,197 | 51,850,668 | 18,909,529 | (2,010,668) | 16,898,861 | |
| 951 | | P | SG | | 4,237,062 | 3,104,775 | 1,132,287 | - | 1,132,287 | |
| 952 | | P | SG | | 143,862,570 | 105,417,603 | 38,444,967 | 149,774 | 38,594,741 | |
| 953 | | | | B3 | 218,879,886 | 160,392,945 | 58,486,941 | (1,860,894) | 56,626,047 | |
| 954 | | | | | | | | | | |
| 955 | 403TP | Transmission Depreciation | | | | | | | | |
| 956 | | T | SG | | 8,281,747 | 6,068,583 | 2,213,164 | - | 2,213,164 | |
| 957 | | T | SG | | 10,365,854 | 7,595,745 | 2,770,108 | - | 2,770,108 | |
| 958 | | T | SG | | 118,460,833 | 86,804,073 | 31,656,760 | 559,636 | 32,216,396 | |
| 959 | | | | B3 | 137,108,434 | 100,468,402 | 36,640,032 | 559,636 | 37,199,668 | |
| 960 | | | | | | | | | | |
| 961 | | | | | | | | | | |
| 962 | | | | | | | | | | |
| 963 | 403 | Distribution Depreciation | | | | | | | | |
| 964 | 360 | Land & Land Rights | DPW | S | 488,985 | 421,710 | 67,275 | - | 67,275 | |
| 965 | 361 | Structures | DPW | S | 2,415,399 | 1,889,960 | 525,439 | - | 525,439 | |
| 966 | 362 | Station Equipment | DPW | S | 27,771,817 | 21,286,580 | 6,485,237 | - | 6,485,237 | |
| 967 | 363 | Storage Battery Eq. | DPW | S | - | - | - | - | - | |
| 968 | 364 | Poles & Towers | DPW | S | 48,980,307 | 33,622,245 | 15,358,062 | 669,712 | 16,027,774 | |
| 969 | 365 | OH Conductors | DPW | S | 21,250,374 | 14,743,878 | 6,506,495 | - | 6,506,495 | |
| 970 | 366 | UG Conduit | DPW | S | 10,178,793 | 8,183,076 | 1,995,717 | - | 1,995,717 | |
| 971 | 367 | UG Conductor | DPW | S | 20,690,940 | 16,281,083 | 4,409,857 | - | 4,409,857 | |
| 972 | 368 | Line Trans | DPW | S | 37,060,373 | 25,209,320 | 11,851,053 | - | 11,851,053 | |
| 973 | 369 | Services | DPW | S | 22,104,346 | 15,080,053 | 7,024,293 | - | 7,024,293 | |
| 974 | 370 | Meters | DPW | S | 11,156,569 | 9,413,156 | 1,743,413 | - | 1,743,413 | |
| 975 | 371 | Inst Cust Prem | DPW | S | 458,388 | 342,777 | 115,611 | - | 115,611 | |
| 976 | 372 | Leased Property | DPW | S | - | - | - | - | - | |
| 977 | 373 | Street Lighting | DPW | S | 2,244,663 | 1,628,315 | 616,347 | - | 616,347 | |
| 978 | | | | B3 | 204,800,954 | 148,102,154 | 56,698,800 | 669,712 | 57,368,512 | |
| 979 | | | | | | | | | | |
| 980 | 403GP | General Depreciation | | | | | | | | |
| 981 | | G-SITUS | S | | 15,964,041 | 10,998,311 | 4,965,731 | - | 4,965,731 | |
| 982 | | PT | SG | | 6,539 | 4,791 | 1,747 | - | 1,747 | |
| 983 | | PT | SG | | 34,736 | 25,453 | 9,283 | - | 9,283 | |
| 984 | | P | SE | | 113,500 | 84,799 | 28,701 | - | 28,701 | |
| 985 | | CUST | CN | | 919,375 | 634,116 | 285,259 | - | 285,259 | |
| 986 | | G-SG | SG | | 10,718,519 | 7,854,166 | 2,864,352 | 15,833 | 2,880,185 | |
| 987 | | PTD | SO | | 19,530,122 | 14,106,678 | 5,423,444 | 668,018 | 6,091,462 | |
| 988 | | G-SG | SG | | 9,274 | 6,796 | 2,478 | - | 2,478 | |
| 989 | | G-SG | SG | | - | - | - | - | - | |
| 990 | | | | B3 | 47,296,107 | 33,715,110 | 13,580,996 | 683,851 | 14,264,847 | |
| 991 | | | | | | | | | | |
| 992 | 403GV0 | General Vehicles | | | | | | | | |
| 993 | | G-SG | SG | | - | - | - | - | - | |
| 994 | | | | B3 | - | - | - | - | - | |
| 995 | | | | | | | | | | |
| 996 | 403MP | Mining Depreciation | | | | | | | | |
| 997 | | P | SE | | - | - | - | - | - | |
| 998 | | | | B3 | - | - | - | - | - | |
| 999 | | | | | | | | | | |
| 1000 | 403EP | Experimental Plant Depreciation | | | | | | | | |
| 1001 | | P | SG | | - | - | - | - | - | |
| 1002 | | P | SG | | - | - | - | - | - | |
| 1003 | | | | B3 | - | - | - | - | - | |
| 1004 | 4031 | ARO Depreciation | | | | | | | | |
| 1005 | | P | S | | - | - | - | - | - | |
| 1006 | | | | B3 | - | - | - | - | - | |
| 1007 | | | | | | | | | | |
| 1008 | | | | | | | | | | |
| 1009 | | Total Depreciation Expense | | | B3 | 983,386,465 | 715,882,949 | 267,503,516 | 17,253,875 | 284,757,390 |
| 1010 | | | | | | | | | | |
| 1011 | Summary | S | | | 220,785,053 | 159,120,364 | 61,664,689 | 669,712 | 62,334,401 | |
| 1012 | | DGP | | | - | - | - | - | - | |
| 1013 | | DGU | | | - | - | - | - | - | |
| 1014 | | SG | | | 748,787,349 | 548,685,927 | 200,101,422 | 15,916,144 | 216,017,566 | |
| 1015 | | SO | | | 19,530,122 | 14,106,678 | 5,423,444 | 668,018 | 6,091,462 | |
| 1016 | | CN | | | 919,375 | 634,116 | 285,259 | - | 285,259 | |
| 1017 | | SE | | | 113,500 | 84,799 | 28,701 | - | 28,701 | |
| 1018 | | SSGCH | | | - | - | - | - | - | |
| 1019 | | SSGCT | | | - | - | - | - | - | |
| 1020 | | Total Depreciation Expense By Factor | | | | | | | | |
| 1021 | | | | | 990,135,400 | 722,631,884 | 267,503,516 | 17,253,875 | 284,757,390 | |
| 1022 | 404GP | Amort of LT Plant - Leasehold Improvements | | | | | | | | |
| 1023 | | I-SITUS | S | | 324,107 | 180,085 | 144,022 | - | 144,022 | |
| 1024 | | I-SG | SG | | - | - | - | - | - | |
| 1025 | | PTD | SO | | 108,292 | 78,220 | 30,072 | - | 30,072 | |
| 1026 | | P | SG | | - | - | - | - | - | |
| 1027 | | CUST | CN | | - | - | - | - | - | |
| 1028 | | P | SG | | - | - | - | - | - | |
| 1029 | | | | B4 | 432,399 | 258,305 | 174,094 | - | 174,094 | |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|---|--------|-----------|--------------------|-------------------|-------------------|--------------------|-------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1030 | | | | | | | | | |
| 1031 | 404SP | Amort of LT Plant - Cap Lease | Steam | | | | | | |
| 1032 | | P | SG | | - | - | - | - | - |
| 1033 | | P | SG | | - | - | - | - | - |
| 1034 | | | | B4 | - | - | - | - | - |
| 1035 | | | | | | | | | |
| 1036 | 404IP | Amort of LT Plant - Intangible Plant | | | | | | | |
| 1037 | | I-SITUS | S | | 4,534,081 | 4,522,554 | 11,527 | - | 11,527 |
| 1038 | | P | SE | | 1,821 | 1,361 | 461 | - | 461 |
| 1039 | | I-SG | SG | | 14,434,542 | 10,577,142 | 3,857,400 | - | 3,857,400 |
| 1040 | | PTD | SO | | 25,475,273 | 18,400,882 | 7,074,391 | 519,873 | 7,594,264 |
| 1041 | | CUST | CN | | 15,805,464 | 10,901,424 | 4,904,039 | 103,697 | 5,007,736 |
| 1042 | | I-SG | SG | | 2,697,182 | 1,976,403 | 720,779 | - | 720,779 |
| 1043 | | I-SG | SG | | 324,238 | 237,590 | 86,647 | - | 86,647 |
| 1044 | | P | SG | | 78,646 | 57,629 | 21,017 | - | 21,017 |
| 1045 | | I-SG | SG | | - | - | - | - | - |
| 1046 | | I-SG | SG | | - | - | - | - | - |
| 1047 | | P | SG | | 12,470 | 9,138 | 3,333 | - | 3,333 |
| 1048 | | | | B4 | 63,363,717 | 46,684,123 | 16,679,594 | 623,570 | 17,303,164 |
| 1049 | | | | | | | | | |
| 1050 | 404MP | Amort of LT Plant - Mining Plant | | | | | | | |
| 1051 | | P | SE | | - | - | - | - | - |
| 1052 | | | | B4 | - | - | - | - | - |
| 1053 | | | | | | | | | |
| 1054 | 404OP | Amort of LT Plant - Other Plant | | | | | | | |
| 1055 | | P | S | | 40,954 | - | 40,954 | - | 40,954 |
| 1056 | | | | B4 | 40,954 | - | 40,954 | - | 40,954 |
| 1057 | | | | | | | | | |
| 1058 | | | | | | | | | |
| 1059 | 404HP | Amortization of Other Electric Plant | | | | | | | |
| 1060 | | P | SG | | 312,727 | 229,156 | 83,571 | - | 83,571 |
| 1061 | | P | SG | | - | - | - | - | - |
| 1062 | | P | SG | | - | - | - | - | - |
| 1063 | | | | B4 | 312,727 | 229,156 | 83,571 | - | 83,571 |
| 1064 | | | | | | | | | |
| 1065 | | Total Amortization of Limited Term Plant | | B4 | 64,149,797 | 47,171,583 | 16,978,213 | 623,570 | 17,601,783 |
| 1066 | | | | | | | | | |
| 1067 | | | | | | | | | |
| 1068 | 405 | Amortization of Other Electric Plant | | | | | | | |
| 1069 | | GP | S | | - | - | - | - | - |
| 1070 | | | | | | | | | |
| 1071 | | | | B4 | - | - | - | - | - |
| 1072 | | | | | | | | | |
| 1073 | 406 | Amortization of Plant Acquisition Adj | | | | | | | |
| 1074 | | P | S | | 301,635 | 301,635 | - | - | - |
| 1075 | | P | SG | | - | - | - | - | - |
| 1076 | | P | SG | | - | - | - | - | - |
| 1077 | | P | SG | | 831,209 | 609,081 | 222,127 | (408,659) | (186,532) |
| 1078 | | P | SO | | - | - | - | - | - |
| 1079 | | | | B4 | 1,132,844 | 910,717 | 222,127 | (408,659) | (186,532) |
| 1080 | 407 | Amort of Prop Losses, Unrec Plant, etc | | | | | | | |
| 1081 | | DPW | S | | 10,995,321 | 10,815,834 | 179,487 | (8,543,791) | (8,364,304) |
| 1082 | | GP | SO | | - | - | - | - | - |
| 1083 | | P | SG-P | | - | - | - | - | - |
| 1084 | | P | SE | | - | - | - | - | - |
| 1085 | | P | SG | | 26,673 | 19,545 | 7,128 | 250,620 | 257,749 |
| 1086 | | P | TROJP | | - | - | - | - | - |
| 1087 | | | | B4 | 11,021,995 | 10,835,380 | 186,615 | (8,293,170) | (8,106,555) |
| 1088 | | | | | | | | | |
| 1089 | | Total Amortization Expense | | B4 | 76,304,635 | 58,917,680 | 17,386,956 | (8,078,259) | 9,308,697 |
| 1090 | | | | | | | | | |
| 1091 | | | | | | | | | |
| 1092 | | | | | | | | | |
| 1093 | | Summary of Amortization Expense by Factor | | | | | | | |
| 1094 | | S | | | 16,196,099 | 15,820,109 | 375,991 | (8,543,791) | (8,167,800) |
| 1095 | | SE | | | 1,821 | 1,361 | 461 | - | 461 |
| 1096 | | TROJP | | | - | - | - | - | - |
| 1097 | | DGP | | | - | - | - | - | - |
| 1098 | | DGU | | | - | - | - | - | - |
| 1099 | | SO | | | 25,583,565 | 18,479,102 | 7,104,463 | 519,873 | 7,624,337 |
| 1100 | | SSGCT | | | - | - | - | - | - |
| 1101 | | SSGCH | | | - | - | - | - | - |
| 1102 | | SG-P | | | - | - | - | - | - |
| 1103 | | CN | | | 15,805,464 | 10,901,424 | 4,904,039 | 103,697 | 5,007,736 |
| 1104 | | SG | | | 18,717,687 | 13,715,685 | 5,002,002 | (158,038) | 4,843,964 |
| 1105 | | Total Amortization Expense by Factor | | | 76,304,635 | 58,917,680 | 17,386,956 | (8,078,259) | 9,308,697 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|----------------------------------|----------|-----|--------------------|---------------|--------------|-------------|---------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1176 | 41010 | Deferred Income Tax - Federal-DR | | | | | | | |
| 1177 | | GP | S | | 54,632,247 | 53,768,839 | 863,408 | (218,959) | 644,449 |
| 1178 | | P | SCHMDEXP | | - | - | - | - | - |
| 1179 | | PT | SG | | - | - | - | - | - |
| 1180 | | LABOR | SO | | (4,555,543) | (3,290,485) | (1,265,058) | 815,686 | (449,371) |
| 1181 | | GP | SNP | | 25,161,670 | 18,378,094 | 6,783,576 | - | 6,783,576 |
| 1182 | | P | SE | | 4,497,993 | 3,360,565 | 1,137,428 | (30,233) | 1,107,194 |
| 1183 | | PT | SG | | 42,620,119 | 31,230,575 | 11,389,544 | 2,691,466 | 14,081,010 |
| 1184 | | P | SG-P | | - | - | - | - | - |
| 1185 | | GP | GPS | | 31,583,219 | 22,812,673 | 8,770,546 | - | 8,770,546 |
| 1186 | | TAXDEPR | TAXDEPR | | 331,801,443 | 241,744,856 | 90,056,587 | (734,531) | 89,322,056 |
| 1187 | | P | BADDEBT | | - | - | - | - | - |
| 1188 | | CUST | CN | | - | - | - | - | - |
| 1189 | | P | SG-U | | - | - | - | - | - |
| 1190 | | DPW | SNPD | | (21,753) | (15,839) | (5,914) | - | (5,914) |
| 1191 | | | | B7 | 485,719,395 | 367,989,279 | 117,730,116 | 2,523,429 | 120,253,545 |
| 1192 | | | | | | | | | |
| 1193 | | | | | | | | | |
| 1194 | | | | | | | | | |
| 1195 | 41110 | Deferred Income Tax - Federal-CR | | | | | | | |
| 1196 | | GP | S | | (39,165,670) | (26,926,140) | (12,239,530) | (677,968) | (12,917,498) |
| 1197 | | P | SE | | (2,471,989) | (1,846,886) | (625,103) | 406,715 | (218,387) |
| 1198 | | P | SG | | - | - | - | - | - |
| 1199 | | GP | SNP | | (15,335,821) | (11,201,290) | (4,134,531) | - | (4,134,531) |
| 1200 | | PT | SG | | (23,310) | (17,081) | (6,229) | (3,958,188) | (3,964,417) |
| 1201 | | DPW | CIAC | | (31,411,117) | (22,871,199) | (8,539,918) | - | (8,539,918) |
| 1202 | | CUST | CN | | - | - | - | (25,496) | (25,496) |
| 1203 | | P | SG-P | | - | - | - | - | - |
| 1204 | | P | SG-U | | - | - | - | - | - |
| 1205 | | LABOR | SO | | (5,878,791) | (4,246,272) | (1,632,519) | (231,634) | (1,864,153) |
| 1206 | | PT | SNPD | | (649,785) | (473,124) | (176,661) | - | (176,661) |
| 1207 | | CUST | TAXDEPR | | - | - | - | - | - |
| 1208 | | P | SGCT | | - | - | - | - | - |
| 1209 | | BOOKDEPR | SCHMDEXP | | (266,704,810) | (194,155,027) | (72,549,783) | 562,586 | (71,987,197) |
| 1210 | | P | TROJD | | 54,067 | 39,757 | 14,310 | - | 14,310 |
| 1211 | | P | BADDEBT | | (171,003) | (97,090) | (73,913) | - | (73,913) |
| 1212 | | GP | GPS | | 812,283 | 586,715 | 225,568 | - | 225,568 |
| 1213 | | | | | | | | | |
| 1214 | | | | B7 | (360,945,946) | (261,207,637) | (99,738,309) | (3,923,985) | (103,662,294) |
| 1215 | | | | | | | | | |
| 1216 | | | | B7 | 124,773,449 | 106,781,642 | 17,991,807 | (1,400,556) | 16,591,251 |
| 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 | | 14,943 | 11,164 | 3,779 | - | 3,779 |
| 1229 | | LABOR | SNP | | - | - | - | - | - |
| 1230 | | SCHMAP-SO | SO | | 2,383,527 | 1,721,630 | 661,897 | - | 661,897 |
| 1231 | | SCHMAP | SG | | - | - | - | - | - |
| 1232 | | BOOKDEPR | SCHMDEXP | | 142,528 | 103,757 | 38,771 | - | 38,771 |
| 1233 | | | | B6 | 2,540,998 | 1,836,552 | 704,446 | - | 704,446 |
| 1234 | | | | | | | | | |
| 1235 | SCHMAT | Additions - Temporary | | | | | | | |
| 1236 | | SCHMAT-SITUS | S | | (281,413,841) | (266,332,189) | (15,081,652) | 2,476,477 | (12,605,175) |
| 1237 | | P | SG-U | | - | - | - | - | - |
| 1238 | | P | SG-P | | - | - | - | - | - |
| 1239 | | DPW | CIAC | | 127,757,058 | 93,023,024 | 34,734,034 | - | 34,734,034 |
| 1240 | | SCHMAT-SNP | SNP | | 62,374,714 | 45,558,516 | 16,816,198 | - | 16,816,198 |
| 1241 | | P | TROJD | | (219,902) | (161,701) | (58,201) | - | (58,201) |
| 1242 | | P | SGCT | | - | - | - | - | - |
| 1243 | | SCHMAT-SE | SE | | 10,054,212 | 7,511,759 | 2,542,454 | (1,654,216) | 888,237 |
| 1244 | | P | SG | | 171,659 | 125,786 | 45,873 | 16,098,974 | 16,144,847 |
| 1245 | | CUST | CN | | - | - | - | 103,697 | 103,697 |
| 1246 | | SCHMAT-SO | SO | | 23,910,541 | 17,270,670 | 6,639,871 | 942,114 | 7,581,984 |
| 1247 | | SCHMAT-SNP | SNPD | | 2,642,844 | 1,924,319 | 718,525 | - | 718,525 |
| 1248 | | DPW | BADDEBT | | 695,513 | 394,889 | 300,624 | - | 300,624 |
| 1249 | | SCHMAT-GPS | GPS | | (3,303,765) | (2,386,321) | (917,444) | - | (917,444) |
| 1250 | | BOOKDEPR | SCHMDEXP | | 1,084,756,780 | 789,678,229 | 295,078,550 | (2,288,181) | 292,790,369 |
| 1251 | | | | B6 | 1,027,425,813 | 686,606,982 | 340,818,831 | 15,678,864 | 356,497,695 |
| 1252 | | | | | | | | | |
| 1253 | | | | B6 | 1,029,966,811 | 688,443,533 | 341,523,278 | 15,678,864 | 357,202,142 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|-------------------------------------|----------|-----|--------------------|---------------|---------------|-------------|---------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1254 | SCHMDF | Deductions - Flow Through | | | | | | | |
| 1255 | | SCHMDF | S | | - | - | - | - | - |
| 1256 | | SCHMDF | DGP | | - | - | - | - | - |
| 1257 | | SCHMDF | DGU | | - | - | - | - | - |
| 1258 | | | | | | | | | |
| 1259 | | | | B6 | - | - | - | - | - |
| 1260 | SCHMDP | Deductions - Permanent | | | | | | | |
| 1261 | | SCHMDP | S | | - | - | - | - | - |
| 1262 | | P | SE | | 4,039,200 | 3,017,789 | 1,021,411 | - | 1,021,411 |
| 1263 | | PTD | SNP | | 107,935 | 78,836 | 29,099 | - | 29,099 |
| 1264 | | BOOKDEPR | SCHMDEXP | | - | - | - | - | - |
| 1265 | | P | SG | | - | - | - | - | - |
| 1266 | | SCHMDP-SO | SO | | - | - | - | - | - |
| 1267 | | | | B6 | 4,147,135 | 3,096,625 | 1,050,510 | - | 1,050,510 |
| 1268 | | | | | | | | | |
| 1269 | SCHMDT | Deductions - Temporary | | | | | | | |
| 1270 | | GP | S | | 222,203,327 | 218,691,633 | 3,511,693 | (890,563) | 2,621,131 |
| 1271 | | DPW | BADDEBT | | - | - | - | - | - |
| 1272 | | SCHMDT-SNP | SNP | | 102,338,957 | 74,748,415 | 27,590,542 | - | 27,590,542 |
| 1273 | | SCHMDT | CN | | - | - | - | - | - |
| 1274 | | SCHMDT | SG | | - | - | - | - | - |
| 1275 | | CUST | SG-P | | - | - | - | - | - |
| 1276 | | P | SE | | 18,294,496 | 13,668,285 | 4,626,211 | (122,967) | 4,503,244 |
| 1277 | | SCHMDT-SG | SG | | 173,346,949 | 127,022,754 | 46,324,195 | 10,946,880 | 57,271,074 |
| 1278 | | SCHMDT-GPS | GPS | | 128,457,042 | 92,784,987 | 35,672,055 | - | 35,672,055 |
| 1279 | | SCHMDT-SO | SO | | (18,528,573) | (13,383,255) | (5,145,318) | 3,317,606 | (1,827,712) |
| 1280 | | TAXDEPR | TAXDEPR | | 1,349,521,462 | 983,238,254 | 366,283,208 | (2,987,526) | 363,295,683 |
| 1281 | | DPW | SNPD | | (88,476) | (64,422) | (24,054) | - | (24,054) |
| 1282 | | | | B6 | 1,975,545,184 | 1,496,706,651 | 478,838,532 | 10,263,430 | 489,101,962 |
| 1283 | | | | | | | | | |
| 1284 | | TOTAL SCHEDULE - M DEDUCTIONS | | B6 | 1,979,692,318 | 1,499,803,276 | 479,889,042 | 10,263,430 | 490,152,472 |
| 1285 | | | | | | | | | |
| 1286 | | TOTAL SCHEDULE - M ADJUSTMENTS | | B6 | (949,725,507) | (811,359,743) | (138,365,764) | 5,415,434 | (132,950,330) |
| 1287 | | | | | | | | | |
| 1288 | | | | | | | | | |
| 1289 | | | | | | | | | |
| 1290 | 40911 | State Income Taxes | | | | | | | |
| 1291 | | S | S | | (3,322,891) | 904,381 | (4,227,272) | 2,536,636 | (1,690,636) |
| 1292 | | IBT | SE | | - | - | - | - | - |
| 1293 | | PTC | P | | - | - | - | - | - |
| 1294 | | IBT | IBT | | - | - | - | - | - |
| 1295 | | Total State Tax Expense | | | (3,322,891) | 904,381 | (4,227,272) | 2,536,636 | (1,690,636) |
| 1296 | | | | | | | | | |
| 1297 | | | | | | | | | |
| 1298 | | Calculation of Taxable Income: | | | | | | | |
| 1299 | | Operating Revenues | | | 5,665,372,545 | 4,254,577,956 | 1,410,794,589 | 234,200,361 | 1,644,994,950 |
| 1300 | | Operating Deductions: | | | | | | | |
| 1301 | | O & M Expenses | | | 3,215,972,823 | 2,298,091,769 | 917,881,054 | 175,114,389 | 1,092,995,443 |
| 1302 | | Depreciation Expense | | | 983,386,465 | 715,882,949 | 267,503,516 | 17,253,875 | 284,757,390 |
| 1303 | | Amortization Expense | | | 76,304,635 | 58,917,680 | 17,386,956 | (8,078,259) | 9,308,697 |
| 1304 | | Taxes Other Than Income | | | 194,545,089 | 119,866,811 | 74,678,278 | 8,886,722 | 83,565,000 |
| 1305 | | Interest & Dividends (AFUDC-Equity) | | | (70,977,165) | (51,841,750) | (19,135,415) | - | (19,135,415) |
| 1306 | | Misc Revenue & Expense | | | (1,060,515) | (955,634) | (104,881) | 77,661 | (27,220) |
| 1307 | | Total Operating Deductions | | | 4,398,171,331 | 3,139,961,824 | 1,258,209,507 | 193,254,387 | 1,451,463,894 |
| 1308 | | Other Deductions: | | | | | | | |
| 1309 | | Interest Deductions | | | 398,112,744 | 290,781,709 | 107,331,036 | (9,511,640) | 97,819,396 |
| 1310 | | Interest on PCRBS | | | - | - | - | - | - |
| 1311 | | Schedule M Adjustments | | | (949,725,507) | (811,359,743) | (138,365,764) | 5,415,434 | (132,950,330) |
| 1312 | | | | | | | | | |
| 1313 | | Income Before State Taxes | | | (80,637,038) | 12,474,680 | (93,111,718) | 55,873,048 | (37,238,670) |
| 1314 | | | | | | | | | |
| 1315 | | State Income Taxes | | | (3,322,891) | 904,381 | (4,227,272) | 2,536,636 | (1,690,636) |
| 1316 | | | | | | | | | |
| 1317 | | Total Taxable Income | | | (77,314,147) | 11,570,299 | (88,884,446) | 53,336,411 | (35,548,035) |
| 1318 | | | | | | | | | |
| 1319 | | Tax Rate | | | 21.0% | 21.0% | 21.0% | 21.0% | 21.0% |
| 1320 | | | | | | | | | |
| 1321 | | Federal Income Tax - Calculated | | | (16,235,971) | 2,429,763 | (18,665,734) | 11,200,646 | (7,465,087) |
| 1322 | | | | | | | | | |
| 1323 | | Adjustments to Calculated Tax: | | | | | | | |
| 1324 | 40910 | PMI | P | SE | (14,935) | (11,158) | (3,777) | - | (3,777) |
| 1325 | 40910 | PTC | P | SG | (185,185,275) | (135,697,477) | (49,487,798) | (3,832,903) | (53,320,700) |
| 1326 | 40910 | | P | SO | (42,545) | (30,730) | (11,815) | - | (11,815) |
| 1327 | 40910 | IRS Settle | LABOR | S | - | - | - | - | - |
| 1328 | | Federal Income Tax Expense | | | (201,478,726) | (133,309,603) | (68,169,123) | 7,367,744 | (60,801,379) |
| 1329 | | | | | | | | | |
| 1330 | | Total Operating Expenses | | | 4,388,064,603 | 3,165,124,268 | 1,222,940,335 | 201,758,211 | 1,424,698,546 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--|--------|-----|----------------------|----------------------|----------------------|-------------------|----------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1331 | 310 | Land and Land Rights | | | | | | | |
| 1332 | | P | SG | | 2,327,033 | 1,705,171 | 621,862 | - | 621,862 |
| 1333 | | P | SG | | 33,769,530 | 24,745,164 | 9,024,366 | - | 9,024,366 |
| 1334 | | P | SG | | 54,259,389 | 39,759,437 | 14,499,952 | - | 14,499,952 |
| 1335 | | P | S | | - | - | - | - | - |
| 1336 | | P | SG | | 1,266,851 | 928,306 | 338,546 | - | 338,546 |
| 1337 | | | | B8 | 91,622,804 | 67,138,078 | 24,484,726 | - | 24,484,726 |
| 1338 | | | | | | | | | |
| 1339 | 311 | Structures and Improvements | | | | | | | |
| 1340 | | P | SG | | 226,104,339 | 165,681,577 | 60,422,762 | - | 60,422,762 |
| 1341 | | P | SG | | 312,569,448 | 229,040,271 | 83,529,177 | - | 83,529,177 |
| 1342 | | P | SG | | 465,636,067 | 341,202,288 | 124,433,778 | - | 124,433,778 |
| 1343 | | P | SG | | - | - | - | - | - |
| 1344 | | | | B8 | 1,004,309,853 | 735,924,136 | 268,385,717 | - | 268,385,717 |
| 1345 | | | | | | | | | |
| 1346 | 312 | Boiler Plant Equipment | | | | | | | |
| 1347 | | P | SG | | 585,529,654 | 429,056,235 | 156,473,418 | - | 156,473,418 |
| 1348 | | P | SG | | 463,876,800 | 339,913,158 | 123,963,643 | - | 123,963,643 |
| 1349 | | P | SG | | 3,335,339,862 | 2,444,023,723 | 891,316,139 | 13,279,462 | 904,595,600 |
| 1350 | | P | SG | | - | - | - | - | - |
| 1351 | | | | B8 | 4,384,746,316 | 3,212,993,116 | 1,171,753,200 | 13,279,462 | 1,185,032,661 |
| 1352 | | | | | | | | | |
| 1353 | 314 | Turbogenerator Units | | | | | | | |
| 1354 | | P | SG | | 108,637,522 | 79,605,885 | 29,031,637 | - | 29,031,637 |
| 1355 | | P | SG | | 108,818,790 | 79,738,712 | 29,080,078 | - | 29,080,078 |
| 1356 | | P | SG | | 741,474,204 | 543,327,103 | 198,147,101 | - | 198,147,101 |
| 1357 | | P | SG | | - | - | - | - | - |
| 1358 | | | | B8 | 958,930,516 | 702,671,700 | 256,258,816 | - | 256,258,816 |
| 1359 | | | | | | | | | |
| 1360 | 315 | Accessory Electric Equipment | | | | | | | |
| 1361 | | P | SG | | 85,728,373 | 62,818,839 | 22,909,534 | - | 22,909,534 |
| 1362 | | P | SG | | 133,094,082 | 97,526,821 | 35,567,261 | - | 35,567,261 |
| 1363 | | P | SG | | 206,599,228 | 151,368,894 | 55,210,333 | - | 55,210,333 |
| 1364 | | P | SG | | - | - | - | - | - |
| 1365 | | | | B8 | 425,421,683 | 311,734,555 | 113,687,129 | - | 113,687,129 |
| 1366 | | | | | | | | | |
| 1367 | | | | | | | | | |
| 1368 | | | | | | | | | |
| 1369 | 316 | Misc Power Plant Equipment | | | | | | | |
| 1370 | | P | SG | | 2,348,343 | 1,720,786 | 627,557 | - | 627,557 |
| 1371 | | P | SG | | 4,867,215 | 3,566,530 | 1,300,685 | - | 1,300,685 |
| 1372 | | P | SG | | 24,663,184 | 18,072,343 | 6,590,841 | - | 6,590,841 |
| 1373 | | P | SG | | - | - | - | - | - |
| 1374 | | | | B8 | 31,878,742 | 23,359,659 | 8,519,083 | - | 8,519,083 |
| 1375 | | | | | | | | | |
| 1376 | 317 | Steam Plant ARO | | | | | | | |
| 1377 | | P | S | | - | - | - | - | - |
| 1378 | | | | B8 | - | - | - | - | - |
| 1379 | | | | | | | | | |
| 1380 | SP | Unclassified Steam Plant - Account 300 | | | | | | | |
| 1381 | | P | SG | | - | - | - | - | - |
| 1382 | | P | SG | | 47,510,965 | 34,814,421 | 12,696,544 | - | 12,696,544 |
| 1383 | | | | B8 | 47,510,965 | 34,814,421 | 12,696,544 | - | 12,696,544 |
| 1384 | | | | | | | | | |
| 1385 | | | | | | | | | |
| 1386 | | | | B8 | 6,944,420,879 | 5,088,635,664 | 1,855,785,215 | 13,279,462 | 1,869,064,677 |
| 1387 | | | | | | | | | |
| 1388 | | | | | | | | | |
| 1389 | | | | | | | | | |
| 1390 | | S | | | - | - | - | - | - |
| 1391 | | DGP | | | - | - | - | - | - |
| 1392 | | DGU | | | - | - | - | - | - |
| 1393 | | SG | | | 6,944,420,879 | 5,088,635,664 | 1,855,785,215 | 13,279,462 | 1,869,064,677 |
| 1394 | | SSGCH | | | - | - | - | - | - |
| 1395 | | | | | 6,944,420,879 | 5,088,635,664 | 1,855,785,215 | 13,279,462 | 1,869,064,677 |
| 1396 | 320 | Land and Land Rights | | | | | | | |
| 1397 | | P | SG | | - | - | - | - | - |
| 1398 | | P | SG | | - | - | - | - | - |
| 1399 | | | | B8 | - | - | - | - | - |
| 1400 | | | | | | | | | |
| 1401 | 321 | Structures and Improvements | | | | | | | |
| 1402 | | P | SG | | - | - | - | - | - |
| 1403 | | P | SG | | - | - | - | - | - |
| 1404 | | | | B8 | - | - | - | - | - |
| 1405 | | | | | | | | | |
| 1406 | 322 | Reactor Plant Equipment | | | | | | | |
| 1407 | | P | SG | | - | - | - | - | - |
| 1408 | | P | SG | | - | - | - | - | - |
| 1409 | | | | B8 | - | - | - | - | - |
| 1410 | | | | | | | | | |
| 1411 | 323 | Turbogenerator Units | | | | | | | |
| 1412 | | P | SG | | - | - | - | - | - |
| 1413 | | P | SG | | - | - | - | - | - |
| 1414 | | | | B8 | - | - | - | - | - |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|--------------|---------|---|--------|-----------|--------------------|-------------|-------------|------------|-------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1415 | | | | | | | | | |
| 1416 | 324 | Land and Land Rights | | | | | | | |
| 1417 | | P | SG | | - | - | - | - | - |
| 1418 | | P | SG | | - | - | - | - | - |
| 1419 | | | | B8 | - | - | - | - | - |
| 1420 | | | | | | | | | |
| 1421 | 325 | Misc. Power Plant Equipment | | | | | | | |
| 1422 | | P | SG | | - | - | - | - | - |
| 1423 | | P | SG | | - | - | - | - | - |
| 1424 | | | | B8 | - | - | - | - | - |
| 1425 | | | | | | | | | |
| 1426 | | | | | | | | | |
| 1427 | NP | Unclassified Nuclear Plant - Acct 300 | | | | | | | |
| 1428 | | P | SG | | - | - | - | - | - |
| 1429 | | | | B8 | - | - | - | - | - |
| 1430 | | | | | | | | | |
| 1431 | | | | | | | | | |
| 1432 | | Total Nuclear Production Plant | | B8 | - | - | - | - | - |
| 1433 | | | | | | | | | |
| 1434 | | | | | | | | | |
| 1435 | | | | | | | | | |
| 1436 | | Summary of Nuclear Production Plant by Factor | | | | | | | |
| 1437 | | DGP | | | - | - | - | - | - |
| 1438 | | DGU | | | - | - | - | - | - |
| 1439 | | SG | | | - | - | - | - | - |
| 1440 | | | | | | | | | |
| 1441 | | Total Nuclear Plant by Factor | | | - | - | - | - | - |
| 1442 | | | | | | | | | |
| 1443 | 330 | Land and Land Rights | | | | | | | |
| 1444 | | P | SG | | 10,294,218 | 7,543,253 | 2,750,965 | - | 2,750,965 |
| 1445 | | P | SG | | 5,267,291 | 3,859,692 | 1,407,599 | - | 1,407,599 |
| 1446 | | P | SG | | 22,019,880 | 16,135,420 | 5,884,460 | - | 5,884,460 |
| 1447 | | P | SG | | 1,330,817 | 975,177 | 355,639 | - | 355,639 |
| 1448 | | | | B8 | 38,912,205 | 28,513,541 | 10,398,663 | - | 10,398,663 |
| 1449 | | | | | | | | | |
| 1450 | 331 | Structures and Improvements | | | | | | | |
| 1451 | | P | SG | | 19,033,355 | 13,946,996 | 5,086,359 | - | 5,086,359 |
| 1452 | | P | SG | | 4,801,619 | 3,518,464 | 1,283,156 | - | 1,283,156 |
| 1453 | | P | SG | | 254,185,495 | 186,258,494 | 67,927,001 | - | 67,927,001 |
| 1454 | | P | SG | | 15,998,198 | 11,722,936 | 4,275,262 | - | 4,275,262 |
| 1455 | | | | B8 | 294,018,668 | 215,446,890 | 78,571,778 | - | 78,571,778 |
| 1456 | | | | | | | | | |
| 1457 | 332 | Reservoirs, Dams & Waterways | | | | | | | |
| 1458 | | P | SG | | 143,675,263 | 105,280,351 | 38,394,912 | - | 38,394,912 |
| 1459 | | P | SG | | 18,726,460 | 13,722,114 | 5,004,347 | - | 5,004,347 |
| 1460 | | P | SG | | 292,935,234 | 214,652,986 | 78,282,248 | 1,437,092 | 79,719,340 |
| 1461 | | P | SG | | 84,057,117 | 61,594,199 | 22,462,918 | 415,426 | 22,878,343 |
| 1462 | | | | B8 | 539,394,074 | 395,249,650 | 144,144,424 | 1,852,518 | 145,996,942 |
| 1463 | | | | | | | | | |
| 1464 | 333 | Water Wheel, Turbines, & Generators | | | | | | | |
| 1465 | | P | SG | | 28,498,763 | 20,882,925 | 7,615,838 | - | 7,615,838 |
| 1466 | | P | SG | | 6,690,812 | 4,902,800 | 1,788,012 | - | 1,788,012 |
| 1467 | | P | SG | | 67,046,713 | 49,129,553 | 17,917,160 | - | 17,917,160 |
| 1468 | | P | SG | | 44,278,370 | 32,445,685 | 11,832,685 | - | 11,832,685 |
| 1469 | | | | B8 | 146,514,658 | 107,360,963 | 39,153,695 | - | 39,153,695 |
| 1470 | | | | | | | | | |
| 1471 | 334 | Accessory Electric Equipment | | | | | | | |
| 1472 | | P | SG | | 3,585,801 | 2,627,553 | 958,248 | - | 958,248 |
| 1473 | | P | SG | | 3,335,903 | 2,444,437 | 891,467 | - | 891,467 |
| 1474 | | P | SG | | 68,464,756 | 50,168,647 | 18,296,109 | - | 18,296,109 |
| 1475 | | P | SG | | 11,310,897 | 8,288,241 | 3,022,656 | - | 3,022,656 |
| 1476 | | | | B8 | 86,697,356 | 63,528,877 | 23,168,479 | - | 23,168,479 |
| 1477 | | | | | | | | | |
| 1478 | | | | | | | | | |
| 1479 | | | | | | | | | |
| 1480 | 335 | Misc. Power Plant Equipment | | | | | | | |
| 1481 | | P | SG | | 1,116,574 | 818,187 | 298,386 | - | 298,386 |
| 1482 | | P | SG | | 152,287 | 111,590 | 40,696 | - | 40,696 |
| 1483 | | P | SG | | 1,332,930 | 976,726 | 356,204 | - | 356,204 |
| 1484 | | P | SG | | 19,903 | 14,585 | 5,319 | - | 5,319 |
| 1485 | | | | B8 | 2,621,694 | 1,921,088 | 700,606 | - | 700,606 |
| 1486 | | | | | | | | | |
| 1487 | 336 | Roads, Railroads & Bridges | | | | | | | |
| 1488 | | P | SG | | 4,348,851 | 3,186,690 | 1,162,161 | - | 1,162,161 |
| 1489 | | P | SG | | 734,401 | 538,144 | 196,257 | - | 196,257 |
| 1490 | | P | SG | | 19,039,993 | 13,951,860 | 5,088,133 | - | 5,088,133 |
| 1491 | | P | SG | | 2,467,026 | 1,807,753 | 659,273 | - | 659,273 |
| 1492 | | | | B8 | 26,590,271 | 19,484,447 | 7,105,824 | - | 7,105,824 |
| 1493 | | | | | | | | | |
| 1494 | 337 | Hydro Plant ARO | | | | | | | |
| 1495 | | P | S | | - | - | - | - | - |
| 1496 | | | | B8 | - | - | - | - | - |

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13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|-----------|---|---|--------|-----|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 1575 | Summary of Other Production Plant by Factor | | | | | | | | | |
| 1576 | S | | | | 813,369 | 434,855 | 378,514 | - | 378,514 | |
| 1577 | DGU | | | | - | - | - | - | - | |
| 1578 | SG | | | | 5,444,304,725 | 3,989,401,517 | 1,454,903,208 | (43,024,895) | 1,411,878,313 | |
| 1579 | SSGCT | | | | - | - | - | - | - | |
| 1580 | Total of Other Production Plant by Factor | | | | | | | | | |
| 1581 | | | | | <u>5,445,118,094</u> | <u>3,989,836,372</u> | <u>1,455,281,722</u> | <u>(43,024,895)</u> | <u>1,412,256,827</u> | |
| 1582 | Experimental Plant | | | | | | | | | |
| 1583 | 103 | Experimental Plant | | | | | | | | |
| 1584 | P | | SG | | - | - | - | - | - | |
| 1585 | Total Experimental Production Plant | | | | B8 | - | - | - | - | |
| 1586 | | | | | | | | | | |
| 1587 | Total Production Plant | | | | B8 | 13,524,287,901 | 9,909,977,494 | 3,614,310,407 | (27,892,916) | 3,586,417,491 |
| 1588 | 350 | Land and Land Rights | | | | | | | | |
| 1589 | T | | SG | | 20,630,204 | 15,117,112 | 5,513,091 | - | 5,513,091 | |
| 1590 | T | | SG | | 46,724,803 | 34,238,348 | 12,486,455 | - | 12,486,455 | |
| 1591 | T | | SG | | 265,737,972 | 194,723,757 | 71,014,215 | - | 71,014,215 | |
| 1592 | | | | B8 | <u>333,092,978</u> | <u>244,079,217</u> | <u>89,013,762</u> | <u>-</u> | <u>89,013,762</u> | |
| 1593 | | | | | | | | | | |
| 1594 | 352 | Structures and Improvements | | | | | | | | |
| 1595 | T | | S | | - | - | - | - | - | |
| 1596 | T | | SG | | 6,920,993 | 5,071,469 | 1,849,525 | - | 1,849,525 | |
| 1597 | T | | SG | | 17,471,621 | 12,802,610 | 4,669,011 | - | 4,669,011 | |
| 1598 | T | | SG | | 345,318,866 | 253,037,932 | 92,280,934 | (63,553) | 92,217,381 | |
| 1599 | | | | B8 | <u>369,711,480</u> | <u>270,912,010</u> | <u>98,799,469</u> | <u>(63,553)</u> | <u>98,735,916</u> | |
| 1600 | | | | | | | | | | |
| 1601 | 353 | Station Equipment | | | | | | | | |
| 1602 | T | | SG | | 103,383,745 | 75,756,096 | 27,627,649 | - | 27,627,649 | |
| 1603 | T | | SG | | 148,547,482 | 108,850,548 | 39,696,935 | - | 39,696,935 | |
| 1604 | T | | SG | | 2,368,678,475 | 1,735,687,104 | 632,991,371 | - | 632,991,371 | |
| 1605 | | | | B8 | <u>2,620,609,702</u> | <u>1,920,293,747</u> | <u>700,315,955</u> | <u>-</u> | <u>700,315,955</u> | |
| 1606 | | | | | | | | | | |
| 1607 | 354 | Towers and Fixtures | | | | | | | | |
| 1608 | T | | SG | | 128,106,134 | 93,871,822 | 34,234,312 | - | 34,234,312 | |
| 1609 | T | | SG | | 131,173,612 | 96,119,566 | 35,054,046 | - | 35,054,046 | |
| 1610 | T | | SG | | 1,248,716,721 | 915,017,185 | 333,699,537 | - | 333,699,537 | |
| 1611 | | | | B8 | <u>1,507,996,467</u> | <u>1,105,008,573</u> | <u>402,987,894</u> | <u>-</u> | <u>402,987,894</u> | |
| 1612 | | | | | | | | | | |
| 1613 | 355 | Poles and Fixtures | | | | | | | | |
| 1614 | T | | SG | | 59,317,790 | 43,466,061 | 15,851,729 | - | 15,851,729 | |
| 1615 | T | | SG | | 113,331,842 | 83,045,723 | 30,286,119 | - | 30,286,119 | |
| 1616 | T | | SG | | 1,067,856,052 | 782,488,632 | 285,367,421 | 33,659,129 | 319,026,550 | |
| 1617 | | | | B8 | <u>1,240,505,684</u> | <u>909,000,415</u> | <u>331,505,268</u> | <u>33,659,129</u> | <u>365,164,398</u> | |
| 1618 | | | | | | | | | | |
| 1619 | 356 | Clearing and Grading | | | | | | | | |
| 1620 | T | | SG | | 157,178,763 | 115,175,257 | 42,003,506 | - | 42,003,506 | |
| 1621 | T | | SG | | 156,861,722 | 114,942,940 | 41,918,782 | - | 41,918,782 | |
| 1622 | T | | SG | | 1,316,314,332 | 964,550,417 | 351,763,915 | - | 351,763,915 | |
| 1623 | | | | B8 | <u>1,630,354,817</u> | <u>1,194,668,614</u> | <u>435,686,203</u> | <u>-</u> | <u>435,686,203</u> | |
| 1624 | | | | | | | | | | |
| 1625 | 357 | Underground Conduit | | | | | | | | |
| 1626 | T | | SG | | 6,371 | 4,668 | 1,703 | - | 1,703 | |
| 1627 | T | | SG | | 91,651 | 67,158 | 24,492 | - | 24,492 | |
| 1628 | T | | SG | | 3,762,422 | 2,756,975 | 1,005,447 | - | 1,005,447 | |
| 1629 | | | | B8 | <u>3,860,444</u> | <u>2,828,802</u> | <u>1,031,642</u> | <u>-</u> | <u>1,031,642</u> | |
| 1630 | | | | | | | | | | |
| 1631 | 358 | Underground Conductors | | | | | | | | |
| 1632 | T | | SG | | - | - | - | - | - | |
| 1633 | T | | SG | | 1,087,552 | 796,921 | 290,631 | - | 290,631 | |
| 1634 | T | | SG | | 7,993,065 | 5,857,047 | 2,136,019 | - | 2,136,019 | |
| 1635 | | | | B8 | <u>9,080,617</u> | <u>6,653,968</u> | <u>2,426,649</u> | <u>-</u> | <u>2,426,649</u> | |
| 1636 | | | | | | | | | | |
| 1637 | 359 | Roads and Trails | | | | | | | | |
| 1638 | T | | SG | | 1,863,032 | 1,365,166 | 497,865 | - | 497,865 | |
| 1639 | T | | SG | | 435,969 | 319,463 | 116,506 | - | 116,506 | |
| 1640 | T | | SG | | 9,842,468 | 7,212,226 | 2,630,242 | - | 2,630,242 | |
| 1641 | | | | B8 | <u>12,141,468</u> | <u>8,896,855</u> | <u>3,244,613</u> | <u>-</u> | <u>3,244,613</u> | |
| 1642 | | | | | | | | | | |
| 1643 | TP | Unclassified Trans Plant - Acct 300 | | | | | | | | |
| 1644 | T | | SG | | 222,651,371 | 163,151,360 | 59,500,012 | - | 59,500,012 | |
| 1645 | | | | B8 | <u>222,651,371</u> | <u>163,151,360</u> | <u>59,500,012</u> | <u>-</u> | <u>59,500,012</u> | |
| 1646 | | | | | | | | | | |
| 1647 | TS0 | Unclassified Trans Sub Plant - Acct 300 | | | | | | | | |
| 1648 | T | | SG | | - | - | - | - | - | |
| 1649 | | | | B8 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 1650 | | | | | | | | | | |
| 1651 | Total Transmission Plant | | | | B8 | 7,950,005,029 | 5,825,493,561 | 2,124,511,468 | 33,595,576 | 2,158,107,044 |
| 1652 | Summary of Transmission Plant by Factor | | | | | | | | | |
| 1653 | DGP | | | | - | - | - | - | - | |
| 1654 | DGU | | | | - | - | - | - | - | |
| 1655 | SG | | | | 7,950,005,029 | 5,825,493,561 | 2,124,511,468 | 33,595,576 | 2,158,107,044 | |
| 1656 | Total Transmission Plant by Factor | | | | | | | | | |
| | | | | | <u>7,950,005,029</u> | <u>5,825,493,561</u> | <u>2,124,511,468</u> | <u>33,595,576</u> | <u>2,158,107,044</u> | |

DECEMBER 2022 2020 PROTOCOL
13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--------------------------------|--------|-----|--------------------|-------------|------------|------------|------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1739 | 390 | Structures and Improvements | | | | | | | |
| 1740 | | G-SITUS | S | | 142,947,638 | 99,319,291 | 43,628,347 | - | 43,628,347 |
| 1741 | | PT | SG | | 335,238 | 245,651 | 89,587 | - | 89,587 |
| 1742 | | PT | SG | | 1,356,387 | 993,914 | 362,473 | - | 362,473 |
| 1743 | | CUST | CN | | 8,211,990 | 5,664,015 | 2,547,975 | - | 2,547,975 |
| 1744 | | G-SG | SG | | 10,268,023 | 7,524,059 | 2,743,965 | - | 2,743,965 |
| 1745 | | P | SE | | 909,497 | 679,509 | 229,989 | - | 229,989 |
| 1746 | | PTD | SO | | 107,126,529 | 77,377,880 | 29,748,649 | - | 29,748,649 |
| 1747 | | | | B8 | 271,155,302 | 191,804,319 | 79,350,984 | - | 79,350,984 |
| 1748 | | | | | | | | | |
| 1749 | 391 | Office Furniture & Equipment | | | | | | | |
| 1750 | | G-SITUS | S | | 7,254,152 | 4,973,946 | 2,280,206 | - | 2,280,206 |
| 1751 | | PT | SG | | - | - | - | - | - |
| 1752 | | PT | SG | | - | - | - | - | - |
| 1753 | | CUST | CN | | 3,708,346 | 2,557,739 | 1,150,607 | - | 1,150,607 |
| 1754 | | G-SG | SG | | 4,486,878 | 3,267,832 | 1,199,046 | - | 1,199,046 |
| 1755 | | P | SE | | 31,127 | 23,256 | 7,871 | - | 7,871 |
| 1756 | | PTD | SO | | 73,839,209 | 53,334,328 | 20,504,881 | - | 20,504,881 |
| 1757 | | G-SG | SG | | - | - | - | - | - |
| 1758 | | G-SG | SG | | 9,531 | 6,984 | 2,547 | - | 2,547 |
| 1759 | | | | B8 | 89,329,243 | 64,184,085 | 25,145,158 | - | 25,145,158 |
| 1760 | | | | | | | | | |
| 1761 | 392 | Transportation Equipment | | | | | | | |
| 1762 | | G-SITUS | S | | 113,516,964 | 84,490,424 | 29,026,540 | - | 29,026,540 |
| 1763 | | PTD | SO | | 7,079,420 | 5,113,491 | 1,965,929 | - | 1,965,929 |
| 1764 | | G-SG | SG | | 23,831,279 | 17,462,751 | 6,368,527 | - | 6,368,527 |
| 1765 | | CUST | CN | | - | - | - | - | - |
| 1766 | | PT | SG | | 526,009 | 385,442 | 140,568 | - | 140,568 |
| 1767 | | P | SE | | 328,084 | 245,120 | 82,964 | - | 82,964 |
| 1768 | | PT | SG | | 70,616 | 51,745 | 18,871 | - | 18,871 |
| 1769 | | G-SG | SG | | - | - | - | - | - |
| 1770 | | PT | SG | | 44,655 | 32,722 | 11,933 | - | 11,933 |
| 1771 | | | | B8 | 145,397,028 | 107,781,695 | 37,615,333 | - | 37,615,333 |
| 1772 | | | | | | | | | |
| 1773 | 393 | Stores Equipment | | | | | | | |
| 1774 | | G-SITUS | S | | 9,646,705 | 6,804,120 | 2,842,585 | - | 2,842,585 |
| 1775 | | PT | SG | | - | - | - | - | - |
| 1776 | | PT | SG | | - | - | - | - | - |
| 1777 | | PTD | SO | | 220,524 | 159,285 | 61,239 | - | 61,239 |
| 1778 | | G-SG | SG | | 6,421,407 | 4,705,389 | 1,716,018 | - | 1,716,018 |
| 1779 | | PT | SG | | 53,971 | 39,548 | 14,423 | - | 14,423 |
| 1780 | | | | B8 | 16,342,607 | 11,708,343 | 4,634,265 | - | 4,634,265 |
| 1781 | | | | | | | | | |
| 1782 | 394 | Tools, Shop & Garage Equipment | | | | | | | |
| 1783 | | G-SITUS | S | | 38,480,304 | 27,339,112 | 11,141,191 | - | 11,141,191 |
| 1784 | | PT | SG | | 26,302 | 19,273 | 7,029 | - | 7,029 |
| 1785 | | G-SG | SG | | 21,836,837 | 16,001,293 | 5,835,545 | - | 5,835,545 |
| 1786 | | PTD | SO | | 1,873,851 | 1,353,489 | 520,362 | - | 520,362 |
| 1787 | | P | SE | | 125,691 | 93,907 | 31,784 | - | 31,784 |
| 1788 | | PT | SG | | - | - | - | - | - |
| 1789 | | G-SG | SG | | - | - | - | - | - |
| 1790 | | G-SG | SG | | 89,913 | 65,885 | 24,028 | - | 24,028 |
| 1791 | | | | B8 | 62,432,899 | 44,872,960 | 17,559,939 | - | 17,559,939 |
| 1792 | | | | | | | | | |
| 1793 | 395 | Laboratory Equipment | | | | | | | |
| 1794 | | G-SITUS | S | | 25,184,264 | 14,945,577 | 10,238,687 | - | 10,238,687 |
| 1795 | | PT | SG | | - | - | - | - | - |
| 1796 | | PT | SG | | - | - | - | - | - |
| 1797 | | PTD | SO | | 5,229,417 | 3,777,227 | 1,452,190 | - | 1,452,190 |
| 1798 | | P | SE | | 1,326,348 | 990,948 | 335,399 | - | 335,399 |
| 1799 | | G-SG | SG | | 6,967,746 | 5,105,728 | 1,862,019 | - | 1,862,019 |
| 1800 | | G-SG | SG | | - | - | - | - | - |
| 1801 | | G-SG | SG | | 14,022 | 10,274 | 3,747 | - | 3,747 |
| 1802 | | | | B8 | 38,721,797 | 24,829,755 | 13,892,042 | - | 13,892,042 |
| 1803 | | | | | | | | | |
| 1804 | 396 | Power Operated Equipment | | | | | | | |
| 1805 | | G-SITUS | S | | 172,312,150 | 122,856,242 | 49,455,908 | - | 49,455,908 |
| 1806 | | PT | SG | | 262,000 | 191,985 | 70,015 | - | 70,015 |
| 1807 | | G-SG | SG | | 45,631,070 | 33,436,897 | 12,194,172 | - | 12,194,172 |
| 1808 | | PTD | SO | | 5,062,359 | 3,656,560 | 1,405,799 | - | 1,405,799 |
| 1809 | | PT | SG | | 775,010 | 567,901 | 207,109 | - | 207,109 |
| 1810 | | P | SE | | 236,686 | 176,834 | 59,852 | - | 59,852 |
| 1811 | | P | SG | | - | - | - | - | - |
| 1812 | | G-SG | SG | | - | - | - | - | - |
| 1813 | | | | B8 | 224,279,274 | 160,886,419 | 63,392,855 | - | 63,392,855 |

DECEMBER 2022 2020 PROTOCOL
13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--------------------------------------|--------|-----------|----------------------|----------------------|--------------------|-------------------|--------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1814 | 397 | Communication Equipment | | | | | | | |
| 1815 | | COM_EQ | S | | 195,379,572 | 133,526,004 | 61,853,568 | - | 61,853,568 |
| 1816 | | COM_EQ | SG | | - | - | - | - | - |
| 1817 | | COM_EQ | SG | | 139,259 | 102,044 | 37,215 | - | 37,215 |
| 1818 | | COM_EQ | SO | | 94,059,600 | 67,939,590 | 26,120,010 | 10,648,306 | 36,768,316 |
| 1819 | | COM_EQ | CN | | 3,451,654 | 2,380,692 | 1,070,962 | - | 1,070,962 |
| 1820 | | COM_EQ | SG | | 192,217,188 | 140,850,224 | 51,366,964 | 450,972 | 51,817,936 |
| 1821 | | COM_EQ | SE | | 361,776 | 270,292 | 91,484 | - | 91,484 |
| 1822 | | COM_EQ | SG | | - | - | - | - | - |
| 1823 | | COM_EQ | SG | | 16,633 | 12,188 | 4,445 | - | 4,445 |
| 1824 | | | | B8 | 485,625,681 | 345,081,034 | 140,544,647 | 11,099,278 | 151,643,925 |
| 1825 | | | | | | | | | |
| 1826 | 398 | Misc. Equipment | | | | | | | |
| 1827 | | G-SITUS | S | | 3,345,825 | 2,070,943 | 1,274,882 | - | 1,274,882 |
| 1828 | | PT | SG | | - | - | - | - | - |
| 1829 | | PT | SG | | - | - | - | - | - |
| 1830 | | CUST | CN | | 78,064 | 53,843 | 24,221 | - | 24,221 |
| 1831 | | PTD | SO | | 2,094,052 | 1,512,541 | 581,511 | - | 581,511 |
| 1832 | | P | SE | | 3,966 | 2,963 | 1,003 | - | 1,003 |
| 1833 | | G-SG | SG | | 2,934,055 | 2,149,976 | 784,079 | - | 784,079 |
| 1834 | | G-SG | SG | | - | - | - | - | - |
| 1835 | | | | B8 | 8,455,962 | 5,790,266 | 2,665,696 | - | 2,665,696 |
| 1836 | | | | | | | | | |
| 1837 | 399 | Coal Mine | | | | | | | |
| 1838 | | P | SE | | 1,822,901 | 1,361,936 | 460,965 | 10,374,580 | 10,835,545 |
| 1839 | MP | P | SE | | - | - | - | - | - |
| 1840 | | | | B8 | 1,822,901 | 1,361,936 | 460,965 | 10,374,580 | 10,835,545 |
| 1841 | | | | | | | | | |
| 1842 | 399L | WIDCO Capital Lease | | | | | | | |
| 1843 | | P | SE | | - | - | - | - | - |
| 1844 | | | | B8 | - | - | - | - | - |
| 1845 | | | | | | | | | |
| 1846 | | Remove Capital Leases | | | - | - | - | - | - |
| 1847 | | | | B8 | - | - | - | - | - |
| 1848 | | | | | | | | | |
| 1849 | 1011390 | General Capital Leases | | | | | | | |
| 1850 | | G-SITUS | S | | 1,180,126 | 28,224 | 1,151,903 | - | 1,151,903 |
| 1851 | | P | SG | | 8,969,485 | 6,572,534 | 2,396,951 | - | 2,396,951 |
| 1852 | | PTD | SO | | - | - | - | - | - |
| 1853 | | | | B9 | 10,149,612 | 6,600,758 | 3,548,854 | - | 3,548,854 |
| 1854 | | | | | | | | | |
| 1855 | | Remove Capital Leases | | | (10,149,612) | (6,600,758) | (3,548,854) | - | (3,548,854) |
| 1856 | | | | | - | - | - | - | - |
| 1857 | | | | | | | | | |
| 1858 | 1011346 | General Gas Line Capital Leases | | | | | | | |
| 1859 | | P | SG | | - | - | - | - | - |
| 1860 | | | | B9 | - | - | - | - | - |
| 1861 | | | | | | | | | |
| 1862 | | Remove Capital Leases | | | - | - | - | - | - |
| 1863 | | | | | - | - | - | - | - |
| 1864 | | | | | | | | | |
| 1865 | GP | Unclassified Gen Plant - Acct 300 | | | | | | | |
| 1866 | | G-SITUS | S | | - | - | - | - | - |
| 1867 | | PTD | SO | | 58,855,129 | 42,511,273 | 16,343,856 | - | 16,343,856 |
| 1868 | | CUST | CN | | - | - | - | - | - |
| 1869 | | G-SG | SG | | - | - | - | - | - |
| 1870 | | G-SG | SG | | - | - | - | - | - |
| 1871 | | PT | SG | | - | - | - | - | - |
| 1872 | | PT | SG | | - | - | - | - | - |
| 1873 | | | | B8 | 58,855,129 | 42,511,273 | 16,343,856 | - | 16,343,856 |
| 1874 | | | | | | | | | |
| 1875 | 399G | Unclassified Gen Plant - Acct 300 | | | | | | | |
| 1876 | | G-SITUS | S | | - | - | - | - | - |
| 1877 | | PTD | SO | | - | - | - | - | - |
| 1878 | | G-SG | SG | | - | - | - | - | - |
| 1879 | | PT | SG | | - | - | - | - | - |
| 1880 | | PT | SG | | - | - | - | - | - |
| 1881 | | | | B8 | - | - | - | - | - |
| 1882 | | | | | | | | | |
| 1883 | | Total General Plant | | B8 | 1,426,336,780 | 1,016,150,201 | 410,186,579 | 21,473,858 | 431,660,437 |
| 1884 | | | | | | | | | |
| 1885 | | Summary of General Plant by Factor | | | | | | | |
| 1886 | | S | | | 724,424,975 | 505,414,602 | 219,010,374 | - | 219,010,374 |
| 1887 | | DGP | | | - | - | - | - | - |
| 1888 | | DGU | | | - | - | - | - | - |
| 1889 | | SG | | | 327,285,075 | 239,823,382 | 87,461,692 | 450,972 | 87,912,664 |
| 1890 | | SO | | | 363,051,707 | 262,233,563 | 100,818,144 | 10,648,306 | 111,466,450 |
| 1891 | | SE | | | 5,146,076 | 3,844,765 | 1,301,311 | 10,374,580 | 11,675,891 |
| 1892 | | CN | | | 16,578,559 | 11,434,647 | 5,143,911 | - | 5,143,911 |
| 1893 | | DEU | | | - | - | - | - | - |
| 1894 | | SSGCT | | | - | - | - | - | - |
| 1895 | | SSGCH | | | - | - | - | - | - |
| 1896 | | Less Capital Leases | | | (10,149,612) | (6,600,758) | (3,548,854) | - | (3,548,854) |
| 1897 | | Total General Plant by Factor | | | 1,426,336,780 | 1,016,150,201 | 410,186,579 | 21,473,858 | 431,660,437 |

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13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|---|--------|-----|--------------------|----------------|---------------|------------|---------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1898 | 301 | Organization | | | | | | | |
| 1899 | | I-SITUS | S | | - | - | - | - | - |
| 1900 | | PTD | SO | | - | - | - | - | - |
| 1901 | | I-SG | SG | | - | - | - | - | - |
| 1902 | | | | B8 | - | - | - | - | - |
| 1903 | 302 | Franchise & Consent | | | | | | | |
| 1904 | | I-SITUS | S | | (28,613,429) | (28,613,429) | - | - | - |
| 1905 | | I-SG | SG | | 13,159,840 | 9,643,084 | 3,516,756 | - | 3,516,756 |
| 1906 | | I-SG | SG | | 171,865,921 | 125,937,507 | 45,928,414 | - | 45,928,414 |
| 1907 | | I-SG | SG | | 10,022,470 | 7,344,125 | 2,678,344 | - | 2,678,344 |
| 1908 | | P | SG | | - | - | - | - | - |
| 1909 | | P | SG | | 477,596 | 349,966 | 127,630 | - | 127,630 |
| 1910 | | | | B8 | 166,912,398 | 114,661,253 | 52,251,144 | - | 52,251,144 |
| 1911 | | | | | | | | | |
| 1912 | 303 | Miscellaneous Intangible Plant | | | | | | | |
| 1913 | | I-SITUS | S | | 22,489,394 | 17,874,115 | 4,615,279 | - | 4,615,279 |
| 1914 | | I-SG | SG | | 199,686,752 | 146,323,667 | 53,363,085 | - | 53,363,085 |
| 1915 | | PTD | SO | | 461,664,421 | 333,461,884 | 128,202,538 | 7,301,863 | 135,504,401 |
| 1916 | | P | SE | | 9,106 | 6,803 | 2,303 | - | 2,303 |
| 1917 | | CUST | CN | | 225,883,547 | 155,797,543 | 70,086,003 | 1,523,605 | 71,609,608 |
| 1918 | | P | SG | | - | - | - | - | - |
| 1919 | | P | SG | | - | - | - | - | - |
| 1920 | | | | B8 | 909,733,220 | 653,464,012 | 256,269,208 | 8,825,468 | 265,094,676 |
| 1921 | 303 | Less Non-Utility Plant | | | | | | | |
| 1922 | | I-SITUS | S | | - | - | - | - | - |
| 1923 | | | | | 909,733,220 | 653,464,012 | 256,269,208 | 8,825,468 | 265,094,676 |
| 1924 | IP | Unclassified Intangible Plant - Acct 300 | | | | | | | |
| 1925 | | I-SITUS | S | | - | - | - | - | - |
| 1926 | | I-SG | SG | | - | - | - | - | - |
| 1927 | | P | SG | | - | - | - | - | - |
| 1928 | | PTD | SO | | - | - | - | - | - |
| 1929 | | | | | - | - | - | - | - |
| 1930 | | | | | - | - | - | - | - |
| 1931 | | | | B8 | 1,076,645,618 | 768,125,265 | 308,520,353 | 8,825,468 | 317,345,820 |
| 1932 | | | | | | | | | |
| 1933 | | Summary of Intangible Plant by Factor | | | | | | | |
| 1934 | | S | | | (6,124,035) | (10,739,314) | 4,615,279 | - | 4,615,279 |
| 1935 | | DGP | | | - | - | - | - | - |
| 1936 | | DGU | | | - | - | - | - | - |
| 1937 | | SG | | | 395,212,579 | 289,598,349 | 105,614,230 | - | 105,614,230 |
| 1938 | | SO | | | 461,664,421 | 333,461,884 | 128,202,538 | 7,301,863 | 135,504,401 |
| 1939 | | CN | | | 225,883,547 | 155,797,543 | 70,086,003 | 1,523,605 | 71,609,608 |
| 1940 | | SSGCT | | | - | - | - | - | - |
| 1941 | | SSGCH | | | - | - | - | - | - |
| 1942 | | SE | | | 9,106 | 6,803 | 2,303 | - | 2,303 |
| 1943 | | Total Intangible Plant by Factor | | | 1,076,645,618 | 768,125,265 | 308,520,353 | 8,825,468 | 317,345,820 |
| 1944 | | Summary of Unclassified Plant (Account 106) | | | | | | | |
| 1945 | | DP | | | 101,066,021 | 72,884,116 | 28,181,905 | - | 28,181,905 |
| 1946 | | DS0 | | | - | - | - | - | - |
| 1947 | | GP | | | 58,855,129 | 42,511,273 | 16,343,856 | - | 16,343,856 |
| 1948 | | HP | | | - | - | - | - | - |
| 1949 | | NP | | | - | - | - | - | - |
| 1950 | | OP | | | - | - | - | - | - |
| 1951 | | TP | | | 222,651,371 | 163,151,360 | 59,500,012 | - | 59,500,012 |
| 1952 | | TS0 | | | - | - | - | - | - |
| 1953 | | IP | | | - | - | - | - | - |
| 1954 | | MP | | | - | - | - | - | - |
| 1955 | | SP | | | 47,510,965 | 34,814,421 | 12,696,544 | - | 12,696,544 |
| 1956 | | Total Unclassified Plant by Factor | | | 430,083,486 | 313,361,169 | 116,722,317 | - | 116,722,317 |
| 1957 | | | | | | | | | |
| 1958 | | Total Electric Plant In Service | | B8 | 32,193,205,700 | 23,253,269,071 | 8,939,936,630 | 66,097,596 | 9,006,034,225 |
| 1959 | | Summary of Electric Plant by Factor | | | | | | | |
| 1960 | | S | | | 8,935,044,682 | 6,228,632,692 | 2,706,411,990 | 30,095,610 | 2,736,507,600 |
| 1961 | | SE | | | 5,155,182 | 3,851,568 | 1,303,614 | 10,374,580 | 11,678,194 |
| 1962 | | DGU | | | - | - | - | - | - |
| 1963 | | DGP | | | - | - | - | - | - |
| 1964 | | SG | | | 22,195,977,215 | 16,264,457,931 | 5,931,519,283 | 6,153,632 | 5,937,672,916 |
| 1965 | | SO | | | 824,716,128 | 595,695,446 | 229,020,682 | 17,950,169 | 246,970,851 |
| 1966 | | CN | | | 242,462,105 | 167,232,191 | 75,229,915 | 1,523,605 | 76,753,519 |
| 1967 | | DEU | | | - | - | - | - | - |
| 1968 | | SSGCH | | | - | - | - | - | - |
| 1969 | | SSGCT | | | - | - | - | - | - |
| 1970 | | Less Capital Leases | | | (10,149,612) | (6,600,758) | (3,548,854) | - | (3,548,854) |
| 1971 | | | | | 32,193,205,700 | 23,253,269,071 | 8,939,936,630 | 66,097,596 | 9,006,034,225 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--|--------|------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1972 | 105 | Plant Held For Future Use | | | | | | | |
| 1973 | | DPW | S | | 13,198,371 | 6,304,794 | 6,893,577 | (6,893,577) | - |
| 1974 | | P | SG | | - | - | - | - | - |
| 1975 | | T | SG | | 1,517,970 | 1,112,317 | 405,653 | - | 405,653 |
| 1976 | | P | SG | | - | - | - | - | - |
| 1977 | | P | SE | | - | - | - | - | - |
| 1978 | | G | SG | | 457,057 | 334,916 | 122,141 | (527,794) | (405,653) |
| 1979 | | | | | | | | | |
| 1980 | | | | | | | | | |
| 1981 | | Total Plant Held For Future Use | | B10 | 15,173,398 | 7,752,027 | 7,421,371 | (7,421,371) | - |
| 1982 | | | | | | | | | |
| 1983 | 114 | Electric Plant Acquisition Adjustments | | | | | | | |
| 1984 | | P | S | | 11,763,784 | 11,763,784 | - | - | - |
| 1985 | | P | SG | | 144,704,699 | 106,034,687 | 38,670,012 | - | 38,670,012 |
| 1986 | | P | SG | | - | - | - | - | - |
| 1987 | | Total Electric Plant Acquisition Adjustment | | B15 | 156,468,483 | 117,798,470 | 38,670,012 | - | 38,670,012 |
| 1988 | | | | | | | | | |
| 1989 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | | | |
| 1990 | | P | S | | (2,347,900) | (2,347,900) | - | - | - |
| 1991 | | P | SG | | (141,648,629) | (103,795,303) | (37,853,327) | (97,506) | (37,950,833) |
| 1992 | | P | SG | | - | - | - | - | - |
| 1993 | | | | B15 | (143,996,529) | (106,143,203) | (37,853,327) | (97,506) | (37,950,833) |
| 1994 | | | | | | | | | |
| 1995 | 128 | Pensions | | | | | | | |
| 1996 | | P | SO | | 105,991,600 | 76,558,116 | 29,433,483 | (29,433,483) | 0 |
| 1997 | | Total Pensions | | B15 | 105,991,600 | 76,558,116 | 29,433,483 | (29,433,483) | 0 |
| 1998 | | | | | | | | | |
| 1999 | 124 | Weatherization | | | | | | | |
| 2000 | | DMSC | S | | 575,177 | 575,177 | - | - | - |
| 2001 | | DMSC | SO | | - | - | - | - | - |
| 2002 | | | | B16 | 575,177 | 575,177 | - | - | - |
| 2003 | | | | | | | | | |
| 2004 | 182W | Weatherization | | | | | | | |
| 2005 | | DMSC | S | | 210,145,459 | 210,145,459 | - | - | - |
| 2006 | | DMSC | SG | | - | - | - | - | - |
| 2007 | | DMSC | SGCT | | - | - | - | - | - |
| 2008 | | DMSC | SO | | - | - | - | - | - |
| 2009 | | | | B16 | 210,145,459 | 210,145,459 | - | - | - |
| 2010 | | | | | | | | | |
| 2011 | 186W | Weatherization | | | | | | | |
| 2012 | | DMSC | S | | - | - | - | - | - |
| 2013 | | DMSC | CN | | - | - | - | - | - |
| 2014 | | DMSC | CNP | | - | - | - | - | - |
| 2015 | | DMSC | SG | | - | - | - | - | - |
| 2016 | | DMSC | SO | | - | - | - | - | - |
| 2017 | | | | B16 | - | - | - | - | - |
| 2018 | | | | | | | | | |
| 2019 | | Total Weatherization | | B16 | 210,720,636 | 210,720,636 | - | - | - |
| 2020 | | | | | | | | | |
| 2021 | 151 | Fuel Stock | | | | | | | |
| 2022 | | P | DEU | | - | - | - | - | - |
| 2023 | | P | SE | | 167,967,794 | 125,493,029 | 42,474,765 | (7,489,015) | 34,985,750 |
| 2024 | | P | SE | | - | - | - | - | - |
| 2025 | | P | SE | | - | - | - | - | - |
| 2026 | | Total Fuel Stock | | B13 | 167,967,794 | 125,493,029 | 42,474,765 | (7,489,015) | 34,985,750 |
| 2027 | | | | | | | | | |
| 2028 | 152 | Fuel Stock - Undistributed | | | | | | | |
| 2029 | | P | SE | | - | - | - | - | - |
| 2030 | | | | | - | - | - | - | - |
| 2031 | | | | | | | | | |
| 2032 | 25316 | DG&T Working Capital Deposit | | | | | | | |
| 2033 | | P | SE | | (3,122,462) | (2,332,871) | (789,591) | 316,443 | (473,148) |
| 2034 | | | | B13 | (3,122,462) | (2,332,871) | (789,591) | 316,443 | (473,148) |
| 2035 | | | | | | | | | |
| 2036 | 25317 | DG&T Working Capital Deposit | | | | | | | |
| 2037 | | P | SE | | (2,604,878) | (1,946,171) | (658,707) | (45,927) | (704,634) |
| 2038 | | | | B13 | (2,604,878) | (1,946,171) | (658,707) | (45,927) | (704,634) |
| 2039 | | | | | | | | | |
| 2040 | 25319 | Provo Working Capital Deposit | | | | | | | |
| 2041 | | P | SE | | - | - | - | - | - |
| 2042 | | | | | - | - | - | - | - |
| 2043 | | | | | | | | | |
| 2044 | | Total Fuel Stock | | B13 | 162,240,454 | 121,213,987 | 41,026,467 | (7,218,499) | 33,807,968 |

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13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|---------------------------------------|--------|------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 2045 | 154 | Materials and Supplies | | | | | | | |
| 2046 | | MSS | S | | 181,062,656 | 116,696,198 | 64,366,458 | - | 64,366,458 |
| 2047 | | MSS | SG | | (303,750) | (222,577) | (81,172) | - | (81,172) |
| 2048 | | MSS | SE | | - | - | - | - | - |
| 2049 | | MSS | SO | | (1,753,368) | (1,266,464) | (486,904) | - | (486,904) |
| 2050 | | MSS | SG | | 123,841,273 | 90,746,677 | 33,094,596 | - | 33,094,596 |
| 2051 | | MSS | SG | | 11,226 | 8,226 | 3,000 | - | 3,000 |
| 2052 | | MSS | SNPD | | (1,454,433) | (1,059,008) | (395,425) | - | (395,425) |
| 2053 | | MSS | SG | | - | - | - | - | - |
| 2054 | | MSS | SG | | - | - | - | - | - |
| 2055 | | MSS | SG | | - | - | - | - | - |
| 2056 | | MSS | SG | | - | - | - | - | - |
| 2057 | | MSS | SG | | 8,453,004 | 6,194,074 | 2,258,930 | - | 2,258,930 |
| 2058 | | MSS | SG | | - | - | - | - | - |
| 2059 | | Total Materials and Supplies | | B13 | 309,856,609 | 211,097,127 | 98,759,483 | - | 98,759,483 |
| 2060 | | | | | | | | | |
| 2061 | 163 | Stores Expense Undistributed | | | | | | | |
| 2062 | | MSS | SO | | - | - | - | - | - |
| 2063 | | | | | | | | | |
| 2064 | | | | B13 | - | - | - | - | - |
| 2065 | | | | | | | | | |
| 2066 | 25318 | Provo Working Capital Deposit | | | | | | | |
| 2067 | | MSS | SG | | (273,000) | (200,045) | (72,955) | - | (72,955) |
| 2068 | | | | | | | | | |
| 2069 | | | | B13 | (273,000) | (200,045) | (72,955) | - | (72,955) |
| 2070 | | | | | | | | | |
| 2071 | | Total Materials & Supplies | | B13 | 309,583,609 | 210,897,082 | 98,686,528 | - | 98,686,528 |
| 2072 | | | | | | | | | |
| 2073 | 165 | Prepayments | | | | | | | |
| 2074 | | DMSC | S | | 31,380,811 | 28,306,323 | 3,074,488 | - | 3,074,488 |
| 2075 | | GP | GPS | | 9,299,519 | 6,717,076 | 2,582,443 | - | 2,582,443 |
| 2076 | | PT | SG | | 6,374,217 | 4,670,809 | 1,703,407 | - | 1,703,407 |
| 2077 | | P | SE | | 353,243 | 263,917 | 89,326 | - | 89,326 |
| 2078 | | PTD | SO | | 42,348,000 | 30,588,114 | 11,759,886 | - | 11,759,886 |
| 2079 | | Total Prepayments | | B15 | 89,755,790 | 70,546,240 | 19,209,550 | - | 19,209,550 |
| 2080 | | | | | | | | | |
| 2081 | 182M | Misc Regulatory Assets | | | | | | | |
| 2082 | | DDS2 | S | | 395,632,628 | 400,983,379 | (5,350,751) | 6,768,998 | 1,418,247 |
| 2083 | | DEFSG | SG | | 6,096,239 | 4,467,116 | 1,629,122 | (1,002,571) | 626,551 |
| 2084 | | P | SGCT | | - | - | - | - | - |
| 2085 | | DEFSG | SG-P | | - | - | - | - | - |
| 2086 | | P | SE | | 189,217,321 | 141,369,093 | 47,848,228 | (18,737,548) | 29,110,680 |
| 2087 | | P | SG | | - | - | - | - | - |
| 2088 | | DDS02 | SO | | 321,082,116 | 231,918,775 | 89,163,341 | (68,859,072) | 20,304,269 |
| 2089 | | | | B11 | 912,028,303 | 778,738,364 | 133,289,939 | (81,830,192) | 51,459,747 |
| 2090 | | | | | | | | | |
| 2091 | 186M | Misc Deferred Debits | | | | | | | |
| 2092 | | LABOR | S | | 2,023,637 | 2,023,637 | - | - | - |
| 2093 | | P | SG | | - | - | - | - | - |
| 2094 | | P | SG | | - | - | - | - | - |
| 2095 | | DEFSG | SG | | 113,370,119 | 83,073,771 | 30,296,348 | (1,039,860) | 29,256,488 |
| 2096 | | LABOR | SO | | 170,174 | 122,917 | 47,257 | - | 47,257 |
| 2097 | | P | SE | | 474,113 | 354,222 | 119,891 | - | 119,891 |
| 2098 | | P | SG | | - | - | - | - | - |
| 2099 | | GP | EXCTAX | | - | - | - | - | - |
| 2100 | | Total Misc. Deferred Debits | | B11 | 116,038,043 | 85,574,547 | 30,463,496 | (1,039,860) | 29,423,636 |
| 2101 | | | | | | | | | |
| 2102 | | Working Capital | | | | | | | |
| 2103 | CWC | Cash Working Capital | | | | | | | |
| 2104 | | CWC | S | | 32,151,921 | 23,350,565 | 8,801,355 | 1,832,795 | 10,634,151 |
| 2105 | | CWC | SO | | - | - | - | - | - |
| 2106 | | CWC | SE | | - | - | - | - | - |
| 2107 | | | | B14 | 32,151,921 | 23,350,565 | 8,801,355 | 1,832,795 | 10,634,151 |
| 2108 | | | | | | | | | |
| 2109 | OWC | Other Work. Cap. | | | | | | | |
| 2110 | 131 | Cash | GP | SNP | - | - | - | - | - |
| 2111 | 135 | Working Funds | GP | SG | - | - | - | - | - |
| 2112 | 141 | Notes Receivabl | GP | SO | - | - | - | - | - |
| 2113 | 143 | Other A/R | GP | SO | 46,220,334 | 33,385,115 | 12,835,219 | - | 12,835,219 |
| 2114 | 232 | A/P | PTD | S | (22,633) | (22,633) | - | - | - |
| 2115 | 232 | A/P | PTD | SO | (6,126,033) | (4,424,855) | (1,701,177) | - | (1,701,177) |
| 2116 | 232 | A/P | P | SE | (2,047,068) | (1,529,417) | (517,651) | - | (517,651) |
| 2117 | 232 | A/P | T | SG | (3,512,542) | (2,573,871) | (938,670) | - | (938,670) |
| 2118 | 2533 | Other Msc. Df. Crd | P | S | - | - | - | - | - |
| 2119 | 2533 | Other Msc. Df. Crd | P | SE | (9,565,629) | (7,146,726) | (2,418,903) | (582,086) | (3,000,989) |
| 2120 | 230 | Asset Retir. Oblig. | P | SE | - | - | - | - | - |
| 2121 | 230 | Asset Retir. Oblig. | P | S | (2,185,812) | (2,185,812) | - | - | - |
| 2122 | 254105 | ARO Reg Liability | P | SG | - | - | - | - | - |
| 2123 | 254105 | ARO Reg Liability | P | SE | - | - | - | - | - |
| 2124 | 2533 | Cholla Reclamation | P | SE | - | - | - | - | - |
| 2125 | | | | B14 | 22,760,618 | 15,501,801 | 7,258,817 | (582,086) | 6,676,732 |
| 2126 | | | | | | | | | |
| 2127 | | Total Working Capital | | B14 | 54,912,539 | 38,852,366 | 16,060,173 | 1,250,710 | 17,310,882 |

DECEMBER 2022 2020 PROTOCOL
13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--------------------------|-----------------------|-----|--------------------|-----------------|-----------------|---------------|-----------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 2210 | 281 | Accumulated | Deferred Income Taxes | | | | | | |
| 2211 | | P | S | | - | - | - | - | - |
| 2212 | | PT | SG | | (138,869,131) | (101,758,581) | (37,110,550) | 37,110,550 | 0 |
| 2213 | | T | SNPT | | - | - | - | - | - |
| 2214 | | | | B19 | (138,869,131) | (101,758,581) | (37,110,550) | 37,110,550 | 0 |
| 2215 | | | | | | | | | |
| 2216 | 282 | Accumulated | Deferred Income Taxes | | | | | | |
| 2217 | | GP | S | | 12,125,246 | 12,125,246 | - | (737,536,707) | (737,536,707) |
| 2218 | | ACCM DIT | DITBAL | | (2,888,376,888) | (2,177,630,942) | (710,745,947) | 710,651,460 | (94,486) |
| 2219 | | PT | SNPD | | - | - | - | (842,907) | (842,907) |
| 2220 | | PT | CN | | - | - | - | 12,748 | 12,748 |
| 2221 | | P | SG-U | | - | - | - | - | - |
| 2222 | | P | SG-P | | - | - | - | - | - |
| 2223 | | PT | CIAC | | - | - | - | - | - |
| 2224 | | LABOR | SO | | 33,467 | 24,173 | 9,294 | (188,516) | (179,222) |
| 2225 | | CUST | SNP | | (146,775) | (107,204) | (39,570) | - | (39,570) |
| 2226 | | P | SE | | (1,459,944) | (1,090,761) | (369,183) | - | (369,183) |
| 2227 | | P | SG | | - | - | - | 2,483,437 | 2,483,437 |
| 2228 | | | | B19 | (2,877,824,895) | (2,166,679,489) | (711,145,406) | (25,420,484) | (736,565,890) |
| 2229 | | | | | | | | | |
| 2230 | 283 | Accumulated | Deferred Income Taxes | | | | | | |
| 2231 | | GP | S | | (158,135,632) | (152,198,237) | (5,937,395) | (1,648,258) | (7,585,653) |
| 2232 | | P | SG | | (1,740,368) | (1,275,282) | (465,085) | (63,404) | (528,490) |
| 2233 | | P | SE | | (35,788,388) | (26,738,419) | (9,049,969) | 9,049,969 | - |
| 2234 | | LABOR | SO | | (119,673,384) | (86,440,519) | (33,232,865) | 25,368,220 | (7,864,645) |
| 2235 | | GP | GPS | | (8,967,479) | (6,477,243) | (2,490,237) | - | (2,490,237) |
| 2236 | | PTD | SNP | | (638,479) | (466,345) | (172,134) | - | (172,134) |
| 2237 | | P | TROJD | | - | - | - | - | - |
| 2238 | | P | SG | | - | - | - | - | - |
| 2239 | | P | SGCT | | - | - | - | - | - |
| 2240 | | P | SG | | - | - | - | - | - |
| 2241 | | | | B19 | (324,943,731) | (273,596,045) | (51,347,686) | 32,706,528 | (18,641,158) |
| 2242 | | | | | | | | | |
| 2243 | | | | B19 | (2,778,585,013) | (2,115,229,054) | (663,355,959) | 19,970,862 | (643,385,097) |
| 2244 | 255 | Accumulated | Investment Tax Credit | | | | | | |
| 2245 | | PTD | S | | (2,236,836) | (2,236,836) | - | - | - |
| 2246 | | PTD | ITC84 | | - | - | - | - | - |
| 2247 | | PTD | ITC85 | | - | - | - | - | - |
| 2248 | | PTD | ITC86 | | - | - | - | - | - |
| 2249 | | PTD | ITC88 | | - | - | - | - | - |
| 2250 | | PTD | ITC89 | | - | - | - | - | - |
| 2251 | | PTD | ITC90 | | - | - | - | - | - |
| 2252 | | PTD | SG | | (181,441) | (132,954) | (48,487) | - | (48,487) |
| 2253 | | | | B19 | (2,418,277) | (2,369,790) | (48,487) | - | (48,487) |
| 2254 | | | | | | | | | |
| 2255 | | | | | (5,059,916,045) | (3,865,293,265) | (1,194,622,780) | 95,807,782 | (1,098,814,998) |
| 2256 | | | | | | | | | |
| 2257 | | | | | | | | | |
| 2258 | | | | | | | | | |
| 2259 | 108SP | Steam Prod Plant | Accumulated Depr | | | | | | |
| 2260 | | P | S | | (36,778,129) | (36,778,129) | - | - | - |
| 2261 | | P | SG | | (793,971,548) | (581,795,373) | (212,176,175) | - | (212,176,175) |
| 2262 | | P | SG | | (754,039,767) | (552,534,720) | (201,505,046) | - | (201,505,046) |
| 2263 | | P | SG | | (2,114,581,944) | (1,549,493,800) | (565,088,144) | (265,159,510) | (830,247,654) |
| 2264 | | P | SG | | - | - | - | - | - |
| 2265 | | P | SG | | - | - | - | - | - |
| 2266 | | | | B17 | (3,699,371,387) | (2,720,602,022) | (978,769,366) | (265,159,510) | (1,243,928,875) |
| 2267 | | | | | | | | | |
| 2268 | 108NP | Nuclear Prod Plant | Accumulated Depr | | | | | | |
| 2269 | | P | SG | | - | - | - | - | - |
| 2270 | | P | SG | | - | - | - | - | - |
| 2271 | | P | SG | | - | - | - | - | - |
| 2272 | | | | B17 | - | - | - | - | - |
| 2273 | | | | | | | | | |
| 2274 | | | | | | | | | |
| 2275 | 108HP | Hydraulic Prod Plant | Accum Depr | | | | | | |
| 2276 | | P | S | | 701,488 | 701,488 | - | - | - |
| 2277 | | P | SG | | (171,504,121) | (125,672,393) | (45,831,729) | - | (45,831,729) |
| 2278 | | P | SG | | (32,282,176) | (23,655,282) | (8,626,894) | - | (8,626,894) |
| 2279 | | P | SG | | (244,476,399) | (179,143,998) | (65,332,401) | 406,467 | (64,925,934) |
| 2280 | | P | SG | | (69,288,961) | (50,772,596) | (18,516,365) | (91,772) | (18,608,137) |
| 2281 | | | | B17 | (516,850,170) | (378,542,781) | (138,307,388) | 314,695 | (137,992,694) |
| 2282 | | | | | | | | | |
| 2283 | 108OP | Other Production Plant - | Accum Depr | | | | | | |
| 2284 | | P | S | | (24,688) | (24,537) | (152) | (179,821,190) | (179,821,342) |
| 2285 | | P | SG | | - | - | - | - | - |
| 2286 | | P | SG | | 257,987,201 | 189,044,255 | 68,942,946 | (46,852) | 68,896,094 |
| 2287 | | P | SG | | (517,450,209) | (379,169,931) | (138,280,278) | (2,628,964) | (140,909,242) |
| 2288 | | P | SG | | (46,783,469) | (34,281,336) | (12,502,132) | - | (12,502,132) |
| 2289 | | | | B17 | (306,271,165) | (224,431,549) | (81,839,616) | (182,497,007) | (264,336,622) |

DECEMBER 2022 2020 PROTOCOL
13 Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|--|--------|-----|--------------------|---------------|---------------|------------|---------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 2453 | 111GP | Accum Prov for Amort-General | | | | | | | |
| 2454 | | G-SITUS | S | | (12,258,555) | (7,339,662) | (4,918,893) | - | (4,918,893) |
| 2455 | | CUST | CN | | - | - | - | - | - |
| 2456 | | I-SG | SG | | - | - | - | - | - |
| 2457 | | PTD | SO | | (1,283,149) | (926,823) | (356,326) | - | (356,326) |
| 2458 | | P | SE | | - | - | - | - | - |
| 2459 | | | | B18 | (13,541,703) | (8,266,485) | (5,275,218) | - | (5,275,218) |
| 2460 | | | | | | | | | |
| 2461 | | | | | | | | | |
| 2462 | 111HP | Accum Prov for Amort-Hydro | | | | | | | |
| 2463 | | P | SG | | - | - | - | - | - |
| 2464 | | P | SG | | - | - | - | - | - |
| 2465 | | P | SG | | (3,451,259) | (2,528,965) | (922,294) | - | (922,294) |
| 2466 | | P | SG | | - | - | - | - | - |
| 2467 | | | | B18 | (3,451,259) | (2,528,965) | (922,294) | - | (922,294) |
| 2468 | | | | | | | | | |
| 2469 | | | | | | | | | |
| 2470 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | | |
| 2471 | | I-SITUS | S | | 27,837,277 | 27,977,379 | (140,102) | - | (140,102) |
| 2472 | | P | SG | | - | - | - | - | - |
| 2473 | | P | SG | | (409,529) | (300,089) | (109,440) | - | (109,440) |
| 2474 | | P | SE | | (3,719) | (2,778) | (940) | - | (940) |
| 2475 | | I-SG | SG | | (112,627,526) | (82,529,624) | (30,097,902) | - | (30,097,902) |
| 2476 | | I-SG | SG | | (111,540,975) | (81,733,436) | (29,807,538) | - | (29,807,538) |
| 2477 | | I-SG | SG | | (6,079,628) | (4,454,945) | (1,624,683) | - | (1,624,683) |
| 2478 | | CUST | CN | | (170,186,528) | (117,381,913) | (52,804,614) | (103,697) | (52,908,311) |
| 2479 | | P | SG | | - | - | - | - | - |
| 2480 | | P | SG | | - | - | - | - | - |
| 2481 | | PTD | SO | | (337,235,575) | (243,586,477) | (93,649,098) | (403,206) | (94,052,304) |
| 2482 | | | | B18 | (710,246,201) | (502,011,884) | (208,234,317) | (506,902) | (208,741,220) |
| 2483 | 111IP | Less Non-Utility Plant | | | | | | | |
| 2484 | | NUTIL | OTH | | - | - | - | - | - |
| 2485 | | | | | (710,246,201) | (502,011,884) | (208,234,317) | (506,902) | (208,741,220) |
| 2486 | | | | | | | | | |
| 2487 | 111390 | Accum Amtr - Capital Lease | | | | | | | |
| 2488 | | G-SITUS | S | | - | - | - | - | - |
| 2489 | | P | SG | | - | - | - | - | - |
| 2490 | | PTD | SO | | - | - | - | - | - |
| 2491 | | | | | - | - | - | - | - |
| 2492 | | | | | - | - | - | - | - |
| 2493 | | Remove Capital Lease Amtr | | | - | - | - | - | - |
| 2494 | | | | | - | - | - | - | - |
| 2495 | | | | | - | - | - | - | - |
| 2496 | | | | | - | - | - | - | - |
| 2497 | | | | | - | - | - | - | - |
| 2498 | | | | | - | - | - | - | - |
| 2499 | | | | | - | - | - | - | - |
| 2500 | | | | | - | - | - | - | - |
| 2501 | | Summary of Amortization by Factor | | | | | | | |
| 2502 | | S | | | 15,545,242 | 20,637,717 | (5,092,475) | - | (5,092,475) |
| 2503 | | DGP | | | - | - | - | - | - |
| 2504 | | DGU | | | - | - | - | - | - |
| 2505 | | SE | | | (3,719) | (2,778) | (940) | - | (940) |
| 2506 | | SO | | | (338,518,724) | (244,513,300) | (94,005,424) | (403,206) | (94,408,629) |
| 2507 | | CN | | | (170,186,528) | (117,381,913) | (52,804,614) | (103,697) | (52,908,311) |
| 2508 | | SSGCT | | | - | - | - | - | - |
| 2509 | | SSGCH | | | - | - | - | - | - |
| 2510 | | SG | | | (234,108,916) | (171,547,059) | (62,561,857) | - | (62,561,857) |
| 2511 | | Less Capital Lease | | | - | - | - | - | - |
| | | Total Provision For Amortization by Factor | | B18 | (727,272,644) | (512,807,334) | (214,465,310) | (506,902) | (214,972,212) |

Tab 3

| | Total Normalized | 3.1 Temperature Normalization | 3.2 Revenue Normalization | 3.3 Effective Price Change | 3.4 REC Revenues | 3.5 Wheeling Revenues |
|-------------------------------|------------------|-------------------------------------|---------------------------------|----------------------------------|---------------------|-----------------------------|
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | 159,983,269 | (20,583,027) | (7,041,737) | 187,608,032 | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | (3,207,364) | - | - | - | (1,504,289) | (1,703,074) |
| 6 Total Operating Revenues | 156,775,905 | (20,583,027) | (7,041,737) | 187,608,032 | (1,504,289) | (1,703,074) |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 31,428,239 | (4,126,197) | (1,411,629) | 37,609,032 | (301,559) | (341,408) |
| 24 State | 7,117,626 | (934,469) | (319,695) | 8,517,405 | (68,295) | (77,320) |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 38,545,865 | (5,060,666) | (1,731,324) | 46,126,436 | (369,854) | (418,728) |
| 29 | | | | | | |
| 30 Operating Rev For Return: | 118,230,040 | (15,522,360) | (5,310,413) | 141,481,596 | (1,134,436) | (1,284,346) |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | 4.553% | -0.598% | -0.205% | 5.449% | -0.044% | -0.049% |
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 66 Operating Revenue | 156,775,905 | (20,583,027) | (7,041,737) | 187,608,032 | (1,504,289) | (1,703,074) |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | 156,775,905 | (20,583,027) | (7,041,737) | 187,608,032 | (1,504,289) | (1,703,074) |
| 73 | | | | | | |
| 74 State Income Taxes | 7,117,626 | (934,469) | (319,695) | 8,517,405 | (68,295) | (77,320) |
| 75 | | | | | | |
| 76 Taxable Income | 149,658,279 | (19,648,557) | (6,722,042) | 179,090,627 | (1,435,995) | (1,625,755) |
| 77 | | | | | | |
| 78 Federal Income Taxes | 31,428,239 | (4,126,197) | (1,411,629) | 37,609,032 | (301,559) | (341,408) |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 |
|-------------------------------|------------------|---------------|-----------------|--------------|-------------|
| | Temperature | Revenue | Effective Price | REC Revenues | Wheeling |
| | Total Normalized | Normalization | Change | | Revenues |
| 1 Operating Revenues: | | | | | |
| 2 General Business Revenues | (27,624,763) | (20,583,027) | (7,041,737) | - | - |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - |
| 5 Other Operating Revenues | (4,616,202) | - | - | (1,504,289) | (3,111,912) |
| 6 Total Operating Revenues | (32,240,965) | (20,583,027) | (7,041,737) | (1,504,289) | (3,111,912) |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - |
| 23 Income Taxes: Federal | (6,463,217) | (4,126,197) | (1,411,629) | (301,559) | (623,833) |
| 24 State | (1,463,740) | (934,469) | (319,695) | (68,295) | (141,281) |
| 25 Deferred Income Taxes | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - |
| 28 Total Operating Expenses: | (7,926,957) | (5,060,666) | (1,731,324) | (369,854) | (765,113) |
| 29 | | | | | |
| 30 Operating Rev For Return: | (24,314,008) | (15,522,360) | (5,310,413) | (1,134,436) | (2,346,799) |
| 31 | | | | | |
| 32 Rate Base: | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - |
| 45 | | | | | |
| 46 Deductions: | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - |
| 54 | | | | | |
| 55 Total Deductions: | - | - | - | - | - |
| 56 | | | | | |
| 57 Total Rate Base: | - | - | - | - | - |
| 58 | | | | | |
| 59 | | | | | |
| 60 Estimated ROE impact | -0.936% | -0.598% | -0.205% | 0.000% | -0.044% |
| 61 | | | | | |
| 62 | | | | | |
| 63 | | | | | |
| 64 TAX CALCULATION: | | | | | |
| 66 Operating Revenue | (32,240,965) | (20,583,027) | (7,041,737) | (1,504,289) | (3,111,912) |
| 67 Other Deductions | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - |
| 69 Interest | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - |
| 72 Income Before Tax | (32,240,965) | (20,583,027) | (7,041,737) | (1,504,289) | (3,111,912) |
| 73 | | | | | |
| 74 State Income Taxes | (1,463,740) | (934,469) | (319,695) | (68,295) | (141,281) |
| 75 | | | | | |
| 76 Taxable Income | (30,777,225) | (19,648,557) | (6,722,042) | (1,435,995) | (2,970,632) |
| 77 | | | | | |
| 78 Federal Income Taxes | (6,463,217) | (4,126,197) | (1,411,629) | (301,559) | (623,833) |

| | Total Normalized | 3.1 Temperature Normalization | 3.2 Revenue Normalization | 3.3 Effective Price Change | 3.4 REC Revenues | 3.5 Wheeling Revenues |
|-------------------------------|------------------|-------------------------------------|---------------------------------|----------------------------------|---------------------|-----------------------------|
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | 384,514 | - | - | - | - | 384,514 |
| 6 Total Operating Revenues | 384,514 | - | - | - | - | 384,514 |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 77,082 | - | - | - | - | 77,082 |
| 24 State | 17,457 | - | - | - | - | 17,457 |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 94,539 | - | - | - | - | 94,539 |
| 29 | | | | | | |
| 30 Operating Rev For Return: | 289,975 | - | - | - | - | 289,975 |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | 0.013% | 0.000% | 0.000% | 0.000% | 0.000% | 0.013% |
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | 384,514 | - | - | - | - | 384,514 |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | 384,514 | - | - | - | - | 384,514 |
| 73 | | | | | | |
| 74 State Income Taxes | 17,457 | - | - | - | - | 17,457 |
| 75 | | | | | | |
| 76 Taxable Income | 367,057 | - | - | - | - | 367,057 |
| 77 | | | | | | |
| 78 Federal Income Taxes | 77,082 | - | - | - | - | 77,082 |

| | Total Normalized | 3.1 Temperature Normalization | 3.2 Revenue Normalization | 3.3 Effective Price Change | 3.4 REC Revenues | 3.5 Wheeling Revenues |
|-------------------------------|------------------|-------------------------------------|---------------------------------|----------------------------------|---------------------|-----------------------------|
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | 187,608,032 | - | - | 187,608,032 | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | 1,024,324 | - | - | - | - | 1,024,324 |
| 6 Total Operating Revenues | 188,632,356 | - | - | 187,608,032 | - | 1,024,324 |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 37,814,374 | - | - | 37,609,032 | - | 205,342 |
| 24 State | 8,563,909 | - | - | 8,517,405 | - | 46,504 |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 46,378,283 | - | - | 46,126,436 | - | 251,847 |
| 29 | | | | | | |
| 30 Operating Rev For Return: | 142,254,073 | - | - | 141,481,596 | - | 772,478 |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | 6.098% | 0.000% | 0.000% | 6.065% | 0.000% | 0.033% |
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 66 Operating Revenue | 188,632,356 | - | - | 187,608,032 | - | 1,024,324 |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | 188,632,356 | - | - | 187,608,032 | - | 1,024,324 |
| 73 | | | | | | |
| 74 State Income Taxes | 8,563,909 | - | - | 8,517,405 | - | 46,504 |
| 75 | | | | | | |
| 76 Taxable Income | 180,068,447 | - | - | 179,090,627 | - | 977,820 |
| 77 | | | | | | |
| 78 Federal Income Taxes | 37,814,374 | - | - | 37,609,032 | - | 205,342 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | 1 | (15,099,802) | OR | Situs | (15,099,802) | 3.1.1 |
| Commercial | 442 | 1 | (3,766,156) | OR | Situs | (3,766,156) | 3.1.1 |
| Industrial ¹ | 442 | 1 | (1,717,069) | OR | Situs | (1,717,069) | 3.1.1 |
| Total | | | <u>(20,583,027)</u> | | | <u>(20,583,027)</u> | |

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2022 by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period.

| | A | B | C | D | E | F | G | H | I | J | K | L |
|------------------|-----------------|--|---------------------------|-----------------------------------|---------------------------|--------------------------------------|---------------------------|-------------------------------|---|-------------------------------|--|--------------------------------|
| | Total Revenue | Remove Amounts From 305 Report Not Included in Model Inputs ¹ | Actual Base Rate Revenues | Remove Tariff Riders ² | Actual Base Rate Revenues | Normalizing Adjustments ⁴ | Temperature Normalization | Total Type 1 Adjusted Revenue | Type 2 Annualized Price Change ³ | Total Type 2 Adjusted Revenue | Type 3 Pro Forma Price Change ⁴ | Total Oregon Pro Forma Revenue |
| Residential | \$637,063,071 | \$20,260,514 | \$657,323,584 | (\$2,871,568) | \$654,452,016 | \$0 | (\$15,099,802) | \$639,352,214 | \$0 | \$639,352,214 | \$100,936,282 | \$740,288,496 |
| Commercial | \$507,636,984 | (\$31,368,470) | \$476,268,514 | (\$2,417,501) | \$473,851,013 | \$0 | (\$3,766,156) | \$470,084,857 | \$0 | \$470,084,857 | \$65,534,541 | \$535,619,398 |
| Industrial | \$113,401,556 | (\$8,830,856) | \$104,570,700 | (\$1,647,412) | \$102,923,289 | \$0 | \$0 | \$102,923,289 | \$0 | \$102,923,289 | \$18,265,700 | \$121,188,989 |
| Irrigation | \$22,427,882 | (\$497,470) | \$21,930,412 | (\$73,081) | \$21,857,331 | \$0 | (\$1,717,069) | \$20,140,263 | \$0 | \$20,140,263 | \$2,656,592 | \$22,796,855 |
| Public St & Hwy | \$4,839,331 | (168,964.81) | \$4,670,366 | (32,174.88) | \$4,638,191 | - | - | \$4,638,191 | - | \$4,638,191 | 214,917.00 | \$4,853,108 |
| Total Oregon | \$1,285,368,823 | (\$20,605,246) | \$1,264,763,577 | (\$7,041,737) | \$1,257,721,840 | \$0 | (\$20,583,027) | \$1,237,138,813 | \$0 | \$1,237,138,813 | \$187,608,032 | \$1,424,746,845 |
| Source / Formula | 305 Report | | A + B | Table 2 - B | C + D | | 3.1.4-3.1.5 | E + F + G | 3.1.4-3.1.5 | H + I | 3.1.4-3.1.5 | J + K |

¹ Solar Feed-In Revenue, I&D Reserve, Community Solar, DSM, Blue Sky, BPA, OCAT, Climate Credit, and Other Customer Retail Revenues

² Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Customer Bill Credits, Income Tax Deferral Adjustments, BPA (Sch 98), Wildfire Mitigation and Vegetation Management Adjustment (Sch 94), Pilot Program Cost Adjustment (Sch 95) Oregon Corporate Activity Tax Recovery Adjustment (Sch 104), Replaced Meter Deferred Amounts Adjustment (Sch 194), Federal Tax Act Adjustment (Sch 195), Deer Creek Mine Closure Deferred Amounts Adjustment (Sch 198), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204), Community Solar Start-Up Cost Recovery Adjustment (Sch 207), and Paperless Bill Adjustment (Sch 300).

³ No type 2 (annualization) price changes.

⁴ Rate Changes: GRC January 1, 2023 and TAM January 1, 2023.

**PacifiCorp
Oregon Results of Operation - December 2022
Summary of MWh Adjustments**

| | A | B | C |
|------------------|---------------|------------------------------------|----------------------------|
| | Total MWhs | Temperature Adjustments MWhs | Type 1 Adjusted MWhs |
| Residential | 6,125,175 | (158,273) | (158,273) |
| Commercial | 5,807,625 | (69,070) | (69,070) |
| Industrial | 1,518,754 | 0 | 0 |
| Irrigation | 217,423 | (19,153) | (19,153) |
| Public St & Hwy | 31,615 | 0 | 0 |
| Total Oregon | 13,700,592 | 0 | (246,497) |
| Source / Formula | 305 Report | Table 2 | Table 2 |

PacifiCorp
Oregon Results of Operation - December 2022
Historical 12 Months Ended December 2022
Revenue, kWh and Customer Adjustments

| | CUSTOMERS | | | | | REVENUES | | | | | | | | | | | | |
|-----------------------------------|-----------------------|----------------------|-----------------------------|------------------------|---------------------------|----------------------|-------------------------|---------------------------|----------------------------|---------------------------|--------------------------------|-----------------------|--------------------------------|-----------------------|-------------------------|--|--|--|
| | 305 Average Customers | 305 Booked kWh | KWH | | | 305 Booked Revenues | Type 1 | | | | | Type 2 | | | Type 3 | | | |
| | | | Temperature Adjustments kWh | Type 1 Adjustments kWh | Total Type 1 Adjusted kWh | | Remove Tariff Riders \$ | Actual Base Rate Revenues | Normalizing Adjustments \$ | Temperature Adjustment \$ | Total Type 1 Adjusted Revenues | Type 2 Adjustments \$ | Total Type 2 Adjusted Revenues | Type 3 Adjustments \$ | Total Adjusted Revenues | | | |
| Residential | | | | | | | | | | | | | | | | | | |
| 15 | 2,236 | 1,891,440 | | 0 | 1,891,440 | \$280,398 | \$2,486 | \$282,884 | \$0 | | \$282,884 | \$0 | \$282,884 | \$11,655 | \$294,539 | | | |
| 4 | 529,806 | 5,978,492,738 | (155,770,889) | (155,770,889) | 5,822,721,849 | \$587,602,817 | \$48,043,356 | \$635,646,174 | \$0 | (\$14,874,690) | \$620,771,484 | \$0 | \$620,771,484 | \$98,578,511 | \$719,349,995 | | | |
| 23 | 17,210 | 98,095,244 | (2,502,562) | (2,502,562) | 95,592,682 | \$11,986,553 | \$804,007 | \$12,790,560 | \$0 | (\$225,112) | \$12,565,448 | \$0 | \$12,565,448 | \$1,884,817 | \$14,450,265 | | | |
| 28 | 221 | 46,323,245 | | 0 | 46,323,245 | \$3,519,483 | \$264,755 | \$3,784,238 | \$0 | \$0 | \$3,784,238 | \$0 | \$3,784,238 | \$461,299 | \$4,245,537 | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | (\$2,710,095) | \$2,710,095 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$1,896,436 | (\$1,896,436) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | (\$17,606) | \$17,606 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | (\$1,129,026) | \$1,129,026 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - Deferred NPC | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | \$4,147,659 | (\$4,147,659) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$239,865 | (\$239,865) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$25,097,709 | (\$25,097,709) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$855,290 | (\$855,290) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$2,990,611 | (\$2,990,611) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | 0 | \$354,816 | (\$354,816) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Unbilled | 0 | 372,000 | 0 | 0 | 372,000 | \$1,938,000 | \$0 | \$1,938,000 | \$0 | \$0 | \$1,938,000 | \$0 | \$1,938,000 | \$0 | \$1,938,000 | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$10,160 | \$0 | \$10,160 | \$0 | \$0 | \$10,160 | \$0 | \$10,160 | \$0 | \$10,160 | | | |
| Total Residential | 549,473 | 6,125,174,667 | (158,273,450) | (158,273,450) | 5,966,901,217 | \$637,063,071 | \$17,388,945 | \$654,452,016 | \$0 | (\$15,099,802) | \$639,352,214 | \$0 | \$639,352,214 | \$100,936,282 | \$740,288,496 | | | |
| Commercial | | | | | | | | | | | | | | | | | | |
| 15 | 3,602 | 6,148,579 | | 0 | 6,148,579 | \$697,333 | (\$1,987) | \$695,346 | \$0 | | \$695,346 | \$0 | \$695,346 | \$28,648 | \$723,994 | | | |
| 23 | 66,148 | 1,095,083,104 | (12,626,670) | (12,626,670) | 1,082,456,434 | \$117,688,369 | (\$691,432) | \$116,996,937 | \$0 | (\$1,114,447) | \$115,882,490 | \$0 | \$115,882,490 | \$17,382,374 | \$133,264,864 | | | |
| 28 | 9,775 | 1,947,608,535 | (22,920,507) | (22,920,507) | 1,924,688,028 | \$166,691,649 | (\$1,189,394) | \$165,502,255 | \$0 | (\$1,235,186) | \$164,267,069 | \$0 | \$164,267,069 | \$20,024,156 | \$184,291,225 | | | |
| 30 | 716 | 1,086,522,381 | (13,184,926) | (13,184,926) | 1,073,337,455 | \$84,505,288 | (\$594,031) | \$83,911,257 | \$0 | (\$515,267) | \$83,395,990 | \$0 | \$83,395,990 | \$11,200,081 | \$94,596,071 | | | |
| 47 | 5 | 47,204,423 | 0 | 0 | 47,204,423 | \$4,442,551 | (\$41,191) | \$4,401,359 | \$0 | \$0 | \$4,401,359 | \$0 | \$4,401,359 | \$4,444,537 | \$4,845,896 | | | |
| 48 | 94 | 1,597,223,914 | (20,337,688) | (20,337,688) | 1,576,886,226 | \$91,774,903 | (\$769,052) | \$91,005,851 | \$0 | (\$901,256) | \$90,104,594 | \$0 | \$90,104,594 | \$16,912,632 | \$107,017,226 | | | |
| 848 | 1 | 0 | 0 | 0 | 0 | \$1,645,394 | (\$16,057) | \$1,629,337 | \$0 | \$0 | \$1,629,337 | \$0 | \$1,629,337 | \$1,164,976 | \$1,164,976 | | | |
| 54 | 99 | 1,361,356 | 0 | 0 | 1,361,356 | \$127,494 | (\$807) | \$126,687 | \$0 | \$0 | \$126,687 | \$0 | \$126,687 | \$6,474 | \$133,161 | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | (\$42,376) | \$42,376 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$1,701,278 | (\$1,701,278) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | (\$16,501) | \$16,501 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | (\$2,454,179) | \$2,454,179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - Deferred NPC | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | \$3,814,216 | (\$3,814,216) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$175,285 | (\$175,285) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$23,191,038 | (\$23,191,038) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$921,289 | (\$921,289) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$2,803,269 | (\$2,803,269) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | 0 | \$388,699 | (\$388,699) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Unbilled | 0 | 26,473,000 | 0 | 0 | 26,473,000 | \$5,763,000 | \$0 | \$5,763,000 | \$0 | \$0 | \$5,763,000 | \$0 | \$5,763,000 | \$0 | \$5,763,000 | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$3,818,984 | \$0 | \$3,818,984 | \$0 | \$0 | \$3,818,984 | \$0 | \$3,818,984 | \$0 | \$3,818,984 | | | |
| Total Commercial | 80,441 | 5,807,625,292 | (69,069,791) | (69,069,791) | 5,738,555,501 | \$507,636,984 | (\$33,785,971) | \$473,851,013 | \$0 | (\$3,766,156) | \$470,084,857 | \$0 | \$470,084,857 | \$65,534,541 | \$535,619,398 | | | |
| Industrial | | | | | | | | | | | | | | | | | | |
| 15 | 116 | 246,767 | | 0 | 246,767 | \$23,250 | (\$169) | \$23,081 | \$0 | | \$23,081 | \$0 | \$23,081 | \$951 | \$24,032 | | | |
| 23 | 975 | 18,261,318 | | 0 | 18,261,318 | \$1,992,445 | (\$14,929) | \$1,977,516 | \$0 | \$0 | \$1,977,516 | \$0 | \$1,977,516 | \$296,627 | \$2,274,143 | | | |
| 28 | 388 | 76,871,899 | | 0 | 76,871,899 | \$7,128,840 | (\$69,650) | \$7,059,190 | \$0 | \$0 | \$7,059,190 | \$0 | \$7,059,190 | \$860,515 | \$7,919,705 | | | |
| 30 | 126 | 180,006,332 | | 0 | 180,006,332 | \$15,592,946 | (\$157,997) | \$15,434,950 | \$0 | \$0 | \$15,434,950 | \$0 | \$15,434,950 | \$2,072,914 | \$17,507,864 | | | |
| 47 | 1 | 792,000 | | 0 | 792,000 | \$675,500 | (\$3,912) | \$671,588 | \$0 | \$0 | \$671,588 | \$0 | \$671,588 | \$67,831 | \$739,419 | | | |
| 48 | 82 | 1,276,654,400 | | 0 | 1,276,654,400 | \$80,656,362 | (\$918,153) | \$79,738,209 | \$0 | \$0 | \$79,738,209 | \$0 | \$79,738,209 | \$14,966,862 | \$94,705,071 | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | \$4 | (\$4) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$437,383 | (\$437,383) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | (\$4,461) | \$4,461 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | \$287,228 | (\$287,228) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - Deferred NPC | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | \$1,108,698 | (\$1,108,698) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$47,913 | (\$47,913) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$6,126,070 | (\$6,126,070) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$462,786 | (\$462,786) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$757,916 | (\$757,916) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | 0 | \$89,922 | (\$89,922) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Unbilled | 0 | (34,079,000) | 0 | 0 | (34,079,000) | (\$2,092,000) | \$0 | (\$2,092,000) | \$0 | \$0 | (\$2,092,000) | \$0 | (\$2,092,000) | \$0 | (\$2,092,000) | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$110,755 | \$0 | \$110,755 | \$0 | \$0 | \$110,755 | \$0 | \$110,755 | \$0 | \$110,755 | | | |
| Total Industrial | 1,687 | 1,518,753,716 | 0 | 0 | 1,518,753,716 | \$113,401,556 | (\$10,478,267) | \$102,923,289 | \$0 | \$0 | \$102,923,289 | \$0 | \$102,923,289 | \$18,265,700 | \$121,188,989 | | | |
| Irrigation | | | | | | | | | | | | | | | | | | |
| 41 | 7,926 | 186,907,708 | (16,937,387) | (16,937,387) | 169,970,321 | \$17,591,965 | \$770,728 | \$18,362,694 | \$0 | (\$1,618,875) | \$16,743,818 | \$0 | \$16,743,818 | \$2,434,551 | \$19,178,369 | | | |
| 23 | 1 | 2,153 | | 0 | 2,153 | \$431 | \$0 | \$431 | \$0 | \$0 | \$431 | \$0 | \$431 | \$65 | \$496 | | | |
| 48 | 2 | 19,051,200 | (2,215,885) | (2,215,885) | 16,835,315 | \$1,294,231 | (\$13,429) | \$1,280,801 | \$0 | (\$98,193) | \$1,182,608 | \$0 | \$1,182,608 | \$221,976 | \$1,404,584 | | | |
| | | | | | | | | | | | | | | | | | | |

PacifiCorp
Oregon Results of Operation - December 2022
Historical 12 Months Ended December 2022
Revenue, kWh and Customer Adjustments

| | CUSTOMERS | | | | | REVENUES | | | | | | | | | | | |
|-----------------------------------|-----------------------------|-----------------------|-----------------------------------|------------------------------|---------------------------------|---------------------------|-------------------------------|---------------------------------|----------------------------------|---------------------------------|--------------------------------------|-----------------------------|--------------------------------------|-----------------------------|-------------------------------|-------------|-----|
| | 305 Average Customers | KWH | | | | 305 Booked Revenues | Type 1 | | | | | Type 2 | | Type 3 | | | |
| | | 305 Booked kWh | Temperature Adjustments kWh | Type 1 Adjustments kWh | Total Type 1 Adjusted kWh | | Remove Tariff Riders \$ | Actual Base Rate Revenues | Normalizing Adjustments \$ | Temperature Adjustment \$ | Total Type 1 Adjusted Revenues | Type 2 Adjustments \$ | Total Type 2 Adjusted Revenues | Type 3 Adjustments \$ | Total Adjusted Revenues | | |
| | | | | | | | | | | | | | | | | Type 2 | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | \$54,566 | (\$54,566) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | (\$102) | \$102 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | (\$9,590) | \$9,590 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | \$191,730 | (\$191,730) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | 0 | 0 | 0 | 0 | \$6,162 | (\$6,162) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | 0 | 0 | 0 | 0 | \$903,087 | (\$903,087) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | 0 | 0 | 0 | 0 | \$535 | (\$535) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | \$113,075 | (\$113,075) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | \$13,416 | (\$13,416) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | 0 | 11,462,000 | 0 | 11,462,000 | \$2,017,000 | \$0 | \$2,017,000 | \$0 | \$0 | \$2,017,000 | \$0 | \$2,017,000 | \$0 | \$2,017,000 | \$0 | \$2,017,000 | \$0 |
| AGA | 0 | 0 | 0 | 0 | \$196,406 | \$0 | \$196,406 | \$0 | \$0 | \$196,406 | \$0 | \$196,406 | \$0 | \$196,406 | \$0 | \$196,406 | \$0 |
| Total Irrigation | 7,930 | 217,423,061 | (19,153,271) | (19,153,271) | 198,269,790 | \$22,427,882 | (\$570,550) | \$21,857,331 | \$0 | (\$1,717,069) | \$20,140,263 | \$0 | \$20,140,263 | \$2,656,592 | \$22,796,855 | | |
| Lighting | | | | | | | | | | | | | | | | | |
| 15 | 38 | 51,820 | 0 | 51,820 | \$7,649 | (\$7) | \$7,642 | \$0 | \$0 | \$7,642 | \$0 | \$7,642 | \$314 | \$7,956 | | | |
| 23 | 14 | 602,895 | 0 | 602,895 | \$139,117 | \$1,431 | \$140,548 | \$0 | \$0 | \$140,548 | \$0 | \$140,548 | \$21,082 | \$161,630 | | | |
| 51 | 1,153 | 23,900,242 | 0 | 23,900,242 | \$4,051,164 | (\$27,987) | \$4,023,177 | \$0 | \$0 | \$4,023,177 | \$0 | \$4,023,177 | \$158,916 | \$4,182,093 | | | |
| 53 | 295 | 8,008,448 | 0 | 8,008,448 | \$606,352 | (\$4,527) | \$601,824 | \$0 | \$0 | \$601,824 | \$0 | \$601,824 | \$34,605 | \$636,429 | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | (\$1,684) | \$1,684 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | (\$665) | \$665 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | \$9,812 | (\$9,812) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | 0 | 0 | 0 | 0 | \$274 | (\$274) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | 0 | 0 | 0 | 0 | \$142,516 | (\$142,516) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | \$17,696 | (\$17,696) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | \$2,100 | (\$2,100) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | 0 | (948,000) | 0 | (948,000) | (\$135,000) | \$0 | (\$135,000) | \$0 | \$0 | (\$135,000) | \$0 | (\$135,000) | \$0 | (\$135,000) | \$0 | (\$135,000) | \$0 |
| AGA | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Lighting | 1,499 | 31,615,405 | 0 | 31,615,405 | 4,839,331 | (\$201,140) | \$4,638,191 | \$0 | \$0 | \$4,638,191 | \$0 | \$4,638,191 | \$214,917 | \$4,853,108 | | | |
| TOTAL COMPANY | 641,030 | 13,700,592,141 | (246,496,513) | (246,496,513) | 13,454,095,628 | 1,285,368,823 | (\$27,646,983) | \$1,257,721,840 | \$0 | (\$20,583,027) | \$1,237,138,813 | \$0 | \$1,237,138,813 | \$187,608,032 | \$1,424,746,845 | | |

PacifiCorp
Oregon Results of Operation - Decem
Historical 12 Months Ended Decemb
Revenue Adjustments Details

| | Total Remove Tariff Riders | Sch 299 RMA Adjust | Out of Period Adjust | Subtotal Normalization Adjustments | Temperature Adjustment | Total Type 1 Adjusted Revenues | Total Type 2 Adj. | Total Type 2 Adjusted Revenues | Jan 1, 2023 GRC Price Change | Jan 1, 2023 TAM Price Change | Total Type 3 | Total Type 3 Adjusted Revenues |
|-----------------------------------|----------------------------|--------------------|----------------------|------------------------------------|------------------------|--------------------------------|-------------------|--------------------------------|------------------------------|------------------------------|----------------------|--------------------------------|
| Residential | 15 | \$2,486 | | \$0 | | \$282,884 | \$0 | \$282,884 | \$6,789 | \$4,866 | \$11,655 | \$294,539 |
| | 4 | \$48,043,356 | | \$0 | (\$14,874,690) | \$620,771,484 | \$0 | \$620,771,484 | \$35,239,820 | \$63,318,691 | \$98,578,511 | \$719,349,995 |
| | 23 | \$804,007 | | \$0 | (\$225,112) | \$12,565,448 | \$0 | \$12,565,448 | \$731,309 | \$1,153,508 | \$1,884,817 | \$14,450,265 |
| | 28 | \$264,755 | | \$0 | | \$3,784,238 | \$0 | \$3,784,238 | \$22,327 | \$438,972 | \$461,299 | \$4,245,537 |
| BPA Balancing Account | | \$2,710,095 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | | (\$1,896,436) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | | \$17,606 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | | \$1,129,026 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | | (\$4,147,659) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | | (\$239,865) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | | (\$25,097,709) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | | (\$855,290) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | | (\$2,990,611) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | | (\$354,816) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | | \$0 | | \$0 | | \$1,938,000 | \$0 | \$1,938,000 | \$0 | \$0 | \$0 | \$1,938,000 |
| AGA | | \$0 | | \$0 | | \$10,160 | \$0 | \$10,160 | \$0 | \$0 | \$0 | \$10,160 |
| Total Residential | \$17,388,945 | \$0 | \$0 | \$0 | (\$15,099,802) | \$639,352,214 | \$0 | \$639,352,214 | \$36,020,245 | \$64,916,037 | \$100,936,282 | \$740,285,496 |
| Commercial | 15 | (\$1,987) | | \$0 | | \$995,348 | \$0 | \$995,348 | \$10,688 | \$11,960 | \$26,648 | \$723,994 |
| | 23 | (\$891,432) | | \$0 | (\$1,114,447) | \$115,882,490 | \$0 | \$115,882,490 | \$6,744,361 | \$10,638,013 | \$17,382,374 | \$133,264,864 |
| | 28 | (\$1,189,394) | | \$0 | (\$1,235,186) | \$164,267,069 | \$0 | \$164,267,069 | \$969,176 | \$19,054,980 | \$20,024,156 | \$184,291,225 |
| | 30 | (\$594,031) | | \$0 | (\$515,267) | \$83,395,990 | \$0 | \$83,395,990 | \$500,376 | \$10,699,705 | \$11,200,081 | \$94,596,071 |
| | 47 | (\$1,191) | | \$0 | | \$4,401,359 | \$0 | \$4,401,359 | (\$190,896) | \$625,633 | \$444,637 | \$4,846,986 |
| | 48 | (\$769,052) | | \$0 | (\$901,256) | \$90,104,594 | \$0 | \$90,104,594 | \$4,108,769 | \$12,803,863 | \$16,912,632 | \$107,017,226 |
| | 848 | (\$16,057) | | \$0 | | \$1,629,337 | \$0 | \$1,629,337 | (\$464,361) | \$0 | (\$464,361) | \$1,164,976 |
| | 54 | (\$307) | | \$0 | | \$126,887 | \$0 | \$126,887 | \$3,091 | \$3,393 | \$6,474 | \$133,161 |
| BPA Balancing Account | | \$42,376 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | | (\$1,701,278) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | | \$15,501 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | | \$2,454,179 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | | (\$3,814,216) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | | (\$175,285) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | | (\$23,191,038) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | | (\$32,1289) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | | (\$2,803,269) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | | (\$388,699) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | | \$0 | | \$0 | | \$5,763,000 | \$0 | \$5,763,000 | \$0 | \$0 | \$0 | \$5,763,000 |
| AGA | | \$0 | | \$0 | | \$3,818,984 | \$0 | \$3,818,984 | \$0 | \$0 | \$0 | \$3,818,984 |
| Total Commercial | (\$3,785,971) | \$0 | \$0 | \$0 | (\$3,766,156) | \$470,084,857 | \$0 | \$470,084,857 | \$11,697,204 | \$53,837,337 | \$65,534,541 | \$535,619,398 |
| Industrial | 15 | (\$169) | | \$0 | | \$23,081 | \$0 | \$23,081 | \$554 | \$397 | \$951 | \$24,032 |
| | 23 | (\$14,929) | | \$0 | | \$1,977,516 | \$0 | \$1,977,516 | \$115,091 | \$191,536 | \$296,627 | \$2,274,143 |
| | 28 | (\$69,650) | | \$0 | | \$7,059,150 | \$0 | \$7,059,150 | \$41,649 | \$818,866 | \$860,515 | \$7,919,705 |
| | 30 | (\$157,997) | | \$0 | | \$15,434,950 | \$0 | \$15,434,950 | \$92,614 | \$1,980,304 | \$2,072,914 | \$17,507,864 |
| | 47 | (\$3,912) | | \$0 | | \$671,588 | \$0 | \$671,588 | (\$27,002) | \$95,433 | \$67,831 | \$739,419 |
| | 48 | (\$315,153) | | \$0 | | \$79,739,209 | \$0 | \$79,739,209 | \$3,636,092 | \$11,330,000 | \$14,966,092 | \$94,705,301 |
| | | (\$4) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BPA Balancing Account | | (\$437,383) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | | \$4,461 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | | (\$287,228) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | | (\$1,108,698) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | | (\$47,913) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | | (\$6,126,070) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | | (\$462,786) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | | (\$757,916) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | | (\$89,923) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | | \$0 | | \$0 | | (\$2,092,000) | \$0 | (\$2,092,000) | \$0 | \$0 | \$0 | (\$2,092,000) |
| AGA | | \$0 | | \$0 | | \$110,755 | \$0 | \$110,755 | \$0 | \$0 | \$0 | \$110,755 |
| Total Industrial | (\$10,478,267) | \$0 | \$0 | \$0 | \$0 | \$102,923,289 | \$0 | \$102,923,289 | \$3,850,364 | \$14,407,336 | \$18,265,700 | \$121,188,989 |
| Irrigation | 41 | \$770,728 | | \$0 | (\$1,618,875) | \$16,743,818 | \$0 | \$16,743,818 | \$974,490 | \$1,460,061 | \$2,434,551 | \$19,178,369 |
| | 23 | \$3 | | \$0 | | \$431 | \$0 | \$431 | \$25 | \$40 | \$65 | \$496 |
| | 48 | (\$13,429) | | \$0 | (\$98,193) | \$1,182,608 | \$0 | \$1,182,608 | \$53,927 | \$168,049 | \$221,976 | \$1,404,584 |
| BPA Balancing Account | | (\$28,258) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BPA Adjustment | | (\$26,717) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Demand Charge Accrual | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | | (\$54,566) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | | \$102 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | | (\$191,730) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | | (\$5,162) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | | (\$903,087) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | | (\$535) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | | (\$113,075) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | | (\$13,416) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | | \$0 | | \$0 | | \$2,017,000 | \$0 | \$2,017,000 | \$0 | \$0 | \$0 | \$2,017,000 |
| AGA | | \$0 | | \$0 | | \$196,406 | \$0 | \$196,406 | \$0 | \$0 | \$0 | \$196,406 |
| Total Irrigation | (\$570,550) | \$0 | \$0 | \$0 | (\$1,717,069) | \$20,140,263 | \$0 | \$20,140,263 | \$1,028,442 | \$1,628,150 | \$2,656,692 | \$22,796,855 |
| Lighting | 15 | \$7 | | \$0 | | \$7,642 | \$0 | \$7,642 | \$183 | \$131 | \$314 | \$7,956 |
| | 23 | \$1,431 | | \$0 | | \$140,548 | \$0 | \$140,548 | \$8,180 | \$12,902 | \$21,082 | \$161,630 |
| | 51 | (\$21,987) | | \$0 | | \$4,023,177 | \$0 | \$4,023,177 | \$36,154 | \$52,162 | \$168,316 | \$4,191,493 |
| | 53 | (\$4,527) | | \$0 | | \$601,824 | \$0 | \$601,824 | \$14,564 | \$20,941 | \$35,505 | \$656,429 |
| Solar Feed-In Revenue | | \$1,684 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | | \$955 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | | (\$9,812) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - I&D Reserve | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Solar Revenue | | (\$274) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | | (\$142,516) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | | (\$17,696) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | | (\$2,100) | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | | \$0 | | \$0 | | (\$135,000) | \$0 | (\$135,000) | \$0 | \$0 | \$0 | (\$135,000) |
| AGA | | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Lighting | (\$201,140) | \$0 | \$0 | \$0 | \$0 | \$4,638,191 | \$0 | \$4,638,191 | \$119,081 | \$95,836 | \$214,917 | \$4,853,108 |
| TOTAL COMPANY | (\$27,646,983) | \$0 | \$0 | \$0 | (\$20,583,027) | \$1,237,138,813 | \$0 | \$1,237,138,813 | \$52,723,336 | \$134,884,696 | \$187,608,032 | \$1,424,746,845 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Income: | | | | | | | |
| Residential | 440 | 1 | (2,871,568) | OR | Situs | (2,871,568) | 3.1.1 |
| Commercial | 442 | 1 | (2,417,501) | OR | Situs | (2,417,501) | 3.1.1 |
| Industrial ¹ | 442 | 1 | (1,720,492) | OR | Situs | (1,720,492) | 3.1.1 |
| Public Street & Highway | 444 | 1 | (32,175) | OR | Situs | (32,175) | 3.1.1 |
| Total | | | <u>(7,041,737)</u> | | | <u>(7,041,737)</u> | |

¹ Includes Irrigation

Description of Adjustment:

Included in base period revenues are a number of items that should not be included in base rate revenues. This adjustment normalizes base revenues by removing numerous revenue items collected through separate tariff riders in the base period. Also removed in this adjustment are revenue credits that have been misallocated to Oregon.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Income: | | | | | | | |
| Residential | 440 | 2 | - | OR | Situs | - | 3.1.1 |
| Commercial | 442 | 2 | - | OR | Situs | - | 3.1.1 |
| Industrial ¹ | 442 | 2 | - | OR | Situs | - | 3.1.1 |
| Public St. & Hwy | 444 | 2 | - | OR | Situs | - | 3.1.1 |
| Total Type III Adjustment to Income | | | <u>-</u> | | | <u>-</u> | |
| Residential | 440 | 3 | 100,936,282 | OR | Situs | 100,936,282 | 3.1.1 |
| Commercial | 442 | 3 | 65,534,541 | OR | Situs | 65,534,541 | 3.1.1 |
| Industrial ¹ | 442 | 3 | 20,922,292 | OR | Situs | 20,922,292 | 3.1.1 |
| Public St. & Hwy | 444 | 3 | 214,917 | OR | Situs | 214,917 | 3.1.1 |
| Total Type III Adjustment to Income | | | <u>187,608,032</u> | | | <u>187,608,032</u> | |

¹Includes Irrigation

Description of Adjustment:

No Type 2 annualization adjustments.

The Type 3 adjustment is for for rate changes that will become effective in 2023 including, UE-399 GRC (January 1, 2023) and UE-400 TAM (January 1, 2023).

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Remove: | | | | | | | |
| December 2022 Booked Revenues (Including Accruals) | 456 | 1 | (5,849,395) | SG | 26.723% | (1,563,157) | 3.4.1 |
| December 2022 REC Deferrals | 456 | 1 | 1,053,953 | SG | 26.723% | 281,652 | 3.4.1 |
| December 2022 LJ Indemity | 456 | 1 | (833,668) | SG | 26.723% | (222,784) | 3.4.1 |

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2022. Most of Oregon's share of the renewable energy credits (RECs) are banked for compliance; however, not all RECs meet the Oregon RPS qualifications. Oregon's revenues from RPS ineligible RECs that are sold are passed backed to customers through the Oregon property sales balancing account per Commission Order No. 10-210 in Docket UP 260. This adjustment also removes REC Deferrals from the 12 months ended December 2022.

PacifiCorp
Oregon Results of Operations - December 2022
REC Revenue
Actuals as Booked

| Posting Date | Fin Accrual | Fin Reversal | Back Office Actual | Kennecott Removal | NET Rec Revenue |
|----------------------------------|--------------------|------------------|--------------------|-------------------|--------------------|
| FERC Acct (Ref B1) | 4562700 | 4562700 | 4562700 | 4562700 | |
| SAP Acct | 301944 | 301944 | 301945 | 301945 | |
| January-22 | (539,437) | 394,100 | (393,739) | 50,000 | (489,076) |
| February-22 | (410,725) | 539,437 | (358,250) | 50,000 | (179,538) |
| March-22 | (1,512,365) | 410,725 | (640,700) | 50,000 | (1,692,340) |
| April-22 | (988,438) | 1,512,365 | (2,208,364) | 50,000 | (1,634,437) |
| May-22 | (1,384,185) | 1,976,875 | (849,500) | 50,000 | (206,810) |
| June-22 | (424,953) | 395,747 | (456,961) | 50,000 | (436,167) |
| July-22 | (385,881) | 424,953 | (408,834) | 50,000 | (319,762) |
| August-22 | (391,563) | 385,881 | (52,146) | 50,000 | (7,828) |
| September-22 | (50,000) | 391,563 | (50,000) | 50,000 | 341,563 |
| October-22 | (50,000) | 50,000 | (50,000) | 50,000 | - |
| November-22 | (50,000) | 50,000 | (50,000) | 50,000 | - |
| December-22 | (50,000) | 50,000 | (1,275,000) | 50,000 | (1,225,000) |
| 12 ME December 2022 Total | (6,237,547) | 6,581,647 | (6,793,495) | 600,000 | (5,849,395) |

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2022 **1,053,953 Ref. 3.4**

Leaning Juniper indemnity and Pryor Mountain REC revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2022 **833,668 Ref. 3.4**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Revenues: | | | | | | | |
| Other Electric Revenues | 456 | 1 | (10,062,431) | SG | 26.723% | (2,689,023) | 3.5.1 |
| Other Electric Revenues | 456 | 1 | (1,672,328) | SE | 25.287% | (422,889) | 3.5.1 |
| Other Electric Revenues | 456 | 2 | 1,438,866 | SG | 26.723% | 384,514 | 3.5.1 |
| Other Electric Revenues | 456 | 3 | 3,833,062 | SG | 26.723% | 1,024,324 | 3.5.1 |
| | | | <u>(6,462,831)</u> | | | <u>(2,727,399)</u> | |
| Adjustment Detail: | | | | | | | |
| Actual Wheeling Revenues 12 ME December 2022 | | | 187,147,115 | | | | 3.5.1 |
| Total Adjustments | | | <u>(6,462,831)</u> | | | | Above |
| Adjusted Wheeling Revenues 12 ME December 2023 | | | <u>180,684,284</u> | | | | 3.5.1 |

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2022 and adds in pro forma changes through December 2023.

Rocky Mountain Power
Results of Operations - December 2022
Wheeling Revenue

| Customer | Total |
|--|--------------|
| 3 Phase Renewables | 5 |
| Airport Solar LLC | (2,308,282) |
| Arizona Electric Power Cooperative, Inc. | (2,639) |
| Arizona Public Service Company | (71,082) |
| Avangrid Renewables, LLC | (6,422,192) |
| Avista | (15,778) |
| Basin Electric Power Cooperative | (2,351,036) |
| BHG | (5,139) |
| Black Hills Corporation | (3,952,308) |
| Black Hills/Colorado Electric Utility Company | 0 |
| Bonneville Power Administration | (25,599,963) |
| Brookfield Renewable Trading & Marketing LP | (472,602) |
| Calpine Energy Solutions | (784,035) |
| City of Roseville | (1,886,683) |
| Clatskanie Peoples Utility District | (613,930) |
| Conoco Phillips Company | (5,023) |
| Constellation Energy Generation, LLC (ESS) | (39,935) |
| Constellation Energy Generation, LLC (Stateline) | (12,094,153) |
| CP Energy Marketing (US) Inc. | (15,336) |
| Deseret Generation & Trans. | (7,951,727) |
| Dynasty Power Inc. | (2,299,522) |
| EDF Trading North America, LLC | (349,631) |
| Enel Trading North America | 0 |
| Energy Keepers, Inc | (356,133) |
| Eugene Water & Electric Board | 0 |
| Evergreen Biopower | (457,984) |
| Fall River Rural Electric Cooperative | (151,308) |
| Falls Creek H.P. LP | (191,137) |
| Foote Creek IV, LLC | 0 |
| Garrett Solar LLC | (473,663) |
| Guzman Energy, LLC | (1,786,463) |
| Idaho Power Company | (3,026,867) |
| Idaho Power Company - Power Supply Merchant | (5,654) |
| Imperial Irrigation District | (847,838) |
| Intermountain Power Agency | 0 |
| Klamath Energy LLC | 0 |
| Los Angeles Department of Water & Power | (31,243) |
| Macquarie Energy, LLC | (1,654,280) |
| MAG Energy Solutions, Inc. | (2,519) |
| Marysville Hydro Partners | 0 |
| Mercuria Energy America, LLC | (1,840,398) |
| Moon Lake Electric Association | (20,424) |
| Morgan Stanley | (3,515,970) |
| Municipal Energy Nebraska, Inc. | 0 |
| Navajo Tribal Utility Authority | (102,866) |
| Nevada Power Company | (177,888) |
| NextEra Energy Resources, LLC | (4,468,031) |
| Pacific Gas & Electric Company | (16,397) |
| PACIFICORP | 0 |
| PACIFICORP TRANSFER | 0 |
| Portland General Electric Company | (100,848) |
| Powerex Corporation | (44,442,864) |
| Public Services Company of Colorado | (54,474) |
| Rainbow Energy Marketing | (1,616,832) |
| Sacramento Municipal Utility District | (777,642) |
| Salt River Project | (1,023,210) |
| Shell Energy North America | (3,045,933) |
| Sierra Pacific Power Company | (36,159) |
| Southern California Edison Company | (4,395,244) |
| Southern California Public Power Authority | (61,348) |
| State of South Dakota | (163,712) |
| TEC Energy Inc. | 0 |
| Tenaska Power Services Co | (829,676) |
| The Energy Authority, Inc. | (1,262,070) |
| Thermo No. 1 BE-01, LLC | (503,187) |
| TransAlta Energy Marketing (U.S.) Inc. | (757,880) |
| Tri-State Generation & Trans. | (729,243) |
| Tucson Electric Power Co | 0 |
| U.S. Bureau of Reclamation CR | (10,961) |
| U.S. Bureau of Reclamation FNO | (21,820) |
| U.S. Bureau of Reclamation WB | (28,170) |
| Uniper Global Commodities North America LLC | (518,811) |
| Utah Associated Municipal Power Sys OM | 0 |
| Utah Associated Municipal Power Systems | (26,087,335) |
| Utah Municipal Power Agency | (4,518,151) |
| Vitol Inc. | (1,298,959) |
| Warm Springs Power Enterprises | (119,700) |
| Western Area Power Adm CO River | (2,069) |
| Western Area Power Adm FNO | (91,142) |
| Western Area Power Adm LAP | (12,571) |
| Western Area Power Administration | (2,891,952) |
| SAP Adjustments | (5,377,099) |

Total (187,147,115)

Ref 3.5

Type

| | | |
|---|---|-------------|
| 1 | Remove refunds and other out of period adjustments* | 11,734,758 |
| 2 | Annualized Charges | (1,438,866) |
| 3 | Proforma Adjustments | (3,833,062) |

Incremental Adjustments 6,462,831

Ref 3.5

Accum Totals (180,684,284)

Ref 3.5

Tab 4

| | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 |
|-------------------------------|---|---|---|--|----------------------------------|----------------------|--|
| | Miscellaneous General Expense & Revenue | Wages and Employee Benefits - Annualization | Pro Forma Wages and Employee Benefits | Meals & Entertainment Adjustment | Remove Non- Recurring Entries | Insurance Expense | Generation Expense Normalization |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 897,799 | 897,799 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 897,799 | 897,799 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (854,704) | (2,227) | 86,167 | 1,482,335 | (1,507) | - | (2,419,472) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 2,329,793 | - | 19,613 | 337,395 | (775) | 1,973,560 | - |
| 12 Other Power Supply | 423,436 | 98,659 | 33,482 | 575,986 | (9,709) | - | (274,981) |
| 13 Transmission | 571,768 | - | 31,471 | 541,394 | (1,097) | - | - |
| 14 Distribution | 42,762,781 | - | 169,169 | 2,910,216 | (16,604) | - | - |
| 15 Customer Accounting | 1,502,667 | (11,805) | 28,328 | 487,321 | (1,895) | - | - |
| 16 Customer Service & Info | 202,028 | 25,675 | 10,105 | 173,839 | (7,592) | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (11,034,322) | 359,642 | 22,914 | 394,178 | (9,322) | (3,608,233) | - |
| 19 Total O&M Expenses | 35,903,447 | 469,944 | 401,247 | 6,902,664 | (48,500) | 1,973,560 | (2,694,453) |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | 3,932,053 | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (7,821,253) | 70,202 | (80,436) | (1,383,749) | 9,723 | (395,632) | 540,146 |
| 24 State | (1,771,297) | 15,899 | (18,217) | (313,381) | 2,202 | (89,600) | 122,328 |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 77,661 | 77,661 | - | - | - | - | - |
| 28 Total Operating Expenses: | 30,320,610 | 633,705 | 302,594 | 5,205,534 | (36,575) | 1,488,329 | (2,031,979) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (29,422,811) | 264,094 | (302,594) | (5,205,534) | 36,575 | (1,488,329) | 2,031,979 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (11,813,329) | - | - | - | - | (11,813,329) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 48,047,836 | - | - | - | - | 48,047,836 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 36,234,507 | - | - | - | - | 36,234,507 | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 36,234,507 | - | - | - | - | 36,234,507 | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -1.178% | 0.010% | -0.012% | -0.200% | 0.001% | -0.057% | 0.051% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (39,015,362) | 350,195 | (401,247) | (6,902,664) | 48,500 | (1,973,560) | 2,694,453 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (39,015,362) | 350,195 | (401,247) | (6,902,664) | 48,500 | (1,973,560) | 2,694,453 |
| 73 | | | | | | | |
| 74 State Income Taxes | (1,771,297) | 15,899 | (18,217) | (313,381) | 2,202 | (89,600) | 122,328 |
| 75 | | | | | | | |
| 76 Taxable Income | (37,244,064) | 334,296 | (383,030) | (6,589,283) | 46,298 | (1,883,961) | 2,572,125 |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (7,821,253) | 70,202 | (80,436) | (1,383,749) | 9,723 | (395,632) | 540,146 |

| | 4.8 | 4.9 | 4.10 | 4.11 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Wildfire & Vegetation Expense |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | - | - | - |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | - | - | - |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | - | - | - |
| 12 Other Power Supply | - | - | - | - |
| 13 Transmission | - | - | - | - |
| 14 Distribution | - | - | - | 39,700,000 |
| 15 Customer Accounting | - | 1,000,719 | - | - |
| 16 Customer Service & Info | - | - | - | - |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | (116,622) | 687,928 | (8,764,806) | - |
| 19 Total O&M Expenses | (116,622) | 1,688,647 | (8,764,806) | 39,700,000 |
| 20 Depreciation | - | - | - | - |
| 21 Amortization | - | - | - | - |
| 22 Taxes Other Than Income | - | 3,932,053 | - | - |
| 23 Income Taxes: Federal | 23,379 | (1,126,759) | 1,757,046 | (7,958,500) |
| 24 State | 5,295 | (255,180) | 397,922 | (1,802,380) |
| 25 Deferred Income Taxes | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - |
| 28 Total Operating Expenses: | (87,949) | 4,238,761 | (6,609,838) | 29,939,120 |
| 29 | | | | |
| 30 Operating Rev For Return: | 87,949 | (4,238,761) | 6,609,838 | (29,939,120) |
| 31 | | | | |
| 32 Rate Base: | | | | |
| 33 Electric Plant In Service | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - |
| 37 Pensions | - | - | - | - |
| 38 Prepayments | - | - | - | - |
| 39 Fuel Stock | - | - | - | - |
| 40 Material & Supplies | - | - | - | - |
| 41 Working Capital | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - |
| 45 | | | | |
| 46 Deductions: | | | | |
| 47 Accum Prov For Deprec | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - |
| 54 | | | | |
| 55 Total Deductions: | - | - | - | - |
| 56 | | | | |
| 57 Total Rate Base: | - | - | - | - |
| 58 | | | | |
| 59 | | | | |
| 60 Estimated ROE impact | 0.003% | -0.163% | 0.255% | -1.153% |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 TAX CALCULATION: | | | | |
| 65 | | | | |
| 66 Operating Revenue | 116,622 | (5,620,700) | 8,764,806 | (39,700,000) |
| 67 Other Deductions | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - |
| 69 Interest | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - |
| 72 Income Before Tax | 116,622 | (5,620,700) | 8,764,806 | (39,700,000) |
| 73 | | | | |
| 74 State Income Taxes | 5,295 | (255,180) | 397,922 | (1,802,380) |
| 75 | | | | |
| 76 Taxable Income | 111,328 | (5,365,520) | 8,366,884 | (37,897,620) |
| 77 | | | | |
| 78 Federal Income Taxes | 23,379 | (1,126,759) | 1,757,046 | (7,958,500) |

| | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 |
|-------------------------------|---|---|---|--|----------------------------------|----------------------|--|
| | Miscellaneous General Expense & Revenue | Wages and Employee Benefits - Annualization | Pro Forma Wages and Employee Benefits | Meals & Entertainment Adjustment | Remove Non- Recurring Entries | Insurance Expense | Generation Expense Normalization |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 897,799 | 897,799 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | <u>897,799</u> | <u>897,799</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (2,423,206) | (2,227) | - | (1,507) | - | - | (2,419,472) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 1,972,786 | - | - | (775) | 1,973,560 | - | - |
| 12 Other Power Supply | (186,031) | 98,659 | - | (9,709) | - | - | (274,981) |
| 13 Transmission | (1,097) | - | - | (1,097) | - | - | - |
| 14 Distribution | (16,604) | - | - | (16,604) | - | - | - |
| 15 Customer Accounting | (13,700) | (11,805) | - | (1,895) | - | - | - |
| 16 Customer Service & Info | 18,083 | 25,675 | - | (7,592) | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (10,138,845) | 359,642 | - | (9,322) | - | (9,609,858) | - |
| 19 Total O&M Expenses | <u>(10,788,614)</u> | <u>469,944</u> | <u>-</u> | <u>(48,500)</u> | <u>1,973,560</u> | <u>(9,609,858)</u> | <u>(2,694,453)</u> |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | 6,057,486 | - | - | - | 6,057,486 | - | - |
| 23 Income Taxes: Federal | 1,112,840 | 70,202 | - | 9,723 | (1,609,952) | 1,926,450 | 540,146 |
| 24 State | 252,027 | 15,899 | - | 2,202 | (364,610) | 436,288 | 122,328 |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 77,661 | 77,661 | - | - | - | - | - |
| 28 Total Operating Expenses: | <u>(3,288,600)</u> | <u>633,705</u> | <u>-</u> | <u>(36,575)</u> | <u>6,056,485</u> | <u>(7,247,121)</u> | <u>(2,031,979)</u> |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | <u>4,186,399</u> | <u>264,094</u> | <u>-</u> | <u>36,575</u> | <u>(6,056,485)</u> | <u>7,247,121</u> | <u>2,031,979</u> |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (11,813,329) | - | - | - | - | (11,813,329) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 48,047,836 | - | - | - | - | 48,047,836 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | <u>36,234,507</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,234,507</u> | <u>-</u> |
| 56 | | | | | | | |
| 57 Total Rate Base: | <u>36,234,507</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,234,507</u> | <u>-</u> |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.107% | 0.010% | 0.000% | 0.000% | 0.001% | -0.233% | 0.078% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 5,551,267 | 350,195 | - | 48,500 | (8,031,046) | 9,609,858 | 2,694,453 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | <u>5,551,267</u> | <u>350,195</u> | <u>-</u> | <u>48,500</u> | <u>(8,031,046)</u> | <u>9,609,858</u> | <u>2,694,453</u> |
| 73 | | | | | | | |
| 74 State Income Taxes | 252,027 | 15,899 | - | 2,202 | (364,610) | 436,288 | 122,328 |
| 75 | | | | | | | |
| 76 Taxable Income | <u>5,299,239</u> | <u>334,296</u> | <u>-</u> | <u>46,298</u> | <u>(7,666,437)</u> | <u>9,173,570</u> | <u>2,572,125</u> |
| 77 | | | | | | | |
| 78 Federal Income Taxes | <u>1,112,840</u> | <u>70,202</u> | <u>-</u> | <u>9,723</u> | <u>(1,609,952)</u> | <u>1,926,450</u> | <u>540,146</u> |

| | 4.8 | 4.9 | 4.10 | 4.11 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Wildfire & Vegetation Expense |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | - | - | - |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | - | - | - |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | - | - | - |
| 12 Other Power Supply | - | - | - | - |
| 13 Transmission | - | - | - | - |
| 14 Distribution | - | - | - | - |
| 15 Customer Accounting | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | (116,622) | - | (762,685) | - |
| 19 Total O&M Expenses | (116,622) | - | (762,685) | - |
| 20 Depreciation | - | - | - | - |
| 21 Amortization | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - |
| 23 Income Taxes: Federal | 23,379 | - | 152,892 | - |
| 24 State | 5,295 | - | 34,626 | - |
| 25 Deferred Income Taxes | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - |
| 28 Total Operating Expenses: | (87,949) | - | (575,167) | - |
| 29 | | | | |
| 30 Operating Rev For Return: | 87,949 | - | 575,167 | - |
| 31 | | | | |
| 32 Rate Base: | | | | |
| 33 Electric Plant In Service | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - |
| 37 Pensions | - | - | - | - |
| 38 Prepayments | - | - | - | - |
| 39 Fuel Stock | - | - | - | - |
| 40 Material & Supplies | - | - | - | - |
| 41 Working Capital | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - |
| 45 | | | | |
| 46 Deductions: | | | | |
| 47 Accum Prov For Deprec | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - |
| 54 | | | | |
| 55 Total Deductions: | - | - | - | - |
| 56 | | | | |
| 57 Total Rate Base: | - | - | - | - |
| 58 | | | | |
| 59 | | | | |
| 60 Estimated ROE impact | 0.003% | 0.000% | 0.022% | 0.000% |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 TAX CALCULATION: | | | | |
| 65 | | | | |
| 66 Operating Revenue | 116,622 | - | 762,685 | - |
| 67 Other Deductions | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - |
| 69 Interest | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - |
| 72 Income Before Tax | 116,622 | - | 762,685 | - |
| 73 | | | | |
| 74 State Income Taxes | 5,295 | - | 34,626 | - |
| 75 | | | | |
| 76 Taxable Income | 111,328 | - | 728,059 | - |
| 77 | | | | |
| 78 Federal Income Taxes | 23,379 | - | 152,892 | - |

| | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 |
|-------------------------------|---|---|---|--|----------------------------------|----------------------|--|
| | Miscellaneous General Expense & Revenue | Wages and Employee Benefits - Annualization | Pro Forma Wages and Employee Benefits | Meals & Entertainment Adjustment | Remove Non- Recurring Entries | Insurance Expense | Generation Expense Normalization |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 86,167 | - | 86,167 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 19,613 | - | 19,613 | - | - | - | - |
| 12 Other Power Supply | 33,482 | - | 33,482 | - | - | - | - |
| 13 Transmission | 31,471 | - | 31,471 | - | - | - | - |
| 14 Distribution | 169,169 | - | 169,169 | - | - | - | - |
| 15 Customer Accounting | 28,328 | - | 28,328 | - | - | - | - |
| 16 Customer Service & Info | 10,105 | - | 10,105 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 22,914 | - | 22,914 | - | - | - | - |
| 19 Total O&M Expenses | 401,247 | - | 401,247 | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (80,436) | - | (80,436) | - | - | - | - |
| 24 State | (18,217) | - | (18,217) | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 302,594 | - | 302,594 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (302,594) | - | (302,594) | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.013% | 0.000% | -0.013% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (401,247) | - | (401,247) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (401,247) | - | (401,247) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (18,217) | - | (18,217) | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (383,030) | - | (383,030) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (80,436) | - | (80,436) | - | - | - | - |

| | 4.8 | 4.9 | 4.10 | 4.11 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Wildfire & Vegetation Expense |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | - | - | - |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | - | - | - |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | - | - | - |
| 12 Other Power Supply | - | - | - | - |
| 13 Transmission | - | - | - | - |
| 14 Distribution | - | - | - | - |
| 15 Customer Accounting | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - |
| 20 Depreciation | - | - | - | - |
| 21 Amortization | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - |
| 24 State | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - |
| 29 | | | | |
| 30 Operating Rev For Return: | - | - | - | - |
| 31 | | | | |
| 32 Rate Base: | | | | |
| 33 Electric Plant In Service | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - |
| 37 Pensions | - | - | - | - |
| 38 Prepayments | - | - | - | - |
| 39 Fuel Stock | - | - | - | - |
| 40 Material & Supplies | - | - | - | - |
| 41 Working Capital | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - |
| 45 | | | | |
| 46 Deductions: | | | | |
| 47 Accum Prov For Deprec | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - |
| 54 | | | | |
| 55 Total Deductions: | - | - | - | - |
| 56 | | | | |
| 57 Total Rate Base: | - | - | - | - |
| 58 | | | | |
| 59 | | | | |
| 60 Estimated ROE impact | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 TAX CALCULATION: | | | | |
| 65 | | | | |
| 66 Operating Revenue | - | - | - | - |
| 67 Other Deductions | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - |
| 69 Interest | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - |
| 72 Income Before Tax | - | - | - | - |
| 73 | | | | |
| 74 State Income Taxes | - | - | - | - |
| 75 | | | | |
| 76 Taxable Income | - | - | - | - |
| 77 | | | | |
| 78 Federal Income Taxes | - | - | - | - |

| | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 |
|-------------------------------|---|---|---|--|----------------------------------|----------------------|--|
| | Miscellaneous General Expense & Revenue | Wages and Employee Benefits - Annualization | Pro Forma Wages and Employee Benefits | Meals & Entertainment Adjustment | Remove Non- Recurring Entries | Insurance Expense | Generation Expense Normalization |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 1,482,335 | - | 1,482,335 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 337,395 | - | 337,395 | - | - | - | - |
| 12 Other Power Supply | 575,986 | - | 575,986 | - | - | - | - |
| 13 Transmission | 541,394 | - | 541,394 | - | - | - | - |
| 14 Distribution | 42,610,216 | - | 2,910,216 | - | - | - | - |
| 15 Customer Accounting | 1,488,040 | - | 487,321 | - | - | - | - |
| 16 Customer Service & Info | 173,839 | - | 173,839 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (918,390) | - | 394,178 | - | - | 6,001,625 | - |
| 19 Total O&M Expenses | 46,290,815 | - | 6,902,664 | - | - | 6,001,625 | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | (2,125,433) | - | - | - | (6,057,486) | - | - |
| 23 Income Taxes: Federal | (8,853,657) | - | (1,383,749) | - | 1,214,320 | (1,203,122) | - |
| 24 State | (2,005,108) | - | (313,381) | - | 275,010 | (272,474) | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 33,306,616 | - | 5,205,534 | - | (4,568,156) | 4,526,029 | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (33,306,616) | - | (5,205,534) | - | 4,568,156 | (4,526,029) | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -1.428% | 0.000% | 0.000% | -0.223% | 0.000% | 0.196% | -0.194% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (44,165,381) | - | (6,902,664) | - | 6,057,486 | (6,001,625) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (44,165,381) | - | (6,902,664) | - | 6,057,486 | (6,001,625) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (2,005,108) | - | (313,381) | - | 275,010 | (272,474) | - |
| 75 | | | | | | | |
| 76 Taxable Income | (42,160,273) | - | (6,589,283) | - | 5,782,476 | (5,729,151) | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (8,853,657) | - | (1,383,749) | - | 1,214,320 | (1,203,122) | - |

| | 4.8 | 4.9 | 4.10 | 4.11 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Wildfire & Vegetation Expense |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | - | - | - |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | - | - | - |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | - | - | - |
| 12 Other Power Supply | - | - | - | - |
| 13 Transmission | - | - | - | - |
| 14 Distribution | - | - | - | 39,700,000 |
| 15 Customer Accounting | - | 1,000,719 | - | - |
| 16 Customer Service & Info | - | - | - | - |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | - | 687,928 | (8,002,121) | - |
| 19 Total O&M Expenses | - | 1,688,647 | (8,002,121) | 39,700,000 |
| 20 Depreciation | - | - | - | - |
| 21 Amortization | - | - | - | - |
| 22 Taxes Other Than Income | - | 3,932,053 | - | - |
| 23 Income Taxes: Federal | - | (1,126,759) | 1,604,153 | (7,958,500) |
| 24 State | - | (255,180) | 363,296 | (1,802,380) |
| 25 Deferred Income Taxes | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - |
| 28 Total Operating Expenses: | - | 4,238,761 | (6,034,672) | 29,939,120 |
| 29 | | | | |
| 30 Operating Rev For Return: | - | (4,238,761) | 6,034,672 | (29,939,120) |
| 31 | | | | |
| 32 Rate Base: | | | | |
| 33 Electric Plant In Service | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - |
| 37 Pensions | - | - | - | - |
| 38 Prepayments | - | - | - | - |
| 39 Fuel Stock | - | - | - | - |
| 40 Material & Supplies | - | - | - | - |
| 41 Working Capital | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - |
| 45 | | | | |
| 46 Deductions: | | | | |
| 47 Accum Prov For Deprec | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - |
| 54 | | | | |
| 55 Total Deductions: | - | - | - | - |
| 56 | | | | |
| 57 Total Rate Base: | - | - | - | - |
| 58 | | | | |
| 59 | | | | |
| 60 Estimated ROE impact | 0.000% | -0.182% | 0.259% | -1.283% |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 TAX CALCULATION: | | | | |
| 65 | | | | |
| 66 Operating Revenue | - | (5,620,700) | 8,002,121 | (39,700,000) |
| 67 Other Deductions | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - |
| 69 Interest | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - |
| 72 Income Before Tax | - | (5,620,700) | 8,002,121 | (39,700,000) |
| 73 | | | | |
| 74 State Income Taxes | - | (255,180) | 363,296 | (1,802,380) |
| 75 | | | | |
| 76 Taxable Income | - | (5,365,520) | 7,638,825 | (37,897,620) |
| 77 | | | | |
| 78 Federal Income Taxes | - | (1,126,759) | 1,604,153 | (7,958,500) |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--|---------|------|------------------|--------|----------|---------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | 1 | (389,834) | OR | Situs | (389,834) | |
| Commercial and Industrial | 442 | 1 | 1,290,071 | OR | Situs | 1,290,071 | |
| Public Street & Highway | 444 | 1 | (2,438) | OR | Situs | (2,438) | |
| | | | <u>897,799</u> | | | <u>897,799</u> | 4.1.2 |
| Gain on Property Sales | 421 | 1 | 1,196,459 | SO | 27.770% | 332,252 | |
| Gain on Property Sales | 421 | 1 | (952,692) | SG | 26.723% | (254,592) | |
| Gain on Property Sales | 421 | 1 | - | OR | Situs | - | |
| Gain on Property Sales | 421 | 1 | (36,459) | UT | Situs | - | |
| | | | <u>207,308</u> | | | <u>77,661</u> | 4.1.1 |
| Adjustment to Expense: | | | | | | | |
| Administrative & General Salaries | 920 | 1 | (5,257) | SO | 27.770% | (1,460) | |
| Office Supplies and Expenses | 921 | 1 | (7,921) | SO | 27.770% | (2,200) | |
| Re-allocate Regulatory Commission | 928 | 1 | (9,555) | OR | Situs | (9,555) | |
| Re-allocate Regulatory Commission | 928 | 1 | 9,555 | SG | 26.723% | 2,553 | |
| Office Supplies and Expenses | 921 | 1 | (3,572) | SO | 27.770% | (992) | |
| Office Supplies and Expenses | 921 | 1 | 1,345,330 | SO | 27.770% | 373,593 | |
| Blue Sky | 909 | 1 | 1,377 | CN | 31.027% | 427 | |
| Blue Sky | 909 | 1 | 18,705 | OR | Situs | 18,705 | |
| Blue Sky | 903 | 1 | (11,805) | OR | Situs | (11,805) | |
| Blue Sky | 929 | 1 | (8,278) | SO | 27.770% | (2,299) | |
| Reallocation | 909 | 1 | 14,907 | CN | 31.027% | 4,625 | |
| Reallocation | 909 | 1 | (13,249) | UT | Situs | - | |
| Reallocation | 909 | 1 | 15,483 | ID | Situs | - | |
| Reallocation | 909 | 1 | (85) | WY | Situs | - | |
| Reallocation | 909 | 1 | 483 | WA | Situs | - | |
| Reallocation | 909 | 1 | (19,456) | CA | Situs | - | |
| Reallocation | 909 | 1 | 1,917 | OR | Situs | 1,917 | |
| Misc. Steam Expense | 506 | 1 | (8,333) | SG | 26.723% | (2,227) | |
| Outside Services | 923 | 1 | (369,185) | WY | Situs | - | |
| Other Expenses | 557 | 1 | 369,185 | SG | 26.723% | 98,659 | |
| Total Miscellaneous General Expense Removal | | | <u>1,320,247</u> | | | <u>469,944</u> | 4.1.1 |
| Total Adjustment | | | <u>2,425,354</u> | | | <u>1,445,404</u> | 4.1.1 |

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, it recognizes revenues from the Oregon Customer Opt-Out deferral and reflects the amortization of Oregon Depreciation Deferral, and deferral of revenues collected in advance of Bridger Mine Reclamation to a regulatory liability.

PacifiCorp
Oregon Results of Operations - December 2022
Miscellaneous General Expense & Revenue
Adjustments Required

| Description | FERC | Factor | Amount | |
|--|-------------|---------------|-------------------------|-----------------|
| FERC 421 - (Gain)/Loss on Sale of Utility Plant | | | | |
| Gain on Property Sales | 421 | SO | 1,196,459 | |
| Gain on Property Sales | 421 | SG | (952,692) | |
| Gain on Property Sales | 421 | OR | - | |
| Gain on Property Sales | 421 | UT | (36,459) | |
| | | | <u>207,308</u> | Ref. 4.1 |
| Non Regulated Flights | | | | |
| Administrative & General Salaries | 920 | SO | (5,257) | |
| Office Supplies and Expenses | 921 | SO | (7,921) | |
| | | | <u>(13,178)</u> | Ref. 4.1 |
| FERC 921 - Office Supplies & Expenses | | | | |
| Expense removal | 921 | SO | (3,572) | Ref. 4.1 |
| Regulatory Commission Expenses | | | | |
| Re-allocate Regulatory Commission | 928 | OR | (9,555) | |
| Re-allocate Regulatory Commission | 928 | SG | 9,555 | |
| | | | <u>-</u> | Ref. 4.1 |
| Credit Facility Fee Adjustment | | | | |
| Credit facility fees | 921 | SO | 1,345,330 | Ref. 4.1 |
| Informational & Instructional Advertising | | | | |
| Blue Sky | 909 | CN | 1,377 | |
| Blue Sky | 909 | OR | 18,705 | |
| Blue Sky | 903 | OR | (11,805) | |
| Blue Sky | 929 | SO | (8,278) | |
| Reallocation | 909 | CN | 14,907 | |
| Reallocation | 909 | UT | (13,249) | |
| Reallocation | 909 | ID | 15,483 | |
| Reallocation | 909 | WY | (85) | |
| Reallocation | 909 | WA | 483 | |
| Reallocation | 909 | CA | (19,456) | |
| Reallocation | 909 | OR | 1,917 | |
| Misc. Steam Expense | 506 | SG | (8,333) | |
| Reallocation | 923 | WY | (369,185) | |
| Reallocation | 557 | SG | 369,185 | |
| | | | <u>(8,333)</u> | Ref. 4.1 |
| Total Adjustment | | | <u><u>1,527,555</u></u> | Ref. 4.1 |

PacifiCorp
Oregon Results of Operations - December 2022
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

| | Five-year Opt Out Amortization | Oregon Depreciation Deferral | Bridger Mine Accelerated Depreciation | Total | Account | Factor | |
|---------------------------|--------------------------------------|------------------------------------|---|-----------------------|------------|-----------|----------------|
| Residential | - | 1,238,903 | (1,628,737) | (389,834) | 440 | OR | Ref 4.1 |
| Commercial & Industrial | 1,769,316 | 1,521,819 | (2,001,064) | 1,290,071 | 442 | OR | Ref 4.1 |
| Street & Highway Lighting | - | 7,200 | (9,638) | (2,438) | 444 | OR | Ref 4.1 |
| | <u>1,769,316</u> | <u>2,767,922</u> | <u>(3,639,439)</u> | <u>897,799</u> | | | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Operations | 500 | 2 | 181,459 | SG | 26.723% | 48,492 | |
| Fuel Related-Non NPC | 501 | 2 | 324 | SE | 25.287% | 82 | |
| Steam Maintenance | 512 | 2 | 140,674 | SG | 26.723% | 37,593 | |
| Hydro Operations | 535 | 2 | 37,820 | SG-P | 26.723% | 10,107 | |
| Hydro Operations | 535 | 2 | 26,690 | SG-U | 26.723% | 7,133 | |
| Hydro Maintenance | 545 | 2 | 7,285 | SG-P | 26.723% | 1,947 | |
| Hydro Maintenance | 545 | 2 | 1,596 | SG-U | 26.723% | 426 | |
| Other Operations | 548 | 2 | 32,405 | SG | 26.723% | 8,660 | |
| Other Operations | 549 | 2 | 92 | OR | Situs | 92 | |
| Other Maintenance | 553 | 2 | 8,554 | SG | 26.723% | 2,286 | |
| Other Power Supply Expenses | 557 | 2 | 83,986 | SG | 26.723% | 22,444 | |
| Other Power Supply Expenses | 557 | 2 | 175 | OR | Situs | - | |
| Transmission Operations | 560 | 2 | 70,552 | SG | 26.723% | 18,854 | |
| Transmission Maintenance | 571 | 2 | 47,213 | SG | 26.723% | 12,617 | |
| Distribution Operations | 580 | 2 | 119,446 | SNPD | 27.188% | 32,474 | |
| Distribution Operations | 580 | 2 | 93,675 | OR | Situs | 34,261 | |
| Distribution Maintenance | 593 | 2 | 28,278 | SNPD | 27.188% | 7,688 | |
| Distribution Maintenance | 593 | 2 | 251,738 | OR | Situs | 94,745 | |
| Customer Accounts | 903 | 2 | 75,934 | CN | 31.027% | 23,560 | |
| Customer Accounts | 903 | 2 | 33,571 | OR | Situs | 4,767 | |
| Customer Services | 908 | 2 | 12,149 | CN | 31.027% | 3,769 | |
| Customer Services | 908 | 2 | 69 | OTHER | 0.000% | - | |
| Customer Services | 908 | 2 | 17,986 | OR | Situs | 6,336 | |
| Administrative & General | 920 | 2 | 71,653 | SO | 27.770% | 19,898 | |
| Administrative & General | 920 | 2 | 1,986 | OR | Situs | 1,042 | |
| Administrative & General | 935 | 2 | 6,607 | SO | 27.770% | 1,835 | |
| Administrative & General | 935 | 2 | 189 | OR | Situs | 139 | |
| | | | <u>1,352,107</u> | | | <u>401,247</u> | 4.3.2 |

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2022 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|-------------------------------|---------|------|-------------------|--------|----------|---------------------|-------|
| Adjustment to Expense: | | | | | | | |
| Steam Operations | 500 | 3 | 3,121,647 | SG | 26.723% | 834,210 | |
| Fuel Related-Non NPC | 501 | 3 | 5,580 | SE | 25.287% | 1,411 | |
| Steam Maintenance | 512 | 3 | 2,420,028 | SG | 26.723% | 646,714 | |
| Hydro Operations | 535 | 3 | 650,619 | SG-P | 26.723% | 173,867 | |
| Hydro Operations | 535 | 3 | 459,155 | SG-U | 26.723% | 122,702 | |
| Hydro Maintenance | 545 | 3 | 125,323 | SG-P | 26.723% | 33,491 | |
| Hydro Maintenance | 545 | 3 | 27,449 | SG-U | 26.723% | 7,335 | |
| Other Operations | 548 | 3 | 557,471 | SG | 26.723% | 148,975 | |
| Other Operations | 549 | 3 | 1,580 | OR | Situs | 1,580 | |
| Other Maintenance | 553 | 3 | 147,162 | SG | 26.723% | 39,327 | |
| Other Power Supply Expenses | 557 | 3 | 1,444,815 | SG | 26.723% | 386,104 | |
| Other Power Supply Expenses | 557 | 3 | 3,006 | OR | Situs | - | |
| Transmission Operations | 560 | 3 | 1,213,712 | SG | 26.723% | 324,345 | |
| Transmission Maintenance | 571 | 3 | 812,206 | SG | 26.723% | 217,049 | |
| Distribution Operations | 580 | 3 | 2,054,835 | SNPD | 27.188% | 558,660 | |
| Distribution Operations | 580 | 3 | 1,611,497 | OR | Situs | 589,396 | |
| Distribution Maintenance | 593 | 3 | 486,467 | SNPD | 27.188% | 132,258 | |
| Distribution Maintenance | 593 | 3 | 4,330,671 | OR | Situs | 1,629,901 | |
| Customer Accounts | 903 | 3 | 1,306,289 | CN | 31.027% | 405,309 | |
| Customer Accounts | 903 | 3 | 577,524 | OR | Situs | 82,012 | |
| Customer Services | 908 | 3 | 208,996 | CN | 31.027% | 64,846 | |
| Customer Services | 908 | 3 | 1,189 | OTHER | 0.000% | - | |
| Customer Services | 908 | 3 | 309,415 | OR | Situs | 108,993 | |
| Administrative & General | 920 | 3 | 1,232,659 | SO | 27.770% | 342,305 | |
| Administrative & General | 920 | 3 | 34,169 | OR | Situs | 17,926 | |
| Administrative & General | 935 | 3 | 113,661 | SO | 27.770% | 31,563 | |
| Administrative & General | 935 | 3 | 3,249 | OR | Situs | 2,384 | |
| | | | <u>23,260,372</u> | | | <u>6,902,664</u> | 4.3.2 |

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2023 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Oregon Results of Operations - December 2022
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2022), and pro forma period (12 months ending December 2023) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2022 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2022 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.4.
3. The annualized December 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2023 (see page 4.3.3). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.4.
4. Compensation related to the Annual Incentive Plan is included at the December 2023 Pro Forma target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma December 2023 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2022 data escalated to December 2023. These expenses can be found on page 4.3.6.
6. Payroll tax calculations can be found on page 4.3.7.

PacifiCorp
Oregon Results of Operations - December 2022
Wage and Employee Benefit Adjustment

| Description | Actual 12 Months Ended December 2022 | Annualized 12 Months Ended December 2022 | Adjustment | Pro Forma 12 Months Ending December 2023 | Adjustment | Ref. |
|---------------------------------------|--|--|------------------|--|-------------------|---------|
| Regular Ordinary Time | 436,939,964 | 438,560,589 | 1,620,625 | 452,644,604 | 14,084,015 | |
| Overtime | 85,650,661 | 85,968,342 | 317,681 | 88,729,145 | 2,760,803 | |
| Premium Pay | 13,020,154 | 13,068,447 | 48,292 | 13,488,129 | 419,682 | |
| Subtotal for Escalation | 535,610,780 | 537,597,377 | 1,986,598 | 554,861,878 | 17,264,501 | 4.3.3&4 |
| Unused Leave | 4,168,778 | 4,184,240 | 15,462 | 4,318,614 | 134,373 | 4.3.5 |
| Temporary/Contract Labor | - | - | - | - | - | |
| Severance Pay | 132,044 | 132,044 | - | 132,044 | - | 4.3.5 |
| Other Salary/Labor Costs | 4,699,022 | 4,699,022 | - | 4,699,022 | - | |
| Joint Owner Cutbacks | (1,033,955) | (1,037,790) | (3,835) | (1,071,118) | (33,328) | 4.3.5 |
| Subtotal Bare Labor | 543,576,669 | 545,574,894 | 1,998,225 | 562,940,440 | 17,365,546 | |
| Annual Incentive Plan | 30,115,297 | 30,115,297 | - | 38,801,669 | 8,686,372 | 4.3.5 |
| Total Incentive | 30,115,297 | 30,115,297 | - | 38,801,669 | 8,686,372 | |
| Overtime Meals | 1,728,928 | 1,728,928 | - | 1,728,928 | - | |
| Bonus and Awards | 2,200,130 | 2,200,130 | - | 2,200,130 | - | |
| Physical Exam | 63,790 | 63,790 | - | 63,790 | - | |
| Education Assistance | 228,607 | 228,607 | - | 228,607 | - | |
| Mining Salary/Benefit Credit | (162,760) | (162,760) | - | (162,760) | - | |
| Total Other Labor | 4,058,696 | 4,058,696 | - | 4,058,696 | - | |
| Subtotal Labor and Incentive | 577,750,662 | 579,748,887 | 1,998,225 | 605,800,805 | 26,051,918 | |
| Pensions | 5,448,959 | 5,448,959 | - | 5,017,376 | (431,584) | 4.3.6 |
| SERP Plan | - | - | - | - | - | 4.3.6 |
| Post Retirement Benefits | (281,130) | (281,130) | - | 1,096,486 | 1,377,616 | 4.3.6 |
| Post Employment Benefits | 5,206,317 | 5,206,317 | - | 4,722,066 | (484,251) | 4.3.6 |
| Total Pensions | 10,374,146 | 10,374,146 | - | 10,835,928 | 461,782 | 4.3.6 |
| Pension Administration | 1,273,734 | 1,273,734 | - | 1,131,190 | (142,544) | 4.3.6 |
| Medical | 58,393,046 | 58,393,046 | - | 63,798,245 | 5,405,199 | 4.3.6 |
| Dental | 3,238,055 | 3,238,055 | - | 4,469,223 | 1,231,169 | 4.3.6 |
| Vision | 368,315 | 368,315 | - | 533,665 | 165,350 | 4.3.6 |
| Life | 841,255 | 841,255 | - | 871,492 | 30,237 | 4.3.6 |
| 401(k) | 43,102,351 | 43,102,351 | - | 44,651,550 | 1,549,199 | 4.3.6 |
| 401(k) Administration | 364 | 364 | - | - | (364) | 4.3.6 |
| Accidental Death & Disability | 29,018 | 29,018 | - | 30,061 | 1,043 | 4.3.6 |
| Long-Term Disability | 3,942,007 | 3,942,007 | - | 4,083,692 | 141,685 | 4.3.6 |
| Worker's Compensation | 1,021,103 | 1,021,103 | - | 1,057,803 | 36,701 | 4.3.6 |
| Other Salary Overhead | 567,670 | 567,670 | - | 567,670 | - | 4.3.6 |
| Total Benefits | 112,776,920 | 112,776,920 | - | 121,194,593 | 8,417,674 | 4.3.6 |
| Subtotal Pensions and Benefits | 123,151,066 | 123,151,066 | - | 132,030,521 | 8,879,456 | 4.3.6 |
| Payroll Tax Expense | 39,638,733 | 39,778,359 | 139,626 | 41,624,569 | 1,846,210 | 4.3.7 |
| Payroll Tax Expense-Unemployment | 3,116,162 | 3,116,162 | - | 3,116,162 | - | |
| Total Payroll Taxes | 42,754,894 | 42,894,521 | 139,626 | 44,740,731 | 1,846,210 | |
| Total Labor | 743,656,622 | 745,794,473 | 2,137,851 | 782,572,057 | 36,777,584 | 4.3.8 |
| Non-Utility and Capitalized Labor | 273,323,134 | 274,108,879 | 785,745 | 287,626,091 | 13,517,212 | 4.3.8 |
| Total Utility Labor | 470,333,488 | 471,685,594 | 1,352,107 | 494,945,966 | 23,260,372 | 4.3.8 |

Ref. 4.2

Ref. 4.3

PacifiCorp
 Results of Operations - December 2022
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2022
 Pro Forma: 12 Months Ending December 2023

Labor (12 Months Ended December 2022)

| Account Desc. | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Total |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Regular Ordinary Time | 34,379 | 33,130 | 39,331 | 34,768 | 35,899 | 37,648 | 35,112 | 37,832 | 37,468 | 35,911 | 38,107 | 37,356 | 436,940 |
| Overtime | 6,418 | 4,528 | 7,116 | 7,520 | 6,529 | 7,498 | 6,798 | 10,411 | 8,436 | 6,325 | 6,239 | 7,833 | 85,651 |
| Premium Pay | 829 | 861 | 1,217 | 1,306 | 1,181 | 1,317 | 985 | 1,334 | 1,099 | 896 | 1,012 | 982 | 13,020 |
| Grand Total | 41,625 | 38,519 | 47,664 | 43,595 | 43,609 | 46,463 | 42,896 | 49,577 | 47,003 | 43,133 | 45,358 | 46,171 | 535,611 |

Ref. 4.3.2
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Labor (12 Months Ended December 2022)

| Group Code | Labor Group | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Total |
|--------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 15,131 | 14,099 | 18,469 | 15,789 | 16,017 | 17,110 | 15,814 | 16,868 | 17,522 | 16,037 | 16,817 | 17,497 | 197,171 |
| 3 | IBEW 125 | 3,617 | 3,098 | 3,963 | 4,138 | 3,682 | 3,827 | 3,722 | 4,481 | 4,111 | 3,656 | 4,154 | 4,354 | 46,802 |
| 4 | IBEW 659 | 4,573 | 3,432 | 4,173 | 3,695 | 3,890 | 4,181 | 4,470 | 6,671 | 5,206 | 3,934 | 4,347 | 4,260 | 52,831 |
| 5 | UWUA 197 | 271 | 152 | 223 | 166 | 171 | 209 | 211 | 315 | 202 | 222 | 225 | 219 | 2,585 |
| 8 | UWUA 127 | 3,788 | 3,517 | 4,182 | 4,322 | 4,225 | 4,336 | 3,911 | 4,328 | 4,280 | 4,083 | 4,095 | 4,305 | 49,372 |
| 9 | IBEW 57 WY | 70 | 61 | 79 | 80 | 81 | 89 | 83 | 88 | 61 | 59 | 59 | 59 | 869 |
| 11 | IBEW 57 PD | 8,970 | 9,150 | 10,718 | 9,828 | 10,020 | 11,021 | 9,414 | 11,070 | 10,001 | 9,397 | 9,888 | 9,567 | 119,045 |
| 12 | IBEW 57 PS | 3,274 | 3,210 | 3,990 | 3,646 | 3,491 | 3,542 | 3,311 | 3,681 | 3,628 | 3,857 | 3,701 | 3,660 | 42,992 |
| 13 | PCCC Non-Exempt | 419 | 412 | 427 | 415 | 449 | 449 | 444 | 492 | 448 | 421 | 429 | 441 | 5,244 |
| 15 | IBEW 57 CT | 344 | 315 | 357 | 377 | 367 | 364 | 313 | 337 | 301 | 302 | 335 | 373 | 4,085 |
| 16 | IBEW 77 | 118 | 111 | 110 | 114 | 178 | 179 | 134 | 134 | 144 | 121 | 139 | 153 | 1,637 |
| 18 | Non-Exempt | 1,052 | 963 | 973 | 1,023 | 1,038 | 1,156 | 1,069 | 1,112 | 1,098 | 1,045 | 1,169 | 1,282 | 12,979 |
| Grand Total | | 41,625 | 38,519 | 47,664 | 43,595 | 43,609 | 46,463 | 42,896 | 49,577 | 47,003 | 43,133 | 45,358 | 46,171 | 535,611 |

Annualization Increase

| Group Code | Labor Group | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | 3.52% | | | | | | | | | | | |
| 3 | IBEW 125 | | 3.50% | | | | | | | | | | |
| 4 | IBEW 659 | | | | | 2.00% | | 1.50% | | | | | |
| 5 | UWUA 197 | | | | | | 2.50% | | | | | | |
| 8 | UWUA 127 | | | | | | | | | | 2.25% | | |
| 9 | IBEW 57 WY | | | | | | | 2.50% | | | | | |
| 11 | IBEW 57 PD | | 2.50% | | | | | | | | | | |
| 12 | IBEW 57 PS | | 2.50% | | | | | | | | | | |
| 13 | PCCC Non-Exempt | 3.07% | | | | | | | | | | | |
| 15 | IBEW 57 CT | | 2.50% | | | | | | | | | | |
| 16 | IBEW 77 | | 2.25% | | | | | | | | | | |
| 18 | Non-Exempt | 3.44% | | | | | | | | | | | |

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PacifiCorp
Results of Operations - December 2022
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2022
Pro Forma: 12 Months Ending December 2023

Annualized Labor December 2022

| Group Code | Labor Group | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Total |
|--------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 15,131 | 14,099 | 18,469 | 15,789 | 16,017 | 17,110 | 15,814 | 16,868 | 17,522 | 16,037 | 16,817 | 17,497 | 197,171 |
| 3 | IBEW 125 | 3,744 | 3,098 | 3,963 | 4,138 | 3,682 | 3,827 | 3,722 | 4,481 | 4,111 | 3,656 | 4,154 | 4,354 | 46,929 |
| 4 | IBEW 659 | 4,733 | 3,552 | 4,319 | 3,824 | 3,949 | 4,243 | 4,470 | 6,671 | 5,206 | 3,934 | 4,347 | 4,260 | 53,508 |
| 5 | UWUA 197 | 278 | 156 | 229 | 171 | 175 | 209 | 211 | 315 | 202 | 222 | 225 | 219 | 2,610 |
| 8 | UWUA 127 | 3,873 | 3,596 | 4,276 | 4,419 | 4,320 | 4,434 | 3,999 | 4,426 | 4,376 | 4,083 | 4,095 | 4,305 | 50,202 |
| 9 | IBEW 57 WY | 72 | 62 | 81 | 82 | 83 | 91 | 83 | 88 | 61 | 59 | 59 | 59 | 880 |
| 11 | IBEW 57 PD | 9,195 | 9,150 | 10,718 | 9,828 | 10,020 | 11,021 | 9,414 | 11,070 | 10,001 | 9,397 | 9,888 | 9,567 | 119,269 |
| 12 | IBEW 57 PS | 3,355 | 3,210 | 3,990 | 3,646 | 3,491 | 3,542 | 3,311 | 3,681 | 3,628 | 3,857 | 3,701 | 3,660 | 43,074 |
| 13 | PCCC Non-Exempt | 419 | 412 | 427 | 415 | 449 | 449 | 444 | 492 | 448 | 421 | 429 | 441 | 5,244 |
| 15 | IBEW 57 CT | 353 | 315 | 357 | 377 | 367 | 364 | 313 | 337 | 301 | 302 | 335 | 373 | 4,093 |
| 16 | IBEW 77 | 120 | 111 | 110 | 114 | 178 | 179 | 134 | 134 | 144 | 121 | 139 | 153 | 1,639 |
| 18 | Non-Exempt | 1,052 | 963 | 973 | 1,023 | 1,038 | 1,156 | 1,069 | 1,112 | 1,098 | 1,045 | 1,169 | 1,282 | 12,979 |
| Grand Total | | 42,323 | 38,723 | 47,911 | 43,827 | 43,769 | 46,625 | 42,984 | 49,675 | 47,099 | 43,133 | 45,358 | 46,171 | 537,597 |

Ref. 4.3.2

Pro Forma Increase to December 2023

| Group Code | Labor Group | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | 3.50% | | | | | | | | | | | |
| 3 | IBEW 125 | | 4.50% | | | | | | | | | | |
| 4 | IBEW 659 | | | | | 2.00% | | | | | | | |
| 5 | UWUA 197 | | | | | | 4.50% | | | | | | |
| 8 | UWUA 127 | | | | | | | | | | 2.25% | | |
| 9 | IBEW 57 WY | | | | | | | | | | | | |
| 11 | IBEW 57 PD | 4.00% | | | | | | | | | | | |
| 12 | IBEW 57 PS | 4.00% | | | | | | | | | | | |
| 13 | PCCC Non-Exempt | 3.50% | | | | | | | | | | | |
| 15 | IBEW 57 CT | 4.00% | | | | | | | | | | | |
| 16 | IBEW 77 | | 2.00% | | | | | | | | | | |
| 18 | Non-Exempt | 3.50% | | | | | | | | | | | |

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Pro Forma Labor December 2023

| Group Code | Labor Group | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Total |
|--------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 15,660 | 14,593 | 19,115 | 16,342 | 16,578 | 17,709 | 16,367 | 17,458 | 18,136 | 16,599 | 17,405 | 18,109 | 204,072 |
| 3 | IBEW 125 | 3,744 | 3,237 | 4,141 | 4,325 | 3,848 | 3,999 | 3,889 | 4,683 | 4,296 | 3,820 | 4,341 | 4,550 | 48,872 |
| 4 | IBEW 659 | 4,733 | 3,552 | 4,319 | 3,824 | 4,028 | 4,328 | 4,559 | 6,804 | 5,310 | 4,012 | 4,434 | 4,345 | 54,249 |
| 5 | UWUA 197 | 278 | 156 | 229 | 171 | 175 | 218 | 221 | 329 | 211 | 232 | 235 | 229 | 2,682 |
| 8 | UWUA 127 | 3,873 | 3,596 | 4,276 | 4,419 | 4,320 | 4,434 | 3,999 | 4,426 | 4,376 | 4,175 | 4,188 | 4,401 | 50,483 |
| 9 | IBEW 57 WY | 72 | 62 | 81 | 82 | 83 | 91 | 83 | 88 | 61 | 59 | 59 | 59 | 880 |
| 11 | IBEW 57 PD | 9,562 | 9,516 | 11,146 | 10,221 | 10,421 | 11,462 | 9,791 | 11,513 | 10,401 | 9,773 | 10,284 | 9,950 | 124,040 |
| 12 | IBEW 57 PS | 3,490 | 3,339 | 4,150 | 3,791 | 3,631 | 3,684 | 3,444 | 3,828 | 3,774 | 4,012 | 3,849 | 3,807 | 44,797 |
| 13 | PCCC Non-Exempt | 433 | 426 | 441 | 430 | 464 | 465 | 460 | 510 | 463 | 435 | 444 | 456 | 5,427 |
| 15 | IBEW 57 CT | 367 | 327 | 371 | 393 | 382 | 379 | 325 | 350 | 313 | 314 | 348 | 388 | 4,257 |
| 16 | IBEW 77 | 120 | 113 | 113 | 117 | 182 | 183 | 136 | 137 | 147 | 124 | 142 | 157 | 1,670 |
| 18 | Non-Exempt | 1,089 | 997 | 1,007 | 1,059 | 1,074 | 1,196 | 1,106 | 1,151 | 1,137 | 1,081 | 1,210 | 1,327 | 13,434 |
| Grand Total | | 43,420 | 39,913 | 49,390 | 45,173 | 45,185 | 48,148 | 44,381 | 51,277 | 48,625 | 44,635 | 46,938 | 47,778 | 554,862 |

Ref. 4.3.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.

**PacifiCorp
Oregon Results of Operations - December 2022
Wage and Employee Benefit Adjustment**

Composite Labor Increases

| | | Ref. |
|---|-------------|-------------|
| Regular Time/Overtime/Premium Pay Annualize - Actual | 535,610,780 | 4.3.2 |
| Regular Time/Overtime/Premium Pay Annualize - Annualized | 537,597,377 | 4.3.2 |
| % Increase-Annualized | 0.37% | |
| Regular Time/Overtime/Premium Pay December 2023 - Pro Forma | 554,861,878 | 4.3.2 |
| % Increase-Pro Forma | 3.21% | |
| % Increase-Total | 3.59% | |

Miscellaneous Bare Labor Escalation

| Description | December 2022 Actual | Annual Increase | December 2022 Annualized | Annualization Adjustment | Pro Forma Increase | December 2023 Pro Forma | Pro Forma Adjustment | Ref. |
|----------------------|-----------------------------|------------------------|---------------------------------|---------------------------------|---------------------------|--------------------------------|-----------------------------|-------------|
| Unused Leave | 4,168,778 | 0.37% | 4,184,240 | 15,462 | 3.21% | 4,318,614 | 134,373 | 4.3.2 |
| Joint Owner Cutbacks | (1,033,955) | 0.37% | (1,037,790) | (3,835) | 3.21% | (1,071,118) | (33,328) | 4.3.2 |
| | 3,134,823 | | 3,146,450 | 11,627 | | 3,247,496 | 101,046 | |

Annual Incentive Plan Escalation

| Description | December 2022 Actual | December 2023 Pro Forma | Pro Forma Adjustment | Ref. |
|------------------------------------|-----------------------------|--------------------------------|-----------------------------|-------------|
| Annual Incentive Plan Compensation | 30,115,297 | 38,801,669 | 8,686,372 | 4.3.2 |

PacifiCorp
Oregon Results of Operations - December 2022
Wage and Employee Benefit Adjustment

| Description | A | B | C | D | D - A | Ref |
|-------------------------------|--|-------------------------------|-------------------------------------|--|-------------------------|-------|
| | Actual December 2022 Net of Joint Venture | Actual December 2022 Gross | Projected December 2022 Gross | Projected December 2023 Net of Joint Venture | Pro Forma Adjustment | |
| Pensions | 5,448,959 | 5,538,691 | 5,100,000 | 5,017,376 | (431,584) | 4.3.2 |
| SERP Plan | - | - | - | - | - | 4.3.2 |
| Post Retirement Benefits | (281,130) | (238,818) | 931,454 | 1,096,486 | 1,377,616 | 4.3.2 |
| Post Employment Benefits | 5,206,317 | 5,360,581 | 4,861,982 | 4,722,066 | (484,251) | 4.3.2 |
| Subtotal | 10,374,146 | 10,660,454 | 10,893,436 | 10,835,928 | 461,782 | 4.3.2 |
| Pension Administration | 1,273,734 | 1,311,481 | 1,164,713 | 1,131,190 | (142,544) | 4.3.2 |
| Medical | 58,393,046 | 60,188,595 | 65,760,000 | 63,798,245 | 5,405,199 | 4.3.2 |
| Dental | 3,238,055 | 3,340,051 | 4,610,000 | 4,469,223 | 1,231,169 | 4.3.2 |
| Vision | 368,315 | 379,589 | 550,000 | 533,665 | 165,350 | 4.3.2 |
| Life | 841,255 | 867,510 | 898,690 | 871,492 | 30,237 | 4.3.2 |
| 401(k) | 43,102,351 | 44,344,966 | 45,938,828 | 44,651,550 | 1,549,199 | 4.3.2 |
| 401(k) Administration | 364 | 375 | - | - | (364) | 4.3.2 |
| Accidental Death & Disability | 29,018 | 29,394 | 30,451 | 30,061 | 1,043 | 4.3.2 |
| Long-Term Disability | 3,942,007 | 4,058,811 | 4,204,694 | 4,083,692 | 141,685 | 4.3.2 |
| Worker's Compensation | 1,021,103 | 1,049,897 | 1,087,633 | 1,057,803 | 36,701 | 4.3.2 |
| Other Salary Overhead | 567,670 | 568,460 | 568,460 | 567,670 | - | 4.3.2 |
| Subtotal | 112,776,920 | 116,139,129 | 124,813,468 | 121,194,593 | 8,417,674 | 4.3.2 |
| Grand Total | 123,151,066 | 126,799,583 | 135,706,905 | 132,030,521 | 8,879,456 | 4.3.2 |
| | Ref. 4.3.2 | | | Ref. 4.3.2 | Ref. 4.3.2 | |

PacifiCorp
Results of Operations December 2022
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

| | <u>Line No.</u> | <u>Ref</u> | <u>Social Security</u> | <u>Medicare</u> | <u>Total FICA Tax</u> | <u>Ref</u> |
|--|-----------------|------------|------------------------|-------------------|-----------------------|------------|
| FICA Calculated on December 2022 Annualized Labor | | | | | | |
| Annualized Wages Adjustment | a | | 1,986,598 | 1,986,598 | | 4.3.2 |
| Annualized Incentive Adjustment | b | | - | - | | 4.3.2 |
| | c | a + b | <u>1,986,598</u> | <u>1,986,598</u> | | |
| Percentage of eligible wages | d | | 89.97% | 100.00% | | |
| Total eligible wages | e | c * d | <u>1,787,430</u> | <u>1,986,598</u> | | |
| Tax rate | f | | 6.20% | 1.45% | | |
| Tax on eligible wages | g | e * f | <u>110,821</u> | <u>28,806</u> | | |
| Total FICA Tax on Annualized Labor | | g | 110,821 | 28,806 | 139,626 | 4.3.2 |
| FICA Calculated on December 2023 Pro Forma Labor | | | | | | |
| Pro Forma Wages Adjustment | h | | 17,264,501 | 17,264,501 | | 4.3.2 |
| Pro Forma Incentive Adjustment | i | | 8,686,372 | 8,686,372 | | 4.3.2 |
| | j | h + i | <u>25,950,873</u> | <u>25,950,873</u> | | |
| Percentage of eligible wages | k | | 91.36% | 100.00% | | |
| Total eligible wages | l | j * k | <u>23,708,426</u> | <u>25,950,873</u> | | |
| Tax rate | m | | 6.20% | 1.45% | | |
| Tax on eligible wages | n | l * m | <u>1,469,922</u> | <u>376,288</u> | | |
| Total FICA Tax on Pro Forma Labor | | n | 1,469,922 | 376,288 | 1,846,210 | 4.3.2 |

PacifiCorp
 Results of Operations - December 2022
 Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and 2020 Protocol Factor

| Indicator | Actual | | Annualization Adjustment | Annualized | | Pro Forma Adjustment | Pro Forma | |
|----------------------|-------------------------------|----------------|--------------------------|-------------------------------|--------------------------------|----------------------|-----------------|--|
| | 12 Months Ended December 2022 | % Of Total | | 12 Months Ended December 2022 | 12 Months Ending December 2023 | | | |
| 500SG | 63,120,870 | 8.488% | 181,459 | 63,302,329 | 3,121,647 | 66,423,976 | | |
| 501SE | 112,822 | 0.015% | 324 | 113,147 | 5,580 | 118,726 | | |
| 512SG | 48,933,886 | 6.580% | 140,674 | 49,074,560 | 2,420,028 | 51,494,588 | | |
| 535SG-P | 13,155,758 | 1.769% | 37,820 | 13,193,578 | 650,619 | 13,844,197 | | |
| 535SG-U | 9,284,283 | 1.248% | 26,690 | 9,310,974 | 459,155 | 9,770,129 | | |
| 545SG-P | 2,534,088 | 0.341% | 7,285 | 2,541,373 | 125,323 | 2,666,696 | | |
| 545SG-U | 555,024 | 0.075% | 1,596 | 556,620 | 27,449 | 584,069 | | |
| 548SG | 11,272,274 | 1.516% | 32,405 | 11,304,679 | 557,471 | 11,862,150 | | |
| 549OR | 31,941 | 0.004% | 92 | 32,033 | 1,580 | 33,613 | | |
| 553SG | 2,975,679 | 0.400% | 8,554 | 2,984,234 | 147,162 | 3,131,396 | | |
| 557ID | 60,707 | 0.008% | 175 | 60,881 | 3,002 | 63,884 | | |
| 557WYU | 81 | 0.000% | 0 | 81 | 4 | 85 | | |
| 557SG | 29,214,703 | 3.929% | 83,986 | 29,298,689 | 1,444,815 | 30,743,503 | | |
| 560SG | 24,541,716 | 3.300% | 70,552 | 24,612,268 | 1,213,712 | 25,825,980 | | |
| 571SG | 16,423,111 | 2.208% | 47,213 | 16,470,324 | 812,206 | 17,282,530 | | |
| 580CA | 1,762,058 | 0.237% | 5,066 | 1,767,123 | 87,143 | 1,854,266 | | |
| 580ID | 1,721,822 | 0.232% | 4,950 | 1,726,772 | 85,153 | 1,811,925 | | |
| 580OR | 11,917,819 | 1.603% | 34,261 | 11,952,081 | 589,396 | 12,541,477 | | |
| 580SNPD | 41,549,540 | 5.587% | 119,446 | 41,668,986 | 2,054,835 | 43,723,821 | | |
| 580UT | 12,285,974 | 1.652% | 35,320 | 12,321,293 | 607,604 | 12,928,897 | | |
| 580WA | 1,893,943 | 0.255% | 5,445 | 1,899,388 | 93,665 | 1,993,053 | | |
| 580WYP | 2,741,607 | 0.369% | 7,882 | 2,749,489 | 135,586 | 2,885,075 | | |
| 580WYU | 261,857 | 0.035% | 753 | 262,610 | 12,950 | 275,560 | | |
| 593CA | 4,466,304 | 0.601% | 12,840 | 4,479,144 | 220,881 | 4,700,025 | | |
| 593ID | 4,151,353 | 0.558% | 11,934 | 4,163,287 | 205,305 | 4,368,593 | | |
| 593OR | 32,957,221 | 4.432% | 94,745 | 33,051,966 | 1,629,901 | 34,681,868 | | |
| 593SNPD | 9,836,542 | 1.323% | 28,278 | 9,864,820 | 486,467 | 10,351,287 | | |
| 593UT | 31,408,400 | 4.224% | 90,292 | 31,498,692 | 1,553,304 | 33,051,997 | | |
| 593WA | 7,262,849 | 0.977% | 20,879 | 7,283,728 | 359,185 | 7,642,913 | | |
| 593WYP | 6,754,319 | 0.908% | 19,417 | 6,773,736 | 334,035 | 7,107,771 | | |
| 593WYU | 567,349 | 0.076% | 1,631 | 568,980 | 28,058 | 597,039 | | |
| 903CA | 383,656 | 0.052% | 1,103 | 384,759 | 18,974 | 403,732 | | |
| 903CN | 26,413,647 | 3.552% | 75,934 | 26,489,581 | 1,306,289 | 27,795,869 | | |
| 903ID | 1,329,770 | 0.179% | 3,823 | 1,333,592 | 65,764 | 1,399,356 | | |
| 903OR | 1,658,321 | 0.223% | 4,767 | 1,663,089 | 82,012 | 1,745,101 | | |
| 903UT | 6,048,210 | 0.813% | 17,387 | 6,065,598 | 299,115 | 6,364,712 | | |
| 903WA | 966,196 | 0.130% | 2,778 | 968,974 | 47,783 | 1,016,757 | | |
| 903WYP | 1,047,962 | 0.141% | 3,013 | 1,050,975 | 51,827 | 1,102,802 | | |
| 903WYU | 243,629 | 0.033% | 700 | 244,329 | 12,049 | 256,378 | | |
| 908CA | - | 0.000% | - | - | - | - | | |
| 908CN | 4,225,982 | 0.568% | 12,149 | 4,238,131 | 208,996 | 4,447,127 | | |
| 908ID | - | 0.000% | - | - | - | - | | |
| 908OR | 2,203,880 | 0.296% | 6,336 | 2,210,215 | 108,993 | 2,319,208 | | |
| 908OTHER | 24,034 | 0.003% | 69 | 24,103 | 1,189 | 25,292 | | |
| 908UT | 2,895,122 | 0.389% | 8,323 | 2,903,445 | 143,178 | 3,046,623 | | |
| 908WA | 165,645 | 0.022% | 476 | 166,121 | 8,192 | 174,313 | | |
| 908WYP | 991,834 | 0.133% | 2,851 | 994,685 | 49,051 | 1,043,736 | | |
| 920CA | 143,228 | 0.019% | 412 | 143,640 | 7,083 | 150,723 | | |
| 920ID | 2,650 | 0.000% | 8 | 2,657 | 131 | 2,788 | | |
| 920OR | 362,468 | 0.049% | 1,042 | 363,510 | 17,926 | 381,436 | | |
| 920SO | 24,924,820 | 3.352% | 71,653 | 24,996,474 | 1,232,659 | 26,229,132 | | |
| 920UT | 919 | 0.000% | 3 | 922 | 45 | 967 | | |
| 920WA | 118,193 | 0.016% | 340 | 118,533 | 5,845 | 124,378 | | |
| 920WYP | 63,461 | 0.009% | 182 | 63,643 | 3,138 | 66,782 | | |
| 935CA | 3,502 | 0.000% | 10 | 3,512 | 173 | 3,686 | | |
| 935ID | - | 0.000% | - | - | - | - | | |
| 935OR | 48,205 | 0.006% | 139 | 48,344 | 2,384 | 50,728 | | |
| 935SO | 2,298,265 | 0.309% | 6,607 | 2,304,872 | 113,661 | 2,418,533 | | |
| 935UT | 13,406 | 0.002% | 39 | 13,444 | 663 | 14,107 | | |
| 935WA | 581 | 0.000% | 2 | 582 | 29 | 611 | | |
| 935WYP | - | 0.000% | - | - | - | - | | |
| Utility Labor | 470,333,488 | 63.25% | 1,352,107 | 471,685,594 | 23,260,372 | 494,945,966 | Ref. Page 4.3.2 | |
| Non-Utility/Capital | 273,323,134 | 36.75% | 785,745 | 274,108,879 | 13,517,212 | 287,626,091 | Ref. Page 4.3.2 | |
| Total | 743,656,622 | 100.00% | 2,137,851 | 745,794,473 | 36,777,584 | 782,572,057 | Ref. Page 4.3.2 | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Disallowance Removal | 506 | 1 | (5,638) | SG | 26.723% | (1,507) | |
| | 535 | 1 | (50) | SG-P | 26.723% | (13) | |
| | 535 | 1 | (2,896) | SG-U | 26.723% | (774) | |
| | 539 | 1 | 95 | SG-P | 26.723% | 25 | |
| | 539 | 1 | (48) | SG-U | 26.723% | (13) | |
| | 548 | 1 | (246) | SG | 26.723% | (66) | |
| | 549 | 1 | (5,204) | SG | 26.723% | (1,391) | |
| | 553 | 1 | (196) | SG | 26.723% | (52) | |
| | 557 | 1 | (30,651) | SG | 26.723% | (8,191) | |
| | 560 | 1 | (2,799) | SG | 26.723% | (748) | |
| | 561 | 1 | (1,306) | SG | 26.723% | (349) | |
| | 580 | 1 | (4,372) | OR | Situs | (4,372) | |
| | 580 | 1 | (13,166) | SNPD | 27.188% | (3,580) | |
| | 581 | 1 | (153) | SNPD | 27.188% | (42) | |
| | 585 | 1 | (370) | SNPD | 27.188% | (101) | |
| | 588 | 1 | 0 | OR | Situs | 0 | |
| | 588 | 1 | (1,594) | SNPD | 27.188% | (433) | |
| | 590 | 1 | (11,854) | SNPD | 27.188% | (3,223) | |
| | 592 | 1 | (3,405) | SNPD | 27.188% | (926) | |
| | 593 | 1 | (12,629) | SNPD | 27.188% | (3,434) | |
| | 593 | 1 | (237) | OR | Situs | (237) | |
| | 595 | 1 | (460) | SNPD | 27.188% | (125) | |
| | 597 | 1 | (276) | SNPD | 27.188% | (75) | |
| | 598 | 1 | (214) | SNPD | 27.188% | (58) | |
| | 901 | 1 | (2,303) | CN | 31.027% | (715) | |
| | 902 | 1 | (50) | CN | 31.027% | (15) | |
| | 903 | 1 | (3,755) | CN | 31.027% | (1,165) | |
| | 903 | 1 | - | OR | Situs | - | |
| | 908 | 1 | (3,671) | CN | 31.027% | (1,139) | |
| | 908 | 1 | (6,204) | OR | Situs | (6,204) | |
| | 909 | 1 | (803) | CN | 31.027% | (249) | |
| | 921 | 1 | (33,568) | SO | 27.770% | (9,322) | |
| | 546 | 1 | (35) | SG | 26.723% | (9) | |
| | | | <u>(148,056)</u> | | | <u>(48,500)</u> | 4.4.1 |

Description of Adjustment:

This adjustment removes the disallowance that was ordered by the Commission in Order UE 374 No. 20-473. The Commission ruled that all meals and entertainment expenses recognized as discretionary costs and all awards expense would be disallowed at 50%.

PacifiCorp
 Results of Operations - December 2022
 Meals & Entertainment Adjustment
 Summary of Adjustments

| Meals and Entertainment 50% Adjustment | | |
|--|------------|---------|
| FERC Account | Allocation | Amount |
| 506 | SG | 11,276 |
| 535 | SG-P | 100 |
| 535 | SG-U | 5,793 |
| 539 | SG-P | (191) |
| 539 | SG-U | 95 |
| 548 | SG | 492 |
| 549 | SG | 7,194 |
| 553 | SG | 392 |
| 557 | SG | 61,282 |
| 560 | SG | 5,399 |
| 561 | SG | 2,612 |
| 580 | OR | 8,743 |
| 580 | SNPD | 26,333 |
| 581 | SNPD | 307 |
| 585 | SNPD | 740 |
| 588 | OR | (1) |
| 588 | SNPD | 3,187 |
| 590 | SNPD | 23,709 |
| 592 | SNPD | 6,810 |
| 593 | SNPD | 25,259 |
| 595 | SNPD | 919 |
| 597 | SNPD | 553 |
| 598 | SNPD | 427 |
| 901 | CN | 4,607 |
| 902 | CN | 100 |
| 903 | CN | 7,510 |
| 903 | OR | - |
| 908 | CN | 7,342 |
| 908 | OR | 12,408 |
| 909 | CN | 1,606 |
| 921 | SO | 66,672 |
| 546 | SG | 70 |
| Grand Total | | 291,744 |

| Awards 50% Adjustment | | |
|---------------------------|------------------|-----------------|
| FERC Account | Allocation | Amount |
| 557 | SG | 19 |
| 921 | SO | 463 |
| 593 | OR | 473 |
| 560 | SG | 200 |
| 549 | SG | 3,214 |
| Grand Total | | 4,369 |
| Meals & Entertainment | 291,744 | |
| Disallowance | -50% | |
| Removal | (145,872) | |
| Awards | 4,369 | |
| Disallowance | -50% | |
| Removal | (2,184) | |
| Total Disallowance | (148,056) | Ref. 4.4 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense | | | | | | | |
| Reversal of envir. settlement accrual | 545 | 1 | 7,385,140 | SG | 26.723% | 1,973,560 | 4.5.1 |
| Reversal of Property Tax Settlement | 408 | 1 | 21,813,342 | GPS | 27.770% | 6,057,486 | 4.5.1 |
| Reversal of Property Tax Settlement | 408 | 3 | (21,813,342) | GPS | 27.770% | (6,057,486) | 4.5.1 |

Description of Adjustment:

This adjustment removes the accrual reversal of environmental costs related to the Klamath Settlement, and reversal of prior period Property Tax Receivable from settlement on a Type 1 basis. The reversal of this Property Tax Receivable is then added back on a Type 3 basis to ensure proper calculations in pro forma property tax balances is maintained in adjustment 7.2 - Property Tax Expense.

PacifiCorp
Results of Operations - December 2022
Remove Non-Recurring & Prior Period Entries

| FERC Account | Account Number | Description | Amount | Alloc | REF |
|-------------------------|---------------------------|--|---------------|--------------|------------|
| 5459000 | 545500 | Reversal of Klamath Settlement Obligation Expense | (7,385,140) | SG | REF. 4.5 |
| 4081500 | 579000 | Reversal of Utah 2016-2022 Property Tax Receivable from Settlement | (21,813,342) | GPS | REF. 4.5 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Remove I&D from Unadj Results | 925 | 1 | (67,955,307) | SO | 27.770% | (18,870,943) | 4.6.1 |
| Remove I&D from Unadj Results | 925 | 1 | 9,262,303 | OR | Situs | 9,262,303 | 4.6.1 |
| Add I&D in rates | 925 | 3 | 1,603,590 | OR | Situs | 1,603,590 | 4.6.2 |
| Property Damage Correction | 924 | 1 | (1,218) | OR | Situs | (1,218) | |
| Adj. Property Damage to in rates | 924 | 3 | 2,304,275 | OR | Situs | 2,304,275 | 4.6.3 |
| Property Reserve Balance Amort. | 924 | 3 | 2,093,761 | OR | Situs | 2,093,761 | 4.6.4 |
| Adjustment to Rate Base: | | | | | | | |
| Remove I&D Reserves | 2282 | 1 | 173,022,913 | SO | 27.770% | 48,047,836 | |
| Adjustment to Tax: | | | | | | | |
| ADIT Balance | 190 | 1 | (42,540,451) | SO | 27.770% | (11,813,329) | |

Description of Adjustment:

This adjustment normalizes the 2022 annual injuries & damages expense to that included in Oregon General Rate Case, UE-399. In 2022, the Company accrued \$8,602,538 property insurance expense as included in UE-374. This adjustment includes the annual level of property insurance expense as well as the annual level of amortization expense that were both approved in UE-399.

PacifiCorp
Results of Operations - December 2022
Insurance Expense
Injuries and Damages Not Covered by Insurance

Amount in Unadjusted Results

| <u>G/L Account</u> | <u>Account Title</u> | <u>Allocator</u> | <u>Amount</u> | |
|--------------------|--------------------------|------------------|--------------------------|----------------|
| 545050 | Inj/Damage Ins Prov | SO | 67,955,307 | |
| 549302 | Reimb - Insurance | SO | - | |
| | Base Period Expense | SO | <u>67,955,307</u> | Ref 4.6 |
| 545052 | Inj/Damage Ins Prov - OR | OR | (9,262,303) | Ref 4.6 |

PacifiCorp
Results of Operations - December 2022
Insurance Expense
Provision for Injuries & Damages
Amounts from Oregon General Rate Case - December 2023
Docket No. UE 399

| | <u>Cash Paid - Injuries & Damages</u> | | | | <u>Third Party Insurance Claim Proceeds</u> | | |
|--|---|------------------------------------|--------------------------------|-------|---|------------------------------------|--------------------------------|
| | <u>Cash Expense</u> | <u>Amount not Seeking Recovery</u> | <u>3 - Year Avg to Recover</u> | | <u>Claim Proceeds</u> | <u>Amount not Seeking Recovery</u> | <u>3 - Year Avg to Recover</u> |
| 12 Months Ended June 2019 | 3,413,952 | 51,750 | | | (76,250) | (76,250) | |
| 12 Months Ended June 2020 | 11,469,351 | - | | | - | - | |
| 12 Months Ended June 2021 | 2,929,134 | - | | | - | - | |
| Average Cash | 5,937,479 | 17,250 | 5,920,229 | Below | (25,417) | (25,417) | - Below |
| 3 Year Average of Cash Paid for Injuries & Damages Reserve | | | 5,920,229 | Above | | | |
| 3 Year Average of Cash Paid for Insurance Recovery | | | - | Above | | | |
| 3 Year Normalized Average | | | <u>5,920,229</u> | | | | |
| Oregon SO Allocation % | | | 27.087% | | | | |
| Oregon Allocated Annual Accrual | | | <u><u>1,603,590</u></u> | | | | |
| | | | Ref 4.6 | | | | |

PacifiCorp
Results of Operations - December 2022
Insurance Expense
Provision for Property Damages
10-Year Average
Amounts from Oregon General Rate Case - December 2023
Docket No. UE 399

| | Actual Losses | | | Escalate to 2023 | | |
|---------------------------|----------------------------------|----------------------------------|--------------------------|-------------------------|---------------|----------|
| | System Transmission Losses | Oregon Distribution Losses | System Non-T&D Losses | End CPI-U Index | % Increase | 2021 |
| June 2011 | | | | 225.722 | | |
| July 2011 - June 2012 | 411,470 | 7,582,565 | 86,000 | 229.478 | 1.66% | 127.336% |
| July 2012 - June 2013 | 426,385 | 5,225,455 | 222,065 | 233.504 | 1.75% | 125.252% |
| July 2013 - June 2014 | 163,517 | 4,472,174 | 2,297,475 | 238.343 | 2.07% | 123.092% |
| July 2014 - June 2015 | 489,976 | 5,264,976 | 87,189 | 238.638 | 0.12% | 120.593% |
| July 2015 - June 2016 | 440,896 | 9,217,139 | 1,272,026 | 241.018 | 1.00% | 120.444% |
| July 2016 - June 2017 | 1,138,848 | 15,638,087 | 1,274,291 | 244.955 | 1.63% | 119.255% |
| July 2017 - June 2018 | 1,087,346 | 2,629,908 | 39,747 | 251.989 | 2.87% | 117.338% |
| July 2018 - June 2019 | 2,589,430 | 13,633,167 | 481,817 | 256.143 | 1.65% | 114.063% |
| July 2019 - June 2020 | 976,712 | 8,743,858 | 90,409 | 257.797 | 0.65% | 112.213% |
| July 2020 - June 2021 | 1,519,768 | 16,305,116 | - | 271.696 | 5.39% | 111.493% |
| July 2021 - December 2023 | | | | 287.426 | 5.79% | 105.789% |

| | Actual Losses Escalated to CY 2023 | | |
|---|---|------------------------------------|-----------------------------------|
| | System Transmission Losses | Oregon Distribution Losses | System Non-T&D Losses |
| July 2011 - June 2012 | 523,950 | 9,655,342 | 109,509 |
| July 2012 - June 2013 | 534,055 | 6,544,983 | 278,141 |
| July 2013 - June 2014 | 201,277 | 5,504,904 | 2,828,016 |
| July 2014 - June 2015 | 590,878 | 6,349,206 | 105,144 |
| July 2015 - June 2016 | 531,033 | 11,101,507 | 1,532,081 |
| July 2016 - June 2017 | 1,358,131 | 18,649,172 | 1,519,654 |
| July 2017 - June 2018 | 1,275,871 | 3,085,884 | 46,638 |
| July 2018 - June 2019 | 2,953,575 | 15,550,365 | 549,574 |
| July 2019 - June 2020 | 1,095,997 | 9,811,739 | 101,451 |
| July 2020 - June 2021 | 1,694,435 | 18,179,061 | - |
| Total in 2023 \$ | 10,759,202 | 104,432,164 | 7,070,208 |
| 10 Year Average | 1,075,920 | 10,443,216 | 707,021 |
| Oregon Allocation Factor | SG | Situs | SG |
| Oregon Allocation % | 26.002% | 100% | 26.002% |
| June 2021 - Oregon Allocated 10 Year Average | 279,758 | 10,443,216 | 183,838 |
| UE - 374 - Oregon Allocated 10 Year Average | 245,732 | 8,087,431 | 269,375 |
| Adjustment | 34,026 Ref 4.6 | 2,355,785 Ref 4.6 | (85,537) Ref 4.6 |

PacifiCorp
Results of Operations - December 2022
Insurance Expense
Property Damage Reserve - Amortize the June 2021 EOP Balance Over 10 Years
Amounts from Oregon General Rate Case - December 2023
Docket No. UE 399

| | | |
|------------------------------------|--|--------------------------|
| <u>OR Property Damages Reserve</u> | | EOP Balance |
| 288712 | Reg Liab - OR Property Insurance Reserve | Jun-21 |
| | | <u>20,937,606</u> |
| | Annual Amount per Year | 2,093,761 Ref 4.6 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Generation Overhaul Expense - Steam | 510 | 1 | (9,053,760) | SG | 26.723% | (2,419,472) | 4.7.1 |
| Generation Overhaul Expense - Other | 553 | 1 | (1,028,990) | SG | 26.723% | (274,981) | 4.7.1 |
| | | | <u>(10,082,750)</u> | | | | |

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2022 using a four-year average methodology. In this adjustment, overhaul expenses from January 2019 - December 2022 are restated in constant dollars to a December 2022 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2022 are subtracted from the four-year average which results in this adjustment.

Rocky Mountain Power
Results of Operations - December 2022
Generation Expense Normalization

FUNCTION: STEAM

| Period | Overhaul Expense | Restate to Constant | |
|---|------------------|---------------------|-----------------------------|
| | | Dollars | Constant Dollars |
| 12 Months Ended Dec 2019 | 37,045,683 | 19.75% | 44,361,502 |
| 12 Months Ended Dec 2020 | 15,114,188 | 17.55% | 17,766,375 |
| 12 Months Ended Dec 2021 | 23,365,541 | 12.16% | 26,207,637 |
| 12 Months Ended Dec 2022 | 41,516,851 | 0.00% | 41,516,851 |
| 4 Year Average - Steam | | | 32,463,091 |
| 12 Months Ended Dec 2022 Overhaul Expense - Steam | | | 41,516,851 Ref. 4.7.2 |
| Adjustment | | | (9,053,760) Ref. 4.7 |

FUNCTION: OTHER

| Period | Overhaul Expense | Restate to Constant | |
|---|------------------|---------------------|-----------------------------|
| | | Dollars (1) | Constant Dollars |
| 12 Months Ended Dec 2019 | 2,321,350 | 17.18% | 2,720,072 |
| 12 Months Ended Dec 2020 | 10,195,000 | 14.89% | 11,712,950 |
| 12 Months Ended Dec 2021 | 3,562,241 | 10.76% | 3,945,696 |
| 12 Months Ended Dec 2022 | 7,498,226 | 0.00% | 7,498,226 |
| 4 Year Average | | | 6,469,236 |
| 12 Months Ended Dec 2022 Overhaul Expense - Other | | | 7,498,226 Ref. 4.7.2 |
| Adjustment | | | (1,028,990) Ref. 4.7 |

Total Adjustment (10,082,750) Ref. 4.7

PacifiCorp
Results of Operations - December 2022
Generation Expense Normalization

| <u>Existing Units</u> | Yr. Ended December 2019 | Yr. Ended December 2020 | Yr. Ended December 2021 | Yr. Ended December 2022 | |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|
| <u>Steam Production</u> | | | | | |
| Blundell | 202,844 | - | 1,654,068 | 115,571 | |
| Dave Johnston | 9,243,457 | 359,914 | 4,664,223 | 4,263,380 | |
| Gadsby | 390,865 | 201,004 | 822,044 | 290,466 | |
| Hunter | 6,206,830 | 9,960,770 | 16,895 | 8,495,142 | |
| Huntington | 12,570,354 | 21,183 | 860 | 7,767,274 | |
| Jim Bridger | 6,237,185 | 304,569 | 8,319,155 | 10,563,621 | |
| Naughton | 1,013,147 | 259,116 | 5,186,923 | 5,566,018 | |
| Wyodak | - | - | - | 4,428,495 | |
| Cholla | - | - | - | - | |
| Colstrip | - | 2,113,000 | 1,582,111 | 26,883 | |
| Craig | 1,181,000 | 1,199,000 | 336,671 | - | |
| Hayden | - | 695,633 | 782,591 | - | |
| Subtotal - Steam | 37,045,683 | 15,114,188 | 23,365,541 | 41,516,851 | Ref 4.7.1 |
| Total Steam Production | 37,045,683 | 15,114,188 | 23,365,541 | 41,516,851 | |
| <u>Other Production</u> | | | | | |
| Hermiston | 2,144,380 | 3,623,128 | 916,758 | 3,046,969 | |
| Currant Creek | 50,170 | 1,661,478 | 2,012,713 | 117,417 | |
| Lake Side | (1,988) | 4,776,310 | 393,645 | 480,058 | |
| Gadsby Peak | - | - | - | - | |
| Chehalis | 128,788 | 134,084 | 239,125 | 3,853,782 | |
| Total - Other Production | 2,321,350 | 10,195,000 | 3,562,241 | 7,498,226 | Ref 4.7.1 |
| Grand Total | 39,367,033 | 25,309,188 | 26,927,782 | 49,015,077 | |

PacifiCorp
Results of Operations - December 2022
Generation Expense Normalization

| | | | | |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| STEAM: | <u>December 2019</u> | <u>December 2020</u> | <u>December 2021</u> | <u>December 2022</u> |
| Percentage Change to Dec 2022 | 19.75% | 17.55% | 12.16% | 0.00% |
| OTHER: | <u>December 2019</u> | <u>December 2020</u> | <u>December 2021</u> | <u>December 2022</u> |
| Percentage Change to Dec 2022 | 17.18% | 14.89% | 10.76% | 0.00% |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Remove Total Memberships and Subscriptions | | | | | | | |
| | 930 | 1 | (1,750,836) | SO | 27.770% | (486,201) | |
| | 930 | 1 | 13,260 | OR | Situs | 13,260 | |
| | | | <u>(1,737,576)</u> | | | <u>(472,941)</u> | 4.8.1 |
| Add Back 75% of National & Regional Memberships | | | | | | | |
| Various | 930 | 1 | 1,283,123 | SO | 27.770% | 356,319 | 4.8.2 |

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order UE-94. National and regional trade organizations are recognized at 75%. Western Electricity Coordinating Council and Northern Tier Transmission Group dues are included at 100%. These dues are no longer included in FERC account 930 and are not shown in this adjustment. The dues for these two organizations are now being booked to FERC account 561.

PacifiCorp
Oregon Results of Operations - December 2021
Memberships and Subscriptions

| Account | Factor | Description | Amount | |
|--|---------------|---|---------------------------|----------------|
| Remove Total Memberships and Subscriptions in Account 930.2 | | | | |
| 930.2 | SO | Included in Unadjusted Results | (1,750,836) | Ref 4.8 |
| 930.2 | OR | Included in Unadjusted Results | 13,260 | Ref 4.8 |
| | | | <u>(1,737,576)</u> | |
| Allowed National and Regional Trade Memberships at 75% | | | | |
| 930.2 | SO | Albany Area Chamber of Commerce | 2,353 | |
| 930.2 | SO | Albany-Millersburg Economic Development Corporation | 3,000 | |
| 930.2 | SO | AMERICAN COUNCIL ON RENEWABLE ENERGY | 22,500 | |
| 930.2 | SO | Arlington Club | 3,034 | |
| 930.2 | SO | ASME | 228 | |
| 930.2 | SO | Association of Edison Illuminating Companies | 9,195 | |
| 930.2 | SO | Bay Area Chamber of Commerce | 1,050 | |
| 930.2 | SO | Bend Chamber of Commerce | 1,790 | |
| 930.2 | SO | Bunchoten Utrecht | 1 | |
| 930.2 | SO | CA WMPMA | (13,300) | |
| 930.2 | SO | Cannon Beach Chamber of Commerce | 335 | |
| 930.2 | SO | CEATI International | 52,300 | |
| 930.2 | SO | Central Point Chamber of Commerce | 250 | |
| 930.2 | SO | Clatsop Economic Development Resources | 5,000 | |
| 930.2 | SO | Columbia Corridor Association | 3,000 | |
| 930.2 | SO | Columbia River Maritime Museum | 500 | |
| 930.2 | SO | Corvallis Chamber of Commerce | 3,500 | |
| 930.2 | SO | Cottage Grove Chamber of Commerce | 300 | |
| 930.2 | SO | Creswell Chamber of Commerce | 290 | |
| 930.2 | SO | Dallas Area Visitors Center | 695 | |
| 930.2 | SO | Douglas Timber Operators | 600 | |
| 930.2 | SO | Economic Development for Central Oregon | 7,500 | |
| 930.2 | SO | Edison Electric Institute | 998,682 | |
| 930.2 | SO | Energy Systems Integration Group | 1,544 | |
| 930.2 | SO | Illinois Valley Chamber, Cave Junction OR | 300 | |
| 930.2 | SO | Intermountain Electrical Association | 19,000 | |
| 930.2 | SO | International Economic Development Council (IEDC) | 455 | |
| 930.2 | SO | Klamath County Chamber of Commerce | 799 | |
| 930.2 | SO | Klamath County Economic Development Association | 5,000 | |
| 930.2 | SO | Klamath Falls Downtown Association | 500 | |
| 930.2 | SO | Lane Utilities Coordinating Council | 225 | |
| 930.2 | SO | League of Oregon Cities | 600 | |
| 930.2 | SO | Lebanon Area Chamber of Commerce | 850 | |
| 930.2 | SO | Lincoln City Chamber of Commerce | 495 | |
| 930.2 | SO | Linn-Benton Utilities Coordinating Council | 125 | |
| 930.2 | SO | Monmouth- Independence Chamber of Commerce | 1,499 | |
| 930.2 | SO | Myrtle Creek-Tri City Area Chamber of Commerce | 105 | |
| 930.2 | SO | North American Transmission Forum | 102,957 | |
| 930.2 | SO | Northwest Hydroelectric Association | 1,340 | |

Allowed National and Regional Trade Memberships at 75%

| | | | |
|-------|----|--|-------------------------|
| 930.2 | SO | Northwest Public Power Association | 1,625 |
| 930.2 | SO | Oregon Business & Industry Association | - |
| 930.2 | SO | Oregon Business Council | 29,748 |
| 930.2 | SO | Oregon Economic Development Association | 5,000 |
| 930.2 | SO | Oregon Energy Fund | 75 |
| 930.2 | SO | Oregon State University College of Forestry | 15,000 |
| 930.2 | SO | Oregon State University, Utility Pole Research Cooperative | 15,000 |
| 930.2 | SO | Pacific Northwest Utilities Conference Committee | 119,143 |
| 930.2 | SO | Philomath Chamber of Commerce, Philomath OR | 575 |
| 930.2 | SO | Pilot Rock Chamber of Commerce | 50 |
| 930.2 | SO | Portland Business Alliance | 40,243 |
| 930.2 | SO | Prineville Chamber of Commerce | 1,240 |
| 930.2 | SO | Redmond Economic Development, Inc. | 5,000 |
| 930.2 | SO | RENEWABLE ENERGY WILDLIFE INSTITUTE | 35,000 |
| 930.2 | SO | Rocky Mountain Electrical League | 18,000 |
| 930.2 | SO | Roseburg Area Chamber of Commerce | 1,115 |
| 930.2 | SO | Rotary Club of Albina | 325 |
| 930.2 | SO | Rotary Club of Grants Pass | 450 |
| 930.2 | SO | Rotary Club of Roseburg | 937 |
| 930.2 | SO | Seaside Chamber of Commerce | 395 |
| 930.2 | SO | Seaside Downtown Development Association | 170 |
| 930.2 | SO | Southern Oregon Regional Economic Development, Inc. | 2,790 |
| 930.2 | SO | Sport Oregon | 5,000 |
| 930.2 | SO | Stayton-Sublimity Chamber of Commerce | 2,500 |
| 930.2 | SO | Strategic Economic Development Corporation | 2,600 |
| 930.2 | SO | Sutherlin Area Chamber of Commerce | 125 |
| 930.2 | SO | Sweet Home Chamber of Commerce | 275 |
| 930.2 | SO | The Chamber of Medford/Jackson County | 2,247 |
| 930.2 | SO | Tri-County Chamber of Commerce | 255 |
| 930.2 | SO | Umpqua Economic Development Partnership | 2,500 |
| 930.2 | SO | UMS Group | 42,000 |
| 930.2 | SO | Wallowa County Chamber of Commerce, Enterprise OR | 150 |
| 930.2 | SO | Western Labor And Management Public Affairs Committee | 2,000 |
| 930.2 | SO | Women's Energy Network | 2,100 |
| 930.2 | SO | Wyoming Taxpayers Association | 250 |
| | | | <u>1,710,830</u> |

Allowed Memberships and Subscriptions - 75% of amount above **1,283,123** **Ref 4.8**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Uncollectible Expense | 904 | 3 | 1,000,719 | OR | Situs | 1,000,719 | 4.9.1 |
| Other Taxes | 408 | 3 | 3,932,053 | OR | Situs | 3,932,053 | 4.9.1 |
| Regulatory Commission Exp | 928 | 3 | 687,928 | OR | Situs | 687,928 | 4.9.1 |

Description of Adjustment:

This adjusts the Company's actual December 2022 uncollectible accounts expense to the December 2023 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues and a three year historical average of the tax rates, per Commission Order UE-374.

PacifiCorp
Oregon Results of Operations - December 2022
Revenue Sensitive Items & Uncollectible Expense

| | | |
|------------------------------|----------------------|-----------------|
| Unadjusted Revenue | 1,264,763,577 | |
| Normalized Revenue | <u>1,424,746,845</u> | |
| Adjustments | 159,983,268 | |
| Uncollectible Expense | 7,911,281 | |
| Uncollectible % | 0.626% | |
| Uncollectible Expense | 1,000,719 | Ref. 4.9 |
| Franchise Tax % | 2.340% | |
| Resource Supplier Tax % | 0.118% | |
| Other Tax Expense | 3,932,053 | Ref. 4.9 |
| PUC Fees % | 0.430% | |
| PUC Fees Expense | 687,928 | Ref. 4.9 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Pension Non-Service Expense | 926 | 3 | (30,730,087) | SO | 27.770% | (8,533,634) | 4.10.1 |
| Post-Retirement Non-Service Exp. | 926 | 3 | 616,544 | SO | 27.770% | 171,212 | 4.10.1 |
| SERP Non-Service Expense | 926 | 1 | (2,746,470) | SO | 27.770% | (762,685) | 4.10.1 |
| | | | <u>(32,860,013)</u> | | | <u>(9,125,107)</u> | |
| Pension Settlement Loss Amort. | 926 | 3 | 1,297,462 | SO | 27.770% | 360,301 | 4.10.2 |

Description of Adjustment:

This adjustment includes the pension and post-retirement non-service expenses at the 2023 forecast level and removing Supplemental Employee Retirement Plan expenses from the actual period.

This adjustment also adds pension settlement loss amortization expense through December 2023, with each loss amortized over a 20 year period from occurrence. This approach is consistent with the Company's proposed accounting treatment in deferral application Docket No. UM 2185.

| Description | GL 554012 | GL 554022 | GL 554032 | Total Actual | FERC Acct | Factor |
|--------------|---------------------|----------------------|---------------------|-------------------|-----------|--------|
| | Pension Non-Service | Post-Retirement Non- | SERP Non-Service | | | |
| | Expense | Service Expense | Expense | | | |
| | Actual | Actual | Actual | | | |
| | Twelve Months Ended | Twelve Months Ended | Twelve Months Ended | | | |
| | December 2022 | December 2022 | December 2022 | | | |
| Jan-2022 | (460,186) | (178,493) | 228,873 | (409,806) | 926 | SO |
| Feb-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Mar-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Apr-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| May-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Jun-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Jul-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Aug-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Sep-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Oct-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Nov-2022 | (103,907) | (178,493) | 228,873 | (53,528) | 926 | SO |
| Dec-2022 | 24,822,754 | (178,493) | 228,873 | 24,873,133 | 926 | SO |
| Total Actual | 23,323,496 | (2,141,914) | 2,746,470 | 23,928,052 | | |

| Description | GL 554012 | GL 554022 | GL 554032 | Total Forecast | FERC Acct | Factor |
|--------------------------|----------------------|----------------------|----------------------|---------------------|-----------|--------|
| | Pension Non-Service | Post-Retirement Non- | SERP Non-Service | | | |
| | Expense | Service Expense | Expense | | | |
| | Actual | Actual | Actual | | | |
| | Twelve Months Ending | Twelve Months Ending | Twelve Months Ending | | | |
| | December 2023 | December 2023 | December 2023 | | | |
| Jan-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Feb-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Mar-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Apr-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| May-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Jun-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Jul-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Aug-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Sep-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Oct-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Nov-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Dec-2023 | (617,216) | (127,114) | - | (744,330) | 926 | SO |
| Total Forecasted | (7,406,591) | (1,525,370) | - | (8,931,961) | | |
| Total Incremental Change | (30,730,087) | 616,544 | (2,746,470) | (32,860,013) | | |
| | Ref 4.10 | Ref 4.10 | Ref 4.10 | Ref 4.10 | | |

PacifiCorp
Results of Operations - December 2022
Pension Settlement Losses
GL Account 554012

| Description | Actual | Current Period | FERC Acct | Factor |
|----------------------------|--|-----------------------|------------------|---------------|
| | 12 Months Ended December 2022 | Amortization | | |
| Pension Settlement Losses: | | | | |
| Jan-2022 | (356,278) | 67,176 | 926 | SO |
| Feb-2022 | - | 65,660 | 926 | SO |
| Mar-2022 | - | 65,660 | 926 | SO |
| Apr-2022 | - | 65,660 | 926 | SO |
| May-2022 | - | 65,660 | 926 | SO |
| Jun-2022 | - | 65,660 | 926 | SO |
| Jul-2022 | - | 65,660 | 926 | SO |
| Aug-2022 | - | 65,660 | 926 | SO |
| Sep-2022 | - | 65,660 | 926 | SO |
| Oct-2022 | - | 65,660 | 926 | SO |
| Nov-2022 | - | 65,660 | 926 | SO |
| Dec-2022 | 24,926,661 | 65,660 | 926 | SO |
| Total Incurred | <u>24,570,383</u> | <u>789,436</u> | | |

| Description | Forecasted | Current Period | FERC Acct | Factor |
|----------------------------|-------------------------|--|------------------|---------------|
| | to December 2023 | Amortization (over 20 Years): | | |
| Pension Settlement Losses: | | | | |
| Jan-2023 | (246,074) | 173,903 | 926 | SO |
| Feb-2023 | - | 173,903 | 926 | SO |
| Mar-2023 | - | 173,903 | 926 | SO |
| Apr-2023 | - | 173,903 | 926 | SO |
| May-2023 | - | 173,903 | 926 | SO |
| Jun-2023 | - | 173,903 | 926 | SO |
| Jul-2023 | - | 173,903 | 926 | SO |
| Aug-2023 | - | 173,903 | 926 | SO |
| Sep-2023 | - | 173,903 | 926 | SO |
| Oct-2023 | - | 173,903 | 926 | SO |
| Nov-2023 | - | 173,903 | 926 | SO |
| Dec-2023 | - | 173,903 | 926 | SO |
| Total Incurred | <u>(246,074)</u> | <u>2,086,841</u> | | |

Pro Forma Adjustment 1,297,405 Ref 4.10

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Wildfire Mitigation | 593 | 3 | 19,700,000 | OR | Situs | 19,700,000 | 4.11.1 |
| Vegetation Management | 593 | 3 | 20,000,000 | OR | Situs | 20,000,000 | 4.11.1 |

Description of Adjustment:

In the Company's accounting records for 12 months ended December 2022, which is the reporting basis of the current results of operations, wildfire mitigation expenses were deferred in full, and vegetation management expenses above \$30 million were deferred. However, as approved in the settlement outcome of UE-399, the Company is authorized to collect in base rates \$19.7 million in wildfire mitigation expenses, and \$50 million in vegetation expenses. This level of expense to be collected in base rates starting 1/1/2023 is reflected in pro forma revenues in Adjustment 3.3 - Effective Price Change adjustment. This adjustment resets the level in wildfire mitigation and vegetation management expenses to match the level approved to be collected in base rates for the 12 months ending December 2023.

| Ln no. | <u>Expenses in Rates</u> | Wildfire Mitigation | Vegetation Management | <u>Ref.</u> |
|---|--------------------------------------|------------------------|--------------------------|--|
| 1 | O&M in Rates - CY2022 | \$ - | \$ 30,000,000 | UE-374 |
| 2 | O&M in Rates - CY2023 | \$ 19,700,000 | \$ 50,000,000 | UE-399 |
| <u>Expenses in CY 2022 Results</u> | | | | |
| 3 | Expensed | \$ - | \$ 30,000,000 | |
| 4 | Deferred - Situs | \$ 35,085,348 | \$ 23,065,332 | |
| 5 | Deferred - Transmission ¹ | | \$ 1,869,518 | |
| 6 | Restating Adjustment | \$ - | \$ - | Line 3 less Line 1 |
| 7 | Pro-Forma Adjustment | \$ 19,700,000 | \$ 20,000,000 | Minimum of Lines (3 + 4 + 5) and Line 2, less Line 3 |

¹ Oregon normalized 2022 System Generation (SG) allocation factor used to allocate Oregon's share of Transmission costs

26.723%

Tab 5

| | Total Normalized | 5.1 Net Power Cost Adjustment | 5.2 WRAP & BOSR Fees |
|-------------------------------|---------------------|-------------------------------------|----------------------------|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | - | - | - |
| 3 Interdepartmental | - | - | - |
| 4 Special Sales | 76,526,657 | 76,526,657 | - |
| 5 Other Operating Revenues | - | - | - |
| 6 Total Operating Revenues | <u>76,526,657</u> | <u>76,526,657</u> | <u>-</u> |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | (11,610,353) | (11,610,353) | - |
| 10 Nuclear Production | - | - | - |
| 11 Hydro Production | - | - | - |
| 12 Other Power Supply | 152,349,872 | 152,289,157 | 60,715 |
| 13 Transmission | 1,107,255 | 1,107,255 | - |
| 14 Distribution | - | - | - |
| 15 Customer Accounting | - | - | - |
| 16 Customer Service & Info | - | - | - |
| 17 Sales | - | - | - |
| 18 Administrative & General | - | - | - |
| 19 Total O&M Expenses | <u>141,846,773</u> | <u>141,786,058</u> | <u>60,715</u> |
| 20 Depreciation | - | - | - |
| 21 Amortization | - | - | - |
| 22 Taxes Other Than Income | - | - | - |
| 23 Income Taxes: Federal | (13,094,462) | (13,082,291) | (12,171) |
| 24 State | (2,965,533) | (2,962,777) | (2,756) |
| 25 Deferred Income Taxes | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - |
| 27 Misc Revenue & Expense | - | - | - |
| 28 Total Operating Expenses: | <u>125,786,778</u> | <u>125,740,990</u> | <u>45,787</u> |
| 29 | | | |
| 30 Operating Rev For Return: | <u>(49,260,121)</u> | <u>(49,214,333)</u> | <u>(45,787)</u> |
| 31 | | | |
| 32 Rate Base: | | | |
| 33 Electric Plant In Service | - | - | - |
| 34 Plant Held for Future Use | - | - | - |
| 35 Misc Deferred Debits | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - |
| 37 Pensions | - | - | - |
| 38 Prepayments | - | - | - |
| 39 Fuel Stock | - | - | - |
| 40 Material & Supplies | - | - | - |
| 41 Working Capital | - | - | - |
| 42 Weatherization Loans | - | - | - |
| 43 Misc Rate Base | - | - | - |
| 44 Total Electric Plant: | <u>-</u> | <u>-</u> | <u>-</u> |
| 45 | | | |
| 46 Deductions: | | | |
| 47 Accum Prov For Deprec | - | - | - |
| 48 Accum Prov For Amort | - | - | - |
| 49 Accum Def Income Tax | - | - | - |
| 50 Unamortized ITC | - | - | - |
| 51 Customer Adv For Const | - | - | - |
| 52 Customer Service Deposits | - | - | - |
| 53 Miscellaneous Deductions | - | - | - |
| 54 | | | |
| 55 Total Deductions: | <u>-</u> | <u>-</u> | <u>-</u> |
| 56 | | | |
| 57 Total Rate Base: | <u>-</u> | <u>-</u> | <u>-</u> |
| 58 | | | |
| 59 | | | |
| 60 Estimated ROE impact | -1.897% | -1.895% | -0.002% |
| 61 | | | |
| 62 | | | |
| 63 | | | |
| 64 TAX CALCULATION: | | | |
| 65 | | | |
| 66 Operating Revenue | (65,320,116) | (65,259,401) | (60,715) |
| 67 Other Deductions | - | - | - |
| 68 Interest (AFUDC) | - | - | - |
| 69 Interest | - | - | - |
| 70 Schedule "M" Additions | - | - | - |
| 71 Schedule "M" Deductions | - | - | - |
| 72 Income Before Tax | <u>(65,320,116)</u> | <u>(65,259,401)</u> | <u>(60,715)</u> |
| 73 | | | |
| 74 State Income Taxes | (2,965,533) | (2,962,777) | (2,756) |
| 75 | | | |
| 76 Taxable Income | <u>(62,354,583)</u> | <u>(62,296,624)</u> | <u>(57,959)</u> |
| 77 | | | |
| 78 Federal Income Taxes | <u>(13,094,462)</u> | <u>(13,082,291)</u> | <u>(12,171)</u> |

| | Total Normalized | 5.1 Net Power Cost Adjustment | 5.2 WRAP & BOSR Fees |
|-------------------------------|------------------|-------------------------------------|----------------------------|
| 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 | (13,585,712) | (13,585,712) | - |
| 13 Transmission | - | - | - |
| 14 Distribution | - | - | - |
| 15 Customer Accounting | - | - | - |
| 16 Customer Service & Info | - | - | - |
| 17 Sales | - | - | - |
| 18 Administrative & General | - | - | - |
| 19 Total O&M Expenses | (13,585,712) | (13,585,712) | - |
| 20 Depreciation | - | - | - |
| 21 Amortization | - | - | - |
| 22 Taxes Other Than Income | - | - | - |
| 23 Income Taxes: Federal | 2,723,473 | 2,723,473 | - |
| 24 State | 616,791 | 616,791 | - |
| 25 Deferred Income Taxes | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - |
| 27 Misc Revenue & Expense | - | - | - |
| 28 Total Operating Expenses: | (10,245,447) | (10,245,447) | - |
| 29 | | | |
| 30 Operating Rev For Return: | 10,245,447 | 10,245,447 | - |
| 31 | | | |
| 32 Rate Base: | | | |
| 33 Electric Plant In Service | - | - | - |
| 34 Plant Held for Future Use | - | - | - |
| 35 Misc Deferred Debits | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - |
| 37 Pensions | - | - | - |
| 38 Prepayments | - | - | - |
| 39 Fuel Stock | - | - | - |
| 40 Material & Supplies | - | - | - |
| 41 Working Capital | - | - | - |
| 42 Weatherization Loans | - | - | - |
| 43 Misc Rate Base | - | - | - |
| 44 Total Electric Plant: | - | - | - |
| 45 | | | |
| 46 Deductions: | | | |
| 47 Accum Prov For Deprec | - | - | - |
| 48 Accum Prov For Amort | - | - | - |
| 49 Accum Def Income Tax | - | - | - |
| 50 Unamortized ITC | - | - | - |
| 51 Customer Adv For Const | - | - | - |
| 52 Customer Service Deposits | - | - | - |
| 53 Miscellaneous Deductions | - | - | - |
| 54 | | | |
| 55 Total Deductions: | - | - | - |
| 56 | | | |
| 57 Total Rate Base: | - | - | - |
| 58 | | | |
| 59 | | | |
| 60 Estimated ROE impact | 0.395% | 0.395% | 0.000% |
| 61 | | | |
| 62 | | | |
| 63 | | | |
| 64 TAX CALCULATION: | | | |
| 65 | | | |
| 66 Operating Revenue | 13,585,712 | 13,585,712 | - |
| 67 Other Deductions | - | - | - |
| 68 Interest (AFUDC) | - | - | - |
| 69 Interest | - | - | - |
| 70 Schedule "M" Additions | - | - | - |
| 71 Schedule "M" Deductions | - | - | - |
| 72 Income Before Tax | 13,585,712 | 13,585,712 | - |
| 73 | | | |
| 74 State Income Taxes | 616,791 | 616,791 | - |
| 75 | | | |
| 76 Taxable Income | 12,968,921 | 12,968,921 | - |
| 77 | | | |
| 78 Federal Income Taxes | 2,723,473 | 2,723,473 | - |

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

| | Total Normalized | 5.1 Net Power Cost Adjustment | 5.2 WRAP & BOSR Fees |
|-------------------------------|---------------------|-------------------------------------|----------------------------|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | - | - | - |
| 3 Interdepartmental | - | - | - |
| 4 Special Sales | 76,526,657 | 76,526,657 | - |
| 5 Other Operating Revenues | - | - | - |
| 6 Total Operating Revenues | <u>76,526,657</u> | <u>76,526,657</u> | <u>-</u> |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | (11,610,353) | (11,610,353) | - |
| 10 Nuclear Production | - | - | - |
| 11 Hydro Production | - | - | - |
| 12 Other Power Supply | 165,935,584 | 165,874,869 | 60,715 |
| 13 Transmission | 1,107,255 | 1,107,255 | - |
| 14 Distribution | - | - | - |
| 15 Customer Accounting | - | - | - |
| 16 Customer Service & Info | - | - | - |
| 17 Sales | - | - | - |
| 18 Administrative & General | - | - | - |
| 19 Total O&M Expenses | <u>155,432,485</u> | <u>155,371,770</u> | <u>60,715</u> |
| 20 Depreciation | - | - | - |
| 21 Amortization | - | - | - |
| 22 Taxes Other Than Income | - | - | - |
| 23 Income Taxes: Federal | (15,817,936) | (15,805,764) | (12,171) |
| 24 State | (3,582,325) | (3,579,568) | (2,756) |
| 25 Deferred Income Taxes | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - |
| 27 Misc Revenue & Expense | - | - | - |
| 28 Total Operating Expenses: | <u>136,032,225</u> | <u>135,986,438</u> | <u>45,787</u> |
| 29 | | | |
| 30 Operating Rev For Return: | <u>(59,505,568)</u> | <u>(59,459,781)</u> | <u>(45,787)</u> |
| 31 | | | |
| 32 Rate Base: | | | |
| 33 Electric Plant In Service | - | - | - |
| 34 Plant Held for Future Use | - | - | - |
| 35 Misc Deferred Debits | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - |
| 37 Pensions | - | - | - |
| 38 Prepayments | - | - | - |
| 39 Fuel Stock | - | - | - |
| 40 Material & Supplies | - | - | - |
| 41 Working Capital | - | - | - |
| 42 Weatherization Loans | - | - | - |
| 43 Misc Rate Base | - | - | - |
| 44 Total Electric Plant: | <u>-</u> | <u>-</u> | <u>-</u> |
| 45 | | | |
| 46 Deductions: | | | |
| 47 Accum Prov For Deprec | - | - | - |
| 48 Accum Prov For Amort | - | - | - |
| 49 Accum Def Income Tax | - | - | - |
| 50 Unamortized ITC | - | - | - |
| 51 Customer Adv For Const | - | - | - |
| 52 Customer Service Deposits | - | - | - |
| 53 Miscellaneous Deductions | - | - | - |
| 54 | | | |
| 55 Total Deductions: | <u>-</u> | <u>-</u> | <u>-</u> |
| 56 | | | |
| 57 Total Rate Base: | <u>-</u> | <u>-</u> | <u>-</u> |
| 58 | | | |
| 59 | | | |
| 60 Estimated ROE impact | -2.551% | -2.549% | -0.002% |
| 61 | | | |
| 62 | | | |
| 63 | | | |
| 64 TAX CALCULATION: | | | |
| 65 | | | |
| 66 Operating Revenue | (78,905,828) | (78,845,113) | (60,715) |
| 67 Other Deductions | - | - | - |
| 68 Interest (AFUDC) | - | - | - |
| 69 Interest | - | - | - |
| 70 Schedule "M" Additions | - | - | - |
| 71 Schedule "M" Deductions | - | - | - |
| 72 Income Before Tax | <u>(78,905,828)</u> | <u>(78,845,113)</u> | <u>(60,715)</u> |
| 73 | | | |
| 74 State Income Taxes | (3,582,325) | (3,579,568) | (2,756) |
| 75 | | | |
| 76 Taxable Income | <u>(75,323,504)</u> | <u>(75,265,545)</u> | <u>(57,959)</u> |
| 77 | | | |
| 78 Federal Income Taxes | <u>(15,817,936)</u> | <u>(15,805,764)</u> | <u>(12,171)</u> |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--|---------|------|--------------------|--------|----------|---------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm PPL | 447NPC | 3 | 8,269,810 | SG | 26.723% | 2,209,974 | 5.1.1 |
| Existing Firm UPL | 447NPC | 3 | - | SG | 26.723% | - | 5.1.1 |
| Post-Merger Firm | 447NPC | 3 | 278,095,934 | SG | 26.723% | 74,316,683 | 5.1.1 |
| Non-Firm | 447NPC | 3 | - | SE | 25.287% | - | 5.1.1 |
| Total Sales for Resale | | | <u>286,365,744</u> | | | <u>76,526,657</u> | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 555NPC | 3 | 67,374,949 | SG | 26.723% | 18,004,876 | 5.1.1 |
| Existing Firm Demand UPL | 555NPC | 3 | 9,730,050 | SG | 26.723% | 2,600,200 | 5.1.1 |
| Existing Firm Energy | 555NPC | 3 | 175,912,299 | SE | 25.287% | 44,483,728 | 5.1.1 |
| Post-merger Firm | 555NPC | 3 | 380,336,474 | SG | 26.723% | 101,638,829 | 5.1.1 |
| Post-merger Firm - UT | 555NPC | 3 | (13,677,964) | UT | Situs | - | 5.1.1 |
| Post-merger Firm - OR | 555NPC | 3 | (45,665) | OR | Situs | (45,665) | 5.1.1 |
| Secondary Purchases | 555NPC | 3 | (69,728,516) | SE | 25.287% | (17,632,561) | 5.1.1 |
| Seasonal Contracts | 555NPC | 3 | - | SG | 26.723% | - | 5.1.1 |
| Other Generation | 555NPC | 3 | - | SG | 26.723% | - | 5.1.1 |
| Total Purchased Power Adjustments: | | | <u>549,901,628</u> | | | <u>149,049,406</u> | |
| Wheeling Expense (Account 565) | | | | | | | |
| Existing Firm PPL | 565NPC | 3 | 19,195,808 | SG | 26.723% | 5,129,772 | 5.1.1 |
| Existing Firm UPL | 565NPC | 3 | - | SG | 26.723% | - | 5.1.1 |
| Post-merger Firm | 565NPC | 3 | (3,596,732) | SG | 26.723% | (961,169) | 5.1.1 |
| Non-Firm | 565NPC | 3 | (12,106,199) | SE | 25.287% | (3,061,349) | 5.1.1 |
| Total Wheeling Expense Adjustments: | | | <u>3,492,877</u> | | | <u>1,107,255</u> | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501NPC | 3 | (190,656) | ID | Situs | - | 5.1.1 |
| Fuel - Overburden Amortization - Wyoming | 501NPC | 3 | (573,616) | WY | Situs | - | 5.1.1 |
| Fuel Consumed - Coal | 501NPC | 3 | (36,554,739) | SE | 25.287% | (9,243,760) | 5.1.1 |
| Fuel Consumed - Gas | 501NPC | 3 | (7,739,418) | SE | 25.287% | (1,957,101) | 5.1.1 |
| Steam from Other Sources | 503NPC | 3 | (1,619,349) | SE | 25.287% | (409,492) | 5.1.1 |
| Natural Gas Consumed | 547NPC | 3 | 55,505,228 | SE | 25.287% | 14,035,855 | 5.1.1 |
| Simple Cycle Combustion Turbines | 547NPC | 3 | 16,964,851 | SE | 25.287% | 4,289,977 | 5.1.1 |
| Total Fuel Expense Adjustments: | | | <u>25,792,301</u> | | | <u>6,715,479</u> | |
| Total Power Cost Adjustment | | | <u>292,821,062</u> | | | <u>80,345,483</u> | |
| Post-merger Firm Type 1 | 555NPC | 1 | (50,838,266) | SG | 26.723% | (13,585,712) | 5.1.1 |
| Oregon Situs NPC Adjustments | 555NPC | 3 | (1,500,370) | OR | Situs | (1,500,370) | 5.1.4 |

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2023. The AURORA study for this adjustment is based on temperature adjusted normalized loads.

PacifiCorp
Oregon Results of Operations - December 2022
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 1 Adjustments | (5) Type 1 Normalized NPC (3) + (4) | (6) Type 3 Pro Forma NPC | (7) Type 3 Adjustment (6) - (5) |
|---|---|-------------------------------------|--|---------------------------------------|------------------------------|--|--------------------------------|--|
| Sales for Resale (Account 447) | | | | | | | | |
| Existing Firm Sales PPL | | 447.12 | - | - | - | - | 8,269,810 | 8,269,810 |
| Existing Firm Sales UPL | | 447.122 | - | - | - | - | - | - |
| Post-merger Firm Sales | 447.13, .14, .20, .61, .62 | 280,165,092 | - | 280,165,092 | - | 280,165,092 | 558,261,026 | 278,095,934 |
| Non-firm Sales | | 447.5 | - | - | - | - | - | - |
| Transmission Services | | 447.9 | 109,427 | (109,427) | - | - | - | - |
| On-system Wholesale Sales | | 447.1 | 13,392,207 | (13,392,207) | - | - | - | - |
| Total Revenue Adjustments | | 293,666,727 | (13,501,634) | 280,165,092 | - | 280,165,092 | 566,530,837 | 286,365,744 |
| Purchased Power (Account 555) | | | | | | | | |
| Existing Firm Demand PPL | | 555.66 | - | - | - | - | 67,374,949 | 67,374,949 |
| Existing Firm Demand UPL | | 555.68 | - | - | - | - | 9,730,050 | 9,730,050 |
| Existing Firm Energy | 555.65, 555.69 | - | - | - | - | - | 175,912,299 | 175,912,299 |
| Post-merger Firm | 555.26, .55, .59, .61, .62, .63, .64, .67, .8 | 896,744,986 | - | 896,744,986 | - | 896,744,986 | 1,226,243,194 | 329,498,208 |
| Post-merger Firm - UT | | 555.27 | 13,677,964 | - | - | 13,677,964 | - | (13,677,964) |
| Post-merger Firm - OR | | 555.28 | 45,665 | - | - | 45,665 | - | (45,665) |
| Secondary Purchases | 555.7, 555.25 | 69,728,516 | - | 69,728,516 | - | 69,728,516 | - | (69,728,516) |
| NPC Deferral Mechanism | | 555.57 | (386,487,060) | 386,487,060 | - | - | - | - |
| Seasonal Contracts | | - | - | - | - | - | - | - |
| Wind Integration Charge | | - | - | - | - | - | - | - |
| RPS Compliance Purchases | 555.22, 555.23, 555.24 | 7,614,791 | (7,614,791) | - | - | - | - | - |
| BPA Regional Adjustments | 555.11, 555.12, 555.133 | - | - | - | - | - | - | - |
| Post-merger Firm Type 1 | | - | - | - | (50,838,266) | (50,838,266) | - | 50,838,266 |
| Total Purchased Power Adjustment | | 601,324,862 | 378,872,269 | 980,197,131 | (50,838,266) | 929,358,865 | 1,479,260,493 | 549,901,628 |
| Wheeling (Account 565) | | | | | | | | |
| Existing Firm PPL | | 565.26 | - | - | - | - | 19,195,808 | 19,195,808 |
| Existing Firm UPL | | 565.27 | - | - | - | - | - | - |
| Post-merger Firm | 565.0, 565.46, 565.1 | 140,205,175 | - | 140,205,175 | - | 140,205,175 | 136,608,443 | (3,596,732) |
| Non-firm | | 565.25 | 23,030,080 | - | - | 23,030,080 | 10,923,881 | (12,106,199) |
| Total Wheeling Expense Adjustment | | 163,235,255 | - | 163,235,255 | - | 163,235,255 | 166,728,132 | 3,492,877 |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501.12 | 190,656 | - | 190,656 | - | 190,656 | - | (190,656) |
| Fuel - Overburden Amortization - Wyoming | 501.12 | 573,616 | - | 573,616 | - | 573,616 | - | (573,616) |
| Fuel Consumed - Coal | 501.1 | 580,362,171 | - | 580,362,171 | - | 580,362,171 | 543,807,432 | (36,554,739) |
| Fuel Consumed - Gas | 501.35 | 48,643,542 | - | 48,643,542 | - | 48,643,542 | 40,904,125 | (7,739,418) |
| Steam From Other Sources | 503 | 6,037,863 | - | 6,037,863 | - | 6,037,863 | 4,418,514 | (1,619,349) |
| Natural Gas Consumed | 547.1 | 561,405,815 | - | 561,405,815 | - | 561,405,815 | 616,911,043 | 55,505,228 |
| Simple Cycle Combustion Turbines | 547.1 | 756,516 | - | 756,516 | - | 756,516 | 17,721,367 | 16,964,851 |
| Cholla/APS Exchange | 501.1 | 0 | - | - | - | - | - | - |
| Fuel Regulatory Costs Deferral and Amor | 501.15 | 94,710 | (94,710) | - | - | - | - | - |
| Fuel Regulatory Costs Deferral and Amor | 501.15 | 466,202 | (466,202) | - | - | - | - | - |
| Miscellaneous Fuel Costs | 501.0, .2, .3, .4, .45, .5, .51 | 4,207,593 | (4,207,593) | - | - | - | - | - |
| Miscellaneous Fuel Costs - Cholla | 501.2, 501.45 | 14,911,143 | (14,911,143) | - | - | - | - | - |
| Total Fuel Expense | | 1,217,649,829 | (19,679,649) | 1,197,970,179 | - | 1,197,970,179 | 1,223,762,481 | 25,792,301 |
| Net Power Cost | | 1,688,543,219 | 372,694,254 | 2,061,237,473 | (50,838,266) | 2,010,399,207 | 2,303,220,269 | 292,821,062 |
| | | | | | Ref 5.1 | | Ref 5.1.3 | Ref 5.1 |

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2023

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 1/2023 - 12/2023 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------------|----------------------|----------------------|-------------------|----------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 8,269,810 | 8,269,810 | | | |
| Post Merger | 558,261,026 | | | | 558,261,026 |
| Utah Pre Merger | - | - | | | |
| NonFirm Sub Total | - | | | - | |
| TOTAL SPECIAL SALES | 566,530,837 | 8,269,810 | - | - | 558,261,026 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | - | - | | | |
| Pacific Capacity | - | - | | | |
| Mid Columbia | 207,776,533 | 62,332,960 | 145,443,573 | | |
| Misc/Pacific | 164,065 | 34,021 | 130,044 | | |
| Q.F. Contracts/PPL | 147,248,715 | 5,007,968 | 24,399,552 | | 117,841,195 |
| Small Purchases west | - | | | | |
| Pacific Sub Total | 355,189,314 | 67,374,949 | 169,973,170 | - | 117,841,195 |
| Gemstate | 1,754,820 | | 1,754,820 | | |
| GSLM | - | | | | |
| QF Contracts/UPL | 174,155,360 | 9,730,050 | 4,170,021 | | 160,255,289 |
| IPP Layoff | - | | | | |
| Small Purchases east | 14,288 | | 14,288 | | |
| UP&L to PP&L | - | | | | |
| Utah Sub Total | 15,669,180 | 9,730,050 | 5,939,130 | - | 160,255,289 |
| Cedar Springs Wind | 11,723,272 | | | | 11,723,272 |
| Cedar Springs Wind III | 8,908,094 | | | | 8,908,094 |
| Combine Hills Wind | 5,358,578 | | | | 5,358,578 |
| Cove Mountain Solar | 3,833,283 | | | | 3,833,283 |
| Cove Mountain Solar II | 9,492,755 | | | | 9,492,755 |
| Deseret Purchase | 36,407,322 | | | | 36,407,322 |
| Graphite Solar | 6,272,497 | | | | 6,272,497 |
| Horseshoe Solar | 6,482 | | | | 6,482 |
| Hunter Solar | 7,051,153 | | | | 7,051,153 |
| Hurricane Purchase | 552,500 | | | | 552,500 |
| MagCorp Reserves | 3,320,280 | | | | 3,320,280 |
| Milican Solar | 2,814,730 | | | | 2,814,730 |
| Milford Solar | 6,975,304 | | | | 6,975,304 |
| Nucor | 7,129,800 | | | | 7,129,800 |
| Monsanto Reserves | 20,600,000 | | | | 20,600,000 |
| Prineville Solar | 1,875,216 | | | | 1,875,216 |
| Rocket Solar | 6,777 | | | | 6,777 |
| Sigurd Solar | 5,917,296 | | | | 5,917,296 |
| Skysol Solar | 1,464,320 | | | | 1,464,320 |
| Three Buttes Wind | 20,545,794 | | | | 20,545,794 |
| Top of the World Wind | 37,923,179 | | | | 37,923,179 |
| Wolverine Creek Wind | 10,502,929 | | | | 10,502,929 |
| UT Schedule Adjustment | (15,778,511) | | | | (15,778,511) |
| Short Term Firm Purchases | 755,243,659 | | | | 755,243,659 |
| New Firm Sub Total | 948,146,710 | - | - | - | 948,146,710 |
| Integration Charge | - | | | | - |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 1,479,260,493 | 77,105,000 | 175,912,299 | - | 1,226,243,194 |
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 19,195,808 | 19,195,808 | | | |
| Utah Firm Wheeling and Use of Facilities | - | - | | | |
| Post Merger | 136,608,443 | | | | 136,608,443 |
| Nonfirm Wheeling | 10,923,881 | | | 10,923,881 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 166,728,132 | 19,195,808 | - | 10,923,881 | 136,608,443 |

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2023

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | <u>Merged</u> <u>1/2023 - 12/2023</u> | <u>Pre-Merger</u> <u>Demand</u> | <u>Pre-Merger</u> <u>Energy</u> | <u>Non-Firm</u> | <u>Post-Merger</u> |
|----------------------------------|--|------------------------------------|------------------------------------|----------------------|--------------------|
| THERMAL FUEL BURN EXPENSE | | | | | |
| Colstrip | 20,096,198 | | | 20,096,198 | |
| Craig | 22,407,128 | | | 22,407,128 | |
| Dave Johnston | 42,424,192 | | | 42,424,192 | |
| Hayden | 10,764,281 | | | 10,764,281 | |
| Hunter | 109,273,640 | | | 109,273,640 | |
| Huntington | 84,570,353 | | | 84,570,353 | |
| Jim Bridger | 193,567,643 | | | 193,567,643 | |
| Naughton | 35,626,332 | | | 35,626,332 | |
| Wyodak | 25,077,666 | | | 25,077,666 | |
| Chehalis | 207,439,568 | | | 207,439,568 | |
| Currant Creek | 149,453,254 | | | 149,453,254 | |
| Gadsby | 40,904,125 | | | 40,904,125 | |
| Gadsby CT | 17,721,367 | | | 17,721,367 | |
| Hermiston | 61,236,964 | | | 61,236,964 | |
| Lake Side 1 | 156,358,713 | | | 156,358,713 | |
| Lake Side 2 | 148,928,888 | | | 148,928,888 | |
| Naughton - Gas | 55,338,820 | | | 55,338,820 | |
| Gas Physical | (6,198,054) | | | (6,198,054) | |
| Gas Swaps | (189,618,202) | | | (189,618,202) | |
| Clay Basin Gas Storage | (4,966,059) | | | (4,966,059) | |
| Pipeline Reservation Fees | 38,937,151 | | | 38,937,151 | |
| TOTAL FUEL BURN EXPENSE | 1,219,343,967 | - | - | 1,219,343,967 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 4,418,514 | | | 4,418,514 | |
| TOTAL OTHER GEN. EXPENSE | 4,418,513.86 | - | - | 4,418,514 | - |
| NET POWER COST | 2,303,220,269 | 88,030,998 | 175,912,299 | 1,234,686,361 | 804,590,611 |

PacifiCorp
Oregon Results of Operations - December 2022
Net Power Cost Adjustment
Oregon Situs Adjustments

| | Total | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
|-------------------------------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Net Energy impact - Situs Solar | (1,146,307) | (100,586) | (89,980) | (36,504) | (34,291) | (5,348) | (20,489) | (227,743) | (293,436) | (198,235) | (55,359) | (37,994) | (46,341) |
| REP Adjustments (Total Company) | (2,208,347) | (152,799) | (167,397) | (202,131) | (229,594) | (314,414) | (311,085) | (99,708) | 7,651 | 17,334 | (272,263) | (225,262) | (258,678) |
| Allocated on SG Factor (26.723%) | (590,146) | (40,833) | (44,734) | (54,016) | (61,355) | (84,022) | (83,133) | (26,645) | 2,045 | 4,632 | (72,758) | (60,198) | (69,128) |
| REP Adjustments (Oregon Allocation) | 236,083 | 673 | 3,957 | 15,604 | 29,213 | 36,972 | 28,305 | (21,177) | (71,156) | (116,993) | 142,165 | 90,402 | 98,118 |
| Total OR Situs Adjustment | (1,500,370) | (140,747) | (130,757) | (74,917) | (66,433) | (52,399) | (75,316) | (275,565) | (362,547) | (310,596) | 14,048 | (7,790) | (17,350) |
| | Ref 5.1 | | | | | | | | | | | | |
| OR 2023 SG Factor | 26.723% | | | | | | | | | | | | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| WRAP Fee | 557 | 3 | 211,824 | SG | 26.723% | 56,607 | |
| BOSR Fee | 557 | 3 | 15,375 | SG | 26.723% | 4,109 | |
| | | | <u>227,199</u> | | | <u>60,715</u> | |

Description of Adjustment:

This adjustment annualizes the new Western Resource Adequacy Program (WRAP) fee and EIM Board of State Regulators (BSOR) fee to O&M costs. Given the recent trend in decommissioning coal plants and increasing renewable integration, the Resource Adequacy group is working to coordinate activities related to a comprehensive review of resource adequacy in the NWPP region, through the development and implementation of a WRAP. The primary function of the Body of State Regulators is to provide a forum for state regulators to learn about the Western Energy Imbalance Market (EIM), EIM Governing Body and related ISO developments that may be relevant to their jurisdictional responsibilities.

PacifiCorp
Results of Operations - December 2022
Western Resource Adequacy Program Fees

| | Base Period Amount | Pro Forma Amount | Adjustment | |
|-----------------------------------|-------------------------------|-----------------------------|-------------------|----------------|
| Western Resource Adequacy Program | \$ 788,176 | \$ 1,000,000 | \$ 211,824 | Ref 5.2 |

PacifiCorp
Results of Operations - December 2022
Western Resource Adequacy Program Fees

| | Base Period Amount | Annual Forecast | Adjustment | |
|-------------------------------|-------------------------------|----------------------------|-------------------|----------------|
| EIM Board of State Regulators | \$ 74,625 | \$ 90,000 | \$ 15,375 | Ref 5.2 |

Tab 6

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | |
|-------------------------------|------------------|-----------------------------------|-----------------------------------|-----------------------|--|----------------------|------------------------------|
| | Total Normalized | Depreciation/Amortization Expense | Depreciation/Amortization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy-Downs | Coal Depreciable Life Update |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | 19,509,325 | 3,173,240 | - | - | 30,550,342 | - | (14,214,257) |
| 21 Amortization | (6,124,983) | 623,570 | - | - | - | (6,748,553) | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 142,363 | (761,131) | - | (24,007) | (6,124,305) | 1,352,855 | 5,698,950 |
| 24 State | 32,241 | (172,375) | - | (5,437) | (1,386,986) | 306,384 | 1,290,654 |
| 25 Deferred Income Taxes | (3,465,357) | - | - | 29,445 | - | - | (3,494,802) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 10,093,589 | 2,863,304 | - | 1 | 23,039,051 | (5,089,313) | (10,719,454) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (10,093,589) | (2,863,304) | - | (1) | (23,039,051) | 5,089,313 | 10,719,454 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (446,053,101) | - | (1,940,015) | 347,039 | (271,746,063) | (179,821,190) | 7,107,128 |
| 48 Accum Prov For Amort | (506,902) | - | (506,902) | - | - | - | - |
| 49 Accum Def Income Tax | 442,538 | - | - | 354,377 | - | (1,659,240) | 1,747,401 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (446,117,465) | - | (2,446,917) | 701,416 | (271,746,063) | (181,480,430) | 8,854,529 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (446,117,465) | - | (2,446,917) | 701,416 | (271,746,063) | (181,480,430) | 8,854,529 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.301% | -0.110% | 0.004% | -0.001% | -0.512% | 0.484% | 0.399% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (13,384,342) | (3,796,810) | - | - | (30,550,342) | 6,748,553 | 14,214,257 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 14,094,502 | - | - | (119,754) | - | - | 14,214,257 |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 710,160 | (3,796,810) | - | (119,754) | (30,550,342) | 6,748,553 | 28,428,513 |
| 73 | | | | | | | |
| 74 State Income Taxes | 32,241 | (172,375) | - | (5,437) | (1,386,986) | 306,384 | 1,290,654 |
| 75 | | | | | | | |
| 76 Taxable Income | 677,919 | (3,624,435) | - | (114,317) | (29,163,356) | 6,442,169 | 27,137,859 |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 142,363 | (761,131) | - | (24,007) | (6,124,305) | 1,352,855 | 5,698,950 |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | |
|-------------------------------|------------------|--|--|--------------------------|--|--------------------------|---------------------------------|
| | Total Normalized | Depreciation/Amor- tization Expense | Depreciation/Amor- tization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy- Downs | Coal Depreciable Life Update |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | 30,550,342 | - | - | - | 30,550,342 | - | - |
| 21 Amortization | (6,748,553) | - | - | - | - | (6,748,553) | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (4,771,449) | - | - | - | (6,124,305) | 1,352,855 | - |
| 24 State | (1,080,601) | - | - | - | (1,386,986) | 306,384 | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 17,949,738 | - | - | - | 23,039,051 | (5,089,313) | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (17,949,738) | - | - | - | (23,039,051) | 5,089,313 | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (458,315,807) | - | - | - | (271,746,063) | (186,569,744) | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (458,315,807) | - | - | - | (271,746,063) | (186,569,744) | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (458,315,807) | - | - | - | (271,746,063) | (186,569,744) | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.012% | 0.000% | 0.000% | 0.000% | -0.512% | 0.492% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (23,801,789) | - | - | - | (30,550,342) | 6,748,553 | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (23,801,789) | - | - | - | (30,550,342) | 6,748,553 | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (1,080,601) | - | - | - | (1,386,986) | 306,384 | - |
| 75 | | | | | | | |
| 76 Taxable Income | (22,721,187) | - | - | - | (29,163,356) | 6,442,169 | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (4,771,449) | - | - | - | (6,124,305) | 1,352,855 | - |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | |
|-------------------------------|------------------|--|--|--------------------------|--|--------------------------|---------------------------------|
| | Total Normalized | Depreciation/Amor- tization Expense | Depreciation/Amor- tization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy- Downs | Coal Depreciable Life Update |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | 1,462,250 | 1,462,250 | - | - | - | - | - |
| 21 Amortization | 452,169 | 452,169 | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (383,776) | (383,776) | - | - | - | - | - |
| 24 State | (86,915) | (86,915) | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 1,443,728 | 1,443,728 | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (1,443,728) | (1,443,728) | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (1,462,250) | - | (1,462,250) | - | - | - | - |
| 48 Accum Prov For Amort | (452,169) | - | (452,169) | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (1,914,419) | - | (1,914,419) | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (1,914,419) | - | (1,914,419) | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.059% | -0.062% | 0.003% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (1,914,419) | (1,914,419) | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (1,914,419) | (1,914,419) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (86,915) | (86,915) | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (1,827,504) | (1,827,504) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (383,776) | (383,776) | - | - | - | - | - |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | |
|-------------------------------|------------------|--|--|--------------------------|--|--------------------------|---------------------------------|
| | Total Normalized | Depreciation/Amor- tization Expense | Depreciation/Amor- tization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy- Downs | Coal Depreciable Life Update |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | (12,503,266) | 1,710,990 | - | - | - | - | (14,214,257) |
| 21 Amortization | 171,401 | 171,401 | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 5,297,588 | (377,355) | - | (24,007) | - | - | 5,698,950 |
| 24 State | 1,199,757 | (85,461) | - | (5,437) | - | - | 1,290,654 |
| 25 Deferred Income Taxes | (3,465,357) | - | - | 29,445 | - | - | (3,494,802) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (9,299,878) | 1,419,575 | - | 1 | - | - | (10,719,454) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 9,299,878 | (1,419,575) | - | (1) | - | - | 10,719,454 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | 13,724,955 | - | (477,765) | 347,039 | - | 6,748,553 | 7,107,128 |
| 48 Accum Prov For Amort | (54,733) | - | (54,733) | - | - | - | - |
| 49 Accum Def Income Tax | 442,538 | - | - | 354,377 | - | (1,659,240) | 1,747,401 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 14,112,761 | - | (532,498) | 701,416 | - | 5,089,313 | 8,854,529 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 14,112,761 | - | (532,498) | 701,416 | - | 5,089,313 | 8,854,529 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.375% | -0.061% | 0.001% | -0.001% | 0.000% | -0.008% | 0.445% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 12,331,866 | (1,882,391) | - | - | - | - | 14,214,257 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 14,094,502 | - | - | (119,754) | - | - | 14,214,257 |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 26,426,368 | (1,882,391) | - | (119,754) | - | - | 28,428,513 |
| 73 | | | | | | | |
| 74 State Income Taxes | 1,199,757 | (85,461) | - | (5,437) | - | - | 1,290,654 |
| 75 | | | | | | | |
| 76 Taxable Income | 25,226,611 | (1,796,930) | - | (114,317) | - | - | 27,137,859 |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 5,297,588 | (377,355) | - | (24,007) | - | - | 5,698,950 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense | | | | | | | |
| Steam Production | 403SP | 2 | 1,833,359 | SG | 26.723% | 489,936 | |
| Hydro Production | 403HP | 2 | 53,930 | SG-P | 26.723% | 14,412 | |
| Hydro Production | 403HP | 2 | 62,764 | SG-U | 26.723% | 16,773 | |
| Other Production | 403OP | 2 | 280,682 | SG | 26.723% | 75,008 | |
| Other Production | 403OP | 2 | 131,305 | SG-W | 26.723% | 35,089 | |
| Transmission | 403TP | 2 | 1,158,074 | SG | 26.723% | 309,477 | |
| Distribution - California | 403364 | 2 | 1,040,889 | CA | Situs | - | |
| Distribution - Oregon | 403364 | 2 | 172,378 | OR | Situs | 172,378 | |
| Distribution - Washington | 403364 | 2 | 145,187 | WA | Situs | - | |
| Distribution - Utah | 403364 | 2 | 779,959 | UT | Situs | - | |
| Distribution - Idaho | 403364 | 2 | 94,152 | ID | Situs | - | |
| Distribution - Wyoming | 403364 | 2 | 95,722 | WY | Situs | - | |
| General Plant - Idaho | 403GP | 2 | 2,855 | ID | Situs | - | |
| General Plant - Utah | 403GP | 2 | 113,445 | UT | Situs | - | |
| General Plant - Wyoming | 403GP | 2 | 113,950 | WY | Situs | - | |
| General Plant | 403GP | 2 | 1,200,395 | SO | 27.770% | 333,345 | |
| General Plant | 403GP | 2 | 59,248 | SG | 26.723% | 15,833 | |
| Intangible Plant | 404IP | 2 | 1,254,869 | SO | 27.770% | 348,473 | |
| Intangible Plant | 404IP | 2 | 334,209 | CN | 31.027% | 103,697 | |
| | | | <u>8,927,370</u> | | | <u>1,914,419</u> | 6.1.1 |
| Steam Production | 403SP | 3 | 1,537,775 | SG | 26.723% | 410,946 | |
| Hydro Production | 403HP | 3 | 51,478 | SG-P | 26.723% | 13,757 | |
| Hydro Production | 403HP | 3 | 4,939 | SG-U | 26.723% | 1,320 | |
| Other Production | 403OP | 3 | 329,734 | SG | 26.723% | 88,116 | |
| Other Production | 403OP | 3 | 429,154 | SG-W | 26.723% | 114,685 | |
| Transmission | 403TP | 3 | 936,106 | SG | 26.723% | 250,159 | |
| Distribution - California | 403364 | 3 | 345,991 | CA | Situs | - | |
| Distribution - Oregon | 403364 | 3 | 497,335 | OR | Situs | 497,335 | |
| Distribution - Washington | 403364 | 3 | 104,753 | WA | Situs | - | |
| Distribution - Utah | 403364 | 3 | 1,937,642 | UT | Situs | - | |
| Distribution - Idaho | 403364 | 3 | 30,040 | ID | Situs | - | |
| General Plant - Wyoming | 403GP | 3 | 43,398 | WY | Situs | - | |
| General Plant | 403GP | 3 | 1,205,175 | SO | 27.770% | 334,673 | |
| Intangible Plant | 404IP | 3 | 617,224 | SO | 27.770% | 171,401 | |
| | | | <u>8,070,745</u> | | | <u>1,882,391</u> | 6.1.1 |

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2022
Incremental Depreciation Expense

| Description | Plant Account | Depreciation Account | Factor | Depreciation Rate | Jan22 to Dec22 Plant Additions Included in Adj | Incremental Expense on Plant Adds. | Jan23 to Dec23 Plant Additions Included in Adj | Incremental Expense on Plant Adds. | Total Depreciation Included in Adj |
|---|---------------|----------------------|--------|-------------------|--|------------------------------------|--|------------------------------------|------------------------------------|
| Steam Production Plant: | | | | | | | | | |
| Various | 312 | 403SP | SG | 6.307% | 29,070,551 | 1,833,359 | 24,999,078 | 1,537,775 | 3,371,134 |
| Total Steam Plant | | | | | 29,070,551 | 1,833,359 | 24,999,078 | 1,537,775 | 3,371,134 |
| Hydro Production Plant: | | | | | | | | | |
| Various | 332 | 403HP | SG-P | 2.770% | 1,946,852 | 53,930 | 3,430,803 | 51,478 | 105,408 |
| Various | 332 | 403HP | SG-U | 4.624% | 1,357,352 | 62,764 | 197,186 | 4,939 | 67,703 |
| Total Hydro Plant | | | | | 3,304,204 | 116,694 | 3,627,989 | 56,417 | 173,111 |
| Other Production Plant: | | | | | | | | | |
| Various Wind Generation | 343 | 403OP | SG-W | 4.209% | 3,119,989 | 131,305 | 12,550,552 | 429,154 | 560,459 |
| Various | 343 | 403OP | SG | 3.505% | 8,008,618 | 280,682 | 10,473,389 | 329,734 | 610,417 |
| Total Other Plant | | | | | 11,128,607 | 411,987 | 23,023,940 | 758,889 | 1,170,876 |
| Transmission Plant: | | | | | | | | | |
| Various | 355 | 403TP | SG | 1.724% | 67,164,400 | 1,158,074 | 58,789,379 | 936,106 | 2,094,181 |
| Total Transmission Plant | | | | | 67,164,400 | 1,158,074 | 58,789,379 | 936,106 | 2,094,181 |
| Distribution Plant: | | | | | | | | | |
| California | 364 | 403364 | CA | 2.708% | 38,439,609 | 1,040,889 | 14,565,420 | 345,991 | 1,386,879 |
| Oregon | 364 | 403364 | OR | 2.275% | 7,576,773 | 172,378 | 22,638,837 | 497,335 | 669,712 |
| Washington | 364 | 403364 | WA | 2.580% | 5,627,782 | 145,187 | 4,257,296 | 104,753 | 249,940 |
| Utah | 364 | 403364 | UT | 2.543% | 30,666,022 | 779,959 | 77,607,741 | 1,937,642 | 2,717,601 |
| Wyoming | 364 | 403364 | WYP | 2.656% | 3,604,152 | 95,722 | - | - | 95,722 |
| Idaho | 364 | 403364 | ID | 2.538% | 3,708,998 | 94,152 | 1,176,396 | 30,040 | 124,192 |
| Total Distribution Plant | | | | | 89,623,336 | 2,328,287 | 120,245,690 | 2,915,760 | 5,244,047 |
| General Plant: | | | | | | | | | |
| California | 397 | 403GP | CA | 2.059% | - | - | - | - | - |
| Oregon | 397 | 403GP | OR | 2.346% | - | - | - | - | - |
| Washington | 397 | 403GP | WA | 2.393% | - | - | - | - | - |
| Utah | 397 | 403GP | UT | 2.235% | 5,076,763 | 113,445 | - | - | 113,445 |
| Idaho | 397 | 403GP | ID | 2.063% | 138,378 | 2,855 | - | - | 2,855 |
| Wyoming | 397 | 403GP | WYP | 2.404% | 4,739,159 | 113,950 | 1,817,559 | 43,398 | 157,348 |
| Wyoming | 397 | 403GP | WYU | 2.182% | - | - | - | - | - |
| General | 397 | 403GP | SO | 6.256% | 19,187,876 | 1,200,395 | 19,157,262 | 1,205,175 | 2,405,570 |
| General | 397 | 403GP | SE | 3.583% | - | - | - | - | - |
| General | 397 | 403GP | SG | 3.511% | 1,687,555 | 59,248 | - | - | 59,248 |
| Total General Plant | | | | | 30,829,730 | 1,489,892 | 20,974,821 | 1,248,574 | 2,738,465 |
| Mining Plant: | | | | | | | | | |
| Coal Mine | 399 | 403MP | SE | 0.000% | - | - | - | - | - |
| Total Mining Plant | | | | | - | - | - | - | - |
| Intangible Plant: | | | | | | | | | |
| General | 303 | 404IP | SO | 7.167% | 17,507,961 | 1,254,869 | 8,786,451 | 617,224 | 1,872,093 |
| Wyoming | 303 | 404IP | WYP | 1.422% | - | - | - | - | - |
| Utah | 303 | 404IP | UT | 1.297% | - | - | - | - | - |
| General | 303 | 404IP | SG | 3.326% | - | - | - | - | - |
| Oregon | 303 | 404IP | OR | 0.243% | - | - | - | - | - |
| General | 303 | 404IP | CN | 6.806% | 4,910,499 | 334,209 | - | - | 334,209 |
| California | 303 | 404IP | CA | 0.000% | - | - | - | - | - |
| Total Intangible Plant | | | | | 22,418,459 | 1,589,078 | 8,786,451 | 617,224 | 2,206,302 |
| Total Depreciation and Amortization | | | | | 253,539,287 | 8,927,370 | 260,447,348 | 8,070,745 | 16,998,116 |
| | | | | | Ref. 8.5 | | Ref. 8.5.4 | | |
| Total Depreciation and Amortization without Mining | | | | | | 8,927,370 | | 8,070,745 | 16,998,116 |
| | | | | | | Ref. 6.1 | | Ref. 6.1 | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--------------------------------|---------|------|--------------------|--------|----------|---------------------|-------|
| Adjustment to Rate Base | | | | | | | |
| Steam Production | 108SP | 2 | (1,833,359) | SG | 26.723% | (489,936) | |
| Hydro Production | 108HP | 2 | (53,930) | SG-P | 26.723% | (14,412) | |
| Hydro Production | 108HP | 2 | (62,764) | SG-U | 26.723% | (16,773) | |
| Other Production | 108OP | 2 | (280,682) | SG | 26.723% | (75,008) | |
| Other Production | 108OP | 2 | (131,305) | SG-W | 26.723% | (35,089) | |
| Transmission | 108TP | 2 | (1,158,074) | SG | 26.723% | (309,477) | |
| Distribution - California | 108364 | 2 | (1,040,889) | CA | Situs | - | |
| Distribution - Oregon | 108364 | 2 | (172,378) | OR | Situs | (172,378) | |
| Distribution - Washington | 108364 | 2 | (145,187) | WA | Situs | - | |
| Distribution - Utah | 108364 | 2 | (779,959) | UT | Situs | - | |
| Distribution - Idaho | 108364 | 2 | (94,152) | ID | Situs | - | |
| Distribution - Wyoming | 108364 | 2 | (95,722) | WY | Situs | - | |
| General Plant - Idaho | 108GP | 2 | (2,855) | ID | Situs | - | |
| General Plant - Utah | 108GP | 2 | (113,445) | UT | Situs | - | |
| General Plant - Wyoming | 108GP | 2 | (113,950) | WY | Situs | - | |
| General Plant | 108GP | 2 | (1,200,395) | SO | 27.770% | (333,345) | |
| General Plant | 108GP | 2 | (59,248) | SG | 26.723% | (15,833) | |
| Intangible Plant | 111IP | 2 | (1,254,869) | SO | 27.770% | (348,473) | |
| Intangible Plant | 111IP | 2 | (334,209) | CN | 31.027% | (103,697) | |
| | | | <u>(8,927,370)</u> | | | <u>(1,914,419)</u> | 6.2.1 |
| Steam Production | 108SP | 3 | (420,223) | SG | 26.723% | (112,298) | |
| Hydro Production | 108HP | 3 | (3,960) | SG-P | 26.723% | (1,058) | |
| Hydro Production | 108HP | 3 | (380) | SG-U | 26.723% | (102) | |
| Other Production | 108OP | 3 | (45,124) | SG | 26.723% | (12,059) | |
| Other Production | 108OP | 3 | (44,016) | SG-W | 26.723% | (11,763) | |
| Transmission | 108TP | 3 | (253,830) | SG | 26.723% | (67,832) | |
| Distribution - California | 108364 | 3 | (98,484) | CA | Situs | - | |
| Distribution - Oregon | 108364 | 3 | (157,285) | OR | Situs | (157,285) | |
| Distribution - Washington | 108364 | 3 | (32,674) | WA | Situs | - | |
| Distribution - Utah | 108364 | 3 | (634,653) | UT | Situs | - | |
| Distribution - Idaho | 108364 | 3 | (8,710) | ID | Situs | - | |
| General Plant - Wyoming | 108GP | 3 | (10,925) | WY | Situs | - | |
| General Plant | 108GP | 3 | (415,449) | SO | 27.770% | (115,369) | |
| Intangible Plant | 111IP | 3 | (197,097) | SO | 27.770% | (54,733) | |
| | | | <u>(2,322,811)</u> | | | <u>(477,765)</u> | 6.2.1 |

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2022
Incremental Accumulated Reserve

| Description | Plant Account | Reserve Account | Factor | Depreciation Rate | Jan22 to Dec 22 Plant Additions Included in Adj | 13 Month Average Incremental Reserve on Plant Adds | Jan23 to Dec23 Plant Additions Included in Adj | 13 Month Average Incremental Reserve on Plant Adds | Total Reserve Added in Adj |
|---------------------------------|---------------|-----------------|--------|-------------------|---|--|--|--|----------------------------|
| Steam Production Plant: | | | | | | | | | |
| Various | 312 | 108SP | SG | 6.307% | 29,070,551 | (1,833,359) | 24,999,078 | (420,223) | (2,253,582) |
| Total Steam Plant | | | | | 29,070,551 | (1,833,359) | 24,999,078 | (420,223) | (2,253,582) |
| Hydro Production Plant: | | | | | | | | | |
| Various | 332 | 108HP | SG-P | 2.770% | 1,946,852 | (53,930) | 3,430,803 | (3,960) | (57,890) |
| Various | 332 | 108HP | SG-U | 4.624% | 1,357,352 | (62,764) | 197,186 | (380) | (63,144) |
| Total Hydro Plant | | | | | 3,304,204 | (116,694) | 3,627,989 | (4,340) | (121,033) |
| Other Production Plant: | | | | | | | | | |
| Various Wind Generation | 343 | 108OP | SG-W | 4.209% | 3,119,989 | (131,305) | 12,550,552 | (44,016) | (175,321) |
| Various | 343 | 108OP | SG | 3.505% | 8,008,618 | (280,682) | 10,473,389 | (45,124) | (325,806) |
| Total Other Plant | | | | | 11,128,607 | (411,987) | 23,023,940 | (89,140) | (501,127) |
| Transmission Plant: | | | | | | | | | |
| Various | 355 | 108TP | SG | 1.724% | 67,164,400 | (1,158,074) | 58,789,379 | (253,830) | (1,411,905) |
| Total Transmission Plant | | | | | 67,164,400 | (1,158,074) | 58,789,379 | (253,830) | (1,411,905) |
| Distribution Plant: | | | | | | | | | |
| California | 364 | 108364 | CA | 2.708% | 38,439,609 | (1,040,889) | 14,565,420 | (98,484) | (1,139,373) |
| Oregon | 364 | 108364 | OR | 2.275% | 7,576,773 | (172,378) | 22,638,837 | (157,285) | (329,663) |
| Washington | 364 | 108364 | WA | 2.580% | 5,627,782 | (145,187) | 4,257,296 | (32,674) | (177,861) |
| Utah | 364 | 108364 | UT | 2.543% | 30,666,022 | (779,959) | 77,607,741 | (634,653) | (1,414,612) |
| Wyoming | 364 | 108364 | WYP | 2.656% | 3,604,152 | (95,722) | - | - | (95,722) |
| Idaho | 364 | 108364 | ID | 2.538% | 3,708,998 | (94,152) | 1,176,396 | (8,710) | (102,862) |
| Total Distribution Plant | | | | | 89,623,336 | (2,328,287) | 120,245,690 | (931,806) | (3,260,093) |
| General Plant: | | | | | | | | | |
| California | 397 | 108GP | CA | 2.059% | - | - | - | - | - |
| Oregon | 397 | 108GP | OR | 2.346% | - | - | - | - | - |
| Washington | 397 | 108GP | WA | 2.393% | - | - | - | - | - |
| Utah | 397 | 108GP | UT | 2.235% | 5,076,763 | (113,445) | - | - | (113,445) |
| Idaho | 397 | 108GP | ID | 2.063% | 138,378 | (2,855) | - | - | (2,855) |
| Wyoming | 397 | 108GP | WYP | 2.404% | 4,739,159 | (113,950) | 1,817,559 | (10,925) | (124,875) |
| Wyoming | 397 | 108GP | WYU | 2.182% | - | - | - | - | - |
| General | 397 | 108GP | SO | 6.256% | 19,187,876 | (1,200,395) | 19,157,262 | (415,449) | (1,615,843) |
| General | 397 | 108GP | SE | 3.583% | - | - | - | - | - |
| General | 397 | 108GP | SG | 3.511% | 1,687,555 | (59,248) | - | - | (59,248) |
| Total General Plant | | | | | 30,829,730 | (1,489,892) | 20,974,821 | (426,374) | (1,916,266) |
| Mining Plant: | | | | | | | | | |
| Coal Mine | 399 | 108MP | SE | 0.000% | - | - | - | - | - |
| Total Mining Plant | | | | | - | - | - | - | - |
| Intangible Plant: | | | | | | | | | |
| General | 303 | 111IP | SO | 7.167% | 17,507,961 | (1,254,869) | 8,786,451 | (197,097) | (1,451,966) |
| Wyoming | 303 | 111IP | WYP | 1.422% | - | - | - | - | - |
| Utah | 303 | 111IP | UT | 1.297% | - | - | - | - | - |
| General | 303 | 111IP | SG | 3.326% | - | - | - | - | - |
| Oregon | 303 | 111IP | OR | 0.243% | - | - | - | - | - |
| General | 303 | 111IP | CN | 6.806% | 4,910,499 | (334,209) | - | - | (334,209) |
| California | 303 | 111IP | CA | 0.000% | - | - | - | - | - |
| Total Intangible Plant | | | | | 22,418,459 | (1,589,078) | 8,786,451 | (197,097) | (1,786,175) |
| | | | | | 253,539,287 | (8,927,370) | 260,447,348 | (2,322,811) | (11,250,181) |
| | | | | | Ref. 8.5.4 | Ref. 6.2 | Ref. 8.5.4 | Ref. 6.2 | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Reserve | | | | | | | |
| Depreciation Reserve | 108HP | 3 | 1,578,904 | SG-P | 26.723% | 421,937 | 6.3.1 |
| Depreciation Reserve | 108HP | 3 | (280,272) | SG-U | 26.723% | (74,898) | 6.3.1 |
| | | | <u>1,298,633</u> | | | <u>347,039</u> | |
| Adjustment to Tax | | | | | | | |
| Schedule M Adjustment | SCHMAT | 3 | (448,125) | SG | 26.723% | (119,754) | 6.3.2 |
| Schedule M Adjustment | SCHMDT | 3 | - | SG | 26.723% | - | 6.3.2 |
| Deferred Income Tax Expens | 41110 | 3 | 110,184 | SG | 26.723% | 29,445 | 6.3.2 |
| ADIT Avg. Balance | 282 | 3 | 1,326,092 | SG | 26.723% | 354,377 | 6.3.2 |
| Adjust to December 2023 13 Mo Average Balance for Projected Spend / Accrual Detail: | | | | | | | |
| December 2022 Avg Reserve Balance | | | (6,692,201) | | | | 6.3.1 |
| December 2023 Avg Reserve Balance | | | (5,393,568) | | | | 6.3.1 |
| Total Adjustment to Average Reserve | | | <u>1,298,633</u> | | | | 6.3.1 |

Description of Adjustment:

The Company's 2018 depreciation study updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2023 13 month average.

PacifiCorp
December 2022 Results of Operations
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side | Spend | Accruals | Balance |
|--------------------------------|---------|----------|--------------------|
| December-21 | - | 60,700 | (6,611,323) |
| January-22 | 22,574 | 60,700 | (6,528,049) |
| February-22 | 4,207 | 60,700 | (6,463,142) |
| March-22 | 10,580 | 60,700 | (6,391,862) |
| April-22 | (7,230) | 60,700 | (6,338,393) |
| May-22 | 4,686 | 60,700 | (6,273,007) |
| June-22 | 751 | 60,700 | (6,211,556) |
| July-22 | 2,417 | 60,700 | (6,148,439) |
| August-22 | 15,895 | 60,700 | (6,071,845) |
| September-22 | 1,693 | 60,700 | (6,009,452) |
| October-22 | 617 | 60,700 | (5,948,135) |
| November-22 | 198,521 | 60,700 | (5,688,915) |
| December-22 | 720,470 | 60,700 | (4,907,745) |
| Dec 22 13 Month Average | | | (6,122,451) |

| East Side | Spend | Accruals | Balance |
|--------------------------------|-------|----------|------------------|
| December-21 | - | (23,356) | (429,614) |
| January-22 | - | (23,356) | (452,970) |
| February-22 | - | (23,356) | (476,326) |
| March-22 | - | (23,356) | (499,682) |
| April-22 | - | (23,356) | (523,038) |
| May-22 | - | (23,356) | (546,394) |
| June-22 | - | (23,356) | (569,750) |
| July-22 | - | (23,356) | (593,106) |
| August-22 | - | (23,356) | (616,462) |
| September-22 | - | (23,356) | (639,818) |
| October-22 | - | (23,356) | (663,174) |
| November-22 | - | (23,356) | (686,529) |
| December-22 | - | (23,356) | (709,885) |
| Dec 22 13 Month Average | | | (569,750) |

| Total Resources | Spend | Accruals | Balance |
|--------------------------------|---------|----------|--------------------|
| December-21 | - | 37,344 | (7,040,936) |
| January-22 | 22,574 | 37,344 | (6,981,018) |
| February-22 | 4,207 | 37,344 | (6,939,468) |
| March-22 | 10,580 | 37,344 | (6,891,544) |
| April-22 | (7,230) | 37,344 | (6,861,431) |
| May-22 | 4,686 | 37,344 | (6,819,401) |
| June-22 | 751 | 37,344 | (6,781,306) |
| July-22 | 2,417 | 37,344 | (6,741,545) |
| August-22 | 15,895 | 37,344 | (6,688,306) |
| September-22 | 1,693 | 37,344 | (6,649,269) |
| October-22 | 617 | 37,344 | (6,611,309) |
| November-22 | 198,521 | 37,344 | (6,375,444) |
| December-22 | 720,470 | 37,344 | (5,617,630) |
| Dec 22 13 Month Average | | | (6,692,201) |

Ref 6.3

| West Side | Spend | Accruals | Balance |
|--------------|-------|----------|-------------|
| January-23 | - | 60,700 | (4,847,045) |
| February-23 | - | 60,700 | (4,786,346) |
| March-23 | - | 60,700 | (4,725,646) |
| April-23 | - | 60,700 | (4,664,946) |
| May-23 | - | 60,700 | (4,604,246) |
| June-23 | - | 60,700 | (4,543,547) |
| July-23 | - | 60,700 | (4,482,847) |
| August-23 | - | 60,700 | (4,422,147) |
| September-23 | - | 60,700 | (4,361,448) |
| October-23 | - | 60,700 | (4,300,748) |
| November-23 | - | 60,700 | (4,240,048) |
| December-23 | - | 60,700 | (4,179,349) |

| East Side | Spend | Accruals | Balance |
|--------------|-------|----------|-----------|
| January-23 | - | (23,356) | (733,241) |
| February-23 | - | (23,356) | (756,597) |
| March-23 | - | (23,356) | (779,953) |
| April-23 | - | (23,356) | (803,309) |
| May-23 | - | (23,356) | (826,665) |
| June-23 | - | (23,356) | (850,021) |
| July-23 | - | (23,356) | (873,377) |
| August-23 | - | (23,356) | (896,733) |
| September-23 | - | (23,356) | (920,089) |
| October-23 | - | (23,356) | (943,445) |
| November-23 | - | (23,356) | (966,801) |
| December-23 | - | (23,356) | (990,157) |

| Total Resources | Spend | Accruals | Balance |
|-----------------|-------|----------|-------------|
| January-23 | - | 37,344 | (5,580,287) |
| February-23 | - | 37,344 | (5,542,943) |
| March-23 | - | 37,344 | (5,505,599) |
| April-23 | - | 37,344 | (5,468,255) |
| May-23 | - | 37,344 | (5,430,912) |
| June-23 | - | 37,344 | (5,393,568) |
| July-23 | - | 37,344 | (5,356,224) |
| August-23 | - | 37,344 | (5,318,880) |
| September-23 | - | 37,344 | (5,281,537) |
| October-23 | - | 37,344 | (5,244,193) |
| November-23 | - | 37,344 | (5,206,849) |
| December-23 | - | 37,344 | (5,169,505) |

| West Side | Total Spend | Total Accruals | Dec 23 13 Mo. Average Balance |
|------------------------------|-------------|----------------|-------------------------------|
| 12 ME Dec 2023 | - | 728,396 | (4,543,547) |
| Adjustment to Reserve | | | 1,578,904 |

Ref 6.3

| East Side | Total Spend | Total Accruals | Dec 23 13 Mo. Average Balance |
|------------------------------|-------------|----------------|-------------------------------|
| 12 ME Dec 2023 | - | (280,272) | (850,021) |
| Adjustment to Reserve | | | (280,272) |

Ref 6.3

| Total Resources | Total Spend | Total Accruals | Dec 23 13 Mo. Average Balance |
|------------------------------|-------------|----------------|-------------------------------|
| 12 ME Dec 2023 | - | 448,125 | (5,393,568) |
| Adjustment to Reserve | | | 1,298,633 |

Ref 6.3

Ref 6.3

PacifiCorp
December 2022 Results of Operations
Hydro Decommissioning
Tax Summary

| | Tax Deduction | Book Amortization | Book-Tax Difference | Deferred Income Tax Expense | Accumulated Deferred Income Tax |
|--------------|---------------|-------------------|---------------------|-----------------------------|---------------------------------|
| December-22 | 720,470 | (37,344) | (757,814) | 186,321 | 1,381,184 |
| January-23 | - | (37,344) | (37,344) | 9,182 | 1,372,002 |
| February-23 | - | (37,344) | (37,344) | 9,182 | 1,362,820 |
| March-23 | - | (37,344) | (37,344) | 9,182 | 1,353,638 |
| April-23 | - | (37,344) | (37,344) | 9,182 | 1,344,456 |
| May-23 | - | (37,344) | (37,344) | 9,182 | 1,335,274 |
| June-23 | - | (37,344) | (37,344) | 9,182 | 1,326,092 |
| July-23 | - | (37,344) | (37,344) | 9,182 | 1,316,910 |
| August-23 | - | (37,344) | (37,344) | 9,182 | 1,307,728 |
| September-23 | - | (37,344) | (37,344) | 9,182 | 1,298,546 |
| October-23 | - | (37,344) | (37,344) | 9,182 | 1,289,364 |
| November-23 | - | (37,344) | (37,344) | 9,182 | 1,280,182 |
| December-23 | - | (37,344) | (37,344) | 9,182 | 1,271,000 |
| TOTAL | - | (448,125) | (448,125) | 110,184 | |
| | | | | 13 Mo. Average | 1,326,092 |
| | | | | | Ref 6.3 |

| Summary of Current and Deferred Expense for 12 months ended December 2023 | | | |
|--|-----------|--------|----------------|
| Tax Depreciation | - | SCHMDT | Ref 6.3 |
| Book Depreciation | (448,125) | SCHMAT | Ref 6.3 |
| Deferred Tax Expense | 110,184 | 41110 | Ref 6.3 |

**PacifiCorp
Oregon Results of Operations - December 2022
Oregon Coal-Fired Steam Plant Depreciation**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Plant Deprec. Expense | 403SP | 1 | 114,320,574 | SG | 26.723% | 30,550,342 | 6.4.1 |
| Adjustment to Reserve: | | | | | | | |
| Steam Plant Accum Deprec | 108SP | 1 | (1,016,884,400) | SG | 26.723% | (271,746,063) | 6.4.1 |

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2022 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427 with updated rates approved in Docket No UM 1968 effective January 1, 2021.

PacifiCorp
Oregon Results of Operations - December 2022
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

| Plant | Factor | Adjustment to Expense (Yr Ended Dec 2022) |
|---------------|---------------|--|
| NAUGHTON | SG | 19,374,840 |
| HUNTINGTON | SG | 16,892,850 |
| HUNTER | SG | 27,917,796 |
| CRAIG | SG | (5,259,864) |
| HAYDEN | SG | 6,733,343 |
| COLSTRIP | SG | (5,833,314) |
| DAVE JOHNSTON | SG | (23,109,529) |
| JIM BRIDGER | SG | 73,507,126 |
| WYODAK | SG | 4,097,327 |
| | | <u>114,320,574</u> |
| | | Ref 6.4 |

Depreciation Reserve Adjustment By Plant

| Plant | Factor | Adjustment to Expense (13 Mo. Avg. Dec 2022) |
|---------------|---------------|---|
| NAUGHTON | SG | (49,373,321) |
| HUNTINGTON | SG | (106,000,508) |
| HUNTER | SG | (223,754,487) |
| CRAIG | SG | (18,140,608) |
| HAYDEN | SG | (27,298,958) |
| COLSTRIP | SG | (9,520,089) |
| DAVE JOHNSTON | SG | (127,992,845) |
| JIM BRIDGER | SG | (354,986,095) |
| WYODAK | SG | (99,817,489) |
| | | <u>(1,016,884,400)</u> |
| | | Ref 6.4 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense | | | | | | | |
| Repowered Buy-Down | 407 | 1 | (6,748,553) | OR | Situs | (6,748,553) | 6.5.1 |
| | | | <u>(6,748,553)</u> | | | <u>(6,748,553)</u> | |
| Adjustment to Reserves | | | | | | | |
| RAC buy-down reserves adj. | 108OP | 1 | (186,569,744) | OR | Situs | (186,569,744) | 6.5.2 |
| Repowered Facilities Reserve | 108OP | 3 | 6,748,553 | OR | Situs | 6,748,553 | 6.5.2 |
| | | | <u>(179,821,190)</u> | | | <u>(179,821,190)</u> | |
| Adjustment to Tax | | | | | | | |
| Schedule M Adjustment | SCHMAT | 3 | - | OR | Situs | - | |
| Deferred Income Tax Expense | 41110 | 3 | - | OR | Situs | - | |
| Accumulated Def Inc Tax Bal. | 282 | 3 | (1,659,240) | OR | Situs | (1,659,240) | |

Description of Adjustment:

This adjustment corrects the allocation of expenses recorded as a result of the buy-down in the base period for the repowered wind facilities, as well as brings into rate base the accumulated reserves adjustment for wind facilities buy-downs for all repowered projects. Also reflected in this adjustment is the on-going amortization of this buy-down reserve balance to appropriately reflect these balances at Test Year levels. As the underlying wind assets depreciates, these buy-down reserves also need to be amortized in the opposite direction to offset Oregon's share of depreciation expense recorded for the repowered projects.

| Year | Account | Actual FERC Account | Revised FERC Account | Text | Booked Alloc. | Correct Alloc. | Amount |
|------|---------|---------------------|----------------------|--|---------------|----------------|-----------|
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Dunlap OR Wind Buydown | NUTIL | OR | (896,328) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Foote Creek OR Wind Buydown | NUTIL | OR | (88,212) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Glenrock 1 OR Wind Buydown | NUTIL | OR | (679,667) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Glenrock 3 OR Wind Buydown | NUTIL | OR | (245,997) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Goodnoe Hills OR Wind Buydown | NUTIL | OR | (795,704) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - High Plains OR Wind Buydown | NUTIL | OR | (888,503) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Leaning Juniper OR Wind Buydown | NUTIL | OR | (581,162) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Marengo 1 OR Wind Buydown | NUTIL | OR | (901,133) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Marengo 2 OR Wind Buydown | NUTIL | OR | (477,864) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - McFadden Ridge OR Wind Buydown | NUTIL | OR | (226,774) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Seven Mile Hill 1 OR Wind Buydown | NUTIL | OR | (800,555) |
| 2022 | 565243 | 4034000 | 4070000 | Depr Adj - Seven Mile Hill 2 OR Wind Buydown | NUTIL | OR | (166,855) |

(6,748,553) Ref 6.5

PacifiCorp
Results of Operations - December 2022
Repowering Buy-Downs

Base Period Amortization

| | Beginning Balance | Amortization Expense | Ending Balance |
|--------------|------------------------------|---------------------------------|---------------------------|
| December-20 | | | (194,046,230) |
| January-21 | (194,046,230) | (555,028) | (193,491,201) |
| February-21 | (193,491,201) | (555,028) | (192,936,173) |
| March-21 | (192,936,173) | 2,069,263 | (195,005,435) |
| April-21 | (195,005,435) | (562,379) | (194,443,056) |
| May-21 | (194,443,056) | (562,379) | (193,880,676) |
| June-21 | (193,880,676) | (562,379) | (193,318,297) |
| July-21 | (193,318,297) | (562,379) | (192,755,917) |
| August-21 | (192,755,917) | (562,379) | (192,193,538) |
| September-21 | (192,193,538) | (562,379) | (191,631,158) |
| October-21 | (191,631,158) | (562,379) | (191,068,779) |
| November-21 | (191,068,779) | (562,379) | (190,506,400) |
| December-21 | (190,506,400) | (562,379) | (189,944,020) |
| Total | | (4,102,209) | |

Base Period Amortization

| | | | | |
|--------------|---------------|----------------------------|---------------|------------------------------|
| January-22 | (189,944,020) | (562,379) | (189,381,641) | |
| February-22 | (189,381,641) | (562,379) | (188,819,261) | |
| March-22 | (188,819,261) | (562,379) | (188,256,882) | |
| April-22 | (188,256,882) | (562,379) | (187,694,502) | |
| May-22 | (187,694,502) | (562,379) | (187,132,123) | |
| June-22 | (187,132,123) | (562,379) | (186,569,744) | |
| July-22 | (186,569,744) | (562,379) | (186,007,364) | |
| August-22 | (186,007,364) | (562,379) | (185,444,985) | |
| September-22 | (185,444,985) | (562,379) | (184,882,605) | |
| October-22 | (184,882,605) | (562,379) | (184,320,226) | |
| November-22 | (184,320,226) | (562,379) | (183,757,846) | |
| December-22 | (183,757,846) | (562,379) | (183,195,467) | (186,569,744) Ref 6.5 |
| Total | | (6,748,553) Ref 6.7 | | |

Pro forma Amortization

| | | | | |
|--------------|---------------|----------------------------|---------------|------------------------------|
| January-23 | (183,195,467) | (562,379) | (182,633,088) | |
| February-23 | (182,633,088) | (562,379) | (182,070,708) | |
| March-23 | (182,070,708) | (562,379) | (181,508,329) | |
| April-23 | (181,508,329) | (562,379) | (180,945,949) | |
| May-23 | (180,945,949) | (562,379) | (180,383,570) | |
| June-23 | (180,383,570) | (562,379) | (179,821,190) | |
| July-23 | (179,821,190) | (562,379) | (179,258,811) | |
| August-23 | (179,258,811) | (562,379) | (178,696,432) | |
| September-23 | (178,696,432) | (562,379) | (178,134,052) | |
| October-23 | (178,134,052) | (562,379) | (177,571,673) | |
| November-23 | (177,571,673) | (562,379) | (177,009,293) | |
| December-23 | (177,009,293) | (562,379) | (176,446,914) | (179,821,190) Ref 6.5 |
| | | (6,748,553) Ref 6.5 | | |

| | | |
|----------------------------------|-------------|-------|
| Base Period Amortization Expense | (6,748,553) | Above |
| Pro Forma Amortization Expense | (6,748,553) | Above |
| Adjustment to Expense | - | |

| | | |
|-----------------------------|--------------------------|-------|
| Base Period Accum. Amort. | (186,569,744) | Above |
| Pro Forma Accum. Amort. | (179,821,190) | Above |
| Adjustment to Accum. | 6,748,553 Ref 6.5 | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403SP | 3 | (53,190,304) | SG | 26.723% | (14,214,257) | 6.6.1 |
| Adjustment to Expense: | | | | | | | |
| Depreciation Reserve | 108SP | 3 | 26,595,152 | SG | 26.723% | 7,107,128 | 6.6.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMAT | 3 | 53,190,304 | SG | 26.723% | 14,214,257 | |
| DIT Expense | 41110 | 3 | (13,077,687) | SG | 26.723% | (3,494,802) | |
| ADIT Balance | 282 | 3 | 6,538,844 | SG | 26.723% | 1,747,401 | |

Description of Adjustment:

This pro forma adjustment includes the change in depreciation expense and reserve to align the depreciation lives with the 2021 IRP retirement dates for the following coal fired plants: Colstrip, Craig 2, and Hayden 1 & 2 as proposed in the Company's 2023 general rate case, docket UE-399, and agreed to in the third partial stipulation as part of overall revenue requirement settled upon in this case. Also reflected in this adjustment is the change in depreciation expense and reserves to reflect end of depreciable life at 2029 for Jim Bridger Units 1, 2 and common units, as stipulated to in the second partial settlement stipulation in UE-399.

Please see Page 6.8.2 for a summary of the proposed change in end of depreciable life for each generation facility included in this adjustment. Incremental reserve impacts are reflected on a 13-month average basis. Annual incremental depreciation impacts are as calculated and approved in the Company's 2023 general rate case, Docket UE-399.

PacifiCorp
Results of Operations - December 2022
Coal Depreciable Life Update
Change in Depreciation Expense

| | PROPOSED END OF DEPRECIABLE LIFE | AS OF DEC 31, 2022 | | | ACCEL. DEPR. RATES | | COMPOSITE REMAINING LIFE | PREVIOUS RATES | | CHANGE |
|-----------------------------|---|----------------------|----------------------|--------------------|--------------------|---------|--------------------------------|-------------------|--------------------|---------------------|
| | | ORIGINAL | ACCUM. | FUTURE | ANNUAL | ACCRUAL | | PREVIOUS | CURRENT | |
| | | COST | RESERVES | ACCURALS | AMOUNT | RATE | | RATE ¹ | ACCRUAL | |
| COLSTRIP GENERATING STATION | 12-2025 | 245,683,766 | 190,060,942 | 71,638,975 | 25,796,827 | 10.50 | 3 | 5.71 | 13,996,713 | 11,800,114 |
| CRAIG UNIT 2 | 09-2028 | 108,124,258 | 77,817,819 | 32,395,594 | 5,692,211 | 5.27 | 6 | 7.98 | 8,660,238 | (2,968,027) |
| CRAIG COMMON | 09-2028 | 52,548,072 | 45,115,710 | 8,291,679 | 1,449,040 | 2.76 | 6 | 5.69 | 2,975,274 | (1,526,234) |
| HAYDEN UNIT 1 | 12-2028 | 55,376,031 | 50,125,428 | 5,804,363 | 969,756 | 1.75 | 6 | 11.67 | 6,455,275 | (5,485,519) |
| HAYDEN UNIT 2 | 12-2027 | 32,275,692 | 29,254,112 | 3,344,337 | 668,232 | 2.07 | 5 | 11.85 | 3,833,821 | (3,165,589) |
| HAYDEN COMMON | 12-2028 | 28,208,413 | 26,025,830 | 2,316,267 | 385,285 | 1.37 | 6 | 7.63 | 2,149,014 | (1,763,729) |
| JIM BRIDGER UNIT 1 | 12-2029 | 251,540,861 | 232,230,307 | 29,372,189 | 4,188,752 | 1.67 | 7 | 13.26 | 33,379,691 | (29,190,939) |
| JIM BRIDGER UNIT 2 | 12-2029 | 261,938,150 | 213,270,150 | 59,145,525 | 8,565,243 | 3.27 | 7 | 7.61 | 19,921,753 | (11,356,510) |
| JIM BRIDGER COMMON | 12-2029 | 196,491,126 | 155,886,812 | 48,452,715 | 6,966,550 | 3.55 | 7 | 8.40 | 16,500,422 | (9,533,871) |
| | | 1,232,186,369 | 1,019,787,110 | 260,761,644 | 54,681,896 | | | | 107,872,200 | (53,190,304) |

Ref. 6.6

Note 1 - Previous rates approved in 2018 Depreciation Study.

Incremental Reserve Impact

26,595,152

Ref. 6.6

PacifiCorp
 Results of Operations - December 2022
 Coal Depreciable Life Update
 Summary of Change in Depreciable Life

| | End of Depreciable Life | | Change | |
|-------------------------------|-------------------------|---------|--------|--------------------|
| | Previous | Updated | | |
| COLSTRIP | 2027 | 2025 | 2 | years Acceleration |
| CRAIG - UNIT 2 & COMMON | 2026 | Sep-28 | 1.8 | years Extension |
| HAYDEN UNIT 1 | 2023 | 2028 | 5 | years Extension |
| HAYDEN UNIT 2 | 2023 | 2027 | 4 | years Extension |
| JIM BRIDGER - UNIT 1 | 2023 | 2029 | 6 | years Extension |
| JIM BRIDGER - UNIT 2 & COMMON | 2025 | 2029 | 4 | years Extension |

Tab 7

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------|-----------------------|-----------------------------|--------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | 4,954,669 | - | 4,785,302 | - | - | 169,368 | - |
| 23 Income Taxes: Federal | (2,919,385) | 1,906,760 | (959,290) | (3,832,903) | - | (33,952) | - |
| 24 State | 206,886 | 431,828 | (217,253) | - | - | (7,689) | - |
| 25 Deferred Income Taxes | (80,867) | - | - | - | - | - | (80,867) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 2,161,304 | 2,338,589 | 3,608,759 | (3,832,903) | - | 127,726 | (80,867) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (2,161,304) | (2,338,589) | (3,608,759) | 3,832,903 | - | (127,726) | 80,867 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (5,583,719) | - | - | - | (806,141) | - | (4,777,578) |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 19,431,632 | - | - | - | - | - | 19,431,632 |
| 54 | | | | | | | |
| 55 Total Deductions: | 13,847,914 | - | - | - | (806,141) | - | 14,654,055 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 13,847,914 | - | - | - | (806,141) | - | 14,654,055 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.104% | -0.090% | -0.139% | 0.148% | 0.001% | -0.005% | -0.019% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (4,954,669) | - | (4,785,302) | - | - | (169,368) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (9,511,640) | (9,511,640) | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 4,556,971 | 9,511,640 | (4,785,302) | - | - | (169,368) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 206,886 | 431,828 | (217,253) | - | - | (7,689) | - |
| 75 | | | | | | | |
| 76 Taxable Income | 4,350,084 | 9,079,811 | (4,568,049) | - | - | (161,678) | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | 913,518 | 1,906,760 | (959,290) | - | - | (33,952) | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Renewable Energy Tax Credits | (3,832,903) | - | - | (3,832,903) | - | - | - |
| 81 Federal Income Taxes | (2,919,385) | 1,906,760 | (959,290) | (3,832,903) | - | (33,952) | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 |
|------------------------------------|------------------|----------------------|-----------------------|-----------------------|-----------------------------|--------------------------|
| Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 2,447,693 | 2,447,693 | - | - | - | - |
| 24 State | 554,335 | 554,335 | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 3,002,027 | 3,002,027 | - | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (3,002,027) | (3,002,027) | - | - | - | - |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (806,580) | - | - | (806,141) | - | (439) |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 1,785 | - | - | - | - | 1,785 |
| 54 | | | | | | |
| 55 Total Deductions: | (804,795) | - | - | (806,141) | - | 1,346 |
| 56 | | | | | | |
| 57 Total Rate Base: | (804,795) | - | - | (806,141) | - | 1,346 |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.114% | -0.116% | 0.000% | 0.000% | 0.001% | 0.000% |
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | (12,210,013) | (12,210,013) | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | 12,210,013 | 12,210,013 | - | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | 554,335 | 554,335 | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | 11,655,679 | 11,655,679 | - | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Tax - Calculated | 2,447,693 | 2,447,693 | - | - | - | - |
| 79 Adjustments to Calculated Tax: | - | - | - | - | - | - |
| 80 Renewable Energy Tax Credits | - | - | - | - | - | - |
| 81 Federal Income Taxes | 2,447,693 | 2,447,693 | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------|-----------------------|-----------------------------|--------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (179,440) | (179,440) | - | - | - | - | - |
| 24 State | (40,638) | (40,638) | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (220,078) | (220,078) | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 220,078 | 220,078 | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.010% | 0.010% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 895,115 | 895,115 | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (895,115) | (895,115) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (40,638) | (40,638) | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (854,477) | (854,477) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | (179,440) | (179,440) | - | - | - | - | - |
| 79 Adjustments to Calculated Tax: | - | - | - | - | - | - | - |
| 80 Renewable Energy Tax Credits | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | (179,440) | (179,440) | - | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------|-----------------------|-----------------------------|--------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | 4,954,669 | - | 4,785,302 | - | - | 169,368 | - |
| 23 Income Taxes: Federal | (5,187,637) | (361,492) | (959,290) | (3,832,903) | - | (33,952) | - |
| 24 State | (306,810) | (81,868) | (217,253) | - | - | (7,689) | - |
| 25 Deferred Income Taxes | (80,867) | - | - | - | - | - | (80,867) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (620,645) | (443,360) | 3,608,759 | (3,832,903) | - | 127,726 | (80,867) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 620,645 | 443,360 | (3,608,759) | 3,832,903 | - | (127,726) | 80,867 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (4,777,139) | - | - | - | - | - | (4,777,139) |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 19,429,847 | - | - | - | - | - | 19,429,847 |
| 54 | | | | | | | |
| 55 Total Deductions: | 14,652,709 | - | - | - | - | - | 14,652,709 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 14,652,709 | - | - | - | - | - | 14,652,709 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.004% | 0.019% | -0.155% | 0.164% | 0.000% | -0.005% | -0.019% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (4,954,669) | - | (4,785,302) | - | - | (169,368) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 1,803,258 | 1,803,258 | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (6,757,928) | (1,803,258) | (4,785,302) | - | - | (169,368) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (306,810) | (81,868) | (217,253) | - | - | (7,689) | - |
| 75 | | | | | | | |
| 76 Taxable Income | (6,451,118) | (1,721,390) | (4,568,049) | - | - | (161,678) | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | (1,354,735) | (361,492) | (959,290) | - | - | (33,952) | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Renewable Energy Tax Credits | (3,832,903) | - | - | (3,832,903) | - | - | - |
| 81 Federal Income Taxes | (5,187,637) | (361,492) | (959,290) | (3,832,903) | - | (33,952) | - |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Other Interest Expense - Type 1 | 427 | 1 | (12,210,013) | OR | Situs | (12,210,013) | Below |
| Other Interest Expense - Type 2 | 427 | 2 | 895,115 | OR | Situs | 895,115 | Below |
| Other Interest Expense - Type 3 | 427 | 3 | 1,803,290 | OR | Situs | 1,803,290 | Below |
| Total | | | <u>(9,511,609)</u> | | | <u>(9,511,609)</u> | 2.16 |
| Adjustment Detail: | | | | | | | |
| Type 1 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,335,893,109 | 1.0 |
| Weighted Cost of Debt: | | | | | | 2.194% | 2.1 |
| Trued-up Interest Expense | | | | | | <u>95,121,022</u> | 1.0 |
| Actual Interest Expense | | | | | | 107,331,036 | 2.16 |
| Total Interest True-up Adjustment | | | | | | <u>(12,210,013)</u> | 1.0 |
| Type 2 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,376,695,072 | 1.0 |
| Weighted Cost of Debt: | | | | | | 2.194% | 2.1 |
| Trued-up Interest Expense | | | | | | <u>96,016,138</u> | 1.0 |
| Type 1 Interest Expense | | | | | | <u>95,121,022</u> | 1.0 |
| Total Interest True-up Adjustment | | | | | | <u>895,115</u> | 1.0 |
| Type 3 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,458,894,261 | 2.2 |
| Weighted Cost of Debt: | | | | | | 2.194% | 2.1 |
| Trued-up Interest Expense | | | | | | <u>97,819,427</u> | 2.16 |
| Type 2 Interest Expense | | | | | | <u>96,016,138</u> | 1.0 |
| Total Interest True-up Adjustment | | | | | | <u>1,803,290</u> | 1.0 |

Description of Adjustment:

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Taxes Other Than Income | 408 | 3 | 17,232,135 | GPS | 27.770% | 4,785,302 | 7.2.1 |

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2022
Estimated Property Tax Expense December 2023
Property Tax Adjustment Summary

| FERC Account | G/L Account | Co. Code | Total | Ref |
|--|-------------|----------|--------------------------|-----------------|
| 408.15 | 579000 | 1000 | 142,569,971 | |
| Total Accrued Property Tax - 12 Months End. December 2022 | | | <u>142,569,971</u> | |
| Full Year 2023 Estimate | | | 159,802,106 | |
| Less: Expense through 12/31/2022 | | | (142,569,971) | |
| Incremental Adjustment to Property Taxes | | | <u><u>17,232,135</u></u> | Ref. 7.2 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 3 | (199,528,147) | SG | 26.723% | (53,320,700) | 7.3.1 |
| Remove from Base Period: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 3 | 185,185,275 | SG | 26.723% | 49,487,798 | 7.3.1 |

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in AURORA for the pro forma net power cost study.

PacifiCorp
Results of Operations - December 2022
Renewable Energy Tax Credit

| Pro Forma Period - December 2022 | | | | | |
|--|----------------------------|------------------------|-------------------------------|---------------------------------------|----------------------------------|
| Description | Total Available KWh | In-Service Date | Total PTC Eligible KWh | Factor (inflated tax per unit) | Federal Income Tax Credit |
| Wind/Geothermal | | | | | |
| Glenrock KWh [a] | 334,869,926 | 9/24/2019 | 308,080,332 | 0.028 | 8,626,249 |
| Glenrock III KWh [a] | 126,061,581 | 11/24/2019 | 103,370,496 | 0.028 | 2,894,374 |
| Goodnoe KWh | 262,907,375 | 12/20/2019 | 262,907,375 | 0.028 | 7,361,407 |
| High Plains Wind | 346,254,006 | 12/19/2019 | 346,254,006 | 0.028 | 9,695,112 |
| Leaning Juniper 1 KWh | 286,737,628 | 9/13/2019 | 286,737,628 | 0.028 | 8,028,654 |
| Marengo KWh | 449,784,555 | 1/27/2020 | 449,784,555 | 0.028 | 12,593,968 |
| Marengo II KWh | 209,579,640 | 2/25/2020 | 209,579,640 | 0.028 | 5,868,230 |
| McFadden Ridge | 103,615,113 | 11/17/2019 | 103,615,113 | 0.028 | 2,901,223 |
| Rolling Hills KWh [a] | - | 10/17/2019 | - | 0.028 | - |
| Seven Mile KWh | 400,238,732 | 9/9/2019 | 400,238,732 | 0.028 | 11,206,685 |
| Seven Mile II KWh | 83,198,441 | 9/9/2019 | 83,198,441 | 0.028 | 2,329,556 |
| Dunlap I Wind KWh | 444,932,572 | 9/7/2020 | 444,932,572 | 0.028 | 12,458,112 |
| Foote Creek I Wind | 156,898,424 | 3/24/2021 | 156,898,424 | 0.028 | 4,393,156 |
| Pryor Mountain Wind [b] | 996,650,406 | VARIOUS | 996,650,406 | 0.028 | 27,906,211 |
| Cedar Springs Wind II | 645,265,781 | 12/4/2020 | 645,265,781 | 0.028 | 18,067,442 |
| Ekola Flats Wind [b] | 707,940,367 | VARIOUS | 707,940,367 | 0.028 | 19,822,330 |
| TB Flats Wind [b] | 803,644,609 | VARIOUS | 803,644,609 | 0.028 | 22,502,049 |
| TB Flats Wind II [b] | 816,906,742 | VARIOUS | 816,906,742 | 0.028 | 22,873,389 |
| Total KWh Production | 7,175,485,898 | | 7,126,005,220 | | 199,528,147 |
| Total Federal Production Tax Credit | | | | | 199,528,147 |

December 2022 Results of Operations PTC (185,185,275)

Proforma Adjustment 14,342,872

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

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

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| ADIT Balance | 282 | 1 | 2,887,992,908 | DITBAL | 24.607% | 710,651,460 | 7.4.1 |
| Exchange Normalization | 282 | 1 | 4,089,615 | NUTIL | 0.000% | - | 7.4.1 |
| Cholla SHL | 190 | 1 | - | SG | 26.723% | - | 7.4.1 |
| Accel Amort of Pollution Cntrl Facilities | 281 | 1 | 138,869,131 | SG | 26.723% | 37,110,550 | 7.4.1 |
| California | 282 | 1 | (62,774,872) | CA | Situs | - | 7.4.1 |
| Idaho | 282 | 1 | (176,474,078) | ID | Situs | - | 7.4.1 |
| Other | 282 | 1 | (20,399,634) | OTHER | 0.000% | - | 7.4.1 |
| Oregon | 282 | 1 | (748,269,728) | OR | Situs | (748,269,728) | 7.4.1 |
| Utah | 282 | 1 | (1,355,174,516) | UT | Situs | - | 7.4.1 |
| Washington | 282 | 1 | (220,536,694) | WA | Situs | - | 7.4.1 |
| Wyoming | 282 | 1 | (442,628,269) | WY | Situs | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SNP | 282 | 1 | - | SNP | 26.960% | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - CIAC | 282 | 1 | - | CIAC | 27.188% | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - OTHER | 282 | 1 | 141,120 | OTHER | 0.000% | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SG | 282 | 1 | 1,975,467 | SG | 26.723% | 527,912 | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SNPD | 282 | 1 | (3,100,341) | SNPD | 27.188% | (842,907) | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SO | 282 | 1 | 59,675 | SO | 27.770% | 16,572 | 7.4.1 |
| | | | <u>3,769,784</u> | | | <u>(806,141)</u> | |

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2022
ADIT Balance Adjustment - 13 Month Average

| Book Tax Difference | | Total Company | | | STATE Allocation |
|--|----------|------------------------|------------------|------------------------|------------------|
| Description | # | Unadjusted | Adjustment | Adjusted Utility | 2017 Protocol |
| Cholla SHL (Tax Int. - Tax Rent) | 105.221 | 0 | 0 | 0 | SG |
| Accelerated Pollution Control Facilities Depreciation | 105.128 | (138,869,131) | 138,869,131 | 0 | SG |
| Exchange Normalization | 105.160 | (4,089,615) | 4,089,615 | 0 | NUTIL |
| RA - Solar ITC Basis Adjustment | 100.110 | (296,745) | 296,745 | 0 | DITBAL |
| 30% capitalized labor costs for Power tax input | 105.100 | 25,327,967 | (25,327,967) | 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 | (44,700,867) | 44,700,867 | 0 | DITBAL |
| Regulatory Adjustment: Depreciation Flow-Through | 105.115 | 0 | 0 | 0 | DITBAL |
| Solar ITC Basis Adjustment | 105.116 | (49,007) | 49,007 | 0 | DITBAL |
| Book Depreciation | 105.120 | 3,284,227,975 | (3,284,227,975) | 0 | DITBAL |
| Repair Deduction | 105.122 | (516,516,503) | 516,516,503 | 0 | DITBAL |
| Sec. 481a Adjustment - Repair Deduction | 105.123 | (157,570,922) | 157,570,922 | 0 | DITBAL |
| Tax Depreciation | 105.125 | (5,529,460,305) | 5,529,460,305 | 0 | DITBAL |
| Fixed Assets - State Modification | 105.129 | 20,462,459 | (20,462,459) | 0 | DITBAL |
| Fixed Assets - State Modification (Federal Detriment) | 105.129 | (4,297,101) | 4,297,101 | 0 | DITBAL |
| CIAC | 105.130 | 346,964,094 | (346,964,094) | 0 | DITBAL |
| Idaho Disallowed Loss | 105.131 | 489,773 | (489,773) | 0 | DITBAL |
| Safe Harbor Lease Rate Differential | 105.135 | (0) | 0 | 0 | DITBAL |
| PP&E FIN 48 Balances | 105.136 | (383,916) | 0 | (383,916) | DITBAL |
| Capitalized Depreciation | 105.137 | (24,486,895) | 24,486,895 | 0 | DITBAL |
| Reimbursements | 105.140 | 24,223,372 | (24,223,372) | 0 | DITBAL |
| AFUDC - Debt | 105.141a | (192,956,467) | 192,956,467 | 0 | DITBAL |
| AFUDC - Equity | 105.141b | (141,821,233) | 141,821,233 | 0 | DITBAL |
| Avoided Costs | 105.142 | 218,558,623 | (218,558,623) | 0 | DITBAL |
| Capitalization of Test Energy | 105.146 | 5,627,948 | (5,627,948) | 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 | (2,330) | 2,330 | 0 | DITBAL |
| Gain / (Loss) on Prop. Disposition | 105.152 | (96,468,094) | 96,468,094 | 0 | DITBAL |
| Contract Liability Basis Adjustment - Chehalis Mitigation Obligation | 105.153 | (57,751) | 57,751 | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-General | 105.158 | 175,355 | (175,355) | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-Transmission | 105.159 | 3,914,260 | (3,914,260) | 0 | DITBAL |
| Coal Mine Development | 105.165 | 0 | 0 | 0 | DITBAL |
| Coal Mine Extension | 105.170 | 0 | 0 | 0 | DITBAL |
| Removal Costs | 105.175 | (255,248,264) | 255,248,264 | 0 | DITBAL |
| Book Gain/Loss on Land Sales | 105.470 | 13,671,943 | (13,671,943) | 0 | DITBAL |
| R & E - Sec.174 Deduction | 320.210 | (7,719,946) | 7,719,946 | 0 | DITBAL |
| Reclass to Pollution Control Facilities Depreciation | ** | 138,869,130 | (138,869,130) | 0 | DITBAL |
| Rounding | ** | 0 | 0 | 0 | DITBAL |
| Accumulated Deferred Income Taxes (CA) - 13 Mo Avg | ** | 0 | (62,774,872) | (62,774,872) | CA |
| Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg | ** | 0 | (176,474,078) | (176,474,078) | IDU |
| Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg | ** | 0 | (20,399,634) | (20,399,634) | OTHER |
| Accumulated Deferred Income Taxes (OR) - 13 Mo Avg | ** | 0 | (748,269,728) | (748,269,728) | OR |
| Accumulated Deferred Income Taxes (UT) - 13 Mo Avg | ** | 0 | (1,355,174,516) | (1,355,174,516) | UT |
| Accumulated Deferred Income Taxes (WA) - 13 Mo Avg | ** | 0 | (220,536,694) | (220,536,694) | WA |
| Accumulated Deferred Income Taxes (WY) - 13 Mo Avg | ** | 0 | (442,628,269) | (442,628,269) | WYP |
| PP&E Adjustment - 13 Mo Avg - SNP | ** | 0 | 0 | 0 | SNP |
| PP&E Adjustment - 13 Mo Avg - CIAC | ** | 0 | 0 | 0 | CIAC |
| PP&E Adjustment - 13 Mo Avg - OTHER | ** | 0 | 141,120 | 141,120 | OTHER |
| PP&E Adjustment - 13 Mo Avg - SG | ** | 0 | 1,975,467 | 1,975,467 | SG |
| PP&E Adjustment - 13 Mo Avg - SNPD | ** | 0 | (3,100,341) | (3,100,341) | SNPD |
| PP&E Adjustment - 13 Mo Avg - SO | ** | 0 | 59,675 | 59,675 | SO |
| | | (3,031,335,570) | 3,769,784 | (3,027,565,785) | |

Ref. 7.4

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Taxes Other Than Income | 408 | 3 | 633,780 | SG | 26.723% | 169,368 | 7.5.1 |

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2022
Wyoming Wind Generation Tax
Oregon

| Wind Plant | 2023 NPC MWH Production (b) | Tax Begins | 2023 \$1/MWH Tax |
|---|--------------------------------------|---------------|--------------------------------|
| Foot Creek (a) | - | 3/24/2024 | - |
| Glenrock I | 334,870 | 1/1/2012 | 334,870 |
| Glenrock III | 126,062 | 1/1/2012 | 126,062 |
| Seven Mile Hill | 400,239 | 1/1/2012 | 400,239 |
| Seven Mile Hill II | 83,198 | 1/1/2012 | 83,198 |
| Rolling Hills | - | 1/17/2012 | - |
| High Plains | 346,254 | 9/1/2012 | 346,254 |
| McFadden Ridge | 103,615 | 9/1/2012 | 103,615 |
| Dunlap | 444,933 | 10/1/2013 | 444,933 |
| Cedar Springs Wind II (a) | 707,940 | 12/8/2023 | 707,940 |
| Ekola Flats Wind (a) | 45,885 | VARIOUS | 45,885 |
| TB Flats Wind (a) | 269,860 | VARIOUS | 269,860 |
| TB Flats Wind II (a) | - | VARIOUS | - |
| Total Wyoming Wind MWH | <u>2,862,856</u> | | <u>2,862,856</u> |
| Booked 12 months ended December 2022 | | | 2,229,076 |
| Adjustment to normalize to CY December 2023 | | | <u><u>633,780</u></u> Ref. 7.5 |

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

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Reg. Liabilities | 254 | 1 | 1,785 | OR | Situs | 1,785 | |
| Other Reg. Liabilities | 254 | 1 | 14,338,917 | UT | Situs | - | |
| Other Reg. Liabilities | 254 | 1 | 30,779,530 | WY | Situs | - | |
| Other Reg. Liabilities | 254 | 1 | 29,211,181 | WY | Situs | - | |
| | | | <u>74,331,412</u> | | | <u>1,785</u> | 7.6.1 |
| Other Reg. Liabilities - Protected EDIT | 254 | 3 | 19,429,847 | OR | Situs | 19,429,847 | 7.6.1 |
| Other Reg. Liabilities - Protected EDIT | 254 | 3 | 10,982,859 | WY | Situs | - | 7.6.1 |
| Adjustment to Tax: | | | | | | | |
| Accum Def Inc Tax Bal | 190 | 1 | (439) | OR | Situs | (439) | |
| Accum Def Inc Tax Bal | 190 | 1 | (3,525,452) | UT | Situs | - | |
| Accum Def Inc Tax Bal | 190 | 1 | (7,567,640) | WY | Situs | - | |
| Accum Def Inc Tax Bal | 190 | 1 | (7,182,036) | WY | Situs | - | |
| | | | <u>(18,275,567)</u> | | | <u>(439)</u> | 7.6.1 |
| Accum Def Inc Tax Bal - Protected EDIT | 190 | 3 | (4,777,139) | OR | Situs | (4,777,139) | 7.6.1 |
| Accum Def Inc Tax Bal - Protected EDIT | 190 | 3 | (3,903,099) | WY | Situs | - | 7.6.1 |
| EDIT Amortization | 41110 | 3 | (80,867) | OR | Situs | (80,867) | |
| EDIT Amortization | 41110 | 3 | 17,433,235 | UT | Situs | - | |
| EDIT Amortization | 41110 | 3 | 20,996,718 | WY | Situs | - | |

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.

PacifiCorp
Results of Operations - December 2022
EDIT Balance Adjustment
13 Month Average Basis

| Description | Account | Booked Allocation | Correct Allocation | Adjustment | Ref |
|--------------------------------|--------------|----------------------|----------------------|---------------------|-----------------|
| EDIT Reg Liabilities | 254OR | (1,785) | - | 1,785 | |
| EDIT Reg Liabilities | 254UT | (14,338,917) | - | 14,338,917 | |
| EDIT Reg Liabilities | 254WYP | (30,779,530) | - | 30,779,530 | |
| EDIT Reg Liabilities | 254WYU | (29,211,181) | - | 29,211,181 | |
| | Total | (74,331,412) | - | 74,331,412 | Page 7.6 |
| Protected EDIT Reg Liabilities | 254OR | (358,292,621) | (338,862,773) | 19,429,847 | Page 7.6 |
| Protected EDIT Reg Liabilities | 254WYP | (203,291,587) | (192,308,728) | 10,982,859 | Page 7.6 |
| Grand Total | | (635,915,619) | (531,171,501) | 104,744,118 | |
| DTA - EDIT Balances | 190OR | 439 | - | (439) | |
| DTA - EDIT Balances | 190UT | 3,525,452 | - | (3,525,452) | |
| DTA - EDIT Balances | 190WYP | 7,567,640 | - | (7,567,640) | |
| DTA - EDIT Balances | 190WYU | 7,182,036 | - | (7,182,036) | |
| | Total | 18,275,567 | - | (18,275,567) | Page 7.6 |
| DTA - Protected EDIT Balances | 190OR | 88,091,973 | 83,314,835 | (4,777,139) | Page 7.6 |
| DTA - Protected EDIT Balances | 190WYP | 49,982,489 | 46,079,391 | (3,903,099) | Page 7.6 |
| Grand Total | | 156,350,030 | 129,394,225 | (26,955,804) | |

Tab 8

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 |
|-------------------------------|------------------|-------------------|------------------|--------------|-----------------|-------------------|-------------------|
| | Update Cash | Trapper Mine Rate | Jim Bridger Mine | Customer | Pro Forma Major | Cont. 1 Pro Forma | Cont. 2 Pro Forma |
| | Working Capital | Base | Rate Base | Advances for | Plant Additions | Major Plant | Major Plant |
| | Total Normalized | | | Construction | | Additions | Additions |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (1,688,560) | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | (304,305) | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (642,987) | - | - | - | - | - | - |
| 19 Total O&M Expenses | (2,635,832) | - | - | - | - | - | - |
| 20 Depreciation | (2,255,451) | - | - | - | - | - | - |
| 21 Amortization | (1,953,276) | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (367,757) | (66,098) | - | - | - | 383,776 | (2,969,958) |
| 24 State | (83,287) | (14,969) | - | - | - | 86,915 | (672,613) |
| 25 Deferred Income Taxes | 2,145,668 | 81,068 | - | - | - | (470,691) | (462,816) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (5,149,933) | (0) | - | - | - | (0) | (4,105,387) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 5,149,933 | 0 | - | - | - | 0 | 4,105,387 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 66,099,149 | 2,065,150 | 8,309,430 | - | 78,829,260 | 30,398,705 | - |
| 34 Plant Held for Future Use | (7,421,371) | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (82,870,052) | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | (97,506) | - | - | - | - | - | - |
| 37 Pensions | (29,433,483) | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,218,499) | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 1,250,710 | 1,832,795 | (582,086) | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (59,691,054) | 1,832,795 | 1,483,064 | 8,309,430 | 78,829,260 | 30,398,705 | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (2,429,830) | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 36,925,372 | - | 153,444 | (62,478) | - | - | 235,346 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 12,845,546 | - | - | 12,845,546 | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | (4,488,094) | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 42,852,993 | - | 153,444 | (62,478) | 12,845,546 | - | 235,346 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (16,838,060) | 1,832,795 | 1,636,509 | 8,246,952 | 78,829,260 | 30,398,705 | 235,346 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.224% | -0.003% | -0.002% | -0.012% | -0.019% | -0.115% | 0.158% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 6,844,558 | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 1,584,361 | - | (329,724) | - | - | 1,914,419 | 1,882,391 |
| 71 Schedule "M" Deductions | (10,263,430) | - | - | - | - | - | 16,697,662 |
| 72 Income Before Tax | (1,834,510) | - | (329,724) | - | - | 1,914,419 | (14,815,271) |
| 73 | | | | | | | |
| 74 State Income Taxes | (83,287) | - | (14,969) | - | - | 86,915 | (672,613) |
| 75 | | | | | | | |
| 76 Taxable Income | (1,751,223) | - | (314,754) | - | - | 1,827,504 | (14,142,658) |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (367,757) | - | (66,098) | - | - | 383,776 | (2,969,958) |

| | 8.5.3 Cont. 3 Pro Forma Major Plant Additions | 8.6 Miscellaneous Rate Base | 8.7 FERC 105 (PHFU) | 8.8 Regulatory Asset Amortization | 8.9 Remove Rolling Hills | 8.10 Carbon Plant Closure | 8.11 Pension Asset Adjustment | 8.12 Deer Creek Mine Adjustment | 8.13 Emissions Control Investments Disallowance |
|-------------------------------|--|-----------------------------------|------------------------|---|--------------------------------|---------------------------------|-------------------------------------|---------------------------------------|--|
| 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 | - | - | - | - | - | - | - | (1,688,560) | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | (304,305) | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | (54,430) | - | - | 792,887 | (1,381,424) |
| 19 Total O&M Expenses | - | - | - | - | (358,735) | - | - | (895,673) | (1,381,424) |
| 20 Depreciation | - | - | - | - | (2,173,792) | - | - | - | (81,659) |
| 21 Amortization | - | - | - | (408,659) | - | (1,795,238) | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | 81,922 | 647,880 | 683,787 | - | 584,795 | 283,828 |
| 24 State | - | - | - | 18,553 | 146,727 | 154,859 | - | 132,440 | 64,279 |
| 25 Deferred Income Taxes | 4,105,388 | - | - | - | (160,165) | (397,258) | - | (497,020) | 11,616 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 4,105,388 | - | - | (308,183) | (1,898,084) | (1,353,850) | - | (675,458) | (1,103,360) |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | (4,105,388) | - | - | 308,183 | 1,898,084 | 1,353,850 | - | 675,458 | 1,103,360 |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | (52,151,616) | - | - | - | (1,169,780) |
| 34 Plant Held for Future Use | - | - | (7,421,371) | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | (1,039,860) | - | - | - | (203,654) | (66,547,784) | (15,729,929) | - |
| 36 Elec Plant Acq Adj | - | - | - | (97,506) | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | (29,433,483) | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | (7,218,499) | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | (8,258,359) | (7,421,371) | (97,506) | (52,151,616) | (203,654) | (95,981,268) | (15,729,929) | (1,169,780) |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | (2,541,898) | - | - | - | 81,659 |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (876,531) | - | - | - | 12,560,085 | 1,083,788 | 23,387,637 | 463,359 | 123,296 |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | (4,488,094) | 0 | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | (876,531) | - | - | - | 10,018,187 | (3,404,306) | 23,387,637 | 463,359 | 204,955 |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | (876,531) | (8,258,359) | (7,421,371) | (97,506) | (42,133,429) | (3,607,960) | (72,593,631) | (15,266,570) | (964,826) |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | -0.157% | 0.012% | 0.011% | 0.012% | 0.137% | 0.058% | 0.109% | 0.049% | 0.044% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | - | 408,659 | 2,532,527 | 1,795,238 | - | 895,673 | 1,463,083 |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | (2,288,181) | 1,795,238 | - | (1,570,271) | (81,659) |
| 71 Schedule "M" Deductions | - | - | - | - | (2,987,526) | 179,487 | - | (3,591,778) | (34,415) |
| 72 Income Before Tax | - | - | - | 408,659 | 3,231,872 | 3,410,988 | - | 2,917,180 | 1,415,839 |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | - | 18,553 | 146,727 | 154,859 | - | 132,440 | 64,279 |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | - | 390,106 | 3,085,145 | 3,256,130 | - | 2,784,740 | 1,351,560 |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | - | 81,922 | 647,880 | 683,787 | - | 584,795 | 283,828 |

| | 8.14 Transmission Project Adjustment | 8.15 Cholla Unit 4 Retirement |
|-------------------------------|---|-------------------------------------|
| 1 Operating Revenues: | | |
| 2 General Business Revenues | - | - |
| 3 Interdepartmental | - | - |
| 4 Special Sales | - | - |
| 5 Other Operating Revenues | - | - |
| 6 Total Operating Revenues | - | - |
| 7 | | |
| 8 Operating Expenses: | | |
| 9 Steam Production | - | - |
| 10 Nuclear Production | - | - |
| 11 Hydro Production | - | - |
| 12 Other Power Supply | - | - |
| 13 Transmission | - | - |
| 14 Distribution | - | - |
| 15 Customer Accounting | - | - |
| 16 Customer Service & Info | - | - |
| 17 Sales | - | - |
| 18 Administrative & General | - | - |
| 19 Total O&M Expenses | - | - |
| 20 Depreciation | - | - |
| 21 Amortization | - | 250,620 |
| 22 Taxes Other Than Income | - | - |
| 23 Income Taxes: Federal | - | 2,311 |
| 24 State | - | 523 |
| 25 Deferred Income Taxes | - | (64,453) |
| 26 Investment Tax Credit Adj. | - | - |
| 27 Misc Revenue & Expense | - | - |
| 28 Total Operating Expenses: | - | 189,002 |
| 29 | | |
| 30 Operating Rev For Return: | - | (189,002) |
| 31 | | |
| 32 Rate Base: | | |
| 33 Electric Plant In Service | (182,000) | - |
| 34 Plant Held for Future Use | - | - |
| 35 Misc Deferred Debits | - | 651,175 |
| 36 Elec Plant Acq Adj | - | - |
| 37 Pensions | - | - |
| 38 Prepayments | - | - |
| 39 Fuel Stock | - | - |
| 40 Material & Supplies | - | - |
| 41 Working Capital | - | - |
| 42 Weatherization Loans | - | - |
| 43 Misc Rate Base | - | - |
| 44 Total Electric Plant: | (182,000) | 651,175 |
| 45 | | |
| 46 Deductions: | | |
| 47 Accum Prov For Deprec | 30,409 | - |
| 48 Accum Prov For Amort | - | - |
| 49 Accum Def Income Tax | 11,473 | (154,048) |
| 50 Unamortized ITC | - | - |
| 51 Customer Adv For Const | - | - |
| 52 Customer Service Deposits | - | - |
| 53 Miscellaneous Deductions | - | - |
| 54 | | |
| 55 Total Deductions: | 41,882 | (154,048) |
| 56 | | |
| 57 Total Rate Base: | (140,118) | 497,127 |
| 58 | | |
| 59 | | |
| 60 Estimated ROE impact | 0.000% | -0.008% |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 TAX CALCULATION: | | |
| 65 | | |
| 66 Operating Revenue | - | (250,620) |
| 67 Other Deductions | - | - |
| 68 Interest (AFUDC) | - | - |
| 69 Interest | - | - |
| 70 Schedule "M" Additions | - | 262,147 |
| 71 Schedule "M" Deductions | - | - |
| 72 Income Before Tax | - | 11,527 |
| 73 | | |
| 74 State Income Taxes | - | 523 |
| 75 | | |
| 76 Taxable Income | - | 11,004 |
| 77 | | |
| 78 Federal Income Taxes | - | 2,311 |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 |
|-------------------------------|-----------------|-------------------|------------------|--------------|-----------------|-------------------|-------------------|
| | Update Cash | Trapper Mine Rate | Jim Bridger Mine | Customer | Pro Forma Major | Cont. 1 Pro Forma | Cont. 2 Pro Forma |
| Total Normalized | Working Capital | Base | Rate Base | Advances for | Plant Additions | Major Plant | Major Plant |
| | | | | Construction | | Additions | Additions |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (1,688,560) | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | (304,305) | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (876,321) | - | - | - | - | - | - |
| 19 Total O&M Expenses | (2,869,186) | - | - | - | - | - | - |
| 20 Depreciation | (2,255,451) | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 1,563,283 | - | - | - | - | - | - |
| 24 State | 354,040 | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (645,569) | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (3,852,883) | - | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 3,852,883 | - | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (39,998,655) | - | 2,272,692 | 11,050,049 | - | - | - |
| 34 Plant Held for Future Use | (7,421,371) | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (82,905,461) | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | (29,433,483) | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | (239,519) | (239,519) | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (159,998,489) | (239,519) | 2,272,692 | 11,050,049 | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (2,460,239) | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 36,625,021 | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 12,845,546 | - | - | 12,845,546 | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 0 | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 47,010,327 | - | - | - | 12,845,546 | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (112,988,162) | (239,519) | 2,272,692 | 11,050,049 | 12,845,546 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.324% | 0.000% | -0.003% | -0.016% | -0.019% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 5,124,636 | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (3,940,110) | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | (6,613,719) | - | - | - | - | - | - |
| 72 Income Before Tax | 7,796,245 | - | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 354,040 | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 7,444,205 | - | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 1,563,283 | - | - | - | - | - | - |

| | 8.5.3 Cont. 3 Pro Forma Major Plant Additions | 8.6 Miscellaneous Rate Base | 8.7 FERC 105 (PHFU) | 8.8 Regulatory Asset Amortization | 8.9 Remove Rolling Hills | 8.10 Carbon Plant Closure | 8.11 Pension Asset Adjustment | 8.12 Deer Creek Mine Adjustment | 8.13 Emissions Control Investments Disallowance |
|-------------------------------|--|-----------------------------------|------------------------|---|--------------------------------|---------------------------------|-------------------------------------|---------------------------------------|--|
| 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 | - | - | - | - | - | - | - | (1,688,560) | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | (304,305) | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | (54,430) | - | - | 792,887 | (1,614,778) |
| 19 Total O&M Expenses | - | - | - | - | (358,735) | - | - | (895,673) | (1,614,778) |
| 20 Depreciation | - | - | - | - | (2,173,792) | - | - | - | (81,659) |
| 21 Amortization | - | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | 647,880 | - | - | 584,795 | 330,607 |
| 24 State | - | - | - | - | 146,727 | - | - | 132,440 | 74,873 |
| 25 Deferred Income Taxes | - | - | - | - | (160,165) | - | - | (497,020) | 11,616 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | (1,898,084) | - | - | (675,458) | (1,279,341) |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | 1,898,084 | - | - | 675,458 | 1,279,341 |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | (52,151,616) | - | - | - | (1,169,780) |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | (7,421,371) | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | (652,371) | (66,547,784) | (15,729,929) | - |
| 37 Pensions | - | - | - | - | - | - | (29,433,483) | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | (7,421,371) | - | (52,151,616) | (652,371) | (95,981,268) | (15,729,929) | (1,169,780) |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | (2,541,898) | - | - | - | 81,659 |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | 12,560,085 | 90,644 | 23,387,637 | 463,359 | 123,296 |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | 0 | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | - | - | - | - | 10,018,187 | 90,644 | 23,387,637 | 463,359 | 204,955 |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | - | - | (7,421,371) | - | (42,133,429) | (561,728) | (72,593,631) | (15,266,570) | (964,826) |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | 0.000% | 0.000% | 0.011% | 0.000% | 0.137% | 0.001% | 0.109% | 0.049% | 0.051% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | - | - | 2,532,527 | - | - | 895,673 | 1,696,437 |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | (2,288,181) | - | - | (1,570,271) | (81,659) |
| 71 Schedule "M" Deductions | - | - | - | - | (2,987,526) | - | - | (3,591,778) | (34,415) |
| 72 Income Before Tax | - | - | - | - | 3,231,872 | - | - | 2,917,180 | 1,649,193 |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | - | - | 146,727 | - | - | 132,440 | 74,873 |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | - | - | 3,085,145 | - | - | 2,784,740 | 1,574,320 |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | 647,880 | - | - | 584,795 | 330,607 |

| | 8.14 Transmission Project Adjustment | 8.15 Cholla Unit 4 Retirement |
|-------------------------------|---|-------------------------------------|
| 1 Operating Revenues: | | |
| 2 General Business Revenues | - | - |
| 3 Interdepartmental | - | - |
| 4 Special Sales | - | - |
| 5 Other Operating Revenues | - | - |
| 6 Total Operating Revenues | - | - |
| 7 | | |
| 8 Operating Expenses: | | |
| 9 Steam Production | - | - |
| 10 Nuclear Production | - | - |
| 11 Hydro Production | - | - |
| 12 Other Power Supply | - | - |
| 13 Transmission | - | - |
| 14 Distribution | - | - |
| 15 Customer Accounting | - | - |
| 16 Customer Service & Info | - | - |
| 17 Sales | - | - |
| 18 Administrative & General | - | - |
| 19 Total O&M Expenses | - | - |
| 20 Depreciation | - | - |
| 21 Amortization | - | - |
| 22 Taxes Other Than Income | - | - |
| 23 Income Taxes: Federal | - | - |
| 24 State | - | - |
| 25 Deferred Income Taxes | - | - |
| 26 Investment Tax Credit Adj. | - | - |
| 27 Misc Revenue & Expense | - | - |
| 28 Total Operating Expenses: | - | - |
| 29 | | |
| 30 Operating Rev For Return: | - | - |
| 31 | | |
| 32 Rate Base: | | |
| 33 Electric Plant In Service | - | - |
| 34 Plant Held for Future Use | - | - |
| 35 Misc Deferred Debits | - | 24,624 |
| 36 Elec Plant Acq Adj | - | - |
| 37 Pensions | - | - |
| 38 Prepayments | - | - |
| 39 Fuel Stock | - | - |
| 40 Material & Supplies | - | - |
| 41 Working Capital | - | - |
| 42 Weatherization Loans | - | - |
| 43 Misc Rate Base | - | - |
| 44 Total Electric Plant: | - | 24,624 |
| 45 | | |
| 46 Deductions: | | |
| 47 Accum Prov For Deprec | - | - |
| 48 Accum Prov For Amort | - | - |
| 49 Accum Def Income Tax | - | - |
| 50 Unamortized ITC | - | - |
| 51 Customer Adv For Const | - | - |
| 52 Customer Service Deposits | - | - |
| 53 Miscellaneous Deductions | - | - |
| 54 | | |
| 55 Total Deductions: | - | - |
| 56 | | |
| 57 Total Rate Base: | - | 24,624 |
| 58 | | |
| 59 | | |
| 60 Estimated ROE impact | 0.000% | 0.000% |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 TAX CALCULATION: | | |
| 65 | | |
| 66 Operating Revenue | - | - |
| 67 Other Deductions | - | - |
| 68 Interest (AFUDC) | - | - |
| 69 Interest | - | - |
| 70 Schedule "M" Additions | - | - |
| 71 Schedule "M" Deductions | - | - |
| 72 Income Before Tax | - | - |
| 73 | | |
| 74 State Income Taxes | - | - |
| 75 | | |
| 76 Taxable Income | - | - |
| 77 | | |
| 78 Federal Income Taxes | - | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 |
|-------------------------------|------------------|-------------------|------------------|--------------|-----------------|-------------------|-------------------|
| | Update Cash | Trapper Mine Rate | Jim Bridger Mine | Customer | Pro Forma Major | Cont. 1 Pro Forma | Cont. 2 Pro Forma |
| | Working Capital | Base | Rate Base | Advances for | Plant Additions | Major Plant | Major Plant |
| | Total Normalized | | | Construction | | Additions | Additions |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 383,776 | - | - | - | - | 383,776 | - |
| 24 State | 86,915 | - | - | - | - | 86,915 | - |
| 25 Deferred Income Taxes | (470,691) | - | - | - | - | (470,691) | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (0) | - | - | - | - | (0) | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 0 | - | - | - | - | 0 | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 42,479,363 | - | - | - | 42,479,363 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 1,674 | 1,674 | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 42,481,036 | 1,674 | - | - | 42,479,363 | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 235,346 | - | - | - | - | - | 235,346 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 235,346 | - | - | - | - | - | 235,346 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 42,716,382 | 1,674 | - | - | 42,479,363 | - | 235,346 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.068% | 0.000% | 0.000% | 0.000% | 0.000% | -0.068% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 1,914,419 | - | - | - | - | 1,914,419 | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 1,914,419 | - | - | - | - | 1,914,419 | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 86,915 | - | - | - | - | 86,915 | - |
| 75 | | | | | | | |
| 76 Taxable Income | 1,827,504 | - | - | - | - | 1,827,504 | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 383,776 | - | - | - | - | 383,776 | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 | |
|-------------------------------|-----------------|-------------------|------------------|---------------------------|-----------------|-----------------------|-----------------------|--------|
| | Update Cash | Trapper Mine Rate | Jim Bridger Mine | Customer | Pro Forma Major | Cont. 1 Pro Forma | Cont. 2 Pro Forma | |
| Total Normalized | Working Capital | Base | Rate Base | Advances for Construction | Plant Additions | Major Plant Additions | Major Plant Additions | |
| 1 Operating Revenues: | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | |
| 3 Interdepartmental | - | - | - | - | - | - | - | |
| 4 Special Sales | - | - | - | - | - | - | - | |
| 5 Other Operating Revenues | - | - | - | - | - | - | - | |
| 6 Total Operating Revenues | - | - | - | - | - | - | - | |
| 7 | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - | |
| 10 Nuclear Production | - | - | - | - | - | - | - | |
| 11 Hydro Production | - | - | - | - | - | - | - | |
| 12 Other Power Supply | - | - | - | - | - | - | - | |
| 13 Transmission | - | - | - | - | - | - | - | |
| 14 Distribution | - | - | - | - | - | - | - | |
| 15 Customer Accounting | - | - | - | - | - | - | - | |
| 16 Customer Service & Info | - | - | - | - | - | - | - | |
| 17 Sales | - | - | - | - | - | - | - | |
| 18 Administrative & General | 233,354 | - | - | - | - | - | - | |
| 19 Total O&M Expenses | 233,354 | - | - | - | - | - | - | |
| 20 Depreciation | - | - | - | - | - | - | - | |
| 21 Amortization | (1,953,276) | - | - | - | - | - | - | |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | |
| 23 Income Taxes: Federal | (2,314,816) | - | (66,098) | - | - | - | (2,969,958) | |
| 24 State | (524,242) | - | (14,969) | - | - | - | (672,613) | |
| 25 Deferred Income Taxes | 3,261,929 | - | 81,068 | - | - | - | (462,816) | |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | |
| 28 Total Operating Expenses: | (1,297,051) | - | (0) | - | - | - | (4,105,387) | |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 1,297,051 | - | 0 | - | - | - | 4,105,387 | |
| 31 | | | | | | | | |
| 32 Rate Base: | | | | | | | | |
| 33 Electric Plant In Service | 63,618,441 | - | (207,542) | (2,740,619) | - | 36,349,898 | 30,398,705 | |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - | |
| 35 Misc Deferred Debits | 35,408 | - | - | - | - | - | - | |
| 36 Elec Plant Acq Adj | (97,506) | - | - | - | - | - | - | |
| 37 Pensions | - | - | - | - | - | - | - | |
| 38 Prepayments | - | - | - | - | - | - | - | |
| 39 Fuel Stock | (7,218,499) | - | - | - | - | - | - | |
| 40 Material & Supplies | - | - | - | - | - | - | - | |
| 41 Working Capital | 1,488,555 | 2,070,641 | (582,086) | - | - | - | - | |
| 42 Weatherization Loans | - | - | - | - | - | - | - | |
| 43 Misc Rate Base | - | - | - | - | - | - | - | |
| 44 Total Electric Plant: | 57,826,399 | 2,070,641 | (789,628) | (2,740,619) | - | 36,349,898 | 30,398,705 | |
| 45 | | | | | | | | |
| 46 Deductions: | | | | | | | | |
| 47 Accum Prov For Deprec | 30,409 | - | - | - | - | - | - | |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | |
| 49 Accum Def Income Tax | 65,006 | - | 153,444 | (62,478) | - | - | - | |
| 50 Unamortized ITC | - | - | - | - | - | - | - | |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | |
| 53 Miscellaneous Deductions | (4,488,094) | - | - | - | - | - | - | |
| 54 | | | | | | | | |
| 55 Total Deductions: | (4,392,680) | - | 153,444 | (62,478) | - | - | - | |
| 56 | | | | | | | | |
| 57 Total Rate Base: | 53,433,720 | 2,070,641 | (636,183) | (2,803,097) | - | 36,349,898 | 30,398,705 | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | -0.028% | -0.003% | 0.001% | 0.004% | 0.000% | -0.056% | -0.047% | 0.176% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | 1,719,922 | - | - | - | - | - | - | |
| 67 Other Deductions | - | - | - | - | - | - | - | |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | |
| 69 Interest | - | - | - | - | - | - | - | |
| 70 Schedule "M" Additions | 3,610,053 | - | (329,724) | - | - | - | 1,882,391 | |
| 71 Schedule "M" Deductions | 16,877,149 | - | - | - | - | - | 16,697,662 | |
| 72 Income Before Tax | (11,547,174) | - | (329,724) | - | - | - | (14,815,271) | |
| 73 | | | | | | | | |
| 74 State Income Taxes | (524,242) | - | (14,969) | - | - | - | (672,613) | |
| 75 | | | | | | | | |
| 76 Taxable Income | (11,022,933) | - | (314,754) | - | - | - | (14,142,658) | |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | (2,314,816) | - | (66,098) | - | - | - | (2,969,958) | |

| | 8.5.3 Cont. 3 Pro Forma Major Plant Additions | 8.6 Miscellaneous Rate Base | 8.7 FERC 105 (PHFU) | 8.8 Regulatory Asset Amortization | 8.9 Remove Rolling Hills | 8.10 Carbon Plant Closure | 8.11 Pension Asset Adjustment | 8.12 Deer Creek Mine Adjustment | 8.13 Emissions Control Investments Disallowance |
|-------------------------------|--|-----------------------------------|------------------------|---|--------------------------------|---------------------------------|-------------------------------------|---------------------------------------|--|
| 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 | - | - | - | - | - | - | - | - | 233,354 |
| 19 Total O&M Expenses | - | - | - | - | - | - | - | - | 233,354 |
| 20 Depreciation | - | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | (408,659) | - | (1,795,238) | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | 81,922 | - | 683,787 | - | - | (46,780) |
| 24 State | - | - | - | 18,553 | - | 154,859 | - | - | (10,594) |
| 25 Deferred Income Taxes | 4,105,388 | - | - | - | - | (397,258) | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 4,105,388 | - | - | (308,183) | - | (1,353,850) | - | - | 175,980 |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | (4,105,388) | - | - | 308,183 | - | 1,353,850 | - | - | (175,980) |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - | - | - |
| 34 Plant Held For Future Use | - | - | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | (1,039,860) | - | - | - | 448,717 | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | (97,506) | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | (7,218,499) | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | (8,258,359) | - | (97,506) | - | 448,717 | - | - | - |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (876,531) | - | - | - | - | 993,145 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | (4,488,094) | - | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | (876,531) | - | - | - | - | (3,494,950) | - | - | - |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | (876,531) | (8,258,359) | - | (97,506) | - | (3,046,232) | - | - | - |
| 58 | | | | | | | | | |
| 59 Estimated ROE impact | -0.175% | 0.013% | 0.000% | 0.013% | 0.000% | 0.063% | 0.000% | 0.000% | -0.008% |
| 60 | | | | | | | | | |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | - | 408,659 | - | 1,795,238 | - | - | (233,354) |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | 1,795,238 | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | 179,487 | - | - | - |
| 72 Income Before Tax | - | - | - | 408,659 | - | 3,410,988 | - | - | (233,354) |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | - | 18,553 | - | 154,859 | - | - | (10,594) |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | - | 390,106 | - | 3,256,130 | - | - | (222,760) |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | - | 81,922 | - | 683,787 | - | - | (46,780) |

| | 8.14 Transmission Project Adjustment | 8.15 Cholla Unit 4 Retirement |
|-------------------------------|---|-------------------------------------|
| 1 Operating Revenues: | | |
| 2 General Business Revenues | - | - |
| 3 Interdepartmental | - | - |
| 4 Special Sales | - | - |
| 5 Other Operating Revenues | - | - |
| 6 Total Operating Revenues | - | - |
| 7 | | |
| 8 Operating Expenses: | | |
| 9 Steam Production | - | - |
| 10 Nuclear Production | - | - |
| 11 Hydro Production | - | - |
| 12 Other Power Supply | - | - |
| 13 Transmission | - | - |
| 14 Distribution | - | - |
| 15 Customer Accounting | - | - |
| 16 Customer Service & Info | - | - |
| 17 Sales | - | - |
| 18 Administrative & General | - | - |
| 19 Total O&M Expenses | - | - |
| 20 Depreciation | - | - |
| 21 Amortization | - | 250,620 |
| 22 Taxes Other Than Income | - | - |
| 23 Income Taxes: Federal | - | 2,311 |
| 24 State | - | 523 |
| 25 Deferred Income Taxes | - | (64,453) |
| 26 Investment Tax Credit Adj. | - | - |
| 27 Misc Revenue & Expense | - | - |
| 28 Total Operating Expenses: | - | 189,002 |
| 29 | | |
| 30 Operating Rev For Return: | - | (189,002) |
| 31 | | |
| 32 Rate Base: | | |
| 33 Electric Plant In Service | (182,000) | - |
| 34 Plant Held for Future Use | - | - |
| 35 Misc Deferred Debits | - | 626,551 |
| 36 Elec Plant Acq Adj | - | - |
| 37 Pensions | - | - |
| 38 Prepayments | - | - |
| 39 Fuel Stock | - | - |
| 40 Material & Supplies | - | - |
| 41 Working Capital | - | - |
| 42 Weatherization Loans | - | - |
| 43 Misc Rate Base | - | - |
| 44 Total Electric Plant: | (182,000) | 626,551 |
| 45 | | |
| 46 Deductions: | | |
| 47 Accum Prov For Deprec | 30,409 | - |
| 48 Accum Prov For Amort | - | - |
| 49 Accum Def Income Tax | 11,473 | (154,048) |
| 50 Unamortized ITC | - | - |
| 51 Customer Adv For Const | - | - |
| 52 Customer Service Deposits | - | - |
| 53 Miscellaneous Deductions | - | - |
| 54 | | |
| 55 Total Deductions: | 41,882 | (154,048) |
| 56 | | |
| 57 Total Rate Base: | (140,118) | 472,503 |
| 58 | | |
| 59 | | |
| 60 Estimated ROE impact | 0.000% | -0.009% |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 TAX CALCULATION: | | |
| 65 | | |
| 66 Operating Revenue | - | (250,620) |
| 67 Other Deductions | - | - |
| 68 Interest (AFUDC) | - | - |
| 69 Interest | - | - |
| 70 Schedule "M" Additions | - | 262,147 |
| 71 Schedule "M" Deductions | - | - |
| 72 Income Before Tax | - | 11,527 |
| 73 | | |
| 74 State Income Taxes | - | 523 |
| 75 | | |
| 76 Taxable Income | - | 11,004 |
| 77 | | |
| 78 Federal Income Taxes | - | 2,311 |

| | 8.14 Transmission Project Adjustment | 8.15 Cholla Unit 4 Retirement |
|-------------------------------|---|-------------------------------------|
| 1 Operating Revenues: | | |
| 2 General Business Revenues | - | - |
| 3 Interdepartmental | - | - |
| 4 Special Sales | - | - |
| 5 Other Operating Revenues | - | - |
| 6 Total Operating Revenues | - | - |
| 7 | | |
| 8 Operating Expenses: | | |
| 9 Steam Production | - | - |
| 10 Nuclear Production | - | - |
| 11 Hydro Production | - | - |
| 12 Other Power Supply | - | - |
| 13 Transmission | - | - |
| 14 Distribution | - | - |
| 15 Customer Accounting | - | - |
| 16 Customer Service & Info | - | - |
| 17 Sales | - | - |
| 18 Administrative & General | - | - |
| 19 Total O&M Expenses | - | - |
| 20 Depreciation | - | - |
| 21 Amortization | - | - |
| 22 Taxes Other Than Income | - | - |
| 23 Income Taxes: Federal | - | - |
| 24 State | - | - |
| 25 Deferred Income Taxes | - | - |
| 26 Investment Tax Credit Adj. | - | - |
| 27 Misc Revenue & Expense | - | - |
| 28 Total Operating Expenses: | - | - |
| 29 | | |
| 30 Operating Rev For Return: | - | - |
| 31 | | |
| 32 Rate Base: | | |
| 33 Electric Plant In Service | - | - |
| 34 Plant Held for Future Use | - | - |
| 35 Misc Deferred Debits | - | - |
| 36 Elec Plant Acq Adj | - | - |
| 37 Pensions | - | - |
| 38 Prepayments | - | - |
| 39 Fuel Stock | - | - |
| 40 Material & Supplies | - | - |
| 41 Working Capital | - | - |
| 42 Weatherization Loans | - | - |
| 43 Misc Rate Base | - | - |
| 44 Total Electric Plant: | - | - |
| 45 | | |
| 46 Deductions: | | |
| 47 Accum Prov For Deprec | - | - |
| 48 Accum Prov For Amort | - | - |
| 49 Accum Def Income Tax | - | - |
| 50 Unamortized ITC | - | - |
| 51 Customer Adv For Const | - | - |
| 52 Customer Service Deposits | - | - |
| 53 Miscellaneous Deductions | - | - |
| 54 | | |
| 55 Total Deductions: | - | - |
| 56 | | |
| 57 Total Rate Base: | - | - |
| 58 | | |
| 59 | | |
| 60 Estimated ROE impact | 0.000% | 0.000% |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 TAX CALCULATION: | | |
| 65 | | |
| 66 Operating Revenue | - | - |
| 67 Other Deductions | - | - |
| 68 Interest (AFUDC) | - | - |
| 69 Interest | - | - |
| 70 Schedule "M" Additions | - | - |
| 71 Schedule "M" Deductions | - | - |
| 72 Income Before Tax | - | - |
| 73 | | |
| 74 State Income Taxes | - | - |
| 75 | | |
| 76 Taxable Income | - | - |
| 77 | | |
| 78 Federal Income Taxes | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|---------------------------------|---------|------|------------------|--------|----------|---------------------|------|
| Adjustment to Rate Base: | | | | | | | |
| Cash Working Capital | CWC | 1 | (239,519) | OR | Situs | (239,519) | |
| Cash Working Capital | CWC | 2 | 1,674 | OR | Situs | 1,674 | |
| Cash Working Capital | CWC | 3 | 2,070,641 | OR | Situs | 2,070,641 | |
| Total | | | <u>1,832,795</u> | | | <u>1,832,795</u> | |

Adjustment Detail:

| | Type1 | Type 2 | Type 3 | |
|----------------------------------|--------------------|--------------------|----------------------|-----|
| O&M Expense | 890,637,542 | 891,038,789 | 1,092,995,443 | 1.0 |
| Taxes Other Than Income Tax | 80,735,764 | 80,735,764 | 83,565,000 | 1.0 |
| Federal Income Tax | (71,556,500) | (71,739,295) | (60,801,379) | 1.0 |
| State Income Tax | (4,994,419) | (5,035,817) | (1,690,636) | 1.0 |
| Less: 2017 Protocol Equalization | 11,000,000 | 11,000,000 | 11,000,000 | |
| Total | <u>905,822,387</u> | <u>905,999,441</u> | <u>1,125,068,429</u> | |
| Divided by Days in Year | 365 | 365 | 365 | |
| Average Daily Cost of Service | <u>2,481,705</u> | <u>2,482,190</u> | <u>3,082,379</u> | |
| Net Lag Days | 3.45 | 3.45 | 3.45 | |
| Cash Working Capital | <u>8,561,836</u> | <u>8,563,510</u> | <u>10,634,151</u> | |
| Unadjusted Cash Working Capital | 8,801,355 | 8,561,836 | 8,563,510 | |
| Cash Working Capital Adjustment | <u>(239,519)</u> | <u>1,674</u> | <u>2,070,641</u> | |

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2022
Trapper Mine Rate Base

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Tangible Property | 399 | 1 | 8,987,433 | SE | 25.287% | 2,272,692 | Below |
| Other Tangible Property | 399 | 3 | (820,733) | SE | 25.287% | (207,542) | Below |
| | | | <u>8,166,701</u> | | | <u>2,065,150</u> | Below |
| Final Reclamation Liability | 2533 | 3 | (2,301,876) | SE | 25.287% | (582,086) | Below |
| Adjustment Detail | | | | | | | |
| <u>Other Tangible Property</u> | | | | | | | |
| | | | 8,987,433 | | | | 8.2.1 |
| | | | 8,166,701 | | | | 8.2.1 |
| | | | <u>(820,733)</u> | | | | Above |
| <u>Final Reclamation Liability</u> | | | | | | | |
| | | | (9,565,629) | | | | 8.2.2 |
| | | | <u>(11,867,505)</u> | | | | 8.2.2 |
| | | | <u>(2,301,876)</u> | | | | Above |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adj - Reclamation Liab | SCHMAT | 3 | (1,303,902) | SE | 25.287% | (329,724) | 8.2.2 |
| Deferred Income Tax Expense | 41110 | 3 | 320,585 | SE | 25.287% | 81,068 | 8.2.2 |
| Accumulated Def Inc Tax Balance | 190 | 3 | 606,801 | SE | 25.287% | 153,444 | 8.2.2 |

Description of Adjustment:

The Company owns 29.14% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2023. The adjustment was stipulated to and approved in Oregon UE 111, and it has been included in all filings since.

PacifiCorp
Results of Operations - December 2022
Trapper Mine Rate Base

| DESCRIPTION | Dec-21 Actual | Jan-22 Actual | Feb-22 Actual | Mar-22 Actual | Apr-22 Actual | May-22 Actual | Jun-22 Actual | Jul-22 Actual | Aug-22 Actual | Sep-22 Actual | Oct-22 Actual | Nov-22 Actual | Dec-22 Actual |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property, Plant, and Equipment | | | | | | | | | | | | | |
| Lands and Leases | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 |
| Development Costs | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 |
| Equipment and Facilities | 126,361,030 | 126,361,030 | 126,361,030 | 126,288,551 | 126,308,953 | 126,362,459 | 126,362,459 | 126,457,919 | 127,149,934 | 127,213,758 | 127,279,614 | 127,318,603 | 127,318,603 |
| Total Property, Plant, and Equipment | 146,944,829 | 146,944,829 | 146,944,829 | 146,872,350 | 146,892,752 | 146,946,258 | 146,946,258 | 147,041,718 | 147,733,733 | 147,797,557 | 147,863,413 | 147,902,402 | 147,902,402 |
| Accumulated Depreciation | (122,458,705) | (122,634,818) | (122,857,060) | (123,005,132) | (123,200,482) | (123,431,995) | (123,706,725) | (123,984,173) | (124,286,915) | (124,587,836) | (124,863,252) | (125,079,982) | (125,298,716) |
| Total Property, Plant, and Equipment | 24,486,124 | 24,310,011 | 24,087,769 | 23,867,218 | 23,692,270 | 23,514,263 | 23,239,533 | 23,057,545 | 23,446,818 | 23,209,721 | 23,000,161 | 22,822,420 | 22,603,686 |
| Other | | | | | | | | | | | | | |
| Inventories | 5,608,551 | 6,014,870 | 7,360,636 | 8,033,266 | 6,977,103 | 6,942,573 | 5,759,560 | 5,524,086 | 5,827,506 | 6,326,692 | 7,999,631 | 7,089,479 | 6,314,613 |
| Prepaid Expenses | 133,330 | 89,022 | 73,548 | 86,115 | 87,731 | 56,128 | 124,724 | 123,057 | 106,268 | 98,087 | 81,270 | 120,253 | 102,370 |
| Restricted Funds: Self-bonding for Black Lung | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 |
| Deferred GE Royalty Amount | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Advance Royalty - State 206-13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other | 6,399,674 | 6,761,685 | 8,091,977 | 8,777,174 | 7,722,627 | 7,656,494 | 6,542,077 | 6,304,936 | 6,591,567 | 7,082,572 | 8,738,694 | 7,867,525 | 7,074,776 |
| Total Rate Base | 30,885,798 | 31,071,696 | 32,179,746 | 32,644,392 | 31,414,897 | 31,170,757 | 29,781,610 | 29,362,481 | 30,038,385 | 30,292,293 | 31,738,855 | 30,689,945 | 29,678,462 |
| PacifiCorp Share | 9,000,122 | 9,054,292 | 9,377,178 | 9,512,576 | 9,154,301 | 9,083,159 | 8,678,361 | 8,556,227 | 8,753,185 | 8,827,174 | 9,248,702 | 8,943,050 | 8,648,304 |

| DESCRIPTION | Dec-22 Actual | Jan-23 Forecast | Feb-23 Forecast | Mar-23 Forecast | Apr-23 Forecast | May-23 Forecast | Jun-23 Forecast | Jul-23 Forecast | Aug-23 Forecast | Sep-23 Forecast | Oct-23 Forecast | Nov-23 Forecast | Dec-23 Forecast |
|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Property, Plant, and Equipment | | | | | | | | | | | | | |
| Lands and Leases | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 |
| Development Costs | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 |
| Equipment and Facilities | 127,318,603 | 126,689,569 | 126,689,569 | 126,616,901 | 126,637,356 | 126,691,001 | 126,691,001 | 126,786,710 | 127,480,524 | 127,544,514 | 127,610,541 | 127,649,631 | 127,649,631 |
| Total Property, Plant, and Equipment | 147,902,402 | 147,273,368 | 147,273,368 | 147,200,700 | 147,221,155 | 147,274,800 | 147,274,800 | 147,370,509 | 148,064,323 | 148,128,313 | 148,194,340 | 148,233,430 | 148,233,430 |
| Accumulated Depreciation | (125,298,716) | (125,605,558) | (125,912,400) | (126,219,242) | (126,526,084) | (126,832,926) | (127,139,768) | (127,446,610) | (127,753,452) | (128,060,294) | (128,367,136) | (128,673,978) | (128,980,820) |
| Total Property, Plant, and Equipment | 22,603,686 | 21,667,810 | 21,360,968 | 20,981,458 | 20,695,071 | 20,441,875 | 20,135,033 | 19,923,899 | 20,310,871 | 20,068,019 | 19,827,204 | 19,559,453 | 19,252,611 |
| Other | | | | | | | | | | | | | |
| Inventories | 6,314,613 | 6,105,093 | 7,471,046 | 8,153,765 | 7,081,760 | 7,046,712 | 5,845,953 | 5,606,947 | 5,914,919 | 6,421,592 | 8,119,625 | 7,195,821 | 6,409,332 |
| Prepaid Expenses | 102,370 | 90,357 | 74,651 | 87,407 | 89,047 | 56,970 | 126,595 | 124,903 | 107,862 | 99,558 | 82,489 | 122,057 | 103,906 |
| Restricted Funds: Self-bonding for Black Lung | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 | 657,793 |
| Deferred GE Royalty Amount | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Advance Royalty - State 206-13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other | 7,074,776 | 6,853,243 | 8,203,490 | 8,898,965 | 7,828,600 | 7,761,475 | 6,630,341 | 6,389,643 | 6,680,574 | 7,178,944 | 8,859,908 | 7,975,671 | 7,171,031 |
| Total Rate Base | 29,678,462 | 28,521,053 | 29,564,458 | 29,880,423 | 28,523,671 | 28,203,349 | 26,765,374 | 26,313,542 | 26,991,445 | 27,246,963 | 28,687,112 | 27,535,124 | 26,423,641 |
| PacifiCorp Share | 8,648,304 | 8,311,035 | 8,615,083 | 8,707,155 | 8,311,798 | 8,218,456 | 7,799,430 | 7,667,766 | 7,865,307 | 7,939,765 | 8,359,424 | 8,023,735 | 7,699,849 |

December 2022 13 Mth. Avg. Balance 8,987,433 Ref 8.2
December 2023 13 Mth. Avg. Balance 8,166,701 Ref 8.2

PacifiCorp
 Results of Operations - December 2022
 Trapper Mine
 Final Reclamation Liability

Actuals

| Description: | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Final Reclamation Liability | (8,460,248) | (8,479,869) | (8,520,763) | (8,683,109) | (8,801,238) | (8,956,444) | (9,013,125) | (9,111,824) | (11,395,750) | (11,248,760) | (11,087,049) | (11,029,365) |

Forecast

| Description: | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Final Reclamation Liability | (11,158,310) | (11,287,254) | (11,416,199) | (11,545,143) | (11,674,088) | (11,803,032) | (11,931,977) | (12,060,921) | (12,189,866) | (12,318,810) | (12,447,755) | (12,576,699) |

12 Month Average :

| | |
|------------------------------------|----------------------------|
| December 2022 12 Mth. Avg. Balance | (9,565,629) |
| December 2023 12 Mth. Avg. Balance | (11,867,505) |
| Adjustment to Rate Base | <u>(2,301,876)</u> Ref 8.2 |

Adjustments for Tax:

| | | |
|-------------------------------------|------------------------------------|-----------------------------------|
| Change in Liability Account Balance | Schedule M Add - Pro Forma | 1,547,334 |
| | Schedule M Add - Actual | <u>2,851,236</u> |
| | Adjustment needed | <u>(1,303,902)</u> Ref 8.2 |
| | Def Inc Tax Exp - Pro Forma | (380,437) |
| | Def Inc Tax Exp - Actual | <u>(701,022)</u> |
| | Adjustment needed | <u>320,585</u> Ref 8.2 |

ADIT Adjustment for Tax:

Tax Actual Account 287216 (FERC Account 190) M#605.715:

| Description: | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Trapper Mine Contract Obligation | 1,983,464 | 2,010,115 | 2,014,939 | 2,066,229 | 2,106,145 | 2,135,188 | 2,173,151 | 2,187,087 | 2,211,354 | 2,783,249 | 2,747,109 | 2,707,349 | 2,684,486 |

Regulation Forecast (from Net Power Cost group)

| Description: | Dec-22 | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Trapper Mine Contract Obligation | 2,684,486 | 2,743,449 | 2,775,152 | 2,806,855 | 2,838,558 | 2,870,261 | 2,901,964 | 2,933,667 | 2,965,370 | 2,997,074 | 3,028,777 | 3,060,480 | 3,092,183 |

13-Month Average Balance:

| | |
|--------------------------------|------------------------|
| December 2022 13MA ADIT | 2,293,066 |
| December 2023 13MA ADIT | <u>2,899,867</u> |
| Adjustment to Rate Base | 606,801 Ref 8.2 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Tangible Property | 399 | 1 | 43,697,768 | SE | 25.287% | 11,050,049 | Below |
| Other Tangible Property | 399 | 3 | (10,837,865) | SE | 25.287% | (2,740,619) | Below |
| | | | <u>32,859,902</u> | | | <u>8,309,430</u> | |
| Adjustment to Tax: | | | | | | | |
| Accumulated Def Inc Tax Balance | 190 | 3 | (247,070) | SE | 25.287% | (62,478) | 8.3.2 |
| Adjustment Detail | | | | | | | |
| December 2022 13 Mth. Avg. Balance | | | 43,697,768 | | | | 8.3.1 |
| December 2023 13 Mth. Avg. Balance | | | <u>32,859,902</u> | | | | 8.3.1 |
| Adj to December 2023 13 Mth. Avg. Balance | | | <u>(10,837,865)</u> | | | | Above |

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provides no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Oregon Results of Operations - December 2022
Jim Bridger Mine Rate Base
13 Month Average
(000's)

| Bridger Total | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Description | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
| 1 Structure, Equipment, Mine Dev. | 422,319 | 420,054 | 406,283 | 399,204 | 385,419 | 345,930 | 258,367 | 252,145 | 252,017 | 251,731 | 252,253 | 252,179 | 252,156 |
| 2 Materials & Supplies | 13,916 | 10,452 | 10,179 | 10,588 | 10,709 | 10,810 | 10,734 | 10,924 | 10,880 | 10,440 | 10,284 | 10,503 | 10,291 |
| 4 Pit Inventory | 25,318 | 20,055 | 20,410 | 19,552 | 17,141 | 15,808 | 14,063 | 10,335 | 6,348 | 4,915 | 2,970 | 1,447 | 500 |
| 5 Deferred Long Wall Costs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Reclamation Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 Accumulated Depreciation | (375,906) | (374,297) | (361,149) | (354,737) | (341,697) | (302,938) | (215,293) | (209,924) | (210,742) | (211,392) | (212,290) | (213,162) | (213,997) |
| 8 Bonus Bid / Lease Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | 85,646 | 76,264 | 75,723 | 74,608 | 71,571 | 69,610 | 67,872 | 63,480 | 58,504 | 55,694 | 53,218 | 50,967 | 48,951 |
| PacifiCorp Share (66.67%) | 57,098 | 50,843 | 50,482 | 49,739 | 47,714 | 46,407 | 45,248 | 42,320 | 39,003 | 37,129 | 35,478 | 33,978 | 32,634 |

| Bridger Total | Actual | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Description | Dec-22 | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
| 1 Structure, Equipment, Mine Dev. | 252,156 | 252,177 | 252,198 | 252,312 | 252,333 | 252,430 | 252,531 | 254,807 | 255,918 | 256,826 | 262,130 | 262,152 | 263,129 |
| 2 Materials & Supplies | 10,291 | 10,311 | 10,332 | 10,352 | 10,372 | 10,392 | 10,412 | 10,433 | 10,453 | 10,473 | 10,493 | 10,514 | 10,534 |
| 4 Pit Inventory | 500 | 1,565 | 1,405 | 3,028 | 3,392 | 3,906 | 3,185 | 367 | 370 | 372 | 2,284 | 3,112 | 3,430 |
| 5 Deferred Long Wall Costs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Reclamation Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 Accumulated Depreciation | (213,997) | (214,682) | (215,372) | (216,051) | (216,755) | (217,583) | (218,419) | (219,254) | (220,101) | (221,058) | (222,089) | (223,120) | (224,130) |
| 8 Bonus Bid / Lease Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | 48,951 | 49,371 | 48,563 | 49,641 | 49,342 | 49,146 | 47,710 | 46,353 | 46,640 | 46,613 | 52,818 | 52,657 | 52,963 |
| PacifiCorp Share (66.67%) | 32,634 | 32,914 | 32,375 | 33,094 | 32,895 | 32,764 | 31,807 | 30,902 | 31,093 | 31,075 | 35,212 | 35,105 | 35,309 |

| | | |
|---|---------------|---------|
| December 2022 - 13 Mth. Avg. Balance | 43,698 | Ref 8.3 |
| December 2023 - 13 Mth. Avg. Balance | 32,860 | Ref 8.3 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|-----------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Customer Advances | 252 | 1 | (84,735) | CA | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | 7,644,998 | OR | Situs | 7,644,998 | 8.4.1 |
| Customer Advances | 252 | 1 | (512,991) | WA | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (1,637,332) | ID | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (23,680,544) | UT | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (1,190,049) | WY | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | 19,460,653 | SG | 26.723% | 5,200,548 | 8.4.1 |
| | | | <u>-</u> | | | <u>12,845,546</u> | |

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2022
Customer Advances for Construction

13 Mth. Avg. Basis:

| Account | Booked Allocation | Correct Allocation | Adjustment | Ref. |
|----------------|--------------------------|---------------------------|---------------------|-----------------|
| 252CA | - | (84,735) | (84,735) | Page 8.4 |
| 252OR | (12,068,669) | (4,423,670) | 7,644,998 | Page 8.4 |
| 252WA | (5,000) | (517,991) | (512,991) | Page 8.4 |
| 252IDU | - | (1,637,332) | (1,637,332) | Page 8.4 |
| 252UT | (286,521) | (23,967,065) | (23,680,544) | Page 8.4 |
| 252WYP | - | (1,190,049) | (1,190,049) | Page 8.4 |
| 252SG | (38,505,358) | (19,044,706) | 19,460,653 | Page 8.4 |
| Total | (50,865,548) | (50,865,548) | - | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|---------------------------------|---------|------|--------------------|--------|----------|---------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Production | 312 | 2 | 29,070,551 | SG | 26.723% | 7,768,639 | |
| Steam Production - Cholla | 312 | 2 | - | SG | 26.723% | - | |
| Hydro Production | 332 | 2 | 1,946,852 | SG-P | 26.723% | 520,265 | |
| Hydro Production | 332 | 2 | 1,357,352 | SG-U | 26.723% | 362,731 | |
| Hydro Production | 332 | 2 | - | SG | 26.723% | - | |
| Other Production | 343 | 2 | 8,008,618 | SG | 26.723% | 2,140,175 | |
| Other Production | 343 | 2 | 3,119,989 | SG-W | 26.723% | 833,767 | |
| Transmission | 355 | 2 | 67,164,400 | SG | 26.723% | 17,948,610 | |
| Distribution - California | 364 | 2 | 38,439,609 | CA | Situs | - | |
| Distribution - Oregon | 364 | 2 | 7,576,773 | OR | Situs | 7,576,773 | |
| Distribution - Washington | 364 | 2 | 5,627,782 | WA | Situs | - | |
| Distribution - Utah | 364 | 2 | 30,666,022 | UT | Situs | - | |
| Distribution - Idaho | 364 | 2 | 3,708,998 | ID | Situs | - | |
| Distribution - Wyoming | 364 | 2 | 3,604,152 | WY | Situs | - | |
| General Plant - Idaho | 397 | 2 | 138,378 | ID | Situs | - | |
| General Plant - Oregon | 397 | 2 | - | OR | Situs | - | |
| General Plant - Washington | 397 | 2 | - | WA | Situs | - | |
| General Plant - Utah | 397 | 2 | 5,076,763 | UT | Situs | - | |
| General Plant - California | 397 | 2 | - | CA | Situs | - | |
| General Plant - Wyoming | 397 | 2 | 4,739,159 | WY | Situs | - | |
| General Plant | 397 | 2 | 19,187,876 | SO | 27.770% | 5,328,404 | |
| General Plant | 397 | 2 | - | SE | 25.287% | - | |
| General Plant | 397 | 3 | 1,687,555 | SG | 26.723% | 450,972 | |
| General Plant | 397 | 3 | - | CN | 31.027% | - | |
| Intangible Plant | 302 | 3 | - | SG-P | 26.723% | - | |
| Intangible Plant | 303 | 3 | 17,507,961 | SO | 27.770% | 4,861,897 | |
| Intangible Plant | 303 | 3 | - | UT | Situs | - | |
| Intangible Plant | 303 | 3 | - | WY | Situs | - | |
| Intangible Plant | 303 | 3 | - | SG | 26.723% | - | |
| Intangible Plant | 303 | 3 | - | OR | Situs | - | |
| Intangible Plant | 303 | 3 | - | CA | Situs | - | |
| Intangible Plant | 303 | 3 | 4,910,499 | CN | 31.027% | 1,523,605 | |
| | | | <u>253,539,287</u> | | | <u>49,315,836</u> | 8.5.4 |
| Steam Production | 312 | 3 | 24,999,078 | SG | 26.723% | 6,680,603 | |
| Steam Production - Cholla | 312 | 3 | 0 | SG | 26.723% | - | |
| Hydro Production | 332 | 3 | 3,430,803 | SG-P | 26.723% | 916,827 | |
| Hydro Production | 332 | 3 | 197,186 | SG-U | 26.723% | 52,695 | |
| Hydro Production | 332 | 3 | - | SG | 26.723% | - | |
| Other Production | 343 | 3 | 10,473,389 | SG | 26.723% | 2,798,845 | |
| Other Production | 343 | 3 | 12,550,552 | SG-W | 26.723% | 3,353,934 | |
| Transmission | 355 | 3 | 58,789,379 | SG | 26.723% | 15,710,520 | |
| Distribution - California | 364 | 3 | 14,565,420 | CA | Situs | - | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2022 and the year ending December 2023. These additions are included into rate base using a 13 month average methodology.

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|----------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Distribution - Oregon | 364 | 3 | 22,638,837 | OR | Situs | 22,638,837 | |
| Distribution - Washington | 364 | 3 | 4,257,296 | WA | Situs | - | |
| Distribution - Utah | 364 | 3 | 77,607,741 | UT | Situs | - | |
| Distribution - Idaho | 364 | 3 | 1,176,396 | ID | Situs | - | |
| Distribution - Wyoming | 364 | 3 | - | WY | Situs | - | |
| General Plant - California | 397 | 3 | - | CA | Situs | - | |
| General Plant - Oregon | 397 | 3 | - | OR | Situs | - | |
| General Plant - Washington | 397 | 3 | - | WA | Situs | - | |
| General Plant - Utah | 397 | 3 | - | UT | Situs | - | |
| General Plant - Idaho | 397 | 3 | - | ID | Situs | - | |
| General Plant - Wyoming | 397 | 3 | 1,817,559 | WY | Situs | - | |
| General Plant | 397 | 3 | 19,157,262 | SO | 27.770% | 5,319,902 | |
| General Plant | 397 | 3 | - | SG | 26.723% | - | |
| Mining Plant | 399 | 3 | - | SE | 25.287% | - | |
| Intangible Plant | 303 | 3 | 8,786,451 | SO | 27.770% | 2,439,966 | |
| Intangible Plant | 303 | 3 | - | UT | Situs | - | |
| Intangible Plant | 303 | 3 | - | OR | Situs | - | |
| Intangible Plant | 303 | 3 | - | WY | Situs | - | |
| Intangible Plant | 302 | 3 | - | SG-P | 26.723% | - | |
| | | | <u>260,447,348</u> | | | <u>59,912,129</u> | 8.5.4 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Additions | SCHMAT | 2 | 3,579,362 | SG | 26.723% | 956,527 | |
| Schedule M Additions | SCHMAT | 2 | 145,187 | WA | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 97,007 | ID | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 172,378 | OR | Situs | 172,378 | |
| Schedule M Additions | SCHMAT | 2 | 893,405 | UT | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 1,040,889 | CA | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 209,672 | WY | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 334,209 | CN | 31.027% | 103,697 | |
| Schedule M Additions | SCHMAT | 2 | 2,455,263 | SO | 27.770% | 681,818 | |
| | | | <u>8,927,370</u> | | | <u>1,914,419</u> | |
| Deferred Tax Expense | 41110 | 2 | (880,043) | SG | 26.723% | (235,177) | |
| Deferred Tax Expense | 41110 | 2 | (35,697) | WA | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (23,851) | ID | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (42,382) | OR | Situs | (42,382) | |
| Deferred Tax Expense | 41110 | 2 | (219,658) | UT | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (255,919) | CA | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (51,551) | WY | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (82,171) | CN | 31.027% | (25,496) | |
| Deferred Tax Expense | 41110 | 2 | (603,666) | SO | 27.770% | (167,636) | |
| | | | <u>(2,194,938)</u> | | | <u>(470,691)</u> | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2022 and the year ending December 2023. These additions are included into rate base using a 13 month average methodology.

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

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|---------------------------|---------|------|--------------------|--------|----------|---------------------|------|
| Adjustment to Tax: | | | | | | | |
| Accum Def Inc Tax Bal | 282 | 2 | 440,022 | SG | 26.723% | 117,589 | |
| Accum Def Inc Tax Bal | 282 | 2 | 17,849 | WA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 11,926 | ID | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 21,191 | OR | Situs | 21,191 | |
| Accum Def Inc Tax Bal | 282 | 2 | 109,829 | UT | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 127,960 | CA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 25,776 | WY | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 41,086 | CN | 31.027% | 12,748 | |
| Accum Def Inc Tax Bal | 282 | 2 | 301,833 | SO | 27.770% | 83,818 | |
| | | | <u>1,097,472</u> | | | <u>235,346</u> | |
| Schedule M Additions | SCHMAT | 3 | 3,289,187 | SG | 26.723% | 878,983 | |
| Schedule M Additions | SCHMAT | 3 | 345,991 | CA | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 30,040 | ID | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 497,335 | OR | Situs | 497,335 | |
| Schedule M Additions | SCHMAT | 3 | 1,937,642 | UT | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 43,398 | WY | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 104,753 | WA | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 1,822,399 | SO | 27.770% | 506,074 | |
| | | | <u>8,070,745</u> | | | <u>1,882,391</u> | |
| Schedule M Deductions | SCHMDT | 3 | 41,092,436 | SG | 26.723% | 10,981,295 | |
| Schedule M Deductions | SCHMDT | 3 | 2,701,716 | CA | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 81,928 | ID | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 2,398,761 | OR | Situs | 2,398,761 | |
| Schedule M Deductions | SCHMDT | 3 | 7,102,691 | UT | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 54,778 | WY | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 496,451 | WA | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 11,946,882 | SO | 27.770% | 3,317,606 | |
| | | | <u>65,875,643</u> | | | <u>16,697,662</u> | |
| Deferred Tax Expense | 41110 | 3 | (808,698) | SG | 26.723% | (216,112) | |
| Deferred Tax Expense | 41110 | 3 | (85,067) | CA | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (7,386) | ID | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (122,278) | OR | Situs | (122,278) | |
| Deferred Tax Expense | 41110 | 3 | (476,400) | UT | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (10,670) | WY | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (25,755) | WA | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (448,066) | SO | 27.770% | (124,426) | |
| | | | <u>(1,984,320)</u> | | | <u>(462,816)</u> | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2022 and the year ending December 2023. These additions are included into rate base using a 13 month average methodology.

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| Deferred Tax Expense | 41010 | 3 | 10,103,235 | SG | 26.723% | 2,699,928 | |
| Deferred Tax Expense | 41010 | 3 | 664,260 | CA | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 20,143 | ID | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 589,774 | OR | Situs | 589,774 | |
| Deferred Tax Expense | 41010 | 3 | 1,746,310 | UT | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 13,468 | WY | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 122,060 | WA | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 2,937,332 | SO | 27.770% | 815,686 | |
| | | Total | <u>16,196,582</u> | | | <u>4,105,388</u> | |
| Accum Def Inc Tax Bal | 282 | 3 | (1,448,682) | SG | 26.723% | (387,137) | |
| Accum Def Inc Tax Bal | 282 | 3 | (244,626) | CA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (5,993) | ID | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (200,489) | OR | Situs | (200,489) | |
| Accum Def Inc Tax Bal | 282 | 3 | (554,056) | UT | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (2,752) | WY | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (41,461) | WA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (1,040,363) | SO | 27.770% | (288,905) | |
| | | Total | <u>(3,538,422)</u> | | | <u>(876,531)</u> | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2022 and the year ending December 2023. These additions are included into rate base using a 13 month average methodology.

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

PacifiCorp
Oregon Results of Operations - December 2022
Major Plant Addition Summary

| Description | Factor | Jan22 to Dec22 Plant Additions | 13 Mon Avg Plant Adds in Actual Data | 13 Mon Avg Plant Adds Included in Adj | Jan23 to Dec23 Plant Additions | 13 Mon Avg Plant Adds Included in Adj | Total Plant Adds Included in Adj |
|--|--------|-----------------------------------|--|---|-----------------------------------|---|-------------------------------------|
| Steam Production Plant: | | | | | | | |
| Various | SG | 47,920,957 | 18,850,407 | 29,070,551 | 64,768,660 | 24,999,078 | 54,069,629 |
| Various | SSGCH | - | - | - | - | - | - |
| Total Steam Plant | | 47,920,957 | 18,850,407 | 29,070,551 | 64,768,660 | 24,999,078 | 54,069,629 |
| Hydro Production Plant: | | | | | | | |
| Various | SG-P | 2,811,780 | 864,929 | 1,946,852 | 44,600,436 | 3,430,803 | 5,377,654 |
| Various | SG-P | - | - | - | - | - | - |
| Various | SG-U | 2,300,425 | 943,073 | 1,357,352 | 2,563,423 | 197,186 | 1,554,539 |
| Total Hydro Plant | | 5,112,205 | 1,808,001 | 3,304,204 | 47,163,859 | 3,627,989 | 6,932,193 |
| Other Production Plant: | | | | | | | |
| Various Wind Generation | SG-W | 3,119,989 | - | 3,119,989 | 81,578,586 | 12,550,552 | 15,670,541 |
| Various | SG | 22,486,800 | 14,478,182 | 8,008,618 | 46,511,249 | 10,473,389 | 18,482,006 |
| Total Other Plant | | 25,606,789 | 14,478,182 | 11,128,607 | 128,089,835 | 23,023,940 | 34,152,547 |
| Transmission Plant: | | | | | | | |
| Various | SG | 113,571,470 | 46,407,070 | 67,164,400 | 225,539,945 | 58,789,379 | 125,953,778 |
| Total Transmission Plant | | 113,571,470 | 46,407,070 | 67,164,400 | 225,539,945 | 58,789,379 | 125,953,778 |
| Distribution Plant: | | | | | | | |
| California | CA | 45,501,023 | 7,061,414 | 38,439,609 | 72,045,752 | 14,565,420 | 53,005,029 |
| Oregon | OR | 10,224,256 | 2,647,483 | 7,576,773 | 63,966,957 | 22,638,837 | 30,215,610 |
| Washington | WA | 10,987,037 | 5,359,255 | 5,627,782 | 13,238,690 | 4,257,296 | 9,885,078 |
| Utah | UT | 53,407,863 | 22,741,841 | 30,666,022 | 189,405,085 | 77,607,741 | 108,273,762 |
| Wyoming | WYP | 5,891,938 | 2,287,786 | 3,604,152 | - | - | 3,604,152 |
| Idaho | ID | 8,640,105 | 4,931,106 | 3,708,998 | 2,184,735 | 1,176,396 | 4,885,394 |
| Total Distribution Plant | | 134,652,222 | 45,028,886 | 89,623,336 | 340,841,219 | 120,245,690 | 209,869,026 |
| General Plant: | | | | | | | |
| California | CA | - | - | - | - | - | - |
| Oregon | OR | - | - | - | - | - | - |
| Washington | WA | - | - | - | - | - | - |
| Utah | UT | 8,956,640 | 3,879,877 | 5,076,763 | - | - | 5,076,763 |
| Idaho | ID | 206,411 | 68,033 | 138,378 | - | - | 138,378 |
| Wyoming | WYP | 5,209,209 | 470,051 | 4,739,159 | 3,938,044 | 1,817,559 | 6,556,718 |
| Wyoming | WYU | - | - | - | - | - | - |
| General | SO | 27,397,935 | 8,210,059 | 19,187,876 | 35,745,834 | 19,157,262 | 38,345,138 |
| General | SE | - | - | - | - | - | - |
| General | SG | 2,626,464 | 938,909 | 1,687,555 | - | - | 1,687,555 |
| Total General Plant | | 44,396,659 | 13,566,928 | 30,829,730 | 39,683,878 | 20,974,821 | 51,804,551 |
| Mining Plant: | | | | | | | |
| Coal Mine | SE | - | - | - | - | - | - |
| Total Mining Plant | | - | - | - | - | - | - |
| Intangible Plant: | | | | | | | |
| General | SO | 29,831,195 | 12,323,234 | 17,507,961 | 21,771,115 | 8,786,451 | 26,294,412 |
| Wyoming | WYP | - | - | - | - | - | - |
| Utah | UT | - | - | - | - | - | - |
| General | SG | - | - | - | - | - | - |
| Oregon | OR | - | - | - | - | - | - |
| General | CN | 6,363,101 | 1,452,602 | 4,910,499 | - | - | 4,910,499 |
| California | CA | - | - | - | - | - | - |
| Total Intangible Plant | | 36,194,295 | 13,775,836 | 22,418,459 | 21,771,115 | 8,786,451 | 31,204,910 |
| Total Electric Plant in Service | | 407,454,597 | 153,915,310 | 253,539,287 | 867,858,510 | 260,447,348 | 513,986,635 |
| | | Ref. 8.5.7 | | Ref. 8.5 | Ref. 8.5.10 | Ref. 8.5.1 | |

PacifiCorp
Oregon Results of Operations - December 2022
Major Plant Addition Detail - January 2022 - December 2022

| Project Description | Account | Factor | In-Service Date | Jan 22 - Dec 22 Plant Additions |
|--|----------------|---------------|------------------------|--|
| Distribution | | | | |
| 5G69 Dunsmuir Tie Taps-N Dunsmuir Retr | 364 | CA | Jan22 - Dec22 | 4,864,157 |
| 7G71/7G73 North Dunsmuir City 1 and 2 | 364 | CA | Jan22 - Dec22 | 5,437,251 |
| 5G14 Happy Camp East | 364 | CA | Jan22 - Dec22 | 2,064,628 |
| 5G16 Happy Camp Core - Pt 1, 2, 3 | 364 | CA | Jan22 - Dec22 | 5,639,716 |
| 5G45 Weed Shastina Drive - Pt 1, 2 | 364 | CA | Jan22 - Dec22 | 3,830,208 |
| 5G83 Weed North Old Stage Rd Pts 1,2,3 | 364 | CA | Jan22 - Dec22 | 2,287,135 |
| 5G83 Weed College of the Siskiyou | 364 | CA | Jan22 - Dec22 | 2,372,719 |
| Future Comp. LLC, 4.3 MW Load | 364 | UT | Jan22 - Dec22 | 340,726 |
| FHCA - Coleman 15 Distribution Line Rbld | 364 | UT | Jan22 - Dec22 | 2,473,147 |
| AMI-ID Advanced Metering Infrastructure | 364 | ID | Jan22 - Dec22 | 8,835,259 |
| 126th South New 138-12.47kV Sub | 364 | UT | Jan22 - Dec22 | 12,835,412 |
| Salt Lake Dept of Airports, 14.7MW Load | 364 | UT | Jan22 - Dec22 | 1,272,978 |
| FHCA - Rebuild MTD11 | 364 | UT | Jan22 - Dec22 | 8,390,895 |
| Mill Fire Damage Rebuild | 364 | CA | Jan22 - Dec22 | 1,595,396 |
| AMI-UT Advanced Metering Infrastructure | 364 | UT | Jan22 - Dec22 | 20,772,976 |
| Lassen Substation Construct New Sub | 364 | CA | Jan22 - Dec22 | 9,783,068 |
| McKinney Wildfire Rebuild | 364 | CA | Jan22 - Dec22 | 3,516,519 |
| 5G40 McKinney Fire Rebuild | 364 | CA | Jan22 - Dec22 | 4,110,226 |
| 5G40 McKinney Fire Rebuild | 364 | OR | Jan22 - Dec22 | 116,411 |
| 90th South Install 30 MVA Transformer | 364 | UT | Jan22 - Dec22 | 2,220,106 |
| Tiller Sub-Rep/Rebuild Structure & Trf | 364 | OR | Jan22 - Dec22 | 2,139,742 |
| Flint Sub-Construct New 115-12.5 kV Sub | 364 | WA | Jan22 - Dec22 | 10,987,037 |
| Shevlin Park Substation Incr Capacity | 364 | OR | Jan22 - Dec22 | 4,382,553 |
| Jefferson Substation – Increase Capacity | 364 | OR | Jan22 - Dec22 | 2,354,139 |
| Q754 Steel Solar | 364 | UT | Jan22 - Dec22 | 215,693 |
| Nibley 138/25 kV Trf Nibley-Hyrum Cty RB | 364 | UT | Jan22 - Dec22 | 3,136,292 |
| Q846 Horseshoe Solar, LLC | 364 | UT | Jan22 - Dec22 | 393,565 |
| C7 Data Centers, Load Increase | 364 | UT | Jan22 - Dec22 | 1,356,072 |
| BLM Permit ROW Capital Conv Pmnt-Medford | 364 | OR | Jan22 - Dec22 | 852,299 |
| Archie Creek Fire Damage Repair | 364 | OR | Jan22 - Dec22 | 379,112 |
| Frannie: Replace SW1H90 and SW1H92 w/ CB | 364 | WYP | Jan22 - Dec22 | 1,917,667 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 364 | ID | Jan22 - Dec22 | 52,564 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 364 | ID | Jan22 - Dec22 | (247,719) |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 364 | WYP | Jan22 - Dec22 | 3,974,271 |
| Distribution Total | | | | 134,652,222 |
| General Plant | | | | |
| Monarch PAC6 Upgrade and HW TOM | 397 | SO | Jan22 - Dec22 | 4,712,630 |
| Field Ai-Field Asset Intelligence | 397 | SO | Jan22 - Dec22 | (6,687) |
| 2021 VXRail Common Use | 397 | SO | Jan22 - Dec22 | 2,513,676 |
| VMWare ELA | 397 | SO | Jan22 - Dec22 | 7,121,039 |
| 22 DellEMC Storage and Compute-common | 397 | SO | Jan22 - Dec22 | 4,273,319 |
| Future Comp. LLC, 4.3 MW Load | 397 | SG | Jan22 - Dec22 | 597,269 |
| AMI-ID Advanced Metering Infrastructure | 397 | ID | Jan22 - Dec22 | 20,885 |
| 126th South New 138-12.47kV Sub | 397 | SO | Jan22 - Dec22 | 32,805 |
| 126th South New 138-12.47kV Sub | 397 | UT | Jan22 - Dec22 | 50,854 |
| Salt Lake Dept of Airports, 14.7MW Load | 397 | SO | Jan22 - Dec22 | (381,461) |
| Salt Lake Dept of Airports, 14.7MW Load | 397 | UT | Jan22 - Dec22 | 1,339,019 |
| LCT Open Office Plan | 397 | SO | Jan22 - Dec22 | 10,063,596 |
| Rock Springs Operations Consolidation | 397 | WYP | Jan22 - Dec22 | 5,058,706 |

PacifiCorp
Oregon Results of Operations - December 2022
Major Plant Addition Detail - January 2022 - December 2022

| Project Description | Account | Factor | In-Service Date | Jan 22 - Dec 22 Plant Additions |
|---|----------------|---------------|------------------------|--|
| AMI-UT Advanced Metering Infrastructure | 397 | SO | Jan22 - Dec22 | 37,749 |
| AMI-UT Advanced Metering Infrastructure | 397 | UT | Jan22 - Dec22 | 7,371,452 |
| 90th South Install 30 MVA Transformer | 397 | SO | Jan22 - Dec22 | 3,690 |
| Shevlin Park Substation Incr Capacity | 397 | SO | Jan22 - Dec22 | 53,105 |
| Jefferson Substation – Increase Capacity | 397 | SO | Jan22 - Dec22 | 58,364 |
| Q754 Steel Solar | 397 | SO | Jan22 - Dec22 | 202,180 |
| Q766 Hunter Solar, LLC | 397 | SG | Jan22 - Dec22 | 170,511 |
| Q766 Hunter Solar, LLC | 397 | SO | Jan22 - Dec22 | (420,806) |
| Q766 Hunter Solar, LLC | 397 | UT | Jan22 - Dec22 | 137,221 |
| Q753 Rocket Solar | 397 | SG | Jan22 - Dec22 | 524,187 |
| Q753 Rocket Solar | 397 | UT | Jan22 - Dec22 | 58,095 |
| Q846 Horseshoe Solar, LLC | 397 | SO | Jan22 - Dec22 | 291,085 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 397 | ID | Jan22 - Dec22 | 186,198 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 397 | SG | Jan22 - Dec22 | 530,225 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 397 | SO | Jan22 - Dec22 | (721,213) |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | ID | Jan22 - Dec22 | (673) |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | SG | Jan22 - Dec22 | 534,642 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | SO | Jan22 - Dec22 | (152,391) |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 397 | SG | Jan22 - Dec22 | 11,798 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 397 | WYP | Jan22 - Dec22 | 150,504 |
| Jim Bridger 345-230 kV Transformer 2 Upg | 397 | SO | Jan22 - Dec22 | 7,055 |
| Pryor Mtn Wind Project 240 MW 2020 | 397 | SG | Jan22 - Dec22 | 257,831 |
| Pryor Mtn Wind Project 240 MW 2020 | 397 | SO | Jan22 - Dec22 | (289,802) |
| General Plant Total | | | | 44,396,659 |
| Hydro Production | | | | |
| Grace Flowline Liner Spring 2022 | 332 | SG-U | Jan22 - Dec22 | 2,300,425 |
| IP3 SA C.1-C.4 Fish Passage Mitigation | 332 | SG-P | Jan22 - Dec22 | 2,811,780 |
| Hydro Production Total | | | | 5,112,205 |
| Intangible | | | | |
| Monarch PAC6 Upgrade and HW TOM | 303 | SO | Jan22 - Dec22 | 5,617,554 |
| Field Ai-Field Asset Intelligence | 303 | SO | Jan22 - Dec22 | 22,032,482 |
| IT Revolution-Oracle Systems | 303 | CN | Jan22 - Dec22 | 4,096,014 |
| AMI-ID Advanced Metering Infrastructure | 303 | CN | Jan22 - Dec22 | 188,820 |
| AR Training Modules Project-Substation | 303 | SO | Jan22 - Dec22 | 2,181,158 |
| AMI-UT Advanced Metering Infrastructure | 303 | CN | Jan22 - Dec22 | 2,078,266 |
| Intangible Total | | | | 36,194,295 |
| Other Production | | | | |
| Chehalis U1 CSA Variable fee - CT1 - HGP | 343 | SG | Jan22 - Dec22 | 11,220,684 |
| Chehalis U2 CSA Variable fee - CT2 - HGP | 343 | SG | Jan22 - Dec22 | 11,266,116 |
| Pryor Mtn Wind Project 240 MW 2020 | 343 | SG-W | Jan22 - Dec22 | 3,119,989 |
| Other Production Total | | | | 25,606,789 |
| Steam Production | | | | |
| Colstrip 3-4: Design/Build Dry Waste | 312 | SG | Jan22 - Dec22 | 4,854,594 |
| Dave Johnston U4 - Retube Condenser | 312 | SG | Jan22 - Dec22 | 3,092,200 |
| Dave Johnston U4 - RPL 1/3 East/West WW & Wingwall Tu | 312 | SG | Jan22 - Dec22 | 2,702,410 |
| Huntington U1 Boiler Rear Reheat Header & Terminal | 312 | SG | Jan22 - Dec22 | 2,617,243 |
| Hnter 301 Generator Stator Rewind | 312 | SG | Jan22 - Dec22 | 13,363,627 |
| Hunter 301 Generator Exciter Rewind | 312 | SG | Jan22 - Dec22 | 2,008,471 |

PacifiCorp
Oregon Results of Operations - December 2022
Major Plant Addition Detail - January 2022 - December 2022

| Project Description | Account | Factor | In-Service Date | Jan 22 - Dec 22 Plant Additions |
|---|----------------|---------------|------------------------|--|
| Hunter 301 Scrubber Component Overhaul | 312 | SG | Jan22 - Dec22 | 2,250,772 |
| Hunter 301 HP/IP/LP Turbine Overhaul | 312 | SG | Jan22 - Dec22 | 4,437,580 |
| Naughton U1 OH Turbine Major (HP/IP/LP) CY22 | 312 | SG | Jan22 - Dec22 | 3,138,501 |
| Wyodak U1 - Replacement of Turbine HP Rotor CY2 | 312 | SG | Jan22 - Dec22 | 3,179,209 |
| Wyodak U1 - Boiler Waterwall Replacement CY21/C | 312 | SG | Jan22 - Dec22 | 3,645,842 |
| Wyodak U1 - HP/IP Turbine Overhaul CY22 | 312 | SG | Jan22 - Dec22 | 2,630,511 |
| Steam Production Total | | | | 47,920,957 |
| Transmission | | | | |
| Future Comp. LLC, 4.3 MW Load | 355 | SG | Jan22 - Dec22 | 6,930,764 |
| 126th South New 138-12.47kV Sub | 355 | SG | Jan22 - Dec22 | 634,521 |
| Mill Fire Damage Rebuild | 355 | SG | Jan22 - Dec22 | 703,405 |
| Lassen Substation Construct New Sub | 355 | SG | Jan22 - Dec22 | 1,706,388 |
| Flint Sub-Construct New 115-12.5 kV Sub | 355 | SG | Jan22 - Dec22 | 8,686,319 |
| Shevlin Park Substation Incr Capacity | 355 | SG | Jan22 - Dec22 | 969,756 |
| Klamath Falls-Snow Goose 230kV No2 TPL | 355 | SG | Jan22 - Dec22 | 7,137,897 |
| Q754 Steel Solar | 355 | SG | Jan22 - Dec22 | 4,998,064 |
| Q766 Hunter Solar, LLC | 355 | SG | Jan22 - Dec22 | 2,166,041 |
| Nibley 138/25 kV Trf Nibley-Hyrum Cty RB | 355 | SG | Jan22 - Dec22 | 276,214 |
| Q753 Rocket Solar | 355 | SG | Jan22 - Dec22 | 2,537,029 |
| Q846 Horseshoe Solar, LLC | 355 | SG | Jan22 - Dec22 | 7,687,093 |
| C7 Data Centers, Load Increase | 355 | SG | Jan22 - Dec22 | 6,934,716 |
| BLM Permit ROW Capital Conv Pmnt-Medford | 355 | SG | Jan22 - Dec22 | 1,157,366 |
| Magna Cap and Tooele-Pine Canyon Rebuild | 355 | SG | Jan22 - Dec22 | 2,963,587 |
| Judge - Brighton 46kV Reblid for Wildfire | 355 | SG | Jan22 - Dec22 | 3,358,671 |
| Snyderville-Park Cty 46kV Rblid for Wldfr | 355 | SG | Jan22 - Dec22 | 7,890,667 |
| St. Johns (BPA) to Knott 115 kV Line Con | 355 | SG | Jan22 - Dec22 | 2,089,491 |
| Archie Creek Fire Damage Repair | 355 | SG | Jan22 - Dec22 | 2,201,528 |
| Frannie: Replace SW1H90 and SW1H92 w/ CB | 355 | SG | Jan22 - Dec22 | 119,613 |
| WHETSTONE: INSTALL TRF FOUNDATION + SPCC | 355 | SG | Jan22 - Dec22 | 3,385,309 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 355 | SG | Jan22 - Dec22 | 3,368,460 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 355 | SG | Jan22 - Dec22 | 15,816,953 |
| Nickel Mountain Install TRF 3549 | 355 | SG | Jan22 - Dec22 | 2,796,580 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 355 | SG | Jan22 - Dec22 | (652,737) |
| Jim Bridger 345-230 kV Transformer 2 Upg | 355 | SG | Jan22 - Dec22 | 14,630,573 |
| Outlook Sub Rpl Transf 321065 (T2134) | 355 | SG | Jan22 - Dec22 | 3,050,655 |
| Pryor Mtn Wind Project 240 MW 2020 | 355 | SG | Jan22 - Dec22 | 26,546 |
| Transmission Total | | | | 113,571,470 |
| | | | | 407,454,597 |

| Project Description | Account | Factor | In-Service Date | Jan 23 - Dec 23 Plant Additions |
|--|----------------|---------------|------------------------|--|
| Steam Production | | | | |
| Hunter - 302 HP/IP/LP Turbine Overhaul | 312 | SG | Apr-23 | 3,092,401 |
| Hunter - 302 Generator Field and Exciter Rewinds | 312 | SG | Apr-23 | 3,213,250 |
| Naughton - U2 Stator Rewind CY22 | 312 | SG | Mar-23 | 6,783,264 |
| Dave Johnston - U0 - Replace A & B Ash Lines | 312 | SG | Dec-23 | 2,891,011 |
| Huntington - U2 ID Fan VFDs | 312 | SG | Oct-23 | 3,770,797 |
| Jim Bridger - CCR Jim Bridger FGD Pond 3 | 312 | SG | Sep-23 | 39,715,357 |
| Jim Bridger - U3 SCR Catalyst Replacement 23 | 312 | SG | Jun-23 | 5,302,580 |
| Steam Production Total | | | | 64,768,660 |
| Other Production | | | | |
| Lake Side - U22 Major Inspection Overhaul - CY23 | 343 | SG | Oct-23 | 17,331,361 |
| Lake Side - U21 Major Inspection Overhaul - CY23 | 343 | SG | Oct-23 | 17,331,361 |
| Hermiston - U1 Overhaul Capital CY23 HGP | 343 | SG | Nov-23 | 3,379,695 |
| Lake Side - U11 Wet Compression Installation | 343 | SG | Oct-23 | 2,117,208 |
| Lake Side - U12 Wet Compression Installation | 343 | SG | Oct-23 | 2,117,208 |
| Lake Side - U21 Wet Compression Installation | 343 | SG | Oct-23 | 2,117,208 |
| Lake Side - U22 Wet Compression Installation | 343 | SG | Oct-23 | 2,117,208 |
| Foote Creek II-IV Acquire-Repower | 343 | SG-W | Nov-23 | 81,578,586 |
| Other Pduction Total | | | | 128,089,835 |
| Hydro Production | | | | |
| Fish Creek Forebay Improvements_Construction | 332 | SG-P | Dec-23 | 2,737,500 |
| Oneida B11 Bridge Improvements | 332 | SG-U | Dec-23 | 2,563,423 |
| Fall Creek Hatchery Bridge | 332 | SG-P | Dec-23 | 5,444,194 |
| Fall Creek Hatchery | 332 | SG-P | Dec-23 | 36,418,742 |
| Hydro Production Total | | | | 47,163,859 |
| Transmission | | | | |
| DJ-Deer Creek-Big Muddy 69kV Rplcmnts | 355 | SG | May-23 | 2,044,818 |
| Midpoint 500 kV Series Capacitor Bank Replacement (IDP) | 355 | SG | Dec-23 | 4,655,153 |
| Klamath Falls - Snow Goose 230 kV Line No. 2 TPL | 355 | SG | Mar-22 | 12,071,238 |
| Weirich to BPA Lebanon 115 kV Tie | 355 | SG | May-23 | 8,999,693 |
| Klamath Dam Removal (ESM) | 355 | SG | Mar-25 | 2,571,855 |
| Houston Lake-Ponderosa Add Second 115kV Line | 355 | SG | Nov-23 | 7,422,723 |
| Path C Transmission Improvements | 355 | SG | Nov-23 | 24,367,503 |
| Walla Walla 69kV Loop Reconfigure and Reconductor | 355 | SG | Nov-23 | 13,040,604 |
| Aeolus Sub Transformer Event Resolution | 355 | SG | Oct-23 | 11,895,227 |
| Cust 2 UT Transm | 355 | SG | Jun-23 | 4,656,566 |
| Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T | 355 | SG | Apr-23 | 2,581,072 |
| St Johns (BPA) to Knott 115kV Line Conversion Project | 355 | SG | Various | 13,842,657 |
| Reroute JB Goshen 345kV line for Slide: IPC Shared | 355 | SG | Dec-23 | 3,633,986 |
| Enhanced Substation Security | 355 | SG | Dec-23 | 58,200,000 |
| Wildfire Mitigation - Trans | 355 | SG | Various | 22,194,089 |
| Cust 5 UT Transm | 355 | SG | Nov-23 | 4,944,120 |
| Replace Sigurd #6 345-230kV 450 MVA XFMR | 355 | SG | Jun-23 | 3,891,133 |
| Cold Springs Transformer Replacement | 355 | SG | Oct-23 | 2,000,000 |
| Wildfire - Trans - PP | 355 | SG | Various | 12,101,806 |
| Fort Hall/BIA Goshen Kinport 2310(1185) | 355 | SG | Oct-23 | 8,298,901 |
| Populus - Terminal 345 kV line - condemnation settlements (GW) | 355 | SG | Jun-23 | 2,126,800 |
| Transmission Total | | | | 225,539,945 |
| Distribution | | | | |
| OR Customer Service Request | 364 | OR | Dec-23 | 6,118,118 |
| UT Customer Load Project | 364 | UT | Dec-23 | 6,483,692 |
| Olympia Development LLC Load Project | 364 | UT | May-23 | 12,345,631 |
| UT Customer Load Project | 364 | UT | Jun-23 | 6,459,706 |
| Skypark Second 138-12 kV Transformer | 364 | UT | May-23 | 8,114,893 |
| City Creek Reserve, Terminal #1 | 364 | UT | Dec-23 | 3,520,000 |
| BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr | 364 | UT | Dec-23 | 5,770,255 |
| Oregon-Upgrade-Spare Transformer Additions | 364 | OR | Various | 2,803,122 |
| EX Utah Development Load Project | 364 | UT | Dec-23 | 3,985,802 |
| Conductive Composites Load Project | 364 | UT | May-23 | 3,096,392 |
| RG Lakeview Load Project | 364 | UT | May-23 | 8,566,239 |
| AMI - Utah Meters 2019 -2020 | 364 | UT | Various | 22,279,700 |
| WestSmart@Scale – EV Infrastructure | 364 | UT | Various | 7,495,909 |

Results of Operations - December 2022

Major Plant Addition Detail - January 2023 - December 2023

| Project Description | Account | Factor | In-Service Date | Jan 23 - Dec 23 Plant Additions |
|---|---------|--------|-----------------|------------------------------------|
| Wildfire Mitigation - Dist | 364 | UT | Various | 55,646,624 |
| Timp Install New 12kV Transformer | 364 | UT | Dec-23 | 7,083,640 |
| Copper Hills Install 2nd Xfmr | 364 | UT | May-23 | 5,858,352 |
| Syracuse 138-13.2 kV Transformer | 364 | UT | May-23 | 8,268,312 |
| Albina Replace 12kv Feeder with Switchgear | 364 | OR | Dec-23 | 4,352,231 |
| Rebuild Gordon Hollow Substation | 364 | OR | Dec-23 | 3,928,424 |
| Orange Upgrade to 30 MVA | 364 | UT | May-23 | 2,088,484 |
| Amps - Control Building Addition | 364 | ID | Jun-23 | 2,184,735 |
| Mobile #6 Replace Failed 138-69kV Transformer | 364 | UT | Jun-23 | 2,788,155 |
| Grantsville Increase Capacity - Dist | 364 | UT | May-23 | 4,835,464 |
| Wildfire - Dist - CA | 364 | CA | Various | 72,045,752 |
| Wildfire - Dist - OR | 364 | OR | Various | 46,765,062 |
| Wildfire - Dist - WA | 364 | WA | Various | 13,238,690 |
| Trapper 138-12.5 kV Substation Dist | 364 | UT | Dec-23 | 9,108,276 |
| West Valley Install Second Xfmr | 364 | UT | Dec-23 | 5,609,558 |
| Distribution Total | | | | 340,841,219 |
| General | | | | |
| North Temple Property | 397 | SO | Various | 5,200,000 |
| Index AR Training Modules V2 | 397 | SO | Various | 6,432,968 |
| LCT Open Office Plan | 397 | SO | Jun-23 | 11,190,647 |
| Rock Springs Service Center Purchase | 397 | WYP | Various | 3,938,044 |
| AMI Headend- SSN/Itron Conversion | 397 | SO | Mar-23 | 852,031 |
| AN046 - Customer - Ancillary - Customer Correspondence Mgnt | 397 | SO | Dec-23 | 498,085 |
| Network/Security - OT Infrastructure | 397 | SO | Various | 4,915,196 |
| Replace Integrated Resource Plan-Plexos - Licenses | 397 | SO | Jul-23 | 1,305,600 |
| SAP & Corporate Systems - Applications | 397 | SO | Various | 443,003 |
| UII B2 Model/Plant Tax Standard Calcs | 397 | SO | Dec-23 | 612,000 |
| UII RVN Replacement | 397 | SO | Dec-23 | 408,000 |
| Unix/Linux/Storage - Infrastructure | 397 | SO | Various | 3,888,303 |
| General Total | | | | 39,683,878 |
| Intangible | | | | |
| AMI Headend- SSN/Itron Conversion | 303 | SO | Mar-23 | 3,400,012 |
| AN046 - Customer - Ancillary - Customer Correspondence Mgnt | 303 | SO | Dec-23 | 1,992,340 |
| Network/Security - OT Infrastructure | 303 | SO | Various | 3,950,235 |
| Replace Integrated Resource Plan-Plexos - Licenses | 303 | SO | Jul-23 | 5,222,400 |
| SAP & Corporate Systems - Applications | 303 | SO | Various | 1,772,014 |
| UII B2 Model/Plant Tax Standard Calcs | 303 | SO | Dec-23 | 2,448,000 |
| UII RVN Replacement | 303 | SO | Dec-23 | 1,632,000 |
| Unix/Linux/Storage - Infrastructure | 303 | SO | Various | 1,354,115 |
| IntangibleTotal | | | | 21,771,115 |
| | | | | 867,858,510 |
| | | | | Ref. 8.5.2 |

PacifiCorp
Results of Operations - December 2022
Major Plant Additions Adjustment - OR 13-Month Average
Tax Summary

| Description | Allocation Factor | CY 2023 Pft Adds | SCHMAT Book Depreciation | SCHMDT Tax Depreciation | 41110 Deferred Tax Expense | 41010 Deferred Tax Expense | 13 MA 282 Accum Def Income Tax Balance |
|---|-------------------|--------------------|--------------------------|-------------------------|----------------------------|----------------------------|--|
| 1 Steam Plant in March 2023 | SG | 6,783,264 | 338,669 | (254,372) | (83,267) | 62,541 | 4,044 |
| 2 Steam Plant in April 2023 | SG | 6,305,651 | 281,684 | (236,462) | (69,256) | 58,138 | (332) |
| 3 Steam Plant in June 2023 | SG | 5,302,580 | 181,140 | (198,847) | (44,536) | 48,890 | (6,832) |
| 4 Steam Plant in September 2023 | SG | 39,715,357 | 718,666 | (1,489,326) | (176,695) | 366,175 | (67,610) |
| 5 Steam Plant in October 2023 | SG | 3,770,797 | 10,020 | (141,405) | (2,464) | 34,767 | (5,157) |
| 6 Steam Plant in December 2023 | SG | 2,891,011 | 7,597 | (108,413) | (1,868) | 26,655 | (1,907) |
| Total Steam Plant | | 64,768,660 | 1,537,775 | (2,428,825) | (378,086) | 597,166 | (77,793) |
| 7 Hydro Plant in December 2023 - SG P | SG | 44,600,436 | 51,478 | (1,672,516) | (12,657) | 411,215 | (30,658) |
| 8 Hydro Plant in December 2023 - SG U | SG | 2,563,423 | 4,939 | (96,128) | (1,214) | 23,635 | (1,725) |
| Total Hydro Plant | | 47,163,859 | 56,417 | (1,768,645) | (13,871) | 434,850 | (32,383) |
| 9 Wind - October 2023 SG | SG | 43,131,554 | 314,928 | (8,626,311) | (77,430) | 2,120,917 | (315,574) |
| 10 Wind - November 2023 SG | SG | 3,379,695 | 14,806 | (675,939) | (3,640) | 166,190 | (18,802) |
| 11 Wind - November 2023 SG-W | SG | 81,578,586 | 429,154 | (16,315,717) | (105,514) | 4,011,480 | (606,329) |
| Total Other Production | | 128,089,835 | 758,889 | (25,617,967) | (186,584) | 6,298,587 | (940,705) |
| 12 Transmission March 2023 | SG | 14,643,093 | 188,795 | (732,155) | (46,418) | 180,012 | (57,000) |
| 13 Transmission April 2023 | SG | 2,581,072 | 31,524 | (129,054) | (7,751) | 31,730 | (9,349) |
| 14 Transmission May 2023 | SG | 11,044,511 | 118,826 | (552,226) | (29,215) | 135,774 | (39,668) |
| 15 Transmission June 2023 | SG | 58,813,051 | 363,292 | (2,940,653) | (89,321) | 723,007 | (217,680) |
| 16 Transmission October 2023 | SG | 22,194,128 | 78,739 | (1,109,706) | (19,359) | 272,839 | (19,807) |
| 17 Transmission November 2023 | SG | 49,774,950 | 107,162 | (2,488,748) | (26,348) | 611,899 | (22,859) |
| 18 Transmission December 2023 | SG | 66,489,139 | 47,768 | (3,324,457) | (11,745) | 817,371 | (31,437) |
| Total Transmission | | 225,539,945 | 936,106 | (11,276,999) | (230,157) | 2,772,632 | (397,801) |
| 19 Distribution California | CA | 72,045,752 | 345,991 | (2,701,716) | (85,067) | 664,260 | (244,626) |
| 20 Distribution Idaho | IDU | 2,184,735 | 30,040 | (81,928) | (7,386) | 20,143 | (5,993) |
| 21 Distribution Oregon | OR | 63,966,957 | 497,335 | (2,398,761) | (122,278) | 589,774 | (200,489) |
| 22 Distribution Utah | UT | 189,405,085 | 1,937,642 | (7,102,691) | (476,400) | 1,746,310 | (554,056) |
| 23 Distribution Washington | WA | 13,238,690 | 104,753 | (496,451) | (25,755) | 122,060 | (41,461) |
| Total Distribution | | 340,841,219 | 2,915,760 | (12,781,547) | (716,886) | 3,142,547 | (1,046,625) |
| 24 North Temple Property | SO | 5,200,000 | 284,648 | (260,000) | (69,985) | 63,925 | 2,383 |
| 25 LCT Open Office | SO | 11,190,647 | 367,569 | (559,532) | (90,373) | 137,570 | (29,882) |
| 26 General So - 5 Year | SO | 19,355,187 | 552,958 | (3,871,037) | (135,954) | 951,756 | (340,446) |
| 27 Rock Springs Service Center Purchase | WY | 3,938,044 | 43,398 | (54,778) | (10,670) | 13,468 | (2,752) |
| Total General | | 39,683,878 | 1,248,574 | (4,745,347) | (306,982) | 1,166,719 | (370,698) |
| Intangible Property | | | | | | | |
| 28 Intangible - SO | SO | 21,771,115 | 617,224 | (7,256,313) | (151,754) | 1,784,081 | (672,417) |
| Total Intangible | | 21,771,115 | 617,224 | (7,256,313) | (151,754) | 1,784,081 | (672,417) |
| Total Property in service | | 867,858,510 | 8,070,745 | (65,875,643) | (1,984,320) | 16,196,582 | (3,538,422) |
| | | 867,858,510 | 8,070,745 | | | | |
| Total by Allocation Factor: | | | | | | | |
| SG | | 465,562,299 | 3,289,187 | (41,092,436) | (808,698) | 10,103,235 | (1,448,682) |
| CA | | 72,045,752 | 345,991 | (2,701,716) | (85,067) | 664,260 | (244,626) |
| ID | | 2,184,735 | 30,040 | (81,928) | (7,386) | 20,143 | (5,993) |
| OR | | 63,966,957 | 497,335 | (2,398,761) | (122,278) | 589,774 | (200,489) |
| WA | | 13,238,690 | 104,753 | (496,451) | (25,755) | 122,060 | (41,461) |
| UT | | 189,405,085 | 1,937,642 | (7,102,691) | (476,400) | 1,746,310 | (554,056) |
| WY | | 3,938,044 | 43,398 | (54,778) | (10,670) | 13,468 | (2,752) |
| SO | | 57,516,949 | 1,822,399 | (11,946,882) | (448,066) | 2,937,332 | (1,040,363) |
| Total by Allocation Factor | | 867,858,510 | 8,070,745 | (65,875,643) | (1,984,320) | 16,196,582 | (3,538,422) |
| | | 867,858,510 | 8,070,745 | | | | |

| Adjustment to Rate Base: | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| 1 - Fuel Stock - Pro Forma | 151 | 3 | (29,615,546) | SE | 25.287% | (7,489,015) | 8.6.1 |
| 1 - Fuel Stock - Working Cap. Dep. | 25316 | 3 | 1,251,385 | SE | 25.287% | 316,443 | 8.6.1 |
| 1 - Fuel Stock - Working Cap. Dep. | 25317 | 3 | (181,619) | SE | 25.287% | (45,927) | 8.6.1 |
| 2 - Prepaid Overhauls | 186M | 3 | (3,891,197) | SG | 26.723% | (1,039,860) | 8.6.1 |

Description of Adjustment:

This adjustment: (1) Walks forward to the pro-forma level of fuel stock; (2) reflects pro-forma working capital deposits; and (3) walks forward the balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants to reflect payments and transfers of capital to electric plant in service during the year ending December 2022.

PacifiCorp
Oregon Results of Operations - December 2022
Miscellaneous Rate Base
13 Month Average Balances - Summary

| 1 - Coal Fuel Stock Balances by Plant | Account | Factor | Dec-22 | Dec-23 | Adjustment to 13 Mth. Avg. Balance |
|---------------------------------------|---------|--------|-------------------------|-------------------------|---------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| Jim Bridger | 151 | SE | 38,247,099 | 31,939,814 | (6,307,284) |
| Cholla | 151 | SE | - | - | - |
| Colstrip | 151 | SE | 2,064,221 | 1,960,771 | (103,450) |
| Craig | 151 | SE | 2,217,258 | 6,274,981 | 4,057,723 |
| Hayden | 151 | SE | 2,595,735 | 2,569,649 | (26,085) |
| Hunter | 151 | SE | 35,448,546 | 29,166,578 | (6,281,968) |
| Huntington | 151 | SE | 20,531,370 | 23,426,964 | 2,895,594 |
| Dave Johnston | 151 | SE | 14,930,527 | 15,714,123 | 783,595 |
| Naughton | 151 | SE | 19,694,320 | 16,748,544 | (2,945,776) |
| Rock Garden | 151 | SE | 25,849,646 | 4,161,751 | (21,687,895) |
| Total | | | 161,578,722 | 131,963,176 | (29,615,546) |

Ref. 8.6

| 1 - Working Capital Deposits | Account | Factor | Dec-22 | Dec-23 | Adjustment to 13 Mth. Avg. Balance |
|-------------------------------|---------|--------|-------------------------|-------------------------|---------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| UAMPS Working Capital Deposit | 25316 | SE | (3,122,462) | (1,871,077) | 1,251,385 |
| DPEC Working Capital Deposit | 25317 | SE | (2,604,878) | (2,786,498) | (181,619) |

Ref. 8.6

Ref. 8.6

| 2 - Overhaul Prepayments by Plant | Account | Factor | Dec-22 | Dec-23 | Adjustment to 13 Mth. Avg. Balance |
|-----------------------------------|---------|--------|-------------------------|-------------------------|---------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| Lake Side 1 | 186M | SG | 17,532,907 | 24,762,839 | 7,229,932 |
| Chehalis | 186M | SG | 15,875,274 | 10,305,780 | (5,569,494) |
| Currant Creek | 186M | SG | 4,152,918 | 10,238,984 | 6,086,066 |
| Lake Side 2 | 186M | SG | 27,382,524 | 15,181,142 | (12,201,382) |
| Chehalis O&M | 186M | SG | 1,339,658 | 1,608,111 | 268,453 |
| Currant Creek O&M | 186M | SG | 197,745 | 492,973 | 295,228 |
| Total | | | 66,481,027 | 62,589,830 | (3,891,197) |

Ref. 8.6

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Remove PHFU | 105 | 1 | (1,975,028) | SG | 26.723% | (527,794) | |
| Remove PHFU | 105 | 1 | (630,755) | CA | Situs | - | |
| Remove PHFU | 105 | 1 | (6,893,577) | OR | Situs | (6,893,577) | |
| Remove PHFU | 105 | 1 | (5,673,438) | UT | Situs | - | |
| Remove PHFU | 105 | 1 | (601) | WY | Situs | - | |
| | | | <u>(15,173,398)</u> | | | <u>(7,421,371)</u> | 8.7.1 |

Description of Adjustment:

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with UE 116, Order No. 01-787, Appendix A, page 4 of 5 and continues to assess these projects for appropriate inclusion in regulated results.

| Primary Account | | Secondary Account | | Alloc | Total |
|-----------------|---------------------------|-------------------|-------------------|-------|-------------------|
| 1050000 | Plant Held for Future Use | 3401000 | LAND OWNED IN FEE | SG | \$0 |
| 1050000 | Plant Held for Future Use | 3501000 | LAND OWNED IN FEE | SG | 1,220,465 |
| 1050000 | Plant Held for Future Use | 3502000 | LAND RIGHTS | SG | 754,562 |
| 1050000 | Plant Held for Future Use | 3601000 | LAND OWNED IN FEE | CA | 630,755 |
| 1050000 | Plant Held for Future Use | 3601000 | LAND OWNED IN FEE | OR | 3,912,456 |
| 1050000 | Plant Held for Future Use | 3601000 | LAND OWNED IN FEE | UT | 5,673,438 |
| 1050000 | Plant Held for Future Use | 3601000 | LAND OWNED IN FEE | WYP | 601 |
| 1050000 | Plant Held for Future Use | 3891000 | LAND OWNED IN FEE | OR | 2,981,121 |
| Total | | | | | 15,173,398 |

Ref 8.7

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Elec. Plant Acq. Amort. Exp | 406 | 3 | (1,529,217) | SG | 26.723% | (408,659) | 8.8.1 |
| Adjustment to Rate Base: | | | | | | | |
| Elec. Plant Gross Acq. | 114 | 3 | - | SG | 26.723% | - | 8.8.1 |
| Elec. Plant Acq. Acc. Amort | 115 | 3 | (364,872) | SG | 26.723% | (97,506) | 8.8.1 |

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2022) to pro forma period levels (12 months ending December 2023).

PacifiCorp
Oregon Results of Operations - December 2022
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

| | <u>Rate Base</u> | | |
|-----------------------------|---------------------|-------------------|------------------|
| | <u>Amortization</u> | <u>Gross Acq.</u> | <u>Acc Amort</u> |
| Pro Forma Amount (below) | 75,351 | 144,704,699 | (142,013,501) |
| Base Period Amount (below) | 1,604,569 | 144,704,699 | (141,648,629) |
| Pro Forma Adjustment | (1,529,217) | - | (364,872) |
| | Ref. 8.8 | Ref. 8.8 | Ref. 8.8 |

| Year | <u>Beg Balance</u> | | <u>End Balance</u> | | <u>13 Month Avg Bal</u> | |
|-----------------|--------------------------|---------------------------------|---------------------|---------------------------------|-------------------------|------------------|
| | <u>Gross Acquisition</u> | <u>Accumulated Amortization</u> | <u>Amortization</u> | <u>Accumulated Amortization</u> | <u>Gross Acq</u> | <u>Acc Amort</u> |
| Opening Balance | 144,704,699 | | | (140,371,257) | | |
| 2022 January | 144,704,699 | (140,371,257) | (398,463) | (140,769,720) | | |
| February | 144,704,699 | (140,769,720) | (398,463) | (141,168,183) | | |
| March | 144,704,699 | (141,168,183) | (398,463) | (141,566,646) | | |
| April | 144,704,699 | (141,566,646) | (358,945) | (141,925,591) | | |
| May | 144,704,699 | (141,925,591) | (6,279) | (141,931,870) | | |
| June | 144,704,699 | (141,931,870) | (6,279) | (141,938,150) | | |
| July | 144,704,699 | (141,938,150) | (6,279) | (141,944,429) | | |
| August | 144,704,699 | (141,944,429) | (6,279) | (141,950,708) | | |
| September | 144,704,699 | (141,950,708) | (6,279) | (141,956,987) | | |
| October | 144,704,699 | (141,956,987) | (6,279) | (141,963,267) | | |
| November | 144,704,699 | (141,963,267) | (6,279) | (141,969,546) | | |
| December | 144,704,699 | (141,969,546) | (6,279) | (141,975,825) | 144,704,699 | (141,648,629) |
| | | Base Period Amort = | (1,604,569) | | | |
| 2023 January | 144,704,699 | (141,975,825) | (6,279) | (141,982,105) | | |
| February | 144,704,699 | (141,982,105) | (6,279) | (141,988,384) | | |
| March | 144,704,699 | (141,988,384) | (6,279) | (141,994,663) | | |
| April | 144,704,699 | (141,994,663) | (6,279) | (142,000,942) | | |
| May | 144,704,699 | (142,000,942) | (6,279) | (142,007,222) | | |
| June | 144,704,699 | (142,007,222) | (6,279) | (142,013,501) | | |
| July | 144,704,699 | (142,013,501) | (6,279) | (142,019,780) | | |
| August | 144,704,699 | (142,019,780) | (6,279) | (142,026,060) | | |
| September | 144,704,699 | (142,026,060) | (6,279) | (142,032,339) | | |
| October | 144,704,699 | (142,032,339) | (6,279) | (142,038,618) | | |
| November | 144,704,699 | (142,038,618) | (6,279) | (142,044,897) | | |
| December | 144,704,699 | (142,044,897) | (6,279) | (142,051,177) | 144,704,699 | (142,013,501) |
| | | Pro Forma Amort = | (75,351) | | | |

Oregon Results of Operations - December 2022

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2022

| Year | Month | Addition / Amortization | Accumulated Amount |
|------|-------|----------------------------|-----------------------|
| 2021 | 12 | - | 156,468,483 |
| 2022 | 1 | - | 156,468,483 |
| 2022 | 2 | - | 156,468,483 |
| 2022 | 3 | - | 156,468,483 |
| 2022 | 4 | - | 156,468,483 |
| 2022 | 5 | - | 156,468,483 |
| 2022 | 6 | - | 156,468,483 |
| 2022 | 7 | - | 156,468,483 |
| 2022 | 8 | - | 156,468,483 |
| 2022 | 9 | - | 156,468,483 |
| 2022 | 10 | - | 156,468,483 |
| 2022 | 11 | - | 156,468,483 |
| 2022 | 12 | - | 156,468,483 |

| | | |
|-------------------------|--------------------|----------------------|
| System-allocated amount | 144,704,699 | Ref Tab B-15 & 8.8.1 |
| Utah-situs amount | 11,763,784 | Ref Tab B-15 |
| | 156,468,483 | |

GL Account Balance

Account Number 140800

Calendar year 2022

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

Oregon Results of Operations - December 2022

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2022

| Year | Month | Amort. | Accumulated Amount |
|------|-------|-----------|-----------------------|
| 2021 | 12 | (423,600) | (142,419,616) |
| 2021 | 1 | (423,600) | (142,843,215) |
| 2021 | 2 | (423,600) | (143,266,815) |
| 2021 | 3 | (423,600) | (143,690,415) |
| 2021 | 4 | (384,081) | (144,074,495) |
| 2021 | 5 | (31,416) | (144,105,911) |
| 2021 | 6 | (31,416) | (144,137,326) |
| 2022 | 7 | (31,416) | (144,168,742) |
| 2022 | 8 | (31,416) | (144,200,157) |
| 2022 | 9 | (31,416) | (144,231,573) |
| 2022 | 10 | (31,416) | (144,262,989) |
| 2022 | 11 | (31,416) | (144,294,404) |
| 2022 | 12 | (31,416) | (144,325,820) |

System-allocated amount (141,975,825) Ref. Tab B-15 & 8.8.1

Utah-situs amount (2,349,995) Ref. Tab B-15

(144,325,820)

GL Account Balance

Account Number 145800

Calendar year 2022

| Period | Debit | Credit | Balance | Cumulative balance |
|----------------|-------|------------|-------------|--------------------|
| Balance Car... | | | | 142,419,616.06- |
| 1 | | 423,599.57 | 423,599.57- | 142,843,215.63- |
| 2 | | 423,599.58 | 423,599.58- | 143,266,815.21- |
| 3 | | 423,599.57 | 423,599.57- | 143,690,414.78- |
| 4 | | 384,080.63 | 384,080.63- | 144,074,495.41- |
| 5 | | 31,415.56 | 31,415.56- | 144,105,910.97- |
| 6 | | 31,415.57 | 31,415.57- | 144,137,326.54- |
| 7 | | 31,415.57 | 31,415.57- | 144,168,742.11- |
| 8 | | 31,415.56 | 31,415.56- | 144,200,157.67- |
| 9 | | 31,415.57 | 31,415.57- | 144,231,573.24- |
| 10 | | 31,415.57 | 31,415.57- | 144,262,988.81- |
| 11 | | 31,415.57 | 31,415.57- | 144,294,404.38- |
| 12 | | 31,415.57 | 31,415.57- | 144,325,819.95- |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--|---------|------|----------------------|----------|----------|---------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Other Plant | 341 | 1 | (3,495,019) | SG | 26.723% | (933,988) | |
| Other Plant | 343 | 1 | (170,631,622) | SG | 26.723% | (45,598,567) | |
| Other Plant | 344 | 1 | (7,930,325) | SG | 26.723% | (2,119,252) | |
| Other Plant | 345 | 1 | (12,436,924) | SG | 26.723% | (3,323,569) | |
| Other Plant | 346 | 1 | (659,497) | SG | 26.723% | (176,240) | |
| | | | <u>(195,153,387)</u> | | | <u>(52,151,616)</u> | 8.9.1 |
| Adjustment to Reserve: | | | | | | | |
| Other Plant | 108OP | 1 | (9,511,881) | SG | 26.723% | (2,541,898) | 8.9.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| Other Plant | 403OP | 1 | (8,134,414) | SG | 26.723% | (2,173,792) | 8.9.1 |
| Adjustment to O&M Expense: | | | | | | | |
| Administrative & General | 929 | 1 | (196,005) | SO | 27.770% | (54,430) | 8.9.1 |
| Misc. Oth. Power Supply | 549 | 1 | (26,100) | SG | 26.723% | (6,975) | 8.9.1 |
| Misc. Oth. Power Supply | 553 | 1 | (1,112,621) | SG | 26.723% | (297,330) | 8.9.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMAT | 1 | (8,411,725) | SCHMDEXP | 27.202% | (2,288,181) | |
| Schedule M Adjustment | SCHMDT | 1 | (11,007,138) | TAXDEPR | 27.142% | (2,987,526) | |
| Deferred Tax Expense | 41110 | 1 | 2,068,157 | SCHMDEXP | 27.202% | 562,586 | |
| Deferred Tax Expense | 41010 | 1 | (2,706,281) | TAXDEPR | 27.142% | (734,531) | |
| Deferred Tax Expense | 41110 | 1 | 11,780 | OR | Situs | 11,780 | |
| Accum. Def Inc Tax Bal | 282 | 1 | 12,560,085 | OR | Situs | 12,560,085 | |

Description of Adjustment:

This adjustment removes the gross plant, accumulated depreciation, depreciation expense and O&M amounts related to the Rolling Hills wind resource from the 12 months ended December 2022. This treatment is consistent Commission Order No. 08-548.

PacifiCorp
Results of Operations - December 2022
Remove Rolling Hills

| Rate Base Amounts | FERC Account | 13 Month Average 12 ME Dec 2022 | Ref. |
|-----------------------------|---------------------|--|-------------|
| Capital | | | |
| Other Plant | 341 | 3,495,019 | |
| Other Plant | 343 | 170,631,622 | |
| Other Plant | 344 | 7,930,325 | |
| Other Plant | 345 | 12,436,924 | |
| Other Plant | 346 | 659,497 | |
| | | <u>195,153,387</u> | 8.9 |
| Depreciation Reserve | | | |
| Other Plant | 108OP | 9,511,881 | 8.9 |

| Expense Amounts | FERC Account | 12 ME Dec 2022 | Ref. |
|--|---------------------|-----------------------|-------------|
| Depreciation Expense | | | |
| Other Plant | 403OP | 8,134,414 | 8.9 |
| Operation & Maintenance Expense | | | |
| Administrative & General | 929 | 196,005 | 8.9 |
| Misc. Oth. Power Supply | 549 | 26,100 | 8.9 |
| Misc. Oth. Power Supply | 553 | 1,112,621 | 8.9 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Excess decommissioning reserve: | 407 | 3 | (1,795,238) | OR | Situs | (1,795,238) | 8.10.1 |
| Obsolete M&S Inventory Amort. | 407 | 3 | - | OR | Situs | - | 8.10.1 |
| Adjustment to Rate Base: | | | | | | | |
| Remove M&S Obsolete Inventoi | 182M | 1 | (3,448,669) | SG | 26.723% | (921,602) | B-16 |
| Remove M&S Obsolete Inventoi | 182M | 1 | 269,231 | OR | Situs | 269,231 | B-16 |
| M&S Obsolete Inventory | 182M | 3 | 448,717 | OR | Situs | 448,717 | 8.10.1 |
| Excess decommissioning reserve: | 254 | 3 | (4,488,094) | OR | Situs | (4,488,094) | 8.10.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adj - Excess Decon | SCHMAT | 3 | 1,795,238 | OR | Situs | 1,795,238 | 8.10.2 |
| Deferred Income Tax Expense | 41110 | 3 | (441,388) | OR | Situs | (441,388) | 8.10.2 |
| ADIT Balance | 190 | 3 | 1,103,469 | OR | Situs | 1,103,469 | 8.10.2 |
| Sch M Adj - M&S Obsolete Inv. | SCHMDT | 3 | 179,487 | OR | Situs | 179,487 | 8.10.2 |
| Deferred Income Tax Expense | 41010 | 3 | 44,130 | OR | Situs | 44,130 | 8.10.2 |
| ADIT Balance | 283 | 3 | (110,325) | OR | Situs | (110,325) | 8.10.2 |
| ADIT Balance | 283 | 1 | 339,192 | SG | 26.723% | 90,644 | |

Description of Adjustment:

The Carbon Plant was retired April, 2015 and fully recovered as of December 2020. This adjustment removes the allocation in the base period of accelerated depreciation deferral and amortization and returns excess decommissioning costs of the plant back to ratepayers over a five-year period per the proposal in the Company's 2018 Deprecation Study, UM 1968. This amortization schedule of the excess decommissioning costs, net of obsolete materials and supplies, over a five-year period was approved in the Company's general rate case Docket No. UE 374, in Order 20-473.

**PacifiCorp
Oregon Results of Operations December 2022
Carbon Plant Closure
Closing Costs in Pro Forma Period**

This amortization schedule of the excess decommissioning costs, net of obsolete materials and supplies, over a five-year period was approved in the Company's general rate case Docket No. UE 374, in Order 20-473.

| | | | |
|-------------------------|---------------|-------------|--------------------|
| Closure Cost | Total Company | *Allocation | OR Allocated |
| M&S Obsolete Inventory | 3,448,669 | 26.023% | 897,435 |
| Decommissioning Reserve | | | <u>(8,976,188)</u> |
| Total Closure Cost | | | <u>(8,078,754)</u> |

*Allocation on approved SG factor from UE-374 OR GRC

| <u>Date</u> | <u>Beg Bal</u> | <u>Amortization</u> | <u>End Bal</u> | | <u>Date</u> | <u>Beg Bal</u> | <u>Amortization</u> | <u>End Bal</u> | | |
|-----------------------------------|----------------|---------------------|----------------|--------------------------|-----------------------------------|----------------|---------------------|----------------|----------------------|--|
| Dec-21 | (7,330,554) | 149,603 | (7,180,951) | | Dec-21 | 732,905 | (14,957) | 717,948 | | |
| Jan-22 | (7,180,951) | 149,603 | (7,031,347) | | Jan-22 | 717,948 | (14,957) | 702,990 | | |
| Feb-22 | (7,031,347) | 149,603 | (6,881,744) | | Feb-22 | 702,990 | (14,957) | 688,033 | | |
| Mar-22 | (6,881,744) | 149,603 | (6,732,141) | | Mar-22 | 688,033 | (14,957) | 673,076 | | |
| Apr-22 | (6,732,141) | 149,603 | (6,582,538) | | Apr-22 | 673,076 | (14,957) | 658,119 | | |
| May-22 | (6,582,538) | 149,603 | (6,432,935) | | May-22 | 658,119 | (14,957) | 643,161 | | |
| Jun-22 | (6,432,935) | 149,603 | (6,283,332) | | Jun-22 | 643,161 | (14,957) | 628,204 | | |
| Jul-22 | (6,283,332) | 149,603 | (6,133,729) | | Jul-22 | 628,204 | (14,957) | 613,247 | | |
| Aug-22 | (6,133,729) | 149,603 | (5,984,125) | | Aug-22 | 613,247 | (14,957) | 598,290 | | |
| Sep-22 | (5,984,125) | 149,603 | (5,834,522) | | Sep-22 | 598,290 | (14,957) | 583,332 | | |
| Oct-22 | (5,834,522) | 149,603 | (5,684,919) | | Oct-22 | 583,332 | (14,957) | 568,375 | | |
| Nov-22 | (5,684,919) | 149,603 | (5,535,316) | | Nov-22 | 568,375 | (14,957) | 553,418 | | |
| Dec-22 | (5,535,316) | 149,603 | (5,385,713) | | Dec-22 | 553,418 | (14,957) | 538,461 | | |
| Jan-23 | (5,385,713) | 149,603 | (5,236,110) | | Jan-23 | 538,461 | (14,957) | 523,503 | | |
| Feb-23 | (5,236,110) | 149,603 | (5,086,507) | | Feb-23 | 523,503 | (14,957) | 508,546 | | |
| Mar-23 | (5,086,507) | 149,603 | (4,936,904) | | Mar-23 | 508,546 | (14,957) | 493,589 | | |
| Apr-23 | (4,936,904) | 149,603 | (4,787,300) | | Apr-23 | 493,589 | (14,957) | 478,632 | | |
| May-23 | (4,787,300) | 149,603 | (4,637,697) | | May-23 | 478,632 | (14,957) | 463,675 | | |
| Jun-23 | (4,637,697) | 149,603 | (4,488,094) | | Jun-23 | 463,675 | (14,957) | 448,717 | | |
| Jul-23 | (4,488,094) | 149,603 | (4,338,491) | | Jul-23 | 448,717 | (14,957) | 433,760 | | |
| Aug-23 | (4,338,491) | 149,603 | (4,188,888) | | Aug-23 | 433,760 | (14,957) | 418,803 | | |
| Sep-23 | (4,188,888) | 149,603 | (4,039,285) | | Sep-23 | 418,803 | (14,957) | 403,846 | | |
| Oct-23 | (4,039,285) | 149,603 | (3,889,682) | | Oct-23 | 403,846 | (14,957) | 388,888 | | |
| Nov-23 | (3,889,682) | 149,603 | (3,740,078) | 13MA Bal. | Nov-23 | 388,888 | (14,957) | 373,931 | 13MA Bal. | |
| Dec-23 | (3,740,078) | 149,603 | (3,590,475) | (4,488,094) | Dec-23 | 373,931 | (14,957) | 358,974 | 448,717 | |
| Amort exp. 12 ME Dec. 2023 | | | | 1,795,238 below | Amort exp. 12 ME Dec. 2023 | | | | (179,487) | |
| December 2022 Amort. Exp | | | | - | December 2022 Amort. Exp | | | | 179,487 | |
| December 2023 Amort. Exp | | | | (1,795,238) Above | December 2023 Amort. Exp | | | | 179,487 Above | |
| Total Adjustment | | | | (1,795,238) | Total Adjustment | | | | (0) | |
| | | | | Ref. 8.10 | | | | | Ref. 8.10 | |

PacifiCorp
Oregon Results of Operations December 2022
Carbon Plant Closure
Closing Costs in Pro Forma Period

| Tax Impacts - Decommissioning Reserve | | | |
|---------------------------------------|---------|----------|-----------|
| Date | SCHMAT | 41110 | ADIT |
| Dec-21 | 149,603 | (36,782) | 1,765,551 |
| Jan-22 | 149,603 | (36,782) | 1,728,769 |
| Feb-22 | 149,603 | (36,782) | 1,691,986 |
| Mar-22 | 149,603 | (36,782) | 1,655,204 |
| Apr-22 | 149,603 | (36,782) | 1,618,422 |
| May-22 | 149,603 | (36,782) | 1,581,639 |
| Jun-22 | 149,603 | (36,782) | 1,544,857 |
| Jul-22 | 149,603 | (36,782) | 1,508,075 |
| Aug-22 | 149,603 | (36,782) | 1,471,293 |
| Sep-22 | 149,603 | (36,782) | 1,434,510 |
| Oct-22 | 149,603 | (36,782) | 1,397,728 |
| Nov-22 | 149,603 | (36,782) | 1,360,946 |
| Dec-22 | 149,603 | (36,782) | 1,324,163 |
| Jan-23 | 149,603 | (36,782) | 1,287,381 |
| Feb-23 | 149,603 | (36,782) | 1,250,599 |
| Mar-23 | 149,603 | (36,782) | 1,213,816 |
| Apr-23 | 149,603 | (36,782) | 1,177,034 |
| May-23 | 149,603 | (36,782) | 1,140,252 |
| Jun-23 | 149,603 | (36,782) | 1,103,469 |
| Jul-23 | 149,603 | (36,782) | 1,066,687 |
| Aug-23 | 149,603 | (36,782) | 1,029,905 |
| Sep-23 | 149,603 | (36,782) | 993,122 |
| Oct-23 | 149,603 | (36,782) | 956,340 |
| Nov-23 | 149,603 | (36,782) | 919,558 |
| Dec-23 | 149,603 | (36,782) | 882,775 |

| Tax Impacts - M&S Obsolete Inventory | | |
|--------------------------------------|-------|-----------|
| SCHMDT | 41010 | ADIT |
| (14,957) | 3,677 | (176,519) |
| (14,957) | 3,677 | (172,842) |
| (14,957) | 3,677 | (169,164) |
| (14,957) | 3,677 | (165,487) |
| (14,957) | 3,677 | (161,809) |
| (14,957) | 3,677 | (158,132) |
| (14,957) | 3,677 | (154,454) |
| (14,957) | 3,677 | (150,777) |
| (14,957) | 3,677 | (147,099) |
| (14,957) | 3,677 | (143,422) |
| (14,957) | 3,677 | (139,744) |
| (14,957) | 3,677 | (136,067) |
| (14,957) | 3,677 | (132,390) |
| (14,957) | 3,677 | (128,712) |
| (14,957) | 3,677 | (125,035) |
| (14,957) | 3,677 | (121,357) |
| (14,957) | 3,677 | (117,680) |
| (14,957) | 3,677 | (114,002) |
| (14,957) | 3,677 | (110,325) |
| (14,957) | 3,677 | (106,647) |
| (14,957) | 3,677 | (102,970) |
| (14,957) | 3,677 | (99,292) |
| (14,957) | 3,677 | (95,615) |
| (14,957) | 3,677 | (91,937) |
| (14,957) | 3,677 | (88,260) |

| SCHMAT | 41110 | ADIT |
|-----------|-----------|-----------|
| 1,795,238 | (441,388) | 1,103,469 |
| Ref. 8.10 | Ref. 8.10 | Ref. 8.10 |

| SCHMAT | 41110 | ADIT |
|-----------|-----------|-----------|
| (179,487) | 44,130 | (110,325) |
| Ref. 8.10 | Ref. 8.10 | Ref. 8.10 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Net Prepaid Balance | 128 | 1 | (105,991,600) | SO | 27.770% | (29,433,483) | 8.11.1 |
| Net Prepaid Balance | 182M | 1 | (239,642,248) | SO | 27.770% | (66,547,784) | 8.11.1 |
| Net Prepaid Balance | 182M | 1 | (2,199,961) | WY | Situs | - | 8.11.1 |
| Net Prepaid Balance | 2283 | 1 | 0 | SO | 27.770% | 0 | 8.11.1 |
| | | | <u>(347,833,808)</u> | | | <u>(95,981,268)</u> | |
| Adjustment to Tax: | | | | | | | |
| ADIT Balances | 190 | 1 | (6,740,938) | SO | 27.770% | (1,871,934) | 8.11.1 |
| ADIT Balances | 283 | 1 | 90,961,110 | SO | 27.770% | 25,259,571 | 8.11.1 |
| ADIT Balances | 283 | 1 | 540,896 | WY | Situs | - | 8.11.1 |
| | | | <u>84,761,067</u> | | | <u>25,259,571</u> | |

Description of Adjustment:

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Per Order No. 15-226 in Docket UM 1633, the net pension and post retirement prepaid is not to be included in rate base for Oregon.

PacifiCorp
 Oregon Results of Operations - December 2022
 Prepaid Pension Asset

| FERC Pension Account | Factor | Dec-22 13 Mo Avg Allocation | Ref |
|-------------------------------------|---------------|--|------------|
| 128 | SO | 105,991,600 | 8.11 |
| 182M | SO | 239,642,248 | 8.11 |
| 182M | WY | 2,199,961 | 8.11 |
| 2283 | SO | (0) | 8.11 |
| | | 347,833,808 | |

| FERC Tax Account | Factor | Dec-22 13 Mo Avg Allocation | Ref |
|---------------------------------|---------------|--|------------|
| 190 | SO | 6,740,938 | 8.11 |
| 283 | SO | (90,961,110) | 8.11 |
| 283 | WY | (540,896) | 8.11 |
| | | (84,761,067) | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--|---------|------|------------------|--------|----------|---------------------|--------|
| Adjustment to Expense: | | | | | | | |
| <u>Remove base period expense</u> | | | | | | | |
| Deer Creek closure cost amortization | 506 | 1 | (6,318,657) | SG | 26.723% | (1,688,560) | 8.12.1 |
| <u>Add pro forma expense</u> | | | | | | | |
| UMWA Pension Withdrawal Liability | 926 | 1 | 2,967,013 | SG | 26.723% | 792,887 | 8.12.2 |
| Adjustment to Rate Base: | | | | | | | |
| <u>Remove Base Period Regulatory Asset</u> | | | | | | | |
| Unrecovered Plant | 182M | 1 | 5,318,906 | OR | Situs | 5,318,906 | 8.12.1 |
| Unrecovered Plant | 182M | 1 | (74,098,222) | SE | 25.287% | (18,737,548) | 8.12.1 |
| Closure Costs | 182M | 1 | (8,323,073) | SO | 27.770% | (2,311,287) | 8.12.1 |
| Adjustment to Tax: | | | | | | | |
| <u>Remove Base Period Tax</u> | | | | | | | |
| Schedule M Addition | SCHMAT | 1 | (5,237,749) | SE | 25.287% | (1,324,493) | |
| Schedule M Addition | SCHMAT | 1 | (885,059) | SO | 27.770% | (245,778) | |
| Schedule M Deduction | SCHMDT | 1 | (486,278) | SE | 25.287% | (122,967) | |
| Schedule M Deduction | SCHMDT | 1 | (3,468,811) | OR | Situs | (3,468,811) | |
| Def Income Tax Expense | 41110 | 1 | 1,287,784 | SE | 25.287% | 325,648 | |
| Def Income Tax Expense | 41110 | 1 | 217,606 | SO | 27.770% | 60,428 | |
| Def Income Tax Expense | 41010 | 1 | (119,559) | SE | 25.287% | (30,233) | |
| Def Income Tax Expense | 41010 | 1 | (852,863) | OR | Situs | (852,863) | |
| Accum Def Income Tax Balance | 283 | 1 | (12,075,066) | SE | 25.287% | (3,053,476) | |
| Accum Def Income Tax Balance | 283 | 1 | 47,863,454 | SE | 25.287% | 12,103,445 | |
| Accum Def Income Tax Balance | 190 | 1 | (28,303,872) | SE | 25.287% | (7,157,326) | |
| Accum Def Income Tax Balance | 283 | 1 | 391,253 | SO | 27.770% | 108,649 | |
| Accum Def Income Tax Balance | 283 | 1 | (1,537,933) | OR | Situs | (1,537,933) | |

Description of Adjustment:

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because these amounts are being recovered through separate tariff riders over 3-years beginning January 1, 2021.

Order No. 15-161 authorized to include the \$3 million annual payment resulting from the Company's withdrawal from the 1974 Pension Trust associated with the Deer Creek Mine. These pension costs were previously included in the TAM, but are being moved from the TAM to base rates.

**PacifiCorp
Oregon Results of Operations - December 2022
Deer Creek Mine Adjustment
Base Period Balances**

EXPENSE ACCOUNTS

| | |
|---|--|
| Closure Costs Amortization & Royal Recovery in Unadj. Results | <u>Amort</u> 6,318,657 Ref. 8.12 |
|---|--|

Recovery of Deer Creek closure costs in Oregon is included in a separate tariff rider. Thus, system amounts in unadjusted results should be.

RATE BASE ACCOUNTS

| | <u>13-MA Balance</u> | <u>Booked Allocation</u> | |
|---|--------------------------|------------------------------|------------------|
| Unrecovered Plant | (2,294,292) | SE | |
| Unrecovered Plant | 323,967 | OR | |
| Closure Costs | 76,392,514 | SE | |
| UMWA PBOP Savings | (5,642,873) | OR | |
| UMWA PBOP | <u>8,323,073</u> | SO | |
| Total | <u>77,102,389</u> | | |
| <u>Summary by Allocation Factor</u> | | | |
| | (5,318,906) | OR | Ref. 8.12 |
| | 74,098,222 | SE | Ref. 8.12 |
| | <u>8,323,073</u> | SO | Ref. 8.12 |
| | <u>77,102,389</u> | | |

Oregon's share of Deer Creek mine is being recovered through a separate tariff rider. All balances are removed from rate base as the balances include carrying charges.

PacifiCorp
Oregon Results of Operations - December 2022
Deer Creek Mine Adjustment
UMWA Pension Withdrawal Liability Payment

| Year | Posting period | Account Number | FERC Account | FERC Location | Description | In transaction currency |
|-------|----------------|----------------|--------------|---------------|---|-------------------------|
| 2022 | 1 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 2 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 3 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 4 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 5 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 6 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 7 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 8 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 9 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 10 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 11 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2022 | 12 | 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| Total | | | | | | <u>2,967,013</u> |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Hunter Clean Air Disallowance | 312 | 1 | (4,377,364) | SG | 26.723% | (1,169,780) | 8.13.1 |
| Hunter Clean Air Disallowance | 108SP | 1 | 305,571 | SG | 26.723% | 81,659 | 8.13.1 |
| | | | <u>(4,071,793)</u> | | | <u>(1,088,121)</u> | |
| Adjustment to Expense: | | | | | | | |
| Hunter Clean Air Disallowance | 403SP | 1 | (305,571) | SG | 26.723% | (81,659) | 8.13.1 |
| Adjustment to Return: | | | | | | | |
| JB U3 & U4 Return Disallowance | 930 | 1 | (1,614,778) | OR | Situs | (1,614,778) | 8.13.2 |
| JB U3 & U4 Return Disallowance | 930 | 3 | 233,354 | OR | Situs | 233,354 | 8.13.2 |
| | | | <u>(1,381,424)</u> | | | <u>(1,381,424)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMAT | 1 | (305,571) | SG | 26.723% | (81,659) | |
| Schedule M Adjustment | SCHMDT | 1 | (128,784) | SG | 26.723% | (34,415) | |
| Deferred Income Tax Expense | 41110 | 1 | 75,130 | SG | 26.723% | 20,077 | |
| Deferred Income Tax Expense | 41010 | 1 | (31,664) | SG | 26.723% | (8,462) | |
| Accumulated Def Inc Tax Balance | 282 | 1 | 461,377 | SG | 26.723% | 123,296 | |

Description of Adjustment:

This adjustment removes 10% of the net book value of the Hunter U1 U1 Clean Air - PM & NOX LNB Clean Air equipment projects and reduces return on Jim Bridger Unit 3 & 4 SCR projects to authorized return equal to long-term debt cost as ordered in UE 374, Order No. 20-473.

PacifiCorp
Results of Operations - December 2022
Emissions Control Equipment Adjustment
Hunter Clean Air Equipment Summary

13 Months Average Balance - Dec 2023

| | |
|---------------------|---------------------|
| EPIS Balance | 81,171,892 |
| Steam Plant Reserve | <u>(37,398,253)</u> |
| Net Book Value | 43,773,639 |

Disallowance Adjustments

| | | |
|--------------------------------|---------------|----------|
| Ordered 10% Disallowance | 4,377,364 | Ref 8.15 |
| Depreciation Rate ¹ | <u>6.981%</u> | |
| Depreciation Expense | 305,571 | Ref 8.15 |
| Depreciation Reserve | (305,571) | Ref 8.15 |

¹. Actual composite steam depreciation rate for December 2022.

**PacifiCorp
Results of Operations - December 2022
Emissions Control Equipment Disallowances
Jim Bridger Unit 3 & 4 SCR Return Disallowance**

Restating Adjustment

Net Book Value - 13 Months Avg Dec 2022

Pre-Tax Rate of Return
Return on Rate Base_Rate of Return

Return - Cost of Long-Term Debt
Return on Rate Base_Cost of Debt

Approx. Revenue Requirement Reduction

| Total Co. | OR Allocated |
|-------------------|--------------------|
| 142,325,965 | 38,352,459 |
| Ref 8.15.3 | |
| 8.91% | 8.91% |
| 12,679,854 | 3,416,830 |
| | |
| 4.70% | 4.70% |
| 6,687,414 | 1,802,052 |
| | |
| (5,992,440) | (1,614,778) |

Ref 8.15

System Generation Factor (SG)

26.9469%

Pro Forma Adjustment

Net Book Value - 13 Months Avg Dec 2023

Pre-Tax Rate of Return
Return on Rate Base_Rate of Return

Return - Cost of Long-Term Debt
Return on Rate Base_Cost of Debt

Approx. Revenue Requirement Reduction

Pro Forma Adj. to Revenue Requirement Red.

| Total Co. | OR Allocated |
|-------------|--------------|
| 121,758,211 | 32,810,083 |
| | |
| 8.91% | 8.91% |
| 10,847,468 | 2,923,058 |
| | |
| 4.70% | 4.70% |
| 5,721,005 | 1,541,634 |
| | |
| (5,126,463) | (1,381,424) |

233,354
Ref 8.15

System Generation Factor (SG)

26.9469%

PacifiCorp
Results of Operations - December 2022
Summary of Variables

Capital Structure and Costs

| | Capital Structure | Embedded Cost | Weighted Cost | Tax Net-to-Gross Bump-up | Pre-Tax Revenue Requirement |
|---|----------------------|------------------|------------------|--------------------------------|-----------------------------------|
| Debt | 46.69% | 4.699% | 2.194% | | 2.194% |
| Preferred | 0.01% | 6.753% | 0.001% | 132.60% | 0.001% |
| Common | 53.30% | 9.500% | 5.064% | 132.60% | 6.714% |
| Total | 100.00% | | 7.258% | | 8.909% |
| Merged Effective Tax Rate | | | | | 24.587% |
| Pre-Tax Bump-up Factor | | | | | 132.60% |
| 2020 Protocol Allocation Factors | | | | | |
| Historical 2021 SG Factor | | | | | 26.9469% |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Transmission | 352 | 3 | (232,006) | SG | 26.723% | (62,000) | 8.14.1 |
| Distribution | 361 | 3 | (120,000) | OR | Situs | (120,000) | 8.14.2 |
| | | | <u>(357,818)</u> | | | | |
| Adjustment to Reserve: | | | | | | | |
| Transmission | 108TP | 3 | 19,218 | SG | 26.723% | 5,136 | 8.14.1 |
| Distribution | 108364 | 3 | 25,273 | OR | Situs | 25,273 | 8.14.2 |
| | | | <u>44,973</u> | | | | |
| Adjustment to Tax: | | | | | | | |
| ADIT - Transmission | 282 | 3 | 3,960 | OR | Situs | 3,960 | |
| ADIT - Distribution | 282 | 3 | 7,513 | OR | Situs | 7,513 | |
| | | | <u>11,473</u> | | | | |

Description of Adjustment:

Rate base disallowances for transmission projects as discussed on Order No. 20-473, Docket No. UE 374.

PacifiCorp
Oregon Results of Operations - December 2022
Transmission Project Adjustment

Wallula-to-McNary Project

In-Service Date Jan-19
 Depreciation Composite Rate 1.875% UE-374, effective 1/1/2021
 Depreciation Composite Rate 1.724% UE-399, effective 1/1/2023

| | <u>Gross Plant*</u> | <u>Depreciation Expense</u> | <u>Depreciation Reserve</u> | <u>Net Book Value</u> |
|-------------------------|---------------------|-----------------------------|-----------------------------|-----------------------|
| 2022 January | 62,000 | 97 | (3,536) | 58,464 |
| February | 62,000 | 97 | (3,633) | 58,367 |
| March | 62,000 | 97 | (3,730) | 58,270 |
| April | 62,000 | 97 | (3,826) | 58,174 |
| May | 62,000 | 97 | (3,923) | 58,077 |
| June | 62,000 | 97 | (4,020) | 57,980 |
| July | 62,000 | 97 | (4,117) | 57,883 |
| August | 62,000 | 97 | (4,214) | 57,786 |
| September | 62,000 | 97 | (4,311) | 57,689 |
| October | 62,000 | 97 | (4,408) | 57,592 |
| November | 62,000 | 97 | (4,505) | 57,495 |
| December | 62,000 | 97 | (4,601) | 57,399 |
| 2023 January | 62,000 | 89 | (4,690) | 57,310 |
| February | 62,000 | 89 | (4,780) | 57,220 |
| March | 62,000 | 89 | (4,869) | 57,131 |
| April | 62,000 | 89 | (4,958) | 57,042 |
| May | 62,000 | 89 | (5,047) | 56,953 |
| June | 62,000 | 89 | (5,136) | 56,864 |
| July | 62,000 | 89 | (5,225) | 56,775 |
| August | 62,000 | 89 | (5,314) | 56,686 |
| September | 62,000 | 89 | (5,403) | 56,597 |
| October | 62,000 | 89 | (5,492) | 56,508 |
| November | 62,000 | 89 | (5,581) | 56,419 |
| December | 62,000 | 89 | (5,670) | 56,330 |
| 13 month average | 62,000 | | (5,136) | |

Ref. 8.14

* Oregon's allocated amount

PacifiCorp
Oregon Results of Operations - December 2022
Transmission Project Adjustment

Threemile Canyon Project

In-Service Date Apr-15
Depreciation Composite Rate 2.585% UE-374, effective 1/1/2021
Depreciation Composite Rate 2.271% UE-399, effective 1/1/2023

| | <u>Gross Plant</u> | <u>Depreciation Expense</u> | <u>Depreciation Reserve</u> | <u>Net Book Value</u> |
|-------------------------|--------------------|-----------------------------|-----------------------------|-----------------------|
| 2022 January | 120,000 | 258 | (21,067) | 98,933 |
| February | 120,000 | 258 | (21,325) | 98,675 |
| March | 120,000 | 258 | (21,584) | 98,416 |
| April | 120,000 | 258 | (21,842) | 98,158 |
| May | 120,000 | 258 | (22,101) | 97,899 |
| June | 120,000 | 258 | (22,359) | 97,641 |
| July | 120,000 | 258 | (22,618) | 97,382 |
| August | 120,000 | 258 | (22,876) | 97,124 |
| September | 120,000 | 258 | (23,135) | 96,865 |
| October | 120,000 | 258 | (23,393) | 96,607 |
| November | 120,000 | 258 | (23,652) | 96,348 |
| December | 120,000 | 258 | (23,910) | 96,090 |
| 2023 January | 120,000 | 227 | (24,137) | 95,863 |
| February | 120,000 | 227 | (24,364) | 95,636 |
| March | 120,000 | 227 | (24,592) | 95,408 |
| April | 120,000 | 227 | (24,819) | 95,181 |
| May | 120,000 | 227 | (25,046) | 94,954 |
| June | 120,000 | 227 | (25,273) | 94,727 |
| July | 120,000 | 227 | (25,500) | 94,500 |
| August | 120,000 | 227 | (25,727) | 94,273 |
| September | 120,000 | 227 | (25,954) | 94,046 |
| October | 120,000 | 227 | (26,181) | 93,819 |
| November | 120,000 | 227 | (26,409) | 93,591 |
| December | 120,000 | 227 | (26,636) | 93,364 |
| 13 month average | 120,000 | | (25,273) | |

Ref. 8.14

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>OREGON ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|-----------------------------|-------------|
| Adjustment to Expense | | | | | | | |
| Add Closure Cost Amort. Expense | 407 | 3 | 937,832 | SG | 26.723% | 250,620 | 8.15.2 |
| Adjustment to Rate Base: | | | | | | | |
| Remove M&S Inventory Balance | 154 | 1 | - | SG | 26.723% | - | 8.15.1 |
| Remove Nonunion Severance | 182M | 1 | (2,540,768) | SG | 26.723% | (678,979) | 8.15.1 |
| Remove Safe Harbor Lease | 182M | 1 | (106,802) | SG | 26.723% | (28,541) | 8.15.1 |
| Remove Contra Lease & Sev. | 182M | 1 | 732,144 | OR | Situs | 732,144 | 8.15.1 |
| Add Dec. 2023 Closure Cost | 182M | 3 | 2,344,579 | SG | 26.723% | 626,551 | 8.15.2 |
| Adjustment to Tax: | | | | | | | |
| Closure Cost amort - Sch M Adjus | SCHMAT | 3 | 937,832 | SG | 26.723% | 250,620 | 8.15.2 |
| Closure Cost amort - DIT Exp | 41110 | 3 | (230,581) | SG | 26.723% | (61,619) | 8.15.2 |
| Closure Cost - ADIT | 283 | 3 | (576,453) | SG | 26.723% | (154,048) | 8.15.2 |
| Remove Contra Lease & Sev. | SCHMAT | 3 | 11,527 | OR | Situs | 11,527 | |
| Remove Contra Lease & Sev. | 41110 | 3 | (2,834) | OR | Situs | (2,834) | |

Description of Adjustment:

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. As part of the December 2021 Oregon General Rate Case, the Oregon Commission authorized the Company to use deferred tax benefits as of December 31, 2020 to offset Cholla Unit 4 unrecovered plant balance, decommissioning and a portion of closure cost. Subsequently, as part of the settlement outcome adopted in the December 2023 Oregon General Rate Case, the Company was authorized to begin amortization of the remaining unrecovered closure costs over a three-year amortization period.

This adjustment removes per books regulatory asset balances from base period results, then adds back the pro forma balance for unrecovered closure costs and authorized amortizations through December 2023.

PacifiCorp
Oregon Results of Operations - December 2022
Cholla Unit 4 Retirement
Cholla Unit 4 - Non-EPIS Book Balances

| | FERC account | | 13MA Bal. Dec-22 |
|---------------------|--------------|----|------------------|
| Material & Supplies | 154 | SG | \$ - |
| | | | Ref 8.15 |

| | FERC account | | 13MA Bal. Dec-22 |
|--|--------------|----|---------------------|
| Reg Asset-Cholla U4-Nonunion Severance | 182M | SG | \$ 2,540,768 |
| Reg Asset-Cholla U4-Safe Harbor Lease | 182M | SG | \$ 106,802 |
| Contra Reg Asset-Cholla U4 Closure-OR | 182M | OR | \$ (732,144) |
| | | | Ref 8.15 |

PacifiCorp
Oregon Results of Operations - December 2022
Cholla Unit 4 Retirement
Treatment of Cholla Unrecovered Closure Items

| | Dec-22 13 MA Bal. | Dec-23 13 MA Bal. |
|--|----------------------|----------------------|
| Safe Harbor Lease Payment | 113,495 | 94,579 |
| Nonunion Severance | 2,700,000 | 2,250,000 |
| Total Unrecovered Closure Items | 2,813,495 | 2,344,579 |

below

Ref. 8.15

| | Beg Bal | | Amortization | | Total | End Bal | | Acc. 286920 | | |
|--------|-----------------------|--------------------------|-----------------------|--------------------------|------------------|-----------|------------|------------------|------------------|------------------|
| | Nonunion Severance | Safe Harbor Lease Pmt | Nonunion Severance | Safe Harbor Lease Pmt | | | | Schedule M | 41110 | 283 ADIT |
| Dec-22 | | | | | | 2,813,495 | Above | | | (691,743) |
| Jan-23 | 2,700,000 | 113,495 | (75,000) | (3,153) | (78,153) | 2,735,343 | | 78,153 | (19,215) | (672,528) |
| Feb-23 | 2,625,000 | 110,343 | (75,000) | (3,153) | (78,153) | 2,657,190 | | 78,153 | (19,215) | (653,313) |
| Mar-23 | 2,550,000 | 107,190 | (75,000) | (3,153) | (78,153) | 2,579,037 | | 78,153 | (19,215) | (634,098) |
| Apr-23 | 2,475,000 | 104,037 | (75,000) | (3,153) | (78,153) | 2,500,885 | | 78,153 | (19,215) | (614,883) |
| May-23 | 2,400,000 | 100,885 | (75,000) | (3,153) | (78,153) | 2,422,732 | | 78,153 | (19,215) | (595,668) |
| Jun-23 | 2,325,000 | 97,732 | (75,000) | (3,153) | (78,153) | 2,344,579 | | 78,153 | (19,215) | (576,453) |
| Jul-23 | 2,250,000 | 94,579 | (75,000) | (3,153) | (78,153) | 2,266,427 | | 78,153 | (19,215) | (557,238) |
| Aug-23 | 2,175,000 | 91,427 | (75,000) | (3,153) | (78,153) | 2,188,274 | | 78,153 | (19,215) | (538,023) |
| Sep-23 | 2,100,000 | 88,274 | (75,000) | (3,153) | (78,153) | 2,110,121 | | 78,153 | (19,215) | (518,808) |
| Oct-23 | 2,025,000 | 85,121 | (75,000) | (3,153) | (78,153) | 2,031,969 | | 78,153 | (19,215) | (499,593) |
| Nov-23 | 1,950,000 | 81,969 | (75,000) | (3,153) | (78,153) | 1,953,816 | | 78,153 | (19,215) | (480,378) |
| Dec-23 | 1,875,000 | 78,816 | (75,000) | (3,153) | (78,153) | 1,875,663 | 13 MA Bal. | 78,153 | (19,215) | (461,163) |
| | | | | | (937,832) | | 2,344,579 | | | |
| | | | | | Ref. 8.15 | | Above | | | |
| | | | | | | | | 937,832 | (230,581) | |
| | | | | | | | | Ref. 8.15 | Ref. 8.15 | |
| | | | | | | | | | | 13MA Bal. |
| | | | | | | | | | | (576,453) |
| | | | | | | | | | | Ref. 8.15 |

Amort exp. 12 ME Dec-23

Ref. 8.15

13 MA Bal.
2,344,579
Above

937,832
Ref. 8.15

(230,581)
Ref. 8.15

13MA Bal.
(576,453)
Ref. 8.15

Tab 9

Oregon Results of Operations
December 2022
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS**

| DESCRIPTION | 2020 PROTOCOL FACTOR | 2020 PROTOCOL FACTOR | | | | | | | | | | Page Ref. | |
|---|----------------------|----------------------|-----------|------------|------------|-----------|----------|-----------|-----------|-------------|---------|-----------|----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Situs | | |
| Situs | S | - | - | - | - | - | - | - | - | - | - | - | Situs |
| System Generation | SG | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Generation (Pac. Power Costs on SG) | SG-P | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Generation (R.M.P. Costs on SG) | SG-U | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Generation - Pac. Power | DGP | 3.0727% | 55.2804% | 16.2878% | 0.0000% | 0.0000% | 25.3591% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Generation - R.M.P. | DGU | 0.0000% | 0.0000% | 0.0000% | 85.7861% | 10.9518% | 3.1868% | 0.0752% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Capacity | SC | 1.4994% | 27.2020% | 8.0156% | 44.4300% | 5.4675% | 13.3469% | 0.0385% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy | SE | 1.4433% | 25.2874% | 7.4482% | 43.9730% | 6.2277% | 15.5803% | 0.0399% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy (Pac. Power Costs on SE) | SE-P | 1.4433% | 25.2874% | 7.4482% | 43.9730% | 6.2277% | 15.5803% | 0.0399% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy (R.M.P. Costs on SE) | SE-U | 1.4433% | 25.2874% | 7.4482% | 43.9730% | 6.2277% | 15.5803% | 0.0399% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Energy - Pac. Power | DEP | 3.0142% | 52.8105% | 15.5550% | 0.0000% | 0.0000% | 28.6203% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Energy - R.M.P. | DEU | 0.0000% | 0.0000% | 0.0000% | 84.3743% | 11.9496% | 3.5995% | 0.0766% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Overhead | SO | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Overhead (Pac. Power Costs on SO) | SO-P | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Overhead (R.M.P. Costs on SO) | SO-U | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| Divisional Overhead - Pac. Power | DOP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Divisional Overhead - R.M.P. | DOU | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Gross Plant-System | GPS | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Generation (Wind Plant on SG) | SG-W | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| System Net Other Production Plant (Wind Plant on SNPPO) | SNPPO-W | 1.4852% | 26.7267% | 7.8726% | 44.3170% | 5.6567% | 13.9031% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| System Net Plant | SNP | 1.9915% | 26.9600% | 7.4137% | 45.0248% | 5.5764% | 13.0017% | 0.0285% | 0.0033% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| Mid-Columbia | MC | 0.0000% | 86.6522% | 13.3478% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.19 |
| Division Net Plant Distribution | SNPD | 3.3712% | 27.1876% | 6.2395% | 48.1273% | 5.0682% | 10.0662% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.6 |
| Divisional Generation - Huntington | DGUH | 0.0000% | 0.0000% | 0.0000% | 85.7861% | 10.9518% | 3.1868% | 0.0752% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Energy - Huntington | DEUH | 0.0000% | 0.0000% | 0.0000% | 84.3743% | 11.9496% | 3.5995% | 0.0766% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Division Net Plant General-Mine - Pac. Power | DNPGMP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant General-Mine - R.M.P. | DNPGMU | 1.4433% | 25.2874% | 7.4482% | 43.9730% | 6.2277% | 15.5803% | 0.0399% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.6 |
| Division Net Plant Intangible - Pac. Power | DNPIP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant Intangible - R.M.P. | DNPIU | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant Steam - Pac. Power | DNPPSP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant Steam - R.M.P. | DNPPSU | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant Hydro - Pac. Power | DNPPHP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Division Net Plant Hydro - R.M.P. | DNPPHU | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| System Net Hydro Plant-Pac. Power | SNPPH-P | 1.4837% | 26.6929% | 7.8648% | 44.2652% | 5.6511% | 13.8894% | 0.0388% | 0.1142% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Hydro Plant-R.M.P. | SNPPH-U | 1.4837% | 26.6929% | 7.8648% | 44.2652% | 5.6511% | 13.8894% | 0.0388% | 0.1142% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| Customer - System | CN | 2.2775% | 31.0275% | 6.7068% | 48.6453% | 4.2246% | 7.1183% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Customer - Pac. Power | CNP | 4.9160% | 66.9737% | 14.4767% | 0.0000% | 0.0000% | 13.6335% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Customer - R.M.P. | CNU | 0.0000% | 0.0000% | 0.0000% | 90.6343% | 7.8712% | 1.4946% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Washington Business Tax | WBTAX | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Situs |
| Operating Revenue - Idaho | OPRV-ID | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Operating Revenue - Wyoming | OPRVWY | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Excise Tax - superfund | EXCTAX | -4.9334% | 127.2167% | -26.1199% | -147.2707% | -48.1595% | 82.4375% | -16.2522% | 128.8550% | 4.2263% | 0.0000% | 0.0000% | Pg 9.11 |
| Interest | INT | 1.9915% | 26.9600% | 7.4137% | 45.0248% | 5.5764% | 13.0017% | 0.0285% | 0.0033% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| CIAC | CIAC | 3.3712% | 27.1876% | 6.2395% | 48.1273% | 5.0682% | 10.0662% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Idaho State Income Tax | IDSIT | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.11 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Bad Debt Expense | BADDEBT | 2.1991% | 43.2234% | 13.4565% | 33.7924% | 1.5651% | 5.7635% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Accumulated Investment Tax Credit 1984 | ITC84 | 3.2870% | 70.9760% | 14.1800% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.6110% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85 | 5.4200% | 67.6900% | 13.3600% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 1.9200% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86 | 4.7890% | 64.6080% | 13.1260% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 1.9770% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88 | 4.2700% | 61.2000% | 14.9600% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.8600% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89 | 4.806% | 56.3558% | 15.2688% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.8172% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90 | 1.5047% | 15.9356% | 3.9132% | 46.9355% | 13.9815% | 17.3435% | 0.0000% | 0.0000% | 0.0000% | 0.3860% | 0.0000% | Fixed |
| Other Electric | OTHER | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | Situs |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS**

| DESCRIPTION | 2020 PROTOCOL FACTOR | 2020 PROTOCOL FACTOR | | | | | | | | | | Page Ref. |
|--------------------------------------|----------------------|----------------------|-----------|------------|------------|-----------|----------|-----------|-----------|-------------|-----------|-----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | | |
| Non-Utility | NUTIL | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | Situs |
| System Net Steam Plant | SNPPS | 1.5022% | 27.0263% | 7.7980% | 44.0297% | 5.7163% | 13.8882% | 0.0393% | 0.0000% | 0.0000% | 0.0000% | Pg 9.3 |
| System Net Transmission Plant | SNPT | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | Pg 9.5 |
| System Net Production Plant | SNPP | 1.4912% | 26.8324% | 7.8452% | 44.2098% | 5.6778% | 13.8968% | 0.0390% | 0.0078% | 0.0000% | 0.0000% | Pg 9.5 |
| System Net Hydro Plant | SNPPH | 1.4837% | 26.6929% | 7.8648% | 44.2652% | 5.6511% | 13.8894% | 0.0388% | 0.1142% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Nuclear Plant | SNPPN | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Other Production Plant | SNPPO | 1.4852% | 26.7267% | 7.8726% | 44.3170% | 5.6567% | 13.9031% | 0.0388% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net General Plant | SNPG | 2.6639% | 28.4005% | 6.4938% | 40.7898% | 6.7492% | 14.8867% | 0.0160% | 0.0000% | 0.0000% | 0.0000% | Pg 9.6 |
| System Net Intangible Plant | SNPI | 1.8799% | 27.3707% | 7.7207% | 43.8335% | 5.9889% | 13.1796% | 0.0268% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| Trojan Plant Allocator | TROJP | 1.4790% | 26.5053% | 7.8091% | 44.2637% | 5.7442% | 14.1597% | 0.0390% | 0.0000% | 0.0000% | 0.0000% | Pg 9.12 |
| Trojan Decommissioning Allocator | TROJD | 1.4779% | 26.4667% | 7.7977% | 44.2545% | 5.7595% | 14.2046% | 0.0390% | 0.0000% | 0.0000% | 0.0000% | Pg 9.12 |
| Income Before Taxes | IBT | -5.6529% | 131.0240% | -28.8022% | -159.3086% | -51.0218% | 81.1302% | -16.9761% | 145.6767% | 3.9307% | 0.0000% | Pg 9.8 |
| DIT Expense | DITEXP | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | 5.6810% | 0.0000% | Pg 9.8 |
| DIT Balance | DITBAL | 2.1855% | 24.6071% | 7.2184% | 44.8853% | 5.8558% | 14.5462% | 0.2068% | 0.0000% | 0.4950% | 0.0000% | Pg 9.9 |
| Tax Depreciation | TAXDEPR | 1.8875% | 27.1417% | 7.4104% | 44.6451% | 5.5735% | 13.0820% | 0.0306% | 0.0000% | 0.2292% | 0.0000% | Pg 9.13 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| SCHMAT Depreciation Expense | SCHMDEXP | 2.1099% | 27.2023% | 7.8388% | 44.4134% | 5.6141% | 13.4777% | 0.0301% | 0.0000% | 0.0000% | 0.0000% | Pg 9.13 |
| SCHMDT Amortization Expense | SCHMAEXP | 1.5664% | 22.7862% | 6.0306% | 39.9986% | 4.2407% | 15.8576% | 0.0187% | 9.5011% | 0.0000% | 0.0000% | Pg 9.13 |
| System Generation Cholla Transaction | SGCT | 1.4860% | 26.7338% | 7.8769% | 44.3330% | 5.6597% | 13.9107% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2022**

| DESCRIPTION OF FACTOR | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
|-----------------------------------|-----------------|--------------|---------------|---------------|-----------------|---------------|---------------|-------------|---------|---------|
| 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 | 6,944,420,879 | 103,151,953 | 1,855,785,215 | 546,789,248 | 3,077,474,012 | 392,883,944 | 965,639,228 | 2,697,280 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 6,944,420,879 | 103,151,953 | 1,855,785,215 | 546,789,248 | 3,077,474,012 | 392,883,944 | 965,639,228 | 2,697,280 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (36,778,129) | 0 | 0 | (5,354,424) | (25,580,444) | (174,422) | (5,668,840) | 0 | 0 | 0 |
| DGP | (793,971,548) | (11,793,599) | (212,176,175) | (62,515,667) | (351,854,654) | (44,919,321) | (110,403,745) | (308,386) | 0 | 0 |
| DGU | (754,039,767) | (11,200,455) | (201,505,046) | (59,371,522) | (334,158,575) | (42,660,162) | (104,851,130) | (292,876) | 0 | 0 |
| SG | (2,114,581,944) | (31,409,856) | (565,088,144) | (166,497,782) | (937,093,401) | (119,633,488) | (294,037,949) | (821,324) | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (3,699,371,387) | (54,403,910) | (978,769,366) | (293,739,395) | (1,648,687,073) | (207,387,393) | (514,961,665) | (1,422,586) | 0 | 0 |
| TOTAL NET STEAM PLANT | 3,245,049,492 | 48,748,043 | 877,015,850 | 253,049,853 | 1,428,786,939 | 185,496,551 | 450,677,563 | 1,274,693 | 0 | 0 |
| SNPPS | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION STEAM | 100.0000% | 1.5022% | 27.0263% | 7.7980% | 44.0297% | 5.7163% | 13.8882% | 0.0393% | 0.0000% | 0.0000% |

**OREGON RESULTS OF OPERATIONS
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DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|--------------|
| 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 | | |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | | |
| | 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 | | |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | | |
| | 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 | NUTIL |
| 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 | 1,134,748,927 | 16,855,483 | 303,243,470 | 89,347,769 | 502,872,794 | 64,198,965 | 157,789,699 | 440,747 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1,134,748,927 | 16,855,483 | 303,243,470 | 89,347,769 | 502,872,794 | 64,198,965 | 157,789,699 | 440,747 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION (incl hydro amortization) | | | | | | | | | | |
| S | 701,488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 701,488 | 0 |
| DGP | (171,504,121) | (2,547,510) | (45,831,729) | (13,503,878) | (76,003,383) | (9,702,928) | (23,848,080) | (66,614) | 0 | 0 |
| DGU | (32,282,176) | (479,517) | (8,626,894) | (2,541,831) | (14,306,097) | (1,826,380) | (4,488,918) | (12,539) | 0 | 0 |
| SG | (317,216,619) | (4,711,914) | (84,771,059) | (24,976,976) | (140,577,007) | (17,946,682) | (44,109,770) | (123,210) | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | (520,301,429) | (7,738,942) | (139,229,682) | (41,022,685) | (230,886,486) | (29,475,990) | (72,446,769) | (202,363) | 701,488 | 0 |
| TOTAL NET HYDRO PRODUCTION PLANT | 614,447,498 | 9,116,541 | 164,013,788 | 48,325,084 | 271,986,308 | 34,722,975 | 85,342,930 | 238,385 | 701,488 | 0 |
| SNPPH | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION HYDRO | 100.0000% | 1.4837% | 26.6929% | 7.8648% | 44.2652% | 5.6511% | 13.8894% | 0.0388% | 0.1142% | 0.0000% |
| OTHER: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
| OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL) | | | | | | | | | | |
| S | 813,369 | 0 | 378,514 | 0 | 434,855 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 5,444,304,725 | 80,869,330 | 1,454,903,208 | 428,673,224 | 2,412,685,895 | 308,014,152 | 757,044,295 | 2,114,620 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 5,445,118,094 | 80,869,330 | 1,455,281,722 | 428,673,224 | 2,413,120,750 | 308,014,152 | 757,044,295 | 2,114,620 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | -24688,13846 | 0 | -151,5261538 | 0 | (24,537) | 0 | 0 | 0 | 0 | 0 |
| DGP | 257,987,201 | 3,832,124 | 68,942,946 | 20,313,375 | 114,329,031 | 14,595,750 | 35,873,771 | 100,205 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (517,450,209) | (7,686,170) | (138,280,278) | (40,742,953) | (229,312,076) | (29,274,994) | (71,952,756) | (200,983) | 0 | 0 |
| SSGCT | (46,783,469) | (694,918) | (12,502,132) | (3,683,633) | (20,732,457) | (2,646,797) | (6,505,359) | (18,171) | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | (306,271,165) | (4,548,964) | (81,839,616) | (24,113,210) | (135,740,040) | (17,326,041) | (42,584,344) | (118,949) | 0 | 0 |
| TOTAL NET OTHER PRODUCTION PLANT | 5,138,846,930 | 76,320,366 | 1,373,442,106 | 404,560,014 | 2,277,380,711 | 290,688,111 | 714,459,951 | 1,995,671 | 0 | 0 |
| SNPPO | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.0000% | 1.4852% | 26.7267% | 7.8726% | 44.3170% | 5.6567% | 13.9031% | 0.0388% | 0.0000% | 0.0000% |

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**2020 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|--|-----------------|-------------------|-----------------|-------------------|-----------------|---------------|----------------|-------------|--------------|--------------|
| PRODUCTION: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
| TOTAL PRODUCTION PLANT | | | | | | | | | | |
| S | 813,369 | 0 | 378,514 | 0 | 434,855 | 0 | 0 | 0 | 0 | 0 |
| DGP & DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 13,523,474,532 | 200,876,766 | 3,613,931,893 | 1,064,810,242 | 5,993,032,701 | 765,097,061 | 1,880,473,221 | 5,252,647 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 13,524,287,901 | 200,876,766 | 3,614,310,407 | 1,064,810,242 | 5,993,467,556 | 765,097,061 | 1,880,473,221 | 5,252,647 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (36,101,329) | 0 | -151,526,1538 | (5,354,424) | (25,604,980) | (174,422) | (5,668,840) | 0 | 701,488 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG-P | (4,489,842,652) | (66,691,816) | (1,199,838,512) | (353,520,867) | (1,989,708,619) | (254,015,003) | (624,323,938) | (1,743,898) | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (4,525,943,980) | (66,691,816) | (1,199,838,663) | (358,875,291) | (2,015,313,599) | (254,189,424) | (629,992,778) | (1,743,898) | 701,488 | 0 |
| TOTAL NET PRODUCTION PLANT | 8,998,343,920 | 134,184,951 | 2,414,471,744 | 705,934,951 | 3,978,153,957 | 510,907,637 | 1,250,480,443 | 3,508,749 | 701,488 | 0 |
| SNPP | | | | | | | | | | |
| SYSTEM NET PRODUCTION PLANT | 100.0000% | 1.4912% | 26.8324% | 7.8452% | 44.2098% | 5.6778% | 13.8968% | 0.0390% | 0.0078% | 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 | 7,950,005,029 | 118,088,831 | 2,124,511,468 | 625,966,852 | 3,523,106,432 | 449,775,349 | 1,105,468,238 | 3,087,858 | | |
| | 7,950,005,029 | 118,088,831 | 2,124,511,468 | 625,966,852 | 3,523,106,432 | 449,775,349 | 1,105,468,238 | 3,087,858 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| DGP | (352,800,568) | (5,240,476) | (94,280,299) | (27,778,783) | (156,346,310) | (19,959,861) | (49,057,808) | (137,031) | | |
| DGU | (425,419,526) | (6,319,153) | (113,686,552) | (33,496,648) | (188,527,965) | (24,068,314) | (59,155,657) | (165,237) | | |
| SG | (1,316,500,013) | (19,555,201) | (351,813,535) | (103,658,471) | (583,417,199) | (74,481,620) | (183,062,645) | (511,341) | | |
| | (2,094,720,107) | (31,114,829) | (559,780,387) | (164,933,902) | (928,291,473) | (118,509,795) | (291,276,111) | (813,609) | | |
| TOTAL NET TRANSMISSION PLANT | 5,855,284,922 | 86,974,002 | 1,564,731,081 | 461,032,950 | 2,594,814,959 | 331,265,554 | 814,192,127 | 2,274,249 | | |
| SNPT | | | | | | | | | | |
| SYSTEM NET PLANT TRANSMISSION | 100.0000% | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | | |
| DISTRIBUTION: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| DISTRIBUTION PLANT - PACIFIC POWER | | | | | | | | | | |
| S | 4,120,413,190 | 322,937,881 | 2,482,407,823 | 597,846,277 | 0 | 0 | 717,221,208 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,857,806,523) | (153,672,880) | (1,117,347,632) | (284,566,293) | 0 | 0 | (302,219,718) | 0 | | |
| | 2,262,606,666 | 169,265,001 | 1,365,060,191 | 313,279,984 | 0 | 0 | 415,001,491 | 0 | | |
| DNPDP | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | 100.0000% | 7.4810% | 60.3313% | 13.8460% | 0.0000% | 0.0000% | 18.3417% | 0.0000% | | |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER | | | | | | | | | | |
| S | 4,095,517,183 | 0 | 0 | 0 | 3,528,535,173 | 415,014,729 | 151,967,281 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,337,224,890) | 0 | 0 | 0 | (1,112,110,274) | (160,547,559) | (64,567,057) | 0 | | |
| | 2,758,292,293 | 0 | 0 | 0 | 2,416,424,899 | 254,467,170 | 87,400,224 | 0 | | |
| DNPDU | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 87.6058% | 9.2255% | 3.1686% | 0.0000% | | |

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| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---------------------------------|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|-------|-------------|-----------|
| TOTAL NET DISTRIBUTION PLANT | 5,020,898,959 | 169,265,001 | 1,365,060,191 | 313,279,984 | 2,416,424,899 | 254,467,170 | 502,401,715 | 0 | | | |
| DNPD | | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION | 100.0000% | 3.3712% | 27.1876% | 6.2395% | 48.1273% | 5.0682% | 10.0062% | 0.0000% | | | |
| GENERAL: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| GENERAL PLANT | | | | | | | | | | | |
| S | 724,424,975 | 22,532,878 | 219,010,374 | 49,873,911 | 263,686,156 | 56,552,494 | 112,769,163 | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 3,323,175 | 47,964 | 840,346 | 247,518 | 1,461,301 | 206,958 | 517,760 | 1,327 | | | |
| SG | 327,285,075 | 4,861,470 | 87,461,692 | 25,769,746 | 145,038,921 | 18,516,310 | 45,509,815 | 127,121 | | | |
| SO | 363,051,707 | 7,883,041 | 100,818,144 | 27,931,690 | 158,813,641 | 20,158,520 | 47,346,908 | 99,762 | | | |
| CN | 16,578,559 | 377,574 | 5,143,911 | 1,111,883 | 8,064,698 | 700,381 | 1,180,112 | 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 | (10,149,612) | (133,232) | (3,548,854) | (706,239) | (4,003,121) | (507,453) | (1,247,230) | (3,484) | | | |
| | 1,424,513,879 | 35,569,695 | 409,725,614 | 104,228,509 | 573,061,596 | 95,627,212 | 206,076,528 | 224,727 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| S | (295,720,589) | (7,737,882) | (92,041,608) | (27,564,808) | (103,650,830) | (22,567,487) | (42,157,973) | 0 | | | |
| DGP | (455,701) | (6,769) | (121,779) | (35,881) | (201,947) | (25,781) | (63,366) | (177) | | | |
| DGU | (1,987,623) | (29,524) | (531,161) | (156,501) | (880,831) | (112,451) | (276,384) | (772) | | | |
| SE | (1,666,119) | (24,047) | (421,319) | (124,097) | (732,643) | (103,761) | (259,586) | (665) | | | |
| SG | (131,904,804) | (1,959,305) | (35,249,445) | (10,385,910) | (58,454,638) | (7,462,578) | (18,341,695) | (51,233) | | | |
| SO | (122,949,335) | (2,669,632) | (34,142,585) | (9,459,211) | (53,783,059) | (6,826,787) | (16,034,275) | (33,785) | | | |
| CN | (7,007,659) | (159,598) | (2,174,301) | (469,986) | (3,408,900) | (296,047) | (498,826) | 0 | | | |
| SSGCT | (140,323) | (2,084) | (37,499) | (11,049) | (62,185) | (7,939) | (19,512) | (55) | | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | (561,832,152) | (12,588,843) | (164,719,697) | (48,207,443) | (221,175,034) | (37,402,831) | (77,651,619) | (86,687) | | | |
| TOTAL NET GENERAL PLANT | 862,681,727 | 22,980,852 | 245,005,917 | 56,021,067 | 351,886,562 | 58,224,381 | 128,424,910 | 138,039 | | | |
| SNPG | | | | | | | | | | | |
| SYSTEM NET GENERAL PLANT | 100.0000% | 2.6639% | 28.4005% | 6.4938% | 40.7898% | 6.7492% | 14.8867% | 0.0160% | | | |
| MINING: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| GENERAL MINING PLANT | | | | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| SE | 1,822,901 | 26,310 | 460,965 | 135,774 | 801,585 | 113,525 | 284,013 | 728 | | | |
| SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 1,822,901 | 26,310 | 460,965 | 135,774 | 801,585 | 113,525 | 284,013 | 728 | | | |
| SNPM | | | | | | | | | | | |
| SYSTEM NET PLANT MINING | 100.0000% | 1.4433% | 25.2874% | 7.4482% | 43.9730% | 6.2277% | 15.5803% | 0.0399% | | | |
| INTANGIBLE: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| INTANGIBLE PLANT | | | | | | | | | | | |
| S | (6,124,035) | 481,078 | 4,615,279 | 2,036,986 | (23,327,906) | 4,369,817 | 5,700,710 | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 9,106 | 131 | 2,303 | 678 | 4,004 | 567 | 1,419 | 4 | | | |
| CN | 225,883,547 | 5,144,457 | 70,086,003 | 15,149,447 | 109,881,841 | 9,542,725 | 16,079,073 | 0 | | | |
| SG | 395,212,579 | 5,870,461 | 105,614,230 | 31,118,216 | 175,141,522 | 22,359,341 | 54,955,305 | 153,504 | | | |
| SO | 461,664,421 | 10,024,246 | 128,202,538 | 35,518,543 | 201,950,868 | 25,634,012 | 60,207,355 | 126,860 | | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |

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| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|------------------|-------------------|-----------------|-------------------|-----------------|---------------|-----------------|-------------|--------------|--------------|
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 1,076,645,618 | 21,520,373 | 308,520,353 | 83,823,871 | 463,650,330 | 61,906,461 | 136,943,862 | 280,368 | | |
| LESS ACCUMULATED AMORTIZATION | | | | | | | | | | |
| S | 27,837,277 | (7,875) | (140,102) | (13,840) | 29,483,047 | (998,518) | (485,435) | 0 | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | (409,529) | (6,083) | (109,440) | (32,245) | (181,486) | (23,169) | (56,946) | (159) | | |
| SE | (3,719) | (54) | (940) | (277) | (1,635) | (232) | (579) | (1) | | |
| CN | (170,186,528) | (3,875,968) | (52,804,614) | (11,413,987) | (82,787,832) | (7,189,737) | (12,114,391) | 0 | | |
| SG | (230,248,129) | (3,420,090) | (61,530,123) | (18,129,259) | (102,036,245) | (13,026,398) | (32,016,583) | (89,431) | | |
| SO | (337,235,575) | (7,322,488) | (93,649,098) | (25,945,504) | (147,520,610) | (18,725,074) | (43,980,132) | (92,669) | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | (710,246,201) | (14,632,558) | (208,234,317) | (55,535,112) | (303,044,761) | (39,963,128) | (88,654,065) | (182,260) | | |
| TOTAL NET INTANGIBLE PLANT | 366,399,416 | 6,887,815 | 100,286,035 | 28,288,759 | 160,605,569 | 21,943,333 | 48,289,797 | 98,108 | | |
| SNPI | | | | | | | | | | |
| SYSTEM NET INTANGIBLE PLANT | 100.0000% | 1.8799% | 27.3707% | 7.7207% | 43.8335% | 5.9889% | 13.1796% | 0.0268% | | |
| GROSS PLANT: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
| PRODUCTION PLANT | 13,524,287,901 | 200,876,766 | 3,614,310,407 | 1,064,810,242 | 5,993,467,556 | 765,097,061 | 1,880,473,221 | 5,252,647 | 0 | 0 |
| TRANSMISSION PLANT | 7,950,005,029 | 118,088,831 | 2,124,511,468 | 625,966,852 | 3,523,106,432 | 449,775,349 | 1,105,468,238 | 3,087,858 | 0 | 0 |
| DISTRIBUTION PLANT | 8,215,930,373 | 322,937,881 | 2,482,407,823 | 597,846,277 | 3,528,535,173 | 415,014,729 | 869,188,489 | 0 | 0 | 0 |
| GENERAL PLANT | 1,426,336,780 | 35,596,005 | 410,186,579 | 104,364,283 | 573,863,181 | 95,740,737 | 206,360,542 | 225,455 | 0 | 0 |
| INTANGIBLE PLANT | 1,076,645,618 | 21,520,373 | 308,520,353 | 83,823,871 | 463,650,330 | 61,906,461 | 136,943,862 | 280,368 | 0 | 0 |
| TOTAL GROSS PLANT | 32,193,205,700 | 699,019,856 | 8,939,936,630 | 2,476,811,525 | 14,082,622,672 | 1,787,534,337 | 4,198,434,352 | 8,846,328 | 0 | 0 |
| GPS | | | | | | | | | | |
| GROSS PLANT-SYSTEM FACTOR | 100.0000% | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% |
| ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | | | | | | | |
| PRODUCTION PLANT | (4,525,943,980) | (66,691,816) | (1,199,838,663) | (358,875,291) | (2,015,313,599) | (254,189,424) | (629,992,778) | (1,743,898) | 701,488 | 0 |
| TRANSMISSION PLANT | (2,094,720,107) | (31,114,829) | (559,780,387) | (164,933,902) | (928,291,473) | (118,509,795) | (291,276,111) | (813,609) | 0 | 0 |
| DISTRIBUTION PLANT | (3,195,031,413) | (153,672,880) | (1,117,347,632) | (284,566,293) | (1,112,110,274) | (160,547,559) | (366,786,775) | 0 | 0 | 0 |
| GENERAL PLANT | (561,832,152) | (12,588,843) | (164,719,697) | (48,207,443) | (221,175,034) | (37,402,831) | (77,651,619) | (86,687) | 0 | 0 |
| INTANGIBLE PLANT | (710,246,201) | (14,632,558) | (208,234,317) | (55,535,112) | (303,044,761) | (39,963,128) | (88,654,065) | (182,260) | 0 | 0 |
| | (11,087,773,854) | (278,700,926) | (3,249,920,696) | (912,118,040) | (4,579,935,141) | (610,612,737) | (1,454,361,348) | (2,826,454) | 701,488 | 0 |
| NET PLANT | 21,105,431,846 | 420,318,931 | 5,690,015,933 | 1,564,693,484 | 9,502,687,531 | 1,176,921,600 | 2,744,073,005 | 6,019,874 | 701,488 | 0 |
| SNP | | | | | | | | | | |
| SYSTEM NET PLANT FACTOR (SNP) | 100.0000% | 1.9915% | 26.9600% | 7.4137% | 45.0248% | 5.5764% | 13.0017% | 0.0285% | 0.0033% | 0.0000% |
| NON-UTILITY RELATED INTEREST PERCENTAGE | 0.0000% | | | | | | | | | |
| INT | | | | | | | | | | |
| INTEREST FACTOR SNP - NON-UTILITY | 113.0017% | 1.9915% | 26.9600% | 7.4137% | 45.0248% | 5.5764% | 13.0017% | 0.0285% | 0.0033% | 0.0000% |
| TOTAL GROSS PLANT (LESS SO FACTOR) | 31,368,489,572 | 681,112,570 | 8,710,915,948 | 2,413,361,291 | 13,721,858,163 | 1,741,741,806 | 4,090,880,089 | 8,619,705 | 0 | 0 |
| SO | | | | | | | | | | |
| SYSTEM OVERHEAD FACTOR (SO) | 100.0000% | 2.1713% | 27.7696% | 7.6936% | 43.7441% | 5.5525% | 13.0414% | 0.0275% | 0.0000% | 0.0000% |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|-------------------------------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|---------------|--------------------|
| IBT | | | | | | | | | | |
| INCOME BEFORE TAXES | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| INCOME BEFORE STATE TAXES | (80,637,038) | 3,610,858 | (93,111,718) | 19,117,494 | 107,789,510 | 35,248,594 | (60,337,191) | 11,895,192 | (94,310,840) | (3,093,325) |
| Interest Synchronization | 2,473,278 | 386,748 | 453,979 | 1,250,887 | 4,870,580 | 833,061 | 2,963,390 | 110,013 | (8,709,009) | 313,628 |
| | (78,163,759) | 3,997,607 | (92,657,739) | 20,368,381 | 112,660,090 | 36,081,655 | (57,373,801) | 12,005,205 | (103,019,848) | (2,779,696) |
| INCOME BEFORE TAXES (FACTOR) | 100.0000% | -5.6529% | 131.0240% | -28.8022% | -159.3086% | -51.0218% | 1 | -16.9761% | 145.6767% | 3.9307% |

See Calculation of EXCTAX

| DITEXP: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|----------------------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|--------------------|
| Pacific Power | | | | | | | | | | |
| Production | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transmission | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining Plant | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Utility | NUTIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Pacific Power | | (2,237,372) | (310,620) | (3,336,323) | (686,903) | (112,575) | 47 | (1,178,268) | 19 | 3,387,251 |
| Rocky Mountain Power | | | | | | | | | | |
| Production | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transmission | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining Plant | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Utility | NUTIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Rocky Mountain Power | | (12,421,380) | (492) | 281 | (1,486) | (10,186,954) | (1,590,928) | (593,284) | (48,517) | 0 |
| PC (Post Merger) | | | | | | | | | | |
| Production | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro - P | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro - U | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transmission | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining Plant | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intangibles | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Utility | NUTIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| 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 |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS**

DESCRIPTION
Percentage of Total (DITEXP)

**2020 PROTOCOL
FACTOR**

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.
100.0000% 1.9142% 27.3980% 3.2100% 41.7699% 4.9355% 14.769% 0.3225% 0.0000% 5.6810%

| <u>DITBAL:</u> | | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NON-UTILITY</u> |
|------------------------------|-------|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|--------------------|
| Pacific Power | | | | | | | | | | | |
| Production | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| <hr/> | | | | | | | | | | | |
| Total Pacific Power | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rocky Mountain Power | | | | | | | | | | | |
| Production | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| <hr/> | | | | | | | | | | | |
| Total Rocky Mountain Power | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pacificorp | | | | | | | | | | | |
| Production | S | 0 | | | | | | | | | |
| Hydro - P | S | 0 | | | | | | | | | |
| Hydro - U | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | | |
| Intangibles | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| <hr/> | | | | | | | | | | | |
| Total PC (Post Merger) | | 3,103,933,243 | 67,836,589 | 763,788,126 | 224,053,268 | 1,393,210,541 | 181,758,794 | 451,504,592 | 6,418,339 | 0 | 15,362,994 |
| Total Deferred Taxes | | 3,103,933,243 | 67,836,589 | 763,788,126 | 224,053,268 | 1,393,210,541 | 181,758,794 | 451,504,592 | 6,418,339 | 0 | 15,362,994 |
| Percentage of Total (DITBAL) | | 100.0000% | 2.1855% | 24.6071% | 7.2184% | 44.8853% | 5.8558% | 0 | 0.2068% | 0.0000% | 0.4950% |

| <u>BADDEBT</u> | | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NUTIL</u> |
|---|--|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|--------------|
| Account 904 Balance | | 17,701,894 | 389,282 | 7,651,360 | 2,382,062 | 5,981,897 | 277,046 | 1,020,248 | 0 | 0 | 0 |
| Bad Debts Expense Allocation Factor - BADDEBT | | | 2.1991% | 43.2234% | 13.4565% | 33.7924% | 1.5651% | 5.7635% | 0.0000% | 0.0000% | 0.0000% |

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS
DESCRIPTION

2020 PROTOCOL
FACTOR

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

| Customer Factors | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NON-UTILITY</u> |
|---|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|--------------------|
| Total Electric Customers CN | 2,101,603 | 47,864 | 652,075 | 140,949 | 1,022,332 | 88,785 | 149,598 | 0 | 0 | 0 |
| Customer System factor - CN | | 2.2775% | 31.0275% | 6.7068% | 48.6453% | 4.2246% | 7.1183% | 0.0000% | 0.0000% | 0.0000% |
| Pacific Power Customers CNP | 973,627 | 47,864 | 652,075 | 140,949 | 0 | 0 | 132,740 | 0 | 0 | 0 |
| Customer Service Pacific Power factor - CNP | | 4.92% | 66.97% | 14.48% | 0.00% | 0.00% | 13.63% | 0.00% | 0.00% | 0.00% |
| Rocky Mountain Power Customers CNU | 1,127,975 | 0 | 0 | 0 | 1,022,332 | 88,785 | 16,858 | 0 | 0 | 0 |
| Customer Service R.M.P. factor - CNU | | 0.00% | 0.00% | 0.00% | 90.63% | 7.87% | 1.49% | 0.00% | 0.00% | 0.00% |
| CIAC | | | | | | | | | | |
| TOTAL NET DISTRIBUTION PLANT | 5,020,898,959 | 169,265,001 | 1,365,060,191 | 313,279,984 | 2,416,424,899 | 254,467,170 | 502,401,715 | 0 | 0 | 0 |
| CIAC FACTOR: Same as (SNPD Factor) | 100.00% | 3.37% | 27.19% | 6.24% | 48.13% | 5.07% | 10.01% | 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 |
| | | 0.00% | 0.00% | 0.00% |
| Average | | 0.00% | 0.00% | |
| Idaho - PPL Factor | | 0.00% | 0.00% | |
| Idaho - UPL Factor | | 0.00% | 0.00% | |
| | | 0.00% | 0.00% | |

| EXCTAX | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NON-UTILITY</u> |
|--------------------------------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|--------------------|
| Excise Tax (Superfund) | | | | | | | | | | |
| Total Taxable Income | (77,314,147) | 3,446,925 | (88,884,446) | 18,249,559 | 102,895,866 | 33,648,308 | (57,597,883) | 11,355,150 | (90,029,127) | (2,952,888) |
| Less Other Electric Items: | | | | | | | | | | |
| 419 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40910 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT (Steam) OTH | | | | | | | | | | |
| Total Taxable Income Excluding Other | (69,868,534) | 3,446,925 | (88,884,446) | 18,249,559 | 102,895,866 | 33,648,308 | (57,597,883) | 11,355,150 | (90,029,127) | (2,952,888) |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS**

DESCRIPTION
Excise Tax (Superfund) Factor - EXCTAX

**2020 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|-----------|------------|-----------|------------|------------|-----------|----------|-----------|-----------|-------------|-----------|
| 100.0000% | -4.9334% | 127.2167% | -26.1199% | -147.2707% | -48.1595% | 82.4375% | -16.2522% | 128.8550% | 4.2263% | |

Trojan Allocators

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|--|---------------|------------|-------------|------------|-------------|-----------|-------------|----------|---------|-------------|
| Premerger | | | | | | | | | | |
| Dec 1991 Plant | 16,918,976 | | | | | | | | | |
| Dec 1992 Plant | 17,094,202 | | | | | | | | | |
| Average | 17,006,589 | 252,615 | 4,544,738 | 1,339,063 | 7,536,602 | 962,156 | 2,364,809 | 6,606 | 0 | 0 |
| Dec 1991 Reserve | (7,851,432) | | | | | | | | | |
| Dec 1992 Reserve | (8,434,030) | | | | | | | | | |
| Average | (8,142,731) | (120,952) | (2,176,014) | (641,142) | (3,608,514) | (460,679) | (1,132,267) | (3,163) | 0 | 0 |
| Postmerger | | | | | | | | | | |
| Dec 1991 Plant | 4,284,960 | | | | | | | | | |
| Dec 1992 Plant | 3,485,613 | | | | | | | | | |
| Average | 3,885,287 | 57,712 | 1,038,281 | 305,919 | 1,721,795 | 219,812 | 540,259 | 1,509 | 0 | 0 |
| Dec 1991 Reserve | (129,394) | | | | | | | | | |
| Dec 1992 Reserve | (240,609) | | | | | | | | | |
| Average | (185,002) | (2,748) | (49,439) | (14,567) | (81,985) | (10,467) | (25,725) | (72) | 0 | 0 |
| Net Plant | 12,564,143 | 186,627 | 3,357,566 | 989,274 | 5,567,897 | 710,822 | 1,747,076 | 4,880 | 0 | 0 |
| Division Net Plant Nuclear Pacific Power | DNPPNP | 100.0000% | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% |
| Division Net Plant Nuclear Rocky Mountain Power | DNPPNP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| System Net Nuclear Plant | SNNP | 100.0000% | 1.4854% | 26.7234% | 7.8738% | 44.3158% | 5.6575% | 13.9053% | 0.0388% | 0.0000% |

Account 182.22

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|------------------------|-------------|------------|-------------|------------|-------------|-----------|-------------|---------|---------|-------------|
| Pre-merger (101) | 17,094,202 | 253,916 | 4,568,152 | 1,345,962 | 7,575,428 | 967,113 | 2,376,992 | 6,640 | 0 | 0 |
| (108) SG | (8,434,030) | (125,279) | (2,253,859) | (664,078) | (3,737,606) | (477,159) | (1,172,773) | (3,276) | 0 | 0 |
| Post-merger (101) | 3,485,613 | 51,775 | 931,474 | 274,450 | 1,544,676 | 197,200 | 484,683 | 1,354 | 0 | 0 |
| (108) SG | (240,609) | (3,574) | (64,299) | (18,945) | (106,628) | (13,613) | (33,457) | (93) | 0 | 0 |
| (107) SG | 1,778,549 | 26,418 | 475,289 | 140,039 | 788,178 | 100,622 | 247,312 | 691 | 0 | 0 |
| (120) SE | 1,975,759 | 28,516 | 499,619 | 147,159 | 868,801 | 123,045 | 307,829 | 789 | 0 | 0 |
| (228) SG | 7,220,849 | 107,258 | 1,929,656 | 568,555 | 3,199,975 | 408,523 | 1,004,077 | 2,805 | 0 | 0 |
| (228) SG | 1,472,376 | 21,871 | 393,469 | 115,932 | 652,495 | 83,300 | 204,738 | 572 | 0 | 0 |
| (228) SNNP | 3,531,000 | 52,449 | 943,603 | 278,024 | 1,564,790 | 199,768 | 490,994 | 1,371 | 0 | 0 |
| (228) SE | 1,743,025 | 25,157 | 440,767 | 129,825 | 766,461 | 108,551 | 271,568 | 696 | 0 | 0 |
| Total Acct 182.22 | 29,626,734 | 438,509 | 7,863,870 | 2,316,922 | 13,116,572 | 1,697,350 | 4,181,963 | 11,548 | 0 | 0 |
| Revised Study (228) | 112,680 | 1,674 | 30,112 | 8,872 | 49,935 | 6,375 | 15,668 | 44 | 0 | 0 |
| (228) SE | 941,950 | 13,595 | 238,195 | 70,159 | 414,204 | 58,662 | 146,759 | 376 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 15,269 | 268,307 | 79,031 | 464,139 | 65,037 | 162,427 | 420 | 0 | 0 |
| Adjusted Acct 182.22 | 30,681,364 | 453,778 | 8,132,177 | 2,395,953 | 13,580,711 | 1,762,387 | 4,344,390 | 11,968 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TROJP | 100.0000% | 1.4790% | 26.5053% | 7.8091% | 44.2637% | 5.7442% | 14.1597% | 0.0390% | 0.0000% | 0.0000% |
| Trojan Plant Allocator | | | | | | | | | | |

Account 228.42

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|--|-------|------------|--------|------------|------|-------|---------|------|-------|-------------|
|--|-------|------------|--------|------------|------|-------|---------|------|-------|-------------|

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
13 MONTH AVERAGE FACTORS**

| DESCRIPTION | 2020 PROTOCOL FACTOR | 2020 PROTOCOL FACTOR | | | | | | | | | Page Ref. |
|--|----------------------|----------------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|--------------------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | |
| Plant - Premerger | SG | 7,220,849 | 107,258 | 1,929,656 | 568,555 | 3,199,975 | 408,523 | 1,004,077 | 2,805 | 0 | 0 |
| - Postmerger | SG | 1,472,376 | 21,871 | 393,469 | 115,932 | 652,495 | 83,300 | 204,738 | 572 | 0 | 0 |
| Storage Facility | SE | 1,743,025 | 25,157 | 440,767 | 129,825 | 766,461 | 108,551 | 271,568 | 696 | 0 | 0 |
| Transition Costs | SNNP | 3,531,000 | 52,449 | 943,603 | 278,024 | 1,564,790 | 199,768 | 490,994 | 1,371 | 0 | 0 |
| Total Acct 228.42 | | 13,967,250 | 206,735 | 3,707,495 | 1,092,335 | 6,183,721 | 800,142 | 1,971,378 | 5,444 | 0 | 0 |
| Transition Costs | SNNP | 112,680 | 1,674 | 30,112 | 8,872 | 49,935 | 6,375 | 15,668 | 44 | 0 | 0 |
| Storage Facility | SE | 941,950 | 13,595 | 238,195 | 70,159 | 414,204 | 58,662 | 146,759 | 376 | 0 | 0 |
| December 1993 Adj. | | 1,054,630 | 15,269 | 268,307 | 79,031 | 464,139 | 65,037 | 162,427 | 420 | 0 | 0 |
| Adjusted Acct 228.42 | | 15,021,880 | 222,004 | 3,975,802 | 1,171,366 | 6,647,860 | 865,179 | 2,133,805 | 5,864 | 0 | 0 |
| TROJD | | 100.0000% | 1.4779% | 26.4667% | 7.7977% | 44.2545% | 5.7595% | 14.2046% | 0.0390% | 0.0000% | 0.0000% |
| Trojan Decommissioning Allocator | | | | | | | | | | | |
| SCHMA | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Amortization Expense : | | | | | | | | | | | |
| Amortization of Limited Term Plant | Acct 404 | 64,149,797 | 1,182,525 | 16,978,213 | 4,534,094 | 26,845,026 | 3,121,533 | 7,264,570 | 13,968 | 4,209,868 | 0 |
| Amortization of Other Electric Plant | Acct 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization of Plant Acquisitions | Acct 406 | 1,132,844 | 12,347 | 222,127 | 65,448 | 669,992 | 47,026 | 115,582 | 323 | 0 | 0 |
| Amort of Prop. Losses, Unrecovered Plant, etc. | Acct 407 | 11,021,995 | 396 | 186,615 | 2,100 | 3,005,748 | 67,287 | 4,719,896 | 10 | 3,039,941 | 0 |
| Total Amortization Expense : | | 76,304,635 | 1,195,268 | 17,386,956 | 4,601,641 | 30,520,766 | 3,235,847 | 12,100,047 | 14,301 | 7,249,810 | 0 |
| Schedule M Amortization Factor | | 100.0000% | 1.5664% | 22.7862% | 6.0306% | 39.9986% | 4.2407% | 15.8576% | 0.0187% | 9.5011% | 0.0000% |
| SCHMD | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Depreciation Expense : | | | | | | | | | | | |
| Steam | Acct 403.1 | 343,823,976 | 5,207,386 | 93,684,994 | 27,603,381 | 155,359,107 | 19,833,831 | 48,748,047 | 136,166 | 0 | 0 |
| Nuclear | Acct 403.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro | Acct 403.3 | 31,477,108 | 467,559 | 8,411,753 | 2,478,442 | 13,949,325 | 1,780,832 | 4,376,971 | 12,226 | 0 | 0 |
| Other | Acct 403.4 | 218,879,886 | 3,250,929 | 58,486,941 | 17,232,567 | 97,009,331 | 12,382,100 | 30,433,011 | 85,007 | 0 | 0 |
| Transmission | Acct 403.5 | 137,108,434 | 2,036,599 | 36,640,032 | 10,795,633 | 60,760,667 | 7,756,975 | 19,065,273 | 53,254 | 0 | 0 |
| Distribution | Acct 403.6 | 204,800,954 | 8,747,577 | 56,698,800 | 15,456,187 | 90,089,153 | 10,593,429 | 23,215,808 | 0 | 0 | 0 |
| General | Acct 403.7&8 | 47,296,107 | 1,038,281 | 13,580,996 | 3,519,190 | 19,587,524 | 2,861,389 | 6,699,131 | 9,595 | 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 |
| Postmerger Hydro Step I Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Depreciation Expense : | | 983,386,465 | 20,748,331 | 267,503,516 | 77,085,401 | 436,755,106 | 55,208,557 | 132,538,241 | 296,248 | 0 | 0 |
| Schedule M Depreciation Factor | | 100.0000% | 2.1099% | 27.2023% | 7.8388% | 44.4134% | 5.6141% | 13.4777% | 0.0301% | 0.0000% | 0.0000% |
| TAXDEPR | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Production | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transmission | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intangible | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Utility Plant | NUTIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 1,363,216,611 | 25,730,336 | 370,000,306 | 101,020,252 | 608,608,957 | 75,978,999 | 178,336,061 | 416,983 | 0 | 3,124,716 |
| Tax Depreciation Factor | | 100.0000% | 1.8875% | 27.1417% | 7.4104% | 44.6451% | 5.5735% | 13.0820% | 0.0306% | 0.0000% | 0.2292% |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
COINCIDENTAL PEAKS**

| | | | HISTORICAL LOADS (CP) | | | | | | | | |
|--------|-----|------|-----------------------|--------|-------|--------|-------|--------|----|---------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | UT | Total | |
| Jan-22 | 27 | 8 | 147 | 2,549 | 720 | 3,420 | 477 | 1,142 | 3 | 8,458 | |
| Feb-22 | 24 | 8 | 162 | 2,652 | 757 | 3,541 | 399 | 1,234 | 3 | 8,748 | |
| Mar-22 | 10 | 8 | 133 | 2,409 | 734 | 3,315 | 440 | 1,218 | 3 | 8,252 | |
| Apr-22 | 13 | 9 | 118 | 2,231 | 624 | 3,332 | 413 | 1,102 | 3 | 7,823 | |
| May-22 | 26 | 17 | 117 | 1,723 | 519 | 4,109 | 631 | 1,035 | 2 | 8,137 | |
| Jun-22 | 27 | 18 | 130 | 2,442 | 779 | 4,984 | 745 | 1,136 | 4 | 10,220 | |
| Jul-22 | 28 | 17 | 148 | 2,792 | 884 | 5,356 | 570 | 1,264 | 4 | 11,018 | |
| Aug-22 | 17 | 17 | 142 | 2,551 | 823 | 5,253 | 586 | 1,227 | 5 | 10,587 | |
| Sep-22 | 6 | 17 | 132 | 2,401 | 644 | 5,558 | 588 | 1,269 | 3 | 10,596 | |
| Oct-22 | 6 | 17 | 90 | 1,833 | 595 | 3,478 | 418 | 1,061 | 3 | 7,479 | |
| Nov-22 | 29 | 18 | 127 | 2,325 | 743 | 3,657 | 446 | 1,148 | 3 | 8,451 | |
| Dec-22 | 22 | 17 | 123 | 2,550 | 882 | 3,743 | 413 | 1,314 | 3 | 9,029 | |
| | | | 1,570 | 28,459 | 8,705 | 49,747 | 6,126 | 14,151 | 40 | 108,798 | |

- (less)

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

| | | | Non-FERC | | | | | FERC | | | |
|--------|-----|------|----------|----|----|---------|-------|------|----|---------|--|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | UT | Total | |
| Jan-22 | 27 | 8 | - | - | - | (105) | - | - | - | (105) | |
| Feb-22 | 24 | 8 | - | - | - | (54) | - | - | - | (54) | |
| Mar-22 | 10 | 8 | - | - | - | (50) | - | - | - | (50) | |
| Apr-22 | 13 | 9 | - | - | - | (60) | - | - | - | (60) | |
| May-22 | 26 | 17 | - | - | - | (140) | - | - | - | (140) | |
| Jun-22 | 27 | 18 | - | - | - | (287) | (120) | - | - | (407) | |
| Jul-22 | 28 | 17 | - | - | - | (310) | (103) | - | - | (413) | |
| Aug-22 | 17 | 17 | - | - | - | (317) | (70) | - | - | (388) | |
| Sep-22 | 6 | 17 | - | - | - | (329) | (60) | - | - | (389) | |
| Oct-22 | 6 | 17 | - | - | - | (38) | - | - | - | (38) | |
| Nov-22 | 29 | 18 | - | - | - | - | - | - | - | - | |
| Dec-22 | 22 | 17 | - | - | - | - | - | - | - | - | |
| | | | - | - | - | (1,690) | (353) | - | - | (2,043) | |

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

| | | | Non-FERC | | | | | FERC | | | |
|--------|-----|------|----------|--------|-------|--------|-------|--------|----|---------|--|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | UT | Total | |
| Jan-22 | 27 | 8 | 147 | 2,549 | 720 | 3,314 | 477 | 1,142 | 3 | 8,353 | |
| Feb-22 | 24 | 8 | 162 | 2,652 | 757 | 3,488 | 399 | 1,234 | 3 | 8,695 | |
| Mar-22 | 10 | 8 | 133 | 2,409 | 734 | 3,265 | 440 | 1,218 | 3 | 8,202 | |
| Apr-22 | 13 | 9 | 118 | 2,231 | 624 | 3,272 | 413 | 1,102 | 3 | 7,763 | |
| May-22 | 26 | 17 | 117 | 1,723 | 519 | 3,969 | 631 | 1,035 | 2 | 7,996 | |
| Jun-22 | 27 | 18 | 130 | 2,442 | 779 | 4,697 | 625 | 1,136 | 4 | 9,813 | |
| Jul-22 | 28 | 17 | 148 | 2,792 | 884 | 5,046 | 467 | 1,264 | 4 | 10,605 | |
| Aug-22 | 17 | 17 | 142 | 2,551 | 823 | 4,936 | 515 | 1,227 | 5 | 10,200 | |
| Sep-22 | 6 | 17 | 132 | 2,401 | 644 | 5,229 | 528 | 1,269 | 3 | 10,208 | |
| Oct-22 | 6 | 17 | 90 | 1,833 | 595 | 3,440 | 418 | 1,061 | 3 | 7,441 | |
| Nov-22 | 29 | 18 | 127 | 2,325 | 743 | 3,657 | 446 | 1,148 | 3 | 8,451 | |
| Dec-22 | 22 | 17 | 123 | 2,550 | 882 | 3,743 | 413 | 1,314 | 3 | 9,029 | |
| | | | 1,570 | 28,459 | 8,705 | 48,057 | 5,773 | 14,151 | 40 | 106,755 | |

+ plus

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

| | | | Non-FERC | | | | | FERC | | | |
|--------|-----|------|----------|-----|----|----|----|------|----|-------|--|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | UT | Total | |
| Jan-22 | 27 | 8 | - | 52 | - | - | - | - | - | 52 | |
| Feb-22 | 24 | 8 | - | 51 | - | - | - | - | - | 51 | |
| Mar-22 | 10 | 8 | - | 51 | - | - | - | - | - | 51 | |
| Apr-22 | 13 | 9 | - | 51 | - | - | - | - | - | 51 | |
| May-22 | 26 | 17 | - | 53 | - | - | - | - | - | 53 | |
| Jun-22 | 27 | 18 | - | 55 | - | - | - | - | - | 55 | |
| Jul-22 | 28 | 17 | - | 58 | - | - | - | - | - | 58 | |
| Aug-22 | 17 | 17 | - | 58 | - | - | - | - | - | 58 | |
| Sep-22 | 6 | 17 | - | 55 | - | - | - | - | - | 55 | |
| Oct-22 | 6 | 17 | - | 54 | - | - | - | - | - | 54 | |
| Nov-22 | 29 | 18 | - | 51 | - | - | - | - | - | 51 | |
| Dec-22 | 22 | 17 | - | 53 | - | - | 61 | - | - | 114 | |
| | | | - | 642 | - | - | 61 | - | - | 703 | |

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment

| Month | Day | Time | Non-FERC | | | | | | FERC | | Total |
|--------|-----|------|----------|--------|-------|--------|-------|--------|------|---------|-------|
| | | | CA | OR | WA | UT | ID | WY | UT | | |
| Jan-22 | 27 | 8 | 147 | 2,602 | 720 | 3,314 | 477 | 1,142 | 3 | 8,405 | |
| Feb-22 | 24 | 8 | 162 | 2,703 | 757 | 3,488 | 399 | 1,234 | 3 | 8,746 | |
| Mar-22 | 10 | 8 | 133 | 2,460 | 734 | 3,265 | 440 | 1,218 | 3 | 8,253 | |
| Apr-22 | 13 | 9 | 118 | 2,282 | 624 | 3,272 | 413 | 1,102 | 3 | 7,814 | |
| May-22 | 26 | 17 | 117 | 1,776 | 519 | 3,969 | 631 | 1,035 | 2 | 8,049 | |
| Jun-22 | 27 | 18 | 130 | 2,497 | 779 | 4,697 | 625 | 1,136 | 4 | 9,868 | |
| Jul-22 | 28 | 17 | 148 | 2,850 | 884 | 5,046 | 467 | 1,264 | 4 | 10,663 | |
| Aug-22 | 17 | 17 | 142 | 2,609 | 823 | 4,936 | 515 | 1,227 | 5 | 10,257 | |
| Sep-22 | 6 | 17 | 132 | 2,456 | 644 | 5,229 | 528 | 1,269 | 3 | 10,263 | |
| Oct-22 | 6 | 17 | 90 | 1,887 | 595 | 3,440 | 418 | 1,061 | 3 | 7,495 | |
| Nov-22 | 29 | 18 | 127 | 2,377 | 743 | 3,657 | 446 | 1,148 | 3 | 8,502 | |
| Dec-22 | 22 | 17 | 123 | 2,603 | 882 | 3,743 | 474 | 1,314 | 3 | 9,143 | |
| | | | 1,570 | 29,101 | 8,705 | 48,057 | 5,834 | 14,151 | 40 | 107,458 | |

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

| Month | Day | Time | Non-FERC | | | | | | FERC | | Total |
|--------|-----|------|----------|-------|-------|---------|-------|-------|------|---------|-------|
| | | | CA | OR | WA | UT | ID | WY | UT | | |
| Jan-22 | 27 | 8 | 7 | 71 | (49) | 63 | (11) | 9 | - | 88 | |
| Feb-22 | 24 | 8 | (5) | (94) | (49) | (59) | (14) | (22) | - | (245) | |
| Mar-22 | 10 | 8 | 4 | 36 | (16) | (85) | (0) | (48) | - | (109) | |
| Apr-22 | 13 | 9 | (7) | (134) | (63) | (38) | (15) | (26) | - | (283) | |
| May-22 | 26 | 17 | 1 | 140 | 74 | (173) | 107 | 15 | - | 165 | |
| Jun-22 | 27 | 18 | (1) | (171) | 3 | (249) | 7 | 2 | - | (410) | |
| Jul-22 | 28 | 17 | (2) | (229) | (41) | (208) | (28) | (16) | - | (523) | |
| Aug-22 | 17 | 17 | (1) | (30) | (46) | (178) | (46) | (1) | - | (302) | |
| Sep-22 | 6 | 17 | (2) | (118) | (5) | (621) | (88) | (20) | - | (853) | |
| Oct-22 | 6 | 17 | 0 | (105) | 6 | (31) | (6) | (1) | - | (136) | |
| Nov-22 | 29 | 18 | 2 | 14 | (31) | 14 | (17) | (14) | - | (32) | |
| Dec-22 | 22 | 17 | 1 | (27) | (103) | 22 | (5) | (67) | - | (179) | |
| | | | (2) | (648) | (321) | (1,544) | (115) | (190) | - | (2,820) | |

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

| Month | Day | Time | Non-FERC | | | | | | FERC | | Total |
|--------|-----|------|----------|--------|-------|--------|-------|--------|------|---------|-------|
| | | | CA | OR | WA | UT | ID | WY | UT | | |
| Jan-22 | 27 | 8 | 154 | 2,672 | 671 | 3,377 | 466 | 1,151 | 3 | 8,494 | |
| Feb-22 | 24 | 8 | 157 | 2,608 | 708 | 3,428 | 385 | 1,212 | 3 | 8,501 | |
| Mar-22 | 10 | 8 | 136 | 2,496 | 718 | 3,180 | 440 | 1,171 | 3 | 8,144 | |
| Apr-22 | 13 | 9 | 111 | 2,148 | 561 | 3,234 | 397 | 1,076 | 3 | 7,531 | |
| May-22 | 26 | 17 | 118 | 1,916 | 593 | 3,796 | 739 | 1,050 | 2 | 8,214 | |
| Jun-22 | 27 | 18 | 129 | 2,326 | 782 | 4,448 | 632 | 1,137 | 4 | 9,458 | |
| Jul-22 | 28 | 17 | 147 | 2,621 | 843 | 4,838 | 439 | 1,249 | 4 | 10,140 | |
| Aug-22 | 17 | 17 | 141 | 2,579 | 777 | 4,758 | 470 | 1,225 | 5 | 9,955 | |
| Sep-22 | 6 | 17 | 130 | 2,338 | 639 | 4,608 | 440 | 1,250 | 3 | 9,409 | |
| Oct-22 | 6 | 17 | 91 | 1,782 | 602 | 3,409 | 413 | 1,060 | 3 | 7,359 | |
| Nov-22 | 29 | 18 | 129 | 2,391 | 712 | 3,671 | 429 | 1,134 | 3 | 8,470 | |
| Dec-22 | 22 | 17 | 125 | 2,576 | 779 | 3,765 | 470 | 1,247 | 3 | 8,964 | |
| | | | 1,568 | 28,453 | 8,384 | 46,513 | 5,719 | 13,961 | 40 | 104,638 | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022
ENERGY**

| | | HISTORICAL LOADS (MWH) | | | | | | | | |
|------|-------|------------------------|------------|-----------|------------|-----------|------------|--------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | UT | Total | |
| 2022 | 1 | 79,162 | 1,419,395 | 478,256 | 2,293,870 | 309,600 | 827,591.73 | 2,057 | 5,409,931 | |
| 2022 | 2 | 70,156 | 1,242,625 | 381,093 | 2,033,994 | 255,102 | 768,933.54 | 1,752 | 4,753,656 | |
| 2022 | 3 | 69,435 | 1,232,254 | 356,953 | 2,119,505 | 273,360 | 804,406.14 | 2,015 | 4,857,928 | |
| 2022 | 4 | 68,592 | 1,187,518 | 345,088 | 1,983,143 | 267,595 | 741,839.88 | 1,916 | 4,595,693 | |
| 2022 | 5 | 74,004 | 1,127,064 | 323,840 | 2,055,370 | 342,454 | 743,747.74 | 1,580 | 4,668,059 | |
| 2022 | 6 | 68,672 | 1,098,235 | 333,478 | 2,370,975 | 415,263 | 729,880.83 | 1,980 | 5,018,484 | |
| 2022 | 7 | 83,482 | 1,331,305 | 424,226 | 2,953,521 | 521,018 | 825,894.29 | 2,575 | 6,142,022 | |
| 2022 | 8 | 82,955 | 1,367,004 | 422,620 | 2,776,724 | 352,422 | 817,305.75 | 2,591 | 5,821,623 | |
| 2022 | 9 | 64,317 | 1,146,932 | 324,327 | 2,354,513 | 307,012 | 759,568.37 | 1,929 | 4,958,598 | |
| 2022 | 10 | 59,537 | 1,128,276 | 339,495 | 2,047,273 | 270,190 | 787,449.11 | 1,740 | 4,633,960 | |
| 2022 | 11 | 74,723 | 1,363,385 | 417,688 | 2,152,135 | 242,329 | 807,568.24 | 1,893 | 5,059,721 | |
| 2022 | 12 | 84,449 | 1,510,162 | 499,352 | 2,350,524 | 292,816 | 868,366.93 | 2,176 | 5,607,846 | |
| | | 879,485 | 15,154,156 | 4,646,416 | 27,491,547 | 3,849,161 | 9,482,553 | 24,203 | 61,527,520 | |

- (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 | UT | Total | |
| 2022 | 1 | - | - | - | (15,877) | - | - | - | (15,877) | |
| 2022 | 2 | - | - | - | (12,101) | - | - | - | (12,101) | |
| 2022 | 3 | - | - | - | (15,405) | - | - | - | (15,405) | |
| 2022 | 4 | - | - | - | (17,800) | - | - | - | (17,800) | |
| 2022 | 5 | - | - | - | (18,966) | - | - | - | (18,966) | |
| 2022 | 6 | - | - | - | (23,301) | - | - | - | (23,301) | |
| 2022 | 7 | - | - | - | (23,414) | - | - | - | (23,414) | |
| 2022 | 8 | - | - | - | (22,382) | - | - | - | (22,382) | |
| 2022 | 9 | - | - | - | (21,017) | - | - | - | (21,017) | |
| 2022 | 10 | - | - | - | (21,279) | - | - | - | (21,279) | |
| 2022 | 11 | - | - | - | (18,091) | - | - | - | (18,091) | |
| 2022 | 12 | - | - | - | (16,195) | - | - | - | (16,195) | |
| | | - | - | - | (225,829) | - | - | - | (225,829) | |

= equals

| | | LOADS SERVED FROM COMPANY RESOURCES (NPC) | | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | UT | Total | |
| 2022 | 1 | 79,162 | 1,419,395 | 478,256 | 2,277,993 | 309,600 | 827,592 | 1,983 | 5,393,980 | |
| 2022 | 2 | 70,156 | 1,242,625 | 381,093 | 2,021,893 | 255,102 | 768,934 | 1,700 | 4,741,502 | |
| 2022 | 3 | 69,435 | 1,232,254 | 356,953 | 2,104,100 | 273,360 | 804,406 | 1,623 | 4,842,131 | |
| 2022 | 4 | 68,592 | 1,187,518 | 345,088 | 1,965,343 | 267,595 | 741,840 | 1,435 | 4,577,412 | |
| 2022 | 5 | 74,004 | 1,127,064 | 323,840 | 2,036,404 | 342,454 | 743,748 | 1,456 | 4,648,968 | |
| 2022 | 6 | 68,672 | 1,098,235 | 333,478 | 2,347,675 | 415,263 | 729,881 | 1,622 | 4,994,825 | |
| 2022 | 7 | 83,482 | 1,331,305 | 424,226 | 2,930,107 | 521,018 | 825,894 | 2,001 | 6,118,033 | |
| 2022 | 8 | 82,955 | 1,367,004 | 422,620 | 2,754,342 | 352,422 | 817,306 | 2,176 | 5,798,826 | |
| 2022 | 9 | 64,317 | 1,146,932 | 324,327 | 2,333,496 | 307,012 | 759,568 | 1,604 | 4,937,256 | |
| 2022 | 10 | 59,537 | 1,128,276 | 339,495 | 2,025,993 | 270,190 | 787,449 | 1,492 | 4,612,433 | |
| 2022 | 11 | 74,723 | 1,363,385 | 417,688 | 2,134,044 | 242,329 | 807,568 | 1,646 | 5,041,383 | |
| 2022 | 12 | 84,449 | 1,510,162 | 499,352 | 2,334,328 | 292,816 | 868,367 | 2,052 | 5,591,527 | |
| | | 879,485 | 15,154,156 | 4,646,416 | 27,265,718 | 3,849,161 | 9,482,553 | 20,790 | 61,298,278 | |

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| | | Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load) | | | | | | | | |
|------|-------|---|---------|----|-----|--------|------|----|---------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | UT | Total | |
| 2022 | 1 | - | 36,896 | - | 15 | 14 | - | - | 36,924 | |
| 2022 | 2 | - | 33,447 | - | 87 | 27 | - | - | 33,561 | |
| 2022 | 3 | - | 36,823 | - | 68 | 54 | - | - | 36,946 | |
| 2022 | 4 | - | 35,495 | - | 107 | 71 | - | - | 35,673 | |
| 2022 | 5 | - | 36,864 | - | 29 | 44 | - | - | 36,937 | |
| 2022 | 6 | - | 36,523 | - | 44 | 66 | - | - | 36,632 | |
| 2022 | 7 | - | 38,358 | - | 281 | 204 | - | - | 38,844 | |
| 2022 | 8 | - | 39,288 | - | 58 | 44 | - | - | 39,389 | |
| 2022 | 9 | - | 36,746 | - | 55 | 52 | - | - | 36,853 | |
| 2022 | 10 | - | 37,374 | - | 46 | 10 | - | - | 37,431 | |
| 2022 | 11 | - | 35,878 | - | 5 | 47 | - | - | 35,931 | |
| 2022 | 12 | - | 37,025 | - | 63 | 9,591 | - | - | 46,679 | |
| | | - | 440,717 | - | 857 | 10,224 | - | - | 451,798 | |

= equals

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

| Year | Month | Non-FERC | | | | | | FERC | | Total |
|------|-------|----------------|-------------------|------------------|-------------------|------------------|------------------|---------------|-------------------|-------|
| | | CA | OR | WA | UT | ID | WY | UT | | |
| 2022 | 1 | 79,162 | 1,456,290 | 478,256 | 2,278,008 | 309,614 | 827,592 | 1,983 | 5,430,904 | |
| 2022 | 2 | 70,156 | 1,276,073 | 381,093 | 2,021,980 | 255,129 | 768,934 | 1,700 | 4,775,063 | |
| 2022 | 3 | 69,435 | 1,269,078 | 356,953 | 2,104,168 | 273,414 | 804,406 | 1,623 | 4,879,077 | |
| 2022 | 4 | 68,592 | 1,223,013 | 345,088 | 1,965,450 | 267,666 | 741,840 | 1,435 | 4,613,084 | |
| 2022 | 5 | 74,004 | 1,163,928 | 323,840 | 2,036,433 | 342,498 | 743,748 | 1,456 | 4,685,906 | |
| 2022 | 6 | 68,672 | 1,134,758 | 333,478 | 2,347,718 | 415,328 | 729,881 | 1,622 | 5,031,457 | |
| 2022 | 7 | 83,482 | 1,369,663 | 424,226 | 2,930,387 | 521,223 | 825,894 | 2,001 | 6,156,877 | |
| 2022 | 8 | 82,955 | 1,406,292 | 422,620 | 2,754,400 | 352,466 | 817,306 | 2,176 | 5,838,215 | |
| 2022 | 9 | 64,317 | 1,183,677 | 324,327 | 2,333,551 | 307,063 | 759,568 | 1,604 | 4,974,108 | |
| 2022 | 10 | 59,537 | 1,165,651 | 339,495 | 2,026,040 | 270,200 | 787,449 | 1,492 | 4,649,864 | |
| 2022 | 11 | 74,723 | 1,399,264 | 417,688 | 2,134,049 | 242,376 | 807,568 | 1,646 | 5,077,314 | |
| 2022 | 12 | 84,449 | 1,547,187 | 499,352 | 2,334,391 | 302,407 | 868,367 | 2,052 | 5,638,206 | |
| | | 879,485 | 15,594,873 | 4,646,416 | 27,266,575 | 3,859,385 | 9,482,553 | 20,790 | 61,750,076 | |

+ plus

Temperature Adjustment for Energy

| Year | Month | Non-FERC | | | | | | FERC | | Total |
|------|-------|----------------|------------------|------------------|------------------|-----------------|-----------------|----------|--------------------|-------|
| | | CA | OR | WA | UT | ID | WY | UT | | |
| 2022 | 1 | 2,127 | 24,179 | (28,852) | 13,317 | (5,547) | 1,957 | - | 7,181 | |
| 2022 | 2 | (1,095) | (748) | (6,680) | (14,238) | (7,548) | (5,397) | - | (35,707) | |
| 2022 | 3 | 1,699 | 36,307 | 11,415 | (10,207) | (23) | (4,829) | - | 34,361 | |
| 2022 | 4 | (2,208) | (33,873) | (20,044) | 5,375 | (4,936) | (6,228) | - | (61,915) | |
| 2022 | 5 | (650) | 3,532 | 5,930 | 12,168 | 13,060 | 1,315 | - | 35,355 | |
| 2022 | 6 | 60 | (7,997) | 8,303 | (77,636) | 2,866 | 314 | - | (74,091) | |
| 2022 | 7 | (434) | (64,706) | (11,281) | (197,586) | (22,298) | (6,585) | - | (302,890) | |
| 2022 | 8 | (820) | (86,848) | (25,342) | (115,558) | (25,781) | (4,281) | - | (258,630) | |
| 2022 | 9 | (571) | (48,103) | (2,971) | (179,600) | (25,481) | (5,371) | - | (262,096) | |
| 2022 | 10 | (193) | (7,129) | 12,095 | (15,722) | 423 | 4,092 | - | (6,434) | |
| 2022 | 11 | (3,640) | (69,591) | (31,636) | (32,757) | (8,593) | (13,171) | - | (159,388) | |
| 2022 | 12 | 886 | (15,799) | (43,748) | 17,571 | (1,551) | (2,770) | - | (45,411) | |
| | | (4,840) | (270,776) | (132,812) | (594,874) | (85,408) | (40,954) | - | (1,129,664) | |

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

| Year | Month | Non-FERC | | | | | | FERC | | Total |
|------|-------|----------------|-------------------|------------------|-------------------|------------------|------------------|---------------|-------------------|-------|
| | | CA | OR | WA | UT | ID | WY | UT | | |
| 2022 | 1 | 81,289 | 1,480,469 | 449,404 | 2,291,325 | 304,067 | 829,549 | 1,983 | 5,438,085 | |
| 2022 | 2 | 69,061 | 1,275,324 | 374,413 | 2,007,741 | 247,581 | 763,536 | 1,700 | 4,739,356 | |
| 2022 | 3 | 71,134 | 1,305,384 | 368,368 | 2,093,961 | 273,391 | 799,577 | 1,623 | 4,913,438 | |
| 2022 | 4 | 66,384 | 1,189,140 | 325,044 | 1,970,825 | 262,730 | 735,612 | 1,435 | 4,551,170 | |
| 2022 | 5 | 73,354 | 1,167,460 | 329,769 | 2,048,601 | 355,558 | 745,063 | 1,456 | 4,721,261 | |
| 2022 | 6 | 68,732 | 1,126,761 | 341,780 | 2,270,082 | 418,194 | 730,195 | 1,622 | 4,957,366 | |
| 2022 | 7 | 83,048 | 1,304,957 | 412,946 | 2,732,801 | 498,925 | 819,309 | 2,001 | 5,853,987 | |
| 2022 | 8 | 82,135 | 1,319,444 | 397,278 | 2,638,842 | 326,685 | 813,025 | 2,176 | 5,579,586 | |
| 2022 | 9 | 63,746 | 1,135,575 | 321,356 | 2,153,951 | 281,582 | 754,198 | 1,604 | 4,712,012 | |
| 2022 | 10 | 59,345 | 1,158,522 | 351,590 | 2,010,317 | 270,624 | 791,541 | 1,492 | 4,643,430 | |
| 2022 | 11 | 71,084 | 1,329,673 | 386,052 | 2,101,292 | 233,783 | 794,397 | 1,646 | 4,917,926 | |
| 2022 | 12 | 85,335 | 1,531,387 | 455,604 | 2,351,962 | 300,857 | 865,597 | 2,052 | 5,592,794 | |
| | | 874,645 | 15,324,096 | 4,513,605 | 26,671,700 | 3,773,977 | 9,441,598 | 20,790 | 60,620,412 | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2022**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2022
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS**

| Contract | CALIFORNIA | OREGON | WASHINGTON | UTAH | IDAHO | WYOMING | FERC |
|---------------|------------|----------|------------|---------|---------|---------|---------|
| Wells | - | - | - | - | - | - | - |
| Rocky Reach | - | - | - | - | - | - | - |
| Wanapum | - | - | - | - | - | - | - |
| Priority | - | - | - | - | - | - | - |
| Displacement | - | - | - | - | - | - | - |
| Surplus | - | 80,331 | 12,374 | - | - | - | - |
| Total | - | 80,331 | 12,374 | - | - | - | - |
| MC Factor | 0.0000% | 86.6522% | 13.3478% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

OREGON
ANNUAL EMBEDDED COSTS
December 2022
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------------|---|--------------------|-----------|--------|--------------|---------------------------|
| 535 - 545 | Hydro Operation & Maintenance Expense | 35,223,466 | | | | Page 2.6 & 2.7, West only |
| 403HP | Hydro Depreciation Expense | 22,516,664 | | | | Page 2.13, West only |
| 404IP / 404HP | Hydro Relicensing Amortization | 3,088,554 | | | | Page 2.15, West only |
| | Total West Hydro Operating Expense | 60,828,685 | | | | |
| 330 - 336 | Hydro Electric Plant in Service | 940,955,479 | | | | Page 2.20, West only |
| 302 & 182M | Hydro Relicensing | 171,865,921 | | | | Page 2.26, West only |
| 108HP | Hydro Accumulated Depreciation Reserve | (414,459,506) | | | | Page 2.30, West only |
| 111IP | Hydro Relicensing Accumulated Reserve | (111,540,975) | | | | Page 2.33, West only |
| 154 | Materials and Supplies | 11,226 | | | | Page 2.28, West only |
| | West Hydro Net Rate Base | 586,832,146 | | | | |
| | Pre-tax Return | 8.91% | | | | |
| | Rate Base Revenue Requirement | 52,281,017 | | | | |
| | Annual Embedded Cost | | | | | |
| | West Hydro-Electric Resources | 113,109,701 | 2,899,036 | 39.02 | (71,665,639) | MWh from AURORA |

Mid C Contracts

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------|------------------------------|--------------|--------|--------|--------------|-----------|
| 555 | Annual Mid-C Contracts Costs | 2,170,845 | 92,705 | 23.42 | (3,737,875) | AURORA |
| | Grant Reasonable Portion | (11,265,835) | | | (11,265,835) | AURORA |
| | | (9,094,990) | | | (15,003,710) | |

Qualified Facilities

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------|--|--------|-----|--------|--------------|-----------|
| 555 | Utah Annual Qualified Facilities Costs | | | | | |
| 555 | Oregon Annual Qualified Facilities Costs | | | | | |
| 555 | Idaho Annual Qualified Facilities Costs | | | | | |
| 555 | WYU Annual Qualified Facilities Costs | | | | | |
| 555 | WYP Annual Qualified Facilities Costs | | | | | |
| 555 | California Annual Qualified Facilities Costs | | | | | |
| 555 | Washington Annual Qualified Facilities Costs | | | | | |
| | Total Qualified Facilities Costs | - | - | - | - | AURORA |

All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|-----------------|---|----------------------|-------------------|--------------|--------------|---------------------------|
| 500 - 514 | Steam Operation & Maintenance Expense | 832,468,900 | | | | Page 2.5 |
| 535 - 545 | East Hydro Operation & Maintenance Expense | 12,438,777 | | | | Page 2.6 & 2.7, East only |
| 546 - 554 | Other Generation Operation & Maintenance Expense | 90,932,492 | | | | Page 2.7 & 2.8 |
| 555 | Other Purchased Power Contracts | 0 | | | | GRID less QF and Mid-C |
| 40910 | Production Tax Credit | 0 | | | | Page 2.20 |
| 4118 | SO2 Emission Allowances | (100) | | | | Page 2.4 |
| 456 | James River / Little Mountain Offset | 0 | | | | James River Adj (Tab 5) |
| 456 | REC Revenues | 0 | | | | Green Tag (Tab 3) |
| 403SP | Steam Depreciation Expense | 328,809,376 | | | | Page 2.13 |
| 403HP | East Hydro Depreciation Expense | 9,133,554 | | | | Page 2.13, East only |
| 403OP | Other Generation Depreciation Expense | 13,849,222 | | | | Page 2.14 |
| 403MP | Mining Depreciation Expense | 0 | | | | Page 2.14 |
| 404IP | East Hydro Relicensing Amortization | 336,708 | | | | Page 2.15, East only |
| 406 | Amortization of Plant Acquisition Costs | 0 | | | | Page 2.15, East only |
| | Total All Other Operating Expenses | 1,287,968,929 | | | | |
| 310 - 316 | Steam Electric Plant in Service | 6,137,622,047 | | | | Page 2.19 |
| 330 - 336 | East Hydro Electric Plant in Service | 200,725,641 | | | | Page 2.20, East only |
| 302 & 186M | East Hydro Relicensing | 10,500,066 | | | | Page 2.29, East only |
| 340 - 346 | Other Electric Plant in Service | 272,295,720 | | | | Page 2.26 |
| 399 | Mining | 42,849,504 | | | | Page 2.25 |
| 108SP | Steam Accumulated Depreciation Reserve | (3,513,261,613) | | | | Page 2.30 |
| 108OP | Other Generation Accumulated Depreciation Reserve | (152,720,026) | | | | Page 2.30 |
| 108MP | Other Accumulated Depreciation Reserve | 0 | | | | Page 2.32, East only |
| 108HP | East Hydro Accumulated Depreciation Reserve | (101,914,553) | | | | Page 2.30, East only |
| 111IP | East Hydro Relicensing Accumulated Reserve | (6,489,157) | | | | Page 2.33, East only |
| 114 | Electric Plant Acquisition Adjustment | 141,186,242 | | | | Page 2.27 |
| 115 | Accumulated Provision Acquisition Adjustment | (140,896,722) | | | | Page 2.27 |
| 151 | Fuel Stock | 90,692,418 | | | | Page 2.27 |
| 253.16 - 253.19 | Joint Owner WC Deposit | (4,930,575) | | | | Page 2.27 |
| 253.98 | SO2 Emission Allowances | 0 | | | | Page 2.29 |
| 154 | Materials & Supplies | 83,437,497 | | | | Page 2.32 |
| 154 | East Hydro Materials & Supplies | | | | | |
| | Total Net Rate Base | 3,059,096,490 | | | | |
| | Pre-tax Return | 8.91% | | | | |
| | Rate Base Revenue Requirement | 272,535,640 | | | | |
| | Annual Embedded Cost | | | | | |
| | All Other Generation Resources | 1,560,504,569 | 24,483,566 | 63.74 | | MWh from AURORA |
| | Total Annual Embedded Costs | 1,664,519,280 | 27,475,307 | 60.58 | | |

B1. REVENUE



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|--------|--|-------|------------------|---------------|----------------|----------------|----------------|----------------|---------------|
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | OR | (262) | - | (262) | - | - | - | - |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | SG | 16 | 0 | 4 | 1 | 2 | 7 | 1 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | SO | 1,306 | 28 | 363 | 101 | 170 | 572 | 73 |
| 4211000 Total | | | | | 1,060 | 29 | 105 | 102 | 173 | 579 | 73 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | WYP | (0) | - | - | - | (0) | - | - |
| 4212000 Total | | | | | (0) | | | | (0) | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | CA | 49,168 | 49,168 | - | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | IDU | 93,439 | - | - | - | - | 93,439 | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | OR | 655,092 | - | 655,092 | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | UT | 888,342 | - | - | - | - | 888,342 | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WA | 176,740 | - | - | 176,740 | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WYP | 101,089 | - | - | - | 101,089 | - | - |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WYU | 12,919 | - | - | - | 12,919 | - | - |
| 4401000 | RESIDENTIAL SALES | 301106 | Residential-Alt Revenue Program Adjs | WA | 18,029 | - | - | 18,029 | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | CA | (539) | (539) | - | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | IDU | 573 | - | - | - | - | 573 | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | OR | (1,147) | - | (1,147) | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | UT | (160) | - | - | - | (160) | - | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | WA | (2,517) | - | - | (2,517) | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | WYP | (30) | - | - | - | (30) | - | - |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | UT | 20,252 | - | - | - | - | 20,252 | - |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WA | 39 | - | - | 39 | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WYP | (216) | - | - | - | (216) | - | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | CA | (808) | (808) | - | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | IDU | 1,218 | - | - | - | - | 1,218 | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | OR | 1,938 | - | 1,938 | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | UT | 5,100 | - | - | - | - | 5,100 | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WA | 5,423 | - | - | 5,423 | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WYP | 951 | - | - | - | - | 951 | - |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WYU | (1,334) | - | - | - | (1,334) | - | - |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | CA | 1,248 | 1,248 | - | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | OR | 2,991 | - | 2,991 | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | WA | 801 | - | - | 801 | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | WYP | 250 | - | - | - | 250 | - | - |
| 4401000 | RESIDENTIAL SALES | 301111 | Residential-OR Corp Act Tax Rev Adj | OTHER | 3,535 | - | - | - | - | - | 3,535 |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | IDU | (230) | - | - | - | - | (230) | - |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | OR | (1,550) | - | (1,550) | - | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | UT | (3,167) | - | - | - | (3,167) | - | - |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | WA | (655) | - | - | (655) | - | - | - |
| 4401000 | RESIDENTIAL SALES | 301165 | Solar Feed-In Revenue - Residential | OTHER | 2,134 | - | - | - | - | - | 2,134 |
| 4401000 | RESIDENTIAL SALES | 301168 | Community Solar Revenue-Residential | OTHER | 240 | - | - | - | - | - | 240 |
| 4401000 | RESIDENTIAL SALES | 301170 | DSM Revenue - Residential | OTHER | 44,497 | - | - | - | - | - | 44,497 |
| 4401000 | RESIDENTIAL SALES | 301171 | DSM Revenue - Residential Cat 2 Gen Svc | OTHER | 39 | - | - | - | - | - | 39 |
| 4401000 | RESIDENTIAL SALES | 301180 | Blue Sky Revenue Residential | OTHER | 4,094 | - | - | - | - | - | 4,094 |
| 4401000 | RESIDENTIAL SALES | 301190 | Other Cust Retail Revenue-Residential | OTHER | 625 | - | - | - | - | - | 625 |
| 4401000 Total | | | | | 2,078,412 | 49,068 | 657,324 | 197,861 | 113,629 | 910,368 | 95,000 |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | CA | 31,677 | 31,677 | - | - | - | - | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | IDU | 48,094 | - | - | - | - | 48,094 | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | OR | 470,354 | - | 470,354 | - | - | - | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | UT | 793,005 | - | - | - | - | 793,005 | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WA | 138,835 | - | - | 138,835 | - | - | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYP | 109,026 | - | - | - | 109,026 | - | - |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYU | 10,971 | - | - | - | 10,971 | - | - |
| 4421000 | COMMERCIAL SALES | 301206 | Commercial-Alt Revenue Program Adjs | WA | (10,870) | - | - | (10,870) | - | - | - |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | CA | (314) | (314) | - | - | - | - | - |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 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 | 301207 | Commercial Revenue Acctg Adjustments | IDU | 337 | - | - | - | 337 | - | - | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | OR | (2,471) | (2,471) | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | UT | 1,200 | - | - | 1,200 | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WA | (408) | - | (408) | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WYP | (39) | - | - | (39) | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | UT | 24,365 | - | - | - | 24,365 | - | - | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WA | 37 | - | 37 | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WYP | (280) | - | - | (280) | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | CA | 448 | 448 | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | IDU | (6) | - | - | - | (6) | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | OR | 5,763 | 5,763 | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | UT | 3,400 | - | - | - | 3,400 | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WA | 1,739 | - | 1,739 | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYP | (1,072) | - | - | (1,072) | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYU | (413) | - | - | (413) | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | CA | 755 | 755 | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | OR | 2,803 | 2,803 | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | WA | 743 | - | 743 | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | WYP | 325 | - | - | 325 | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301211 | Commercial-OR Corp Act Tax Alt Rev Adj | OTHER | 2,488 | - | - | - | - | - | 2,488 | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | IDU | (23) | - | - | - | (23) | - | - | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | OR | (181) | (181) | - | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | UT | (260) | - | - | - | (260) | - | - | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | WA | (64) | - | (64) | - | - | - | - | |
| 4421000 | COMMERCIAL SALES | 301265 | Solar Feed-In Revenue - Commercial | OTHER | 1,985 | - | - | - | - | - | 1,985 | |
| 4421000 | COMMERCIAL SALES | 301268 | Community Solar Revenue-Commercial | OTHER | 175 | - | - | - | - | - | 175 | |
| 4421000 | COMMERCIAL SALES | 301270 | DSM Revenue - Commercial | OTHER | 41,306 | - | - | - | - | - | 41,306 | |
| 4421000 | COMMERCIAL SALES | 301271 | DSM Revenue - Small Commercial | OTHER | 2,892 | - | - | - | - | - | 2,892 | |
| 4421000 | COMMERCIAL SALES | 301272 | DSM Revenue - Large Commercial | OTHER | 121 | - | - | - | - | - | 121 | |
| 4421000 | COMMERCIAL SALES | 301280 | Blue Sky Revenue - Commercial | OTHER | 1,792 | - | - | - | - | - | 1,792 | |
| 4421000 | COMMERCIAL SALES | 301290 | Other Cust Retail Revenue-Commercial | OTHER | 604 | - | - | - | - | - | 604 | |
| 4421000 Total | | | | | 1,678,841 | 32,567 | 476,269 | 130,012 | 118,517 | 821,710 | 48,403 | 51,363 |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | CA | 6,538 | 6,538 | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | IDU | 18,217 | - | - | - | 18,217 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | OR | 105,625 | 105,625 | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | UT | 329,868 | - | - | - | 329,868 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WA | 55,781 | - | 55,781 | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYP | 315,625 | - | - | 315,625 | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYU | 59,401 | - | - | 59,401 | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | IDU | 89,770 | - | - | - | 89,770 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | UT | 144,134 | - | - | - | 144,134 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301306 | Industrial-Alt Revenue Program Adjs | WA | 173 | - | 173 | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | CA | (61) | (61) | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | IDU | 119 | - | - | - | 119 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | OR | 283 | 283 | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | UT | (160) | - | - | - | (160) | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | WA | 1,036 | - | 1,036 | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | WYP | (175) | - | - | (175) | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | UT | 20,274 | - | - | - | 20,274 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WA | 20 | - | 20 | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WYP | (1,257) | - | - | (1,257) | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | CA | (73) | (73) | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | IDU | (234) | - | - | - | (234) | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | OR | (2,092) | (2,092) | - | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | UT | 16,700 | - | - | - | 16,700 | - | - | |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|--------------------|--------|--|-------|------------------|--------------|----------------|---------------|----------------|----------------|----------------|---------------|
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WA | 711 | - | - | 711 | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYP | (1,818) | - | - | - | (1,818) | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYU | (357) | - | - | - | (357) | - | - | |
| 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 | OR | 758 | - | 758 | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WA | 407 | - | - | 407 | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WYP | 1,456 | - | - | - | 1,456 | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301311 | Industrial-OR Corp Act Tax Rev Adj | OTHER | 559 | - | - | - | - | - | 559 | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | IDU | (1) | - | - | - | - | (1) | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | OR | (3) | - | (3) | - | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | UT | (10) | - | - | - | (10) | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | WA | (1) | - | - | (1) | - | - | - | |
| 4422000 | IND SLS/EXCL IRRIG | 301365 | Solar Feed-In Revenue - Industrial | OTHER | 679 | - | - | - | - | - | 679 | |
| 4422000 | IND SLS/EXCL IRRIG | 301368 | Community Solar Revenue-Industrial | OTHER | 48 | - | - | - | - | - | 48 | |
| 4422000 | IND SLS/EXCL IRRIG | 301370 | DSM Revenue - Industrial | OTHER | 17,897 | - | - | - | - | - | 17,897 | |
| 4422000 | IND SLS/EXCL IRRIG | 301371 | DSM Revenue - Small Industrial | OTHER | 640 | - | - | - | - | - | 640 | |
| 4422000 | IND SLS/EXCL IRRIG | 301372 | DSM Revenue - Large Industrial | OTHER | 2,610 | - | - | - | - | - | 2,610 | |
| 4422000 | IND SLS/EXCL IRRIG | 301380 | Blue Sky Revenue - Industrial | OTHER | 623 | - | - | - | - | - | 623 | |
| 4422000 | IND SLS/EXCL IRRIG | 301390 | Other Cust Retail Revenue-Industrial | OTHER | 204 | - | - | - | - | - | 204 | |
| 4422000 Total | | | | | 1,184,102 | 6,593 | 104,571 | 58,126 | 372,876 | 510,806 | 107,871 | 23,260 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | CA | 13,668 | 13,668 | - | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | IDU | 62,263 | - | - | - | - | 62,263 | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | OR | 19,820 | - | 19,820 | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | UT | 19,298 | - | - | - | - | 19,298 | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WA | 15,820 | - | - | 15,820 | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYP | 2,151 | - | - | - | 2,151 | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYU | 684 | - | - | - | 684 | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | IDU | (4) | - | - | - | - | (4) | - | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | OR | (10) | - | (10) | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | UT | (3) | - | - | - | (3) | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | WA | (14) | - | - | (14) | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301454 | Irrigation-OR Corp Act Tax Rev Adj | OTHER | 106 | - | - | - | - | - | 106 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | CA | 334 | 334 | - | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | OR | 113 | - | 113 | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WA | 82 | - | - | 82 | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WYP | 8 | - | - | - | 8 | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301456 | Irrigation-Alt Revenue Program Adjs | WA | (80) | - | - | (80) | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | CA | (136) | (136) | - | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | IDU | 412 | - | - | - | - | 412 | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | OR | (10) | - | (10) | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | UT | (5) | - | - | - | (5) | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WA | 141 | - | - | 141 | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WYP | (1) | - | - | - | (1) | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | UT | 687 | - | - | - | - | 687 | - | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WA | (126) | - | - | (126) | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WYP | (7) | - | - | - | (7) | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | CA | (3) | (3) | - | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | IDU | 894 | - | - | - | - | 894 | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | OR | 2,017 | - | 2,017 | - | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | UT | (138) | - | - | - | - | (138) | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WA | (811) | - | - | (811) | - | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WYP | (14) | - | - | - | (14) | - | - | |
| 4423000 | INDUST SALES-IRRIG | 301465 | Solar Feed-In Revenue - Irrigation | OTHER | 63 | - | - | - | - | - | 63 | |
| 4423000 | INDUST SALES-IRRIG | 301468 | Community Solar Revenue-Irrigation | OTHER | 6 | - | - | - | - | - | 6 | |
| 4423000 | INDUST SALES-IRRIG | 301470 | DSM Revenue - Irrigation | OTHER | 3,404 | - | - | - | - | - | 3,404 | |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|--------------------|--------|--|-------|----------------|---------------|---------------|---------------|---------------|----------------|---------------|--------------|
| 4423000 | INDUST SALES-IRRIG | 301480 | Blue Sky Revenue - Irrigation | OTHER | 3 | - | - | - | - | - | 3 | |
| 4423000 | INDUST SALES-IRRIG | 301490 | Other Cust Retail Revenue-Irrigation | OTHER | 66 | - | - | - | - | - | 66 | |
| 4423000 Total | | | | | 140,678 | 13,863 | 21,930 | 15,012 | 2,822 | 19,838 | 63,565 | 3,648 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | CA | 374 | 374 | - | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | IDU | 487 | - | - | - | - | 487 | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | OR | 4,781 | - | 4,781 | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | UT | 6,168 | - | - | - | 6,168 | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WA | 590 | - | 590 | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYP | 1,597 | - | - | 1,597 | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYU | 270 | - | - | 270 | - | - | - | |
| 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 | 6 | - | - | - | - | 6 | - | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | OR | 9 | - | 9 | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | UT | (1) | - | - | - | (1) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WA | (8) | - | (8) | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WYU | (0) | - | - | - | (0) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | UT | 149 | - | - | - | - | 149 | - | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | WYP | (3) | - | - | - | (3) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | CA | 17 | 17 | - | - | - | - | - | |
| 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 | (135) | - | (135) | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | UT | (69) | - | - | - | (69) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WA | (35) | - | (35) | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYP | (15) | - | - | - | (15) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYU | (16) | - | - | - | (16) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | CA | 5 | 5 | - | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | OR | 18 | - | 18 | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WA | 2 | - | 2 | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WYP | 3 | - | - | - | 3 | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301611 | St&Hwy Light-OR Corp Act Tax Rev Adj | OTHER | 26 | - | - | - | - | - | 26 | |
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | IDU | (0) | - | - | - | - | (0) | - | |
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | OR | (2) | - | (2) | - | - | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | UT | (1) | - | - | - | (1) | - | - | |
| 4441000 | PUB ST/HWY LIGHT | 301665 | Solar Feed-In Revenue - St/Hwy Lighting | OTHER | 0 | - | - | - | - | - | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301668 | Community Solar Revenue-St/Hwy Lightg | OTHER | 0 | - | - | - | - | - | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301670 | DSM Revenue - Street/Hwy Lighting | OTHER | 303 | - | - | - | - | - | 303 | |
| 4441000 | PUB ST/HWY LIGHT | 301690 | Other Cust Retail Revenue-Su/Hwy Lightg | OTHER | 4 | - | - | - | - | - | 4 | |
| 4441000 Total | | | | | 14,514 | 393 | 4,670 | 549 | 1,837 | 6,246 | 486 | 333 |
| 4471000 | ON-SYS WHOLE-FIRM | 301443 | ON SYS FIRM-UTAH FERC CUSTOMERS | FERC | 13,432 | - | - | - | - | - | 13,432 | |
| 4471000 | ON-SYS WHOLE-FIRM | 301445 | On Sys Firm-Utah W/S Customers-Deferral | UT | (40) | - | - | - | (40) | - | - | |
| 4471000 Total | | | | | 13,392 | - | - | - | (40) | - | 13,432 | |
| 4471300 | POST MERGER FIRM | 301405 | POST MERGER FIRM | SG | 10,520 | 156 | 2,811 | 828 | 1,463 | 4,662 | 595 | 4 |
| 4471300 Total | | | | | 10,520 | 156 | 2,811 | 828 | 1,463 | 4,662 | 595 | 4 |
| 4471400 | S/T FIRM WHOLESale | 301406 | SHORT-TERM FIRM WHOLESale SALES | SG | 310,834 | 4,617 | 83,066 | 24,474 | 43,222 | 137,749 | 17,586 | 121 |
| 4471400 | S/T FIRM WHOLESale | 301410 | TRADING SALES NETTED | SG | (2,214) | (33) | (592) | (174) | (308) | (981) | (125) | (1) |
| 4471400 | S/T FIRM WHOLESale | 301411 | BOOKOUT SALES NETTED | SG | (94,961) | (1,411) | (25,377) | (7,477) | (13,205) | (42,083) | (5,372) | (37) |
| 4471400 | S/T FIRM WHOLESale | 301412 | BOOKOUT SALES NETTED-ESTIMATE | SG | (188) | (3) | (50) | (15) | (26) | (83) | (11) | (0) |
| 4471400 | S/T FIRM WHOLESale | 302751 | I/C S-T Firm Wholesale Sales-Sierra Pac | SG | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 |
| 4471400 | S/T FIRM WHOLESale | 302752 | I/C S-T Firm Wholesale Sales-Nevada Pwr | SG | 57 | 1 | 15 | 4 | 8 | 25 | 3 | 0 |
| 4471400 | S/T FIRM WHOLESale | 302772 | I/C Line Loss Trading Revenue-Nevada Pwr | SG | 61 | 1 | 16 | 5 | 8 | 27 | 3 | 0 |
| 4471400 | S/T FIRM WHOLESale | 303028 | LINE LOSS W/S TRADING REVENUES | SG | 22,849 | 339 | 6,106 | 1,799 | 3,177 | 10,126 | 1,293 | 9 |
| 4471400 Total | | | | | 236,445 | 3,512 | 63,186 | 18,617 | 32,878 | 104,783 | 13,377 | 92 |
| 4472000 | SLS FOR RESL-SURP | 301419 | ESTIMATED SALES FOR RESALE REVENUE | SG | 31,079 | 462 | 8,305 | 2,447 | 4,322 | 13,773 | 1,758 | 12 |
| 4472000 | SLS FOR RESL-SURP | 302762 | I/C Wholesale Sales Estimate-Nevada Pwr | SG | (7) | (0) | (2) | (1) | (1) | (3) | (0) | (0) |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|--------|--|-------|---------------|------------|--------------|--------------|--------------|---------------|--------------|------------|
| 4472000 | SLS FOR RESL-SURP | 303198 | Non-ASC 606-WS NPC Rev-Derivatv (Disc) | SG | 37,323 | 554 | 9,974 | 2,939 | 5,190 | 16,540 | 2,112 | 14 |
| 4472000 | SLS FOR RESL-SURP | 303199 | Non-ASC 606-WS NPC Rev-Derivatv (Recl) | SG | (37,323) | (554) | (9,974) | (2,939) | (5,190) | (16,540) | (2,112) | (14) |
| 4472000 Total | | | | | 31,072 | 462 | 8,303 | 2,447 | 4,321 | 13,770 | 1,758 | 12 |
| 4476100 | BOOKOUTS NETTED-GAIN | 304101 | BOOKOUTS NETTED-GAIN | SG | 2,093 | 31 | 559 | 165 | 291 | 927 | 118 | 1 |
| 4476100 Total | | | | | 2,093 | 31 | 559 | 165 | 291 | 927 | 118 | 1 |
| 4476200 | TRADING NETTED-GAINS | 304201 | TRADING NETTED-GAINS | SG | 35 | 1 | 9 | 3 | 5 | 16 | 2 | 0 |
| 4476200 Total | | | | | 35 | 1 | 9 | 3 | 5 | 16 | 2 | 0 |
| 4479000 | TRANS SRVC | 301428 | TRANS SERV-UTAH FERC CUSTOMERS | FERC | 109 | - | - | - | - | - | - | 109 |
| 4479000 Total | | | | | 109 | | | | | | | 109 |
| 4491800 | PRV RTE RFDS-RESLE | 301975 | Wholesales Sales – Subject to Refund | SG | 3,240 | 48 | 866 | 255 | 451 | 1,436 | 183 | 1 |
| 4491800 Total | | | | | 3,240 | 48 | 866 | 255 | 451 | 1,436 | 183 | 1 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | CA | 330 | 330 | - | - | - | - | - | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | IDU | 270 | - | - | - | - | - | 270 | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | OR | 1,011 | - | 1,011 | - | - | - | - | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | UT | 3,729 | - | - | - | - | 3,729 | - | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | WA | 4 | - | - | 4 | - | - | - | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | WYP | 633 | - | - | - | 633 | - | - | - |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENT | WYU | 63 | - | - | - | 63 | - | - | - |
| 4501000 Total | | | | | 6,040 | 330 | 1,011 | 4 | 696 | 3,729 | 270 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | CA | 112 | 112 | - | - | - | - | - | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | IDU | 30 | - | - | - | - | - | 30 | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | OR | 265 | - | 265 | - | - | - | - | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | UT | 911 | - | - | - | - | 911 | - | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | WA | 0 | - | - | 0 | - | - | - | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | WYP | 143 | - | - | - | 143 | - | - | - |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERC | WYU | 33 | - | - | - | 33 | - | - | - |
| 4502000 Total | | | | | 1,493 | 112 | 265 | 0 | 176 | 911 | 30 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | CA | 37 | 37 | - | - | - | - | - | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | IDU | 56 | - | - | - | - | - | 56 | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | OR | 113 | - | 113 | - | - | - | - | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | UT | 328 | - | - | - | - | 328 | - | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | WA | 1 | - | - | 1 | - | - | - | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | WYP | 90 | - | - | - | 90 | - | - | - |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIA | WYU | 6 | - | - | - | 6 | - | - | - |
| 4503000 Total | | | | | 630 | 37 | 113 | 1 | 95 | 328 | 56 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | CA | 0 | 0 | - | - | - | - | - | - |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | IDU | 19 | - | - | - | - | - | 19 | - |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | OR | 4 | - | 4 | - | - | - | - | - |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | UT | 167 | - | - | - | - | 167 | - | - |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYP | 21 | - | - | - | 21 | - | - | - |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYU | (1) | - | - | - | (1) | - | - | - |
| 4504000 Total | | | | | 210 | 0 | 4 | | 20 | 167 | 19 | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | CA | 385 | 385 | - | - | - | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | IDU | 129 | - | - | - | - | - | 129 | - |
| 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 | 3,457 | - | - | - | - | 3,457 | - | - |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WA | 36 | - | - | 36 | - | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYP | 76 | - | - | - | 76 | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYU | 4 | - | - | - | 4 | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | CA | 11 | 11 | - | - | - | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | IDU | 30 | - | - | - | - | - | 30 | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | OR | 224 | - | 224 | - | - | - | - | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | UT | 446 | - | - | - | - | 446 | - | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WA | 52 | - | - | 52 | - | - | - | - |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|--------|--------------------------------------|-------|--------------|------------|--------------|-----------|------------|--------------|------------|
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYP | 45 | - | - | - | 45 | - | - |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYU | 4 | - | - | - | 4 | - | - |
| 4511000 Total | | | | | 5,868 | 396 | 1,194 | 88 | 129 | 3,902 | 159 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTIO | CA | 0 | 0 | - | - | - | - | - |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTIO | OR | 4 | - | 4 | - | - | - | - |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTIO | UT | 1 | - | - | - | 1 | - | - |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTIO | WA | 0 | - | - | 0 | - | - | - |
| 4512000 Total | | | | | 5 | 0 | 4 | 0 | 1 | - | - |
| 4513000 | OTHER | 301828 | OTHER | CA | 10 | 10 | - | - | - | - | - |
| 4513000 | OTHER | 301828 | OTHER | IDU | 7 | - | - | - | - | 7 | - |
| 4513000 | OTHER | 301828 | OTHER | OR | 189 | - | 189 | - | - | - | - |
| 4513000 | OTHER | 301828 | OTHER | UT | 412 | - | - | - | 412 | - | - |
| 4513000 | OTHER | 301828 | OTHER | WA | 11 | - | - | 11 | - | - | - |
| 4513000 | OTHER | 301828 | OTHER | WYP | 328 | - | - | - | 328 | - | - |
| 4513000 | OTHER | 301828 | OTHER | WYU | 12 | - | - | - | 12 | - | - |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | CA | 9 | 9 | - | - | - | - | - |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | IDU | 60 | - | - | - | - | 60 | - |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | OR | 12 | - | 12 | - | - | - | - |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | UT | 683 | - | - | - | 683 | - | - |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | WA | 79 | - | - | 79 | - | - | - |
| 4513000 Total | | | | | 1,812 | 19 | 201 | 90 | 340 | 1,095 | 67 |
| 4530000 | SLS WATER & W PWR | 358900 | Sales of Water & Water Power | SG | 5 | 0 | 1 | 0 | 1 | 2 | 0 |
| 4530000 Total | | | | | 5 | 0 | 1 | 0 | 1 | 2 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | CA | 2 | 2 | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | IDU | 1 | - | - | - | - | 1 | - |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | OR | 837 | - | 837 | - | - | - | - |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SG | 1,074 | 16 | 287 | 85 | 149 | 476 | 61 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SO | 3,167 | 69 | 879 | 244 | 413 | 1,385 | 176 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | UT | 1,426 | - | - | - | - | 1,426 | - |
| 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 | 301864 | REVENUE - JOINT USE OF POLES | CA | 534 | 534 | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | IDU | 164 | - | - | - | - | 164 | - |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | OR | 3,375 | - | 3,375 | - | - | - | - |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | UT | 2,413 | - | - | - | 2,413 | - | - |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WA | 743 | - | - | 743 | - | - | - |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WYP | 322 | - | - | - | 322 | - | - |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | OR | 51 | - | 51 | - | - | - | - |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | UT | 4 | - | - | - | - | 4 | - |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | WYP | 4 | - | - | - | 4 | - | - |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | IDU | 0 | - | - | - | - | 0 | - |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | OR | 186 | - | 186 | - | - | - | - |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | UT | 221 | - | - | - | - | 221 | - |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WA | 61 | - | - | 61 | - | - | - |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WYP | 283 | - | - | - | 283 | - | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | CA | 0 | 0 | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | IDU | 0 | - | - | - | - | 0 | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | OR | 55 | - | 55 | - | - | - | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | UT | 67 | - | - | - | 67 | - | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WA | 12 | - | - | 12 | - | - | - |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WYP | 1 | - | - | - | 1 | - | - |
| 4541000 | RENTS - COMMON | 301871 | RENT REV - HYDRO | SG | 15 | 0 | 4 | 1 | 2 | 7 | 1 |
| 4541000 | RENTS - COMMON | 301871 | RENT REV - HYDRO | SO | 19 | 0 | 5 | 1 | 2 | 8 | 1 |
| 4541000 | RENTS - COMMON | 301872 | RENT REV - TRANS | SG | 187 | 3 | 50 | 15 | 26 | 83 | 11 |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 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 | 301873 | RENT REV - DIST | SO | 53 | 1 | 15 | 4 | 7 | 23 | 3 | 0 | - |
| 4541000 | RENTS - COMMON | 301874 | RENT REV - GENERAL | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4541000 | RENTS - COMMON | 301878 | JOINT USE BACK RENT | OR | 0 | - | 0 | - | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | CA | 27 | 27 | - | - | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | IDU | 2 | - | - | - | - | - | 2 | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | OR | 385 | - | 385 | - | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | UT | 166 | - | - | - | - | 166 | - | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WA | 191 | - | - | 191 | - | - | - | - | - |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WYP | 52 | - | - | - | 52 | - | - | - | - |
| 4541000 Total | | | | | 16,131 | 653 | 6,131 | 1,368 | 1,277 | 6,282 | 419 | 1 | - |
| 4543000 | MCI FOGWIRE REVENUES | 301863 | MCI FIBER OPTIC GROUND WIRE REVENUES | SG | 3,357 | 50 | 897 | 264 | 467 | 1,488 | 190 | 1 | - |
| 4543000 Total | | | | | 3,357 | 50 | 897 | 264 | 467 | 1,488 | 190 | 1 | - |
| 4545000 | VERT BRIDGE REVENUES | 367222 | Joint Use - Vertical Bridge Applic Fee | SG | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | - |
| 4545000 Total | | | | | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | - |
| 4561100 | Other Wheeling Rev | 301953 | Ancillary Rev Sch 6-Supp (C&T) | SG | 2,911 | 43 | 778 | 229 | 405 | 1,290 | 165 | 1 | - |
| 4561100 | Other Wheeling Rev | 301963 | Ancil Revenue Sch 2-Reactive (C&T) | SG | 4,571 | 68 | 1,221 | 360 | 636 | 2,026 | 259 | 2 | - |
| 4561100 | Other Wheeling Rev | 301966 | Primary Delivery and Distribution Sub Ch | SG | 423 | 6 | 113 | 33 | 59 | 187 | 24 | 0 | - |
| 4561100 | Other Wheeling Rev | 301967 | Ancillary Revenue Sch 1 - Scheduling | SG | 3,111 | 46 | 831 | 245 | 433 | 1,379 | 176 | 1 | - |
| 4561100 | Other Wheeling Rev | 301969 | Ancillary Revenue Sch 3 - Reg&Freq (C&T) | SG | 1,963 | 29 | 524 | 155 | 273 | 870 | 111 | 1 | - |
| 4561100 | Other Wheeling Rev | 301973 | Ancillary Revenue Sch 5&6-Spin&Supp (C&T) | SG | 3,047 | 45 | 814 | 240 | 424 | 1,350 | 172 | 1 | - |
| 4561100 | Other Wheeling Rev | 301974 | Ancil Revenue Sch 3a-Regulation (C&T) | SG | 4,628 | 69 | 1,237 | 364 | 644 | 2,051 | 262 | 2 | - |
| 4561100 | Other Wheeling Rev | 302082 | I/C Anc Rev Sch 1-Scheduling-Nevada Pwr | SG | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | - |
| 4561100 | Other Wheeling Rev | 302092 | I/C Anc Rev Sch 2-Reactive-Nevada Pwr | SG | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 4561100 | Other Wheeling Rev | 302831 | I/C Other Wheeling Revenue-Sierra Pac | SG | 36 | 1 | 10 | 3 | 5 | 16 | 2 | 0 | - |
| 4561100 | Other Wheeling Rev | 302901 | USE OF FACILITY REVENUE | SG | 744 | 11 | 199 | 59 | 103 | 330 | 42 | 0 | - |
| 4561100 | Other Wheeling Rev | 302981 | Transmission Resales to Other Parties | SG | 11 | 0 | 3 | 1 | 1 | 5 | 1 | 0 | - |
| 4561100 | Other Wheeling Rev | 302982 | Transmission Rev-Unreserved Use Charges | SG | 7,376 | 110 | 1,971 | 581 | 1,026 | 3,269 | 417 | 3 | - |
| 4561100 | Other Wheeling Rev | 302983 | Transmission Revenue - Deferral Fees | SG | 226 | 3 | 60 | 18 | 31 | 100 | 13 | 0 | - |
| 4561100 Total | | | | | 29,057 | 432 | 7,765 | 2,288 | 4,040 | 12,877 | 1,644 | 11 | - |
| 4561910 | S/T FIRM WHEEL REV | 301926 | SHORT TERM FIRM WHEELING | SG | 6,144 | 91 | 1,642 | 484 | 854 | 2,723 | 348 | 2 | - |
| 4561910 Total | | | | | 6,144 | 91 | 1,642 | 484 | 854 | 2,723 | 348 | 2 | - |
| 4561920 | L/T FIRM WHEEL REV | 301912 | POST-MERGER FIRM WHEELING | SG | 19,347 | 287 | 5,170 | 1,523 | 2,690 | 8,574 | 1,095 | 8 | - |
| 4561920 | L/T FIRM WHEEL REV | 301916 | PRE-MERGER FIRM WHEELING | SG | 7,843 | 116 | 2,096 | 618 | 1,091 | 3,476 | 444 | 3 | - |
| 4561920 | L/T FIRM WHEEL REV | 301917 | PRE-MERGER FIRM WHEELING | SG | 31,267 | 464 | 8,355 | 2,462 | 4,348 | 13,856 | 1,769 | 12 | - |
| 4561920 | L/T FIRM WHEEL REV | 302961 | TRANSM CAPACITY RE-ASSIGNMENT REVEN | SG | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4561920 | L/T FIRM WHEEL REV | 302962 | TRANSM CAPACITY RE-ASSIGNMENT CONTR | SG | (1) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - |
| 4561920 | L/T FIRM WHEEL REV | 302980 | Transmission Point-to-Point Revenue | SG | 57,670 | 857 | 15,411 | 4,541 | 8,019 | 25,557 | 3,263 | 22 | - |
| 4561920 Total | | | | | 116,126 | 1,725 | 31,033 | 9,144 | 16,148 | 51,462 | 6,570 | 45 | - |
| 4561930 | NON-FIRM WHEEL REV | 301922 | NON-FIRM WHEELING REVENUE | SE | 33,177 | 479 | 8,390 | 2,471 | 5,169 | 14,589 | 2,066 | 13 | - |
| 4561930 | NON-FIRM WHEEL REV | 302822 | I/C Non-Firm Wheeling Revenue-Nevada Pwr | SE | 167 | 2 | 42 | 12 | 26 | 74 | 10 | 0 | - |
| 4561930 Total | | | | | 33,344 | 481 | 8,432 | 2,484 | 5,195 | 14,663 | 2,077 | 13 | - |
| 4561990 | TRANSMN REV REFUND | 301913 | Transmission Tariff True-up | SG | 2,476 | 37 | 662 | 195 | 344 | 1,097 | 140 | 1 | - |
| 4561990 Total | | | | | 2,476 | 37 | 662 | 195 | 344 | 1,097 | 140 | 1 | - |
| 4562100 | USE OF FACIL REV | 301911 | "INCOME FROM FISH, WILDLIFE" | SG | 11 | 0 | 3 | 1 | 1 | 5 | 1 | 0 | - |
| 4562100 Total | | | | | 11 | 0 | 3 | 1 | 1 | 5 | 1 | 0 | - |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | UT | 24 | - | - | - | - | 24 | - | - | - |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | WYU | 0 | - | - | - | 0 | - | - | - | - |
| 4562300 | MISC OTHER REV | 301915 | OTHER ELEC REV - MISC | IDU | 31 | - | - | - | - | - | 31 | - | - |
| 4562300 | MISC OTHER REV | 301915 | OTHER ELEC REV - MISC | SG | 1,847 | 27 | 494 | 145 | 257 | 818 | 104 | 1 | - |
| 4562300 | MISC OTHER REV | 301939 | Estimated Other Electric Revenue | SG | (5) | (0) | (1) | (0) | (1) | (2) | (0) | (0) | - |
| 4562300 | MISC OTHER REV | 301940 | FLYASH & BY-PRODUCT SALES | OTHER | (1,700) | - | - | - | - | - | - | - | (1,700) |
| 4562300 | MISC OTHER REV | 301940 | FLYASH & BY-PRODUCT SALES | SG | 15,542 | 231 | 4,153 | 1,224 | 2,161 | 6,888 | 879 | 6 | - |
| 4562300 | MISC OTHER REV | 301949 | THIRD PARTY TRN O&M REV | SG | 218 | 3 | 58 | 17 | 30 | 96 | 12 | 0 | - |
| 4562300 | MISC OTHER REV | 301951 | NON-WHEELING SYS REV | SG | 215 | 3 | 58 | 17 | 30 | 95 | 12 | 0 | - |



Electric Operations Revenue (Actuals)

Sum of Range: 01/2022 - 12/2022
 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 | 301955 | OTHER REV WY REG KENNECOTT | WYP | 187 | - | - | - | 187 | - | - | - | - |
| 4562300 | MISC OTHER REV | 301958 | Wind-based Ancillary Services Estimate | SG | (734) | (11) | (196) | (58) | (102) | (325) | (42) | (0) | - |
| 4562300 | MISC OTHER REV | 301959 | Wind-based Ancillary Services/Revenue | SG | 1,017 | 15 | 272 | 80 | 141 | 451 | 58 | 0 | - |
| 4562300 | MISC OTHER REV | 302071 | I/C Transmission O&M Revenue-Sierra Pac | SG | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 4562300 | MISC OTHER REV | 361000 | STEAM SALES | SG | 999 | 15 | 267 | 79 | 139 | 443 | 57 | 0 | - |
| 4562300 | MISC OTHER REV | 374400 | Timber Sales - Utility Property | SG | 1,022 | 15 | 273 | 80 | 142 | 453 | 58 | 0 | - |
| 4562300 Total | | | | | 18,671 | 299 | 5,379 | 1,585 | 2,986 | 8,944 | 1,170 | 8 | (1,700) |
| 4562310 | EIM - MISCELLANEOUS | 308001 | EIM Rev-Forecasting Fee: Pac to TC | SG | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 4562310 Total | | | | | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SG | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SO | 102 | 2 | 28 | 8 | 13 | 45 | 6 | 0 | - |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | UT | 344 | - | - | - | - | 344 | - | - | - |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | WYP | 24 | - | - | - | 24 | - | - | - | - |
| 4562400 Total | | | | | 471 | 2 | 28 | 8 | 38 | 389 | 6 | 0 | - |
| 4562500 | M&S INV COST OF SALE | 514950 | M&S INVENTORY COST OF SALES | UT | (298) | - | - | - | - | (298) | - | - | - |
| 4562500 Total | | | | | (298) | - | - | - | - | (298) | - | - | - |
| 4562700 | RNW ENRGY CRDT SALES | 301943 | Renewable Energy Credit Sales-Deferral | SG | (1,054) | (16) | (282) | (83) | (147) | (467) | (60) | (0) | - |
| 4562700 | RNW ENRGY CRDT SALES | 301944 | Renewable Energy Credit Sales-Estimate | SG | (344) | (5) | (92) | (27) | (48) | (152) | (19) | (0) | - |
| 4562700 | RNW ENRGY CRDT SALES | 301945 | Renewable Energy Credit Sales | SG | 6,793 | 101 | 1,815 | 535 | 945 | 3,011 | 384 | 3 | - |
| 4562700 | RNW ENRGY CRDT SALES | 352943 | Renwbl En Cr Sls-Amrt | OTHER | 1,524 | - | - | - | - | - | - | - | 1,524 |
| 4562700 | RNW ENRGY CRDT SALES | 352950 | REC Sales - Wind Wake Loss Indemnity | SG | 29 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 4562700 | RNW ENRGY CRDT SALES | 354943 | REC Sales - Pryor Mtn - Deferral | OTHER | 505 | - | - | - | - | - | - | - | 505 |
| 4562700 | RNW ENRGY CRDT SALES | 354945 | REC Sales - Blue Sky Program - Actual | OTHER | 6,830 | - | - | - | - | - | - | - | 6,830 |
| 4562700 Total | | | | | 14,284 | 81 | 1,450 | 427 | 754 | 2,404 | 307 | 2 | 8,859 |
| 4562800 | CA GHG Emission Allo | 352001 | CA GHG Allowance Revenues | OTHER | 15,563 | - | - | - | - | - | - | - | 15,563 |
| 4562800 | CA GHG Emission Allo | 352002 | CA GHG Allowance Revenues - Deferral | OTHER | (15,563) | - | - | - | - | - | - | - | (15,563) |
| 4562800 | CA GHG Emission Allo | 352003 | CA GHG Allowance Revenues - Amortz | OTHER | 11,913 | - | - | - | - | - | - | - | 11,913 |
| 4562800 | CA GHG Emission Allo | 352004 | CA GHG Allow Revenues - SOMAH Amortz | OTHER | 72 | - | - | - | - | - | - | - | 72 |
| 4562800 Total | | | | | 11,985 | - | - | - | - | - | - | - | 11,985 |
| 4563500 | Oth Elec Rev-Def Trn | 305991 | FERC Transmission Refund-Amortz | OR | 4,075 | - | 4,075 | - | - | - | - | - | - |
| 4563500 Total | | | | | 4,075 | - | 4,075 | - | - | - | - | - | - |
| Grand Total | | | | | 5,666,433 | 111,467 | 1,410,899 | 442,409 | 682,826 | 2,507,279 | 344,904 | 13,738 | 152,911 |

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|------------------------|----------------------|---------------------------|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 5000000 | OPER SUPV & ENG | STEX | Steam O&M Expense | SG | 13,299 | 198 | 3,554 | 1,047 | 1,849 | 5,893 | 752 | 5 | - |
| 5000000 | Total | | | | 13,299 | 198 | 3,554 | 1,047 | 1,849 | 5,893 | 752 | 5 | - |
| 5001000 | OPER SUPV & ENG | STEX | Steam O&M Expense | SG | 322 | 5 | 86 | 25 | 45 | 143 | 18 | 0 | - |
| 5001000 | Total | | | | 322 | 5 | 86 | 25 | 45 | 143 | 18 | 0 | - |
| 5010000 | FUEL CONSUMED | NPCX | Net Power Cost Expense | SE | 2,972 | 43 | 752 | 221 | 463 | 1,307 | 185 | 1 | - |
| 5010000 | Total | | | | 2,972 | 43 | 752 | 221 | 463 | 1,307 | 185 | 1 | - |
| 5011000 | FUEL CONSUMED-COAL | NPCX | Net Power Cost Expense | SE | 577,518 | 8,335 | 146,039 | 43,015 | 89,979 | 253,952 | 35,966 | 231 | - |
| 5011000 | Total | | | | 577,518 | 8,335 | 146,039 | 43,015 | 89,979 | 253,952 | 35,966 | 231 | - |
| 5011200 | FUEL - OVRBDN AMORT | STEX | Steam O&M Expense | IDU | 191 | - | - | - | - | - | 191 | - | - |
| 5011200 | FUEL - OVRBDN AMORT | STEX | Steam O&M Expense | WYP | 574 | - | - | - | 574 | - | - | - | - |
| 5011200 | Total | | | | 764 | - | - | - | 574 | - | 191 | - | - |
| 5011300 | FUEL-COAL DC UMW PA PE | STEX | Steam O&M Expense | SE | 2,845 | 41 | 719 | 212 | 443 | 1,251 | 177 | 1 | - |
| 5011300 | Total | | | | 2,845 | 41 | 719 | 212 | 443 | 1,251 | 177 | 1 | - |
| 5011500 | FUEL REG CST DFRL AM | STEX | Steam O&M Expense | SE | 466 | 7 | 118 | 35 | 73 | 205 | 29 | 0 | - |
| 5011500 | Total | | | | 466 | 7 | 118 | 35 | 73 | 205 | 29 | 0 | - |
| 5012000 | FUEL HAND-COAL | STEX | Steam O&M Expense | SE | 7,727 | 112 | 1,954 | 576 | 1,204 | 3,398 | 481 | 3 | - |
| 5012000 | Total | | | | 7,727 | 112 | 1,954 | 576 | 1,204 | 3,398 | 481 | 3 | - |
| 5013000 | START UP FUEL - GAS | NPCX | Net Power Cost Expense | SE | 1,232 | 18 | 312 | 92 | 192 | 542 | 77 | 0 | - |
| 5013000 | Total | | | | 1,232 | 18 | 312 | 92 | 192 | 542 | 77 | 0 | - |
| 5013500 | FUEL CONSUMED-GAS | NPCX | Net Power Cost Expense | SE | 48,644 | 702 | 12,301 | 3,623 | 7,579 | 21,390 | 3,029 | 19 | - |
| 5013500 | Total | | | | 48,644 | 702 | 12,301 | 3,623 | 7,579 | 21,390 | 3,029 | 19 | - |
| 5014000 | FUEL CONSUMED-DIESEL | NPCX | Net Power Cost Expense | SE | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 5014000 | Total | | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 5014500 | START UP FUEL-DIESEL | NPCX | Net Power Cost Expense | SE | 7,184 | 104 | 1,817 | 535 | 1,119 | 3,159 | 447 | 3 | - |
| 5014500 | Total | | | | 7,184 | 104 | 1,817 | 535 | 1,119 | 3,159 | 447 | 3 | - |
| 5015000 | FUEL CONS-RES DISP | NPCX | Net Power Cost Expense | SE | 94 | 1 | 24 | 7 | 15 | 41 | 6 | 0 | - |
| 5015000 | Total | | | | 94 | 1 | 24 | 7 | 15 | 41 | 6 | 0 | - |
| 5015100 | ASH & ASH BYPRD SALE | NPCX | Net Power Cost Expense | SE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 5015100 | Total | | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 5020000 | STEAM EXPENSES | STEX | Steam O&M Expense | SG | 44,611 | 663 | 11,922 | 3,513 | 6,203 | 19,770 | 2,524 | 17 | - |
| 5020000 | Total | | | | 44,611 | 663 | 11,922 | 3,513 | 6,203 | 19,770 | 2,524 | 17 | - |
| 5022000 | STM EXP - FLYASH | STEX | Steam O&M Expense | SG | 5,191 | 77 | 1,387 | 409 | 722 | 2,300 | 294 | 2 | - |
| 5022000 | Total | | | | 5,191 | 77 | 1,387 | 409 | 722 | 2,300 | 294 | 2 | - |
| 5023000 | STM EXP BOTTOM ASH | STEX | Steam O&M Expense | SG | 548 | 8 | 146 | 43 | 76 | 243 | 31 | 0 | - |
| 5023000 | Total | | | | 548 | 8 | 146 | 43 | 76 | 243 | 31 | 0 | - |
| 5024000 | STM EXP SCRUBBER | STEX | Steam O&M Expense | SG | 12,106 | 180 | 3,235 | 953 | 1,683 | 5,365 | 685 | 5 | - |
| 5024000 | Total | | | | 12,106 | 180 | 3,235 | 953 | 1,683 | 5,365 | 685 | 5 | - |
| 5029000 | STM EXP - OTHER | STEX | Steam O&M Expense | SG | 18,760 | 279 | 5,013 | 1,477 | 2,609 | 8,314 | 1,061 | 7 | - |
| 5029000 | Total | | | | 18,760 | 279 | 5,013 | 1,477 | 2,609 | 8,314 | 1,061 | 7 | - |
| 5030000 | STEAM FRM OTH SRCS | NPCX | Net Power Cost Expense | SE | 6,038 | 87 | 1,527 | 450 | 941 | 2,655 | 376 | 2 | - |
| 5030000 | Total | | | | 6,038 | 87 | 1,527 | 450 | 941 | 2,655 | 376 | 2 | - |
| 5050000 | ELECTRIC EXPENSES | STEX | Steam O&M Expense | SG | 706 | 10 | 189 | 56 | 98 | 313 | 40 | 0 | - |
| 5050000 | Total | | | | 706 | 10 | 189 | 56 | 98 | 313 | 40 | 0 | - |
| 5051000 | ELEC EXP GENERAL | STEX | Steam O&M Expense | SG | 21 | 0 | 5 | 2 | 3 | 9 | 1 | 0 | - |
| 5051000 | Total | | | | 21 | 0 | 5 | 2 | 3 | 9 | 1 | 0 | - |
| 5060000 | MISC STEAM PWR EXP | STEX | Steam O&M Expense | SG | 52,148 | 775 | 13,936 | 4,106 | 7,251 | 23,110 | 2,950 | 20 | - |
| 5060000 | Total | | | | 52,148 | 775 | 13,936 | 4,106 | 7,251 | 23,110 | 2,950 | 20 | - |
| 5061000 | MISC STM EXP - CON | STEX | Steam O&M Expense | SG | 1,555 | 23 | 416 | 122 | 216 | 689 | 88 | 1 | - |
| 5061000 | Total | | | | 1,555 | 23 | 416 | 122 | 216 | 689 | 88 | 1 | - |
| 5061100 | MISC STM EXP PLCLU | STEX | Steam O&M Expense | SG | 1,588 | 24 | 424 | 125 | 221 | 704 | 90 | 1 | - |
| 5061100 | Total | | | | 1,588 | 24 | 424 | 125 | 221 | 704 | 90 | 1 | - |
| 5061200 | MISC STM EXP UNMTG | STEX | Steam O&M Expense | SG | 21 | 0 | 6 | 2 | 3 | 9 | 1 | 0 | - |
| 5061200 | Total | | | | 21 | 0 | 6 | 2 | 3 | 9 | 1 | 0 | - |
| 5061300 | MISC STM EXP COMPT | STEX | Steam O&M Expense | SG | 472 | 7 | 126 | 37 | 66 | 209 | 27 | 0 | - |
| 5061300 | Total | | | | 472 | 7 | 126 | 37 | 66 | 209 | 27 | 0 | - |
| 5061400 | MISC STM EXP OFFIC | STEX | Steam O&M Expense | SG | 1,722 | 26 | 460 | 136 | 239 | 763 | 97 | 1 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|-----------------|--------------|-----------------|----------------|----------------|-----------------|----------------|-------------|----------|
| 5061400 Total | | | | | 1,722 | 26 | 460 | 136 | 239 | 763 | 97 | 1 | - |
| 5061500 | MISC STM EXP COMM | STEX | Steam O&M Expense | SG | 129 | 2 | 34 | 10 | 18 | 57 | 7 | 0 | - |
| 5061500 Total | | | | | 129 | 2 | 34 | 10 | 18 | 57 | 7 | 0 | - |
| 5061600 | MISC STM EXP FIRE | STEX | Steam O&M Expense | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 5061600 Total | | | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 5062000 | MISC STM - ENVRMNT | STEX | Steam O&M Expense | SG | 3,253 | 48 | 869 | 256 | 452 | 1,442 | 184 | 1 | - |
| 5062000 Total | | | | | 3,253 | 48 | 869 | 256 | 452 | 1,442 | 184 | 1 | - |
| 5063000 | MISC STEAM JVA CR | STEX | Steam O&M Expense | SG | (41,661) | (619) | (11,133) | (3,280) | (5,793) | (18,462) | (2,357) | (16) | - |
| 5063000 Total | | | | | (41,661) | (619) | (11,133) | (3,280) | (5,793) | (18,462) | (2,357) | (16) | - |
| 5064000 | MISC STM EXP RCRT | STEX | Steam O&M Expense | SG | 30 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5064000 Total | | | | | 30 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5065000 | MISC STM EXP - SEC | STEX | Steam O&M Expense | SG | 595 | 9 | 159 | 47 | 83 | 264 | 34 | 0 | - |
| 5065000 Total | | | | | 595 | 9 | 159 | 47 | 83 | 264 | 34 | 0 | - |
| 5066000 | MISC STM EXP -SFTY | STEX | Steam O&M Expense | SG | 622 | 9 | 166 | 49 | 86 | 276 | 35 | 0 | - |
| 5066000 Total | | | | | 622 | 9 | 166 | 49 | 86 | 276 | 35 | 0 | - |
| 5067000 | MISC STM EXP TRNGG | STEX | Steam O&M Expense | SG | 4,070 | 60 | 1,088 | 320 | 566 | 1,804 | 230 | 2 | - |
| 5067000 Total | | | | | 4,070 | 60 | 1,088 | 320 | 566 | 1,804 | 230 | 2 | - |
| 5069000 | MISC STM EXP WTSPY | STEX | Steam O&M Expense | SG | 7,274 | 108 | 1,944 | 573 | 1,011 | 3,224 | 412 | 3 | - |
| 5069000 Total | | | | | 7,274 | 108 | 1,944 | 573 | 1,011 | 3,224 | 412 | 3 | - |
| 5069900 | MISC STM EXP MISC | STEX | Steam O&M Expense | SG | 3,695 | 55 | 987 | 291 | 514 | 1,637 | 209 | 1 | - |
| 5069900 Total | | | | | 3,695 | 55 | 987 | 291 | 514 | 1,637 | 209 | 1 | - |
| 5070000 | RENTS (STEAM GEN) | STEX | Steam O&M Expense | SG | 413 | 6 | 110 | 33 | 57 | 183 | 23 | 0 | - |
| 5070000 Total | | | | | 413 | 6 | 110 | 33 | 57 | 183 | 23 | 0 | - |
| 5100000 | MNT SUPERV & ENG | STEX | Steam O&M Expense | SG | 1,501 | 22 | 401 | 118 | 209 | 665 | 85 | 1 | - |
| 5100000 Total | | | | | 1,501 | 22 | 401 | 118 | 209 | 665 | 85 | 1 | - |
| 5101000 | MNTNCE SUPVSN &ENG | STEX | Steam O&M Expense | SG | 3,439 | 51 | 919 | 271 | 478 | 1,524 | 195 | 1 | - |
| 5101000 Total | | | | | 3,439 | 51 | 919 | 271 | 478 | 1,524 | 195 | 1 | - |
| 5110000 | MNT OF STRUCTURES | STEX | Steam O&M Expense | SG | 1,588 | 24 | 424 | 125 | 221 | 704 | 90 | 1 | - |
| 5110000 Total | | | | | 1,588 | 24 | 424 | 125 | 221 | 704 | 90 | 1 | - |
| 5111000 | MNT OF STRUCTURES | STEX | Steam O&M Expense | SG | 4,864 | 72 | 1,300 | 383 | 676 | 2,156 | 275 | 2 | - |
| 5111000 Total | | | | | 4,864 | 72 | 1,300 | 383 | 676 | 2,156 | 275 | 2 | - |
| 5111100 | MNT STRCT PMP PLNT | STEX | Steam O&M Expense | SG | 895 | 13 | 239 | 70 | 124 | 397 | 51 | 0 | - |
| 5111100 Total | | | | | 895 | 13 | 239 | 70 | 124 | 397 | 51 | 0 | - |
| 5111200 | MNT STRCT WASTE WT | STEX | Steam O&M Expense | SG | 1,100 | 16 | 294 | 87 | 153 | 488 | 62 | 0 | - |
| 5111200 Total | | | | | 1,100 | 16 | 294 | 87 | 153 | 488 | 62 | 0 | - |
| 5112000 | STRUCTURAL SYSTEMS | STEX | Steam O&M Expense | SG | 8,537 | 127 | 2,281 | 672 | 1,187 | 3,783 | 483 | 3 | - |
| 5112000 Total | | | | | 8,537 | 127 | 2,281 | 672 | 1,187 | 3,783 | 483 | 3 | - |
| 5114000 | MNT OF STRCT CATH | STEX | Steam O&M Expense | SG | 17 | 0 | 5 | 1 | 2 | 8 | 1 | 0 | - |
| 5114000 Total | | | | | 17 | 0 | 5 | 1 | 2 | 8 | 1 | 0 | - |
| 5116000 | MNT STRCT DAM RIVR | STEX | Steam O&M Expense | SG | 178 | 3 | 48 | 14 | 25 | 79 | 10 | 0 | - |
| 5116000 Total | | | | | 178 | 3 | 48 | 14 | 25 | 79 | 10 | 0 | - |
| 5117000 | MNT STRCT FIRE PRT | STEX | Steam O&M Expense | SG | 1,721 | 26 | 460 | 135 | 239 | 763 | 97 | 1 | - |
| 5117000 Total | | | | | 1,721 | 26 | 460 | 135 | 239 | 763 | 97 | 1 | - |
| 5118000 | MNT STRCT-GROUNDS | STEX | Steam O&M Expense | SG | 599 | 9 | 160 | 47 | 83 | 266 | 34 | 0 | - |
| 5118000 Total | | | | | 599 | 9 | 160 | 47 | 83 | 266 | 34 | 0 | - |
| 5119000 | MNT OF STRCT-HVAC | STEX | Steam O&M Expense | SG | 1,552 | 23 | 415 | 122 | 216 | 688 | 88 | 1 | - |
| 5119000 Total | | | | | 1,552 | 23 | 415 | 122 | 216 | 688 | 88 | 1 | - |
| 5119900 | MNT OF STRCT-MISC | STEX | Steam O&M Expense | SG | 915 | 14 | 244 | 72 | 127 | 405 | 52 | 0 | - |
| 5119900 Total | | | | | 915 | 14 | 244 | 72 | 127 | 405 | 52 | 0 | - |
| 5120000 | MANT OF BOILR PLNT | STEX | Steam O&M Expense | SG | 7,958 | 118 | 2,127 | 627 | 1,107 | 3,526 | 450 | 3 | - |
| 5120000 Total | | | | | 7,958 | 118 | 2,127 | 627 | 1,107 | 3,526 | 450 | 3 | - |
| 5121000 | MNT BOILR-AIR HTR | STEX | Steam O&M Expense | SG | 12,503 | 186 | 3,341 | 984 | 1,739 | 5,541 | 707 | 5 | - |
| 5121000 Total | | | | | 12,503 | 186 | 3,341 | 984 | 1,739 | 5,541 | 707 | 5 | - |
| 5121100 | MNT BOILR-CHEM FD | STEX | Steam O&M Expense | SG | 166 | 2 | 44 | 13 | 23 | 73 | 9 | 0 | - |
| 5121100 Total | | | | | 166 | 2 | 44 | 13 | 23 | 73 | 9 | 0 | - |
| 5121200 | MNT BOILR-CL HANDL | STEX | Steam O&M Expense | SG | 4,202 | 62 | 1,123 | 331 | 584 | 1,862 | 238 | 2 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5121200 Total | | | | | 4,202 | 62 | 1,123 | 331 | 584 | 1,862 | 238 | 2 | - |
| 5121400 | MNT BOIL-DEMNERLZ | STEX | Steam O&M Expense | SG | 358 | 5 | 96 | 28 | 50 | 159 | 20 | 0 | - |
| 5121400 Total | | | | | 358 | 5 | 96 | 28 | 50 | 159 | 20 | 0 | - |
| 5121500 | MNT BOIL-EXTRC STM | STEX | Steam O&M Expense | SG | 450 | 7 | 120 | 35 | 63 | 200 | 25 | 0 | - |
| 5121500 Total | | | | | 450 | 7 | 120 | 35 | 63 | 200 | 25 | 0 | - |
| 5121600 | MNT BOILR-FLYASH | STEX | Steam O&M Expense | SG | 3,625 | 54 | 969 | 285 | 504 | 1,606 | 205 | 1 | - |
| 5121600 Total | | | | | 3,625 | 54 | 969 | 285 | 504 | 1,606 | 205 | 1 | - |
| 5121700 | MNT BOIL-FUEL OIL | STEX | Steam O&M Expense | SG | 643 | 10 | 172 | 51 | 89 | 285 | 36 | 0 | - |
| 5121700 Total | | | | | 643 | 10 | 172 | 51 | 89 | 285 | 36 | 0 | - |
| 5121800 | MNT BOIL-FEEDWATR | STEX | Steam O&M Expense | SG | 5,449 | 81 | 1,456 | 429 | 758 | 2,415 | 308 | 2 | - |
| 5121800 Total | | | | | 5,449 | 81 | 1,456 | 429 | 758 | 2,415 | 308 | 2 | - |
| 5121900 | MNT BOIL-FRZ PRTEC | STEX | Steam O&M Expense | SG | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5121900 Total | | | | | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5122000 | MNT BOILR-AUX SYST | STEX | Steam O&M Expense | SG | 909 | 14 | 243 | 72 | 126 | 403 | 51 | 0 | - |
| 5122000 Total | | | | | 909 | 14 | 243 | 72 | 126 | 403 | 51 | 0 | - |
| 5122100 | MNT BOILR-MAIN STM | STEX | Steam O&M Expense | SG | 2,429 | 36 | 649 | 191 | 338 | 1,076 | 137 | 1 | - |
| 5122100 Total | | | | | 2,429 | 36 | 649 | 191 | 338 | 1,076 | 137 | 1 | - |
| 5122200 | MNT BOIL-PLVRZD CL | STEX | Steam O&M Expense | SG | 6,988 | 104 | 1,867 | 550 | 972 | 3,097 | 395 | 3 | - |
| 5122200 Total | | | | | 6,988 | 104 | 1,867 | 550 | 972 | 3,097 | 395 | 3 | - |
| 5122300 | MNT BOIL-PRECIP/BAG | STEX | Steam O&M Expense | SG | 2,130 | 32 | 569 | 168 | 296 | 944 | 120 | 1 | - |
| 5122300 Total | | | | | 2,130 | 32 | 569 | 168 | 296 | 944 | 120 | 1 | - |
| 5122400 | MNT BOIL-PRTRT WTR | STEX | Steam O&M Expense | SG | 379 | 6 | 101 | 30 | 53 | 168 | 21 | 0 | - |
| 5122400 Total | | | | | 379 | 6 | 101 | 30 | 53 | 168 | 21 | 0 | - |
| 5122500 | MNT BOIL-RV OSMIS | STEX | Steam O&M Expense | SG | 157 | 2 | 42 | 12 | 22 | 70 | 9 | 0 | - |
| 5122500 Total | | | | | 157 | 2 | 42 | 12 | 22 | 70 | 9 | 0 | - |
| 5122600 | MNT BOIL-RHEAT ST | STEX | Steam O&M Expense | SG | 639 | 9 | 171 | 50 | 89 | 283 | 36 | 0 | - |
| 5122600 Total | | | | | 639 | 9 | 171 | 50 | 89 | 283 | 36 | 0 | - |
| 5122800 | MNT BOIL-SOOTBLWG | STEX | Steam O&M Expense | SG | 2,389 | 35 | 638 | 188 | 332 | 1,059 | 135 | 1 | - |
| 5122800 Total | | | | | 2,389 | 35 | 638 | 188 | 332 | 1,059 | 135 | 1 | - |
| 5122900 | MNT BOILR-SCRUBBER | STEX | Steam O&M Expense | SG | 7,316 | 109 | 1,955 | 576 | 1,017 | 3,242 | 414 | 3 | - |
| 5122900 Total | | | | | 7,316 | 109 | 1,955 | 576 | 1,017 | 3,242 | 414 | 3 | - |
| 5123000 | MNT BOILR-BOTM ASH | STEX | Steam O&M Expense | SG | 2,385 | 35 | 637 | 188 | 332 | 1,057 | 135 | 1 | - |
| 5123000 Total | | | | | 2,385 | 35 | 637 | 188 | 332 | 1,057 | 135 | 1 | - |
| 5123100 | MNT BOIL-WTR TRTMT | STEX | Steam O&M Expense | SG | 490 | 7 | 131 | 39 | 68 | 217 | 28 | 0 | - |
| 5123100 Total | | | | | 490 | 7 | 131 | 39 | 68 | 217 | 28 | 0 | - |
| 5123200 | MNT BOIL-CNTL SUPT | STEX | Steam O&M Expense | SG | 237 | 4 | 63 | 19 | 33 | 105 | 13 | 0 | - |
| 5123200 Total | | | | | 237 | 4 | 63 | 19 | 33 | 105 | 13 | 0 | - |
| 5123300 | MAINT GEO GATH SYS | STEX | Steam O&M Expense | SG | 174 | 3 | 46 | 14 | 24 | 77 | 10 | 0 | - |
| 5123300 Total | | | | | 174 | 3 | 46 | 14 | 24 | 77 | 10 | 0 | - |
| 5123400 | MAINT OF BOILERS | STEX | Steam O&M Expense | SG | 3,200 | 48 | 855 | 252 | 445 | 1,418 | 181 | 1 | - |
| 5123400 Total | | | | | 3,200 | 48 | 855 | 252 | 445 | 1,418 | 181 | 1 | - |
| 5124000 | MNT BOILR-CONTROLS | STEX | Steam O&M Expense | SG | 1,100 | 16 | 294 | 87 | 153 | 487 | 62 | 0 | - |
| 5124000 Total | | | | | 1,100 | 16 | 294 | 87 | 153 | 487 | 62 | 0 | - |
| 5125000 | MNT BOILER-DRAFT | STEX | Steam O&M Expense | SG | 3,338 | 50 | 892 | 263 | 464 | 1,479 | 189 | 1 | - |
| 5125000 Total | | | | | 3,338 | 50 | 892 | 263 | 464 | 1,479 | 189 | 1 | - |
| 5126000 | MNT BOILR-FIRESIDE | STEX | Steam O&M Expense | SG | 1,668 | 25 | 446 | 131 | 232 | 739 | 94 | 1 | - |
| 5126000 Total | | | | | 1,668 | 25 | 446 | 131 | 232 | 739 | 94 | 1 | - |
| 5127000 | MNT BLR-BEARNG WTR | STEX | Steam O&M Expense | SG | 356 | 5 | 95 | 28 | 50 | 158 | 20 | 0 | - |
| 5127000 Total | | | | | 356 | 5 | 95 | 28 | 50 | 158 | 20 | 0 | - |
| 5128000 | MNT BOILR WTR/STMD | STEX | Steam O&M Expense | SG | 9,818 | 146 | 2,624 | 773 | 1,365 | 4,351 | 555 | 4 | - |
| 5128000 Total | | | | | 9,818 | 146 | 2,624 | 773 | 1,365 | 4,351 | 555 | 4 | - |
| 5129000 | MNT BOIL-COMP AIR | STEX | Steam O&M Expense | SG | 877 | 13 | 234 | 69 | 122 | 389 | 50 | 0 | - |
| 5129000 Total | | | | | 877 | 13 | 234 | 69 | 122 | 389 | 50 | 0 | - |
| 5129900 | MAINT BOILER-MISC | STEX | Steam O&M Expense | SG | 5,200 | 77 | 1,390 | 409 | 723 | 2,304 | 294 | 2 | - |
| 5129900 Total | | | | | 5,200 | 77 | 1,390 | 409 | 723 | 2,304 | 294 | 2 | - |
| 5130000 | MAINT ELEC PLANT | STEX | Steam O&M Expense | SG | 3,758 | 56 | 1,004 | 296 | 523 | 1,665 | 213 | 1 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|---------------|--------------|-----------|----------|
| 5130000 Total | | | | | 3,758 | 56 | 1,004 | 296 | 523 | 1,665 | 213 | 1 | - |
| 5131000 | MAINT ELEC AC | STEX | Steam O&M Expense | SG | 25,514 | 379 | 6,818 | 2,009 | 3,548 | 11,307 | 1,443 | 10 | - |
| 5131000 | MAINT ELEC AC | STEX | Steam O&M Expense | SG | 93 | 1 | 25 | 7 | 13 | 41 | 5 | 0 | - |
| 5131000 Total | | | | | 25,607 | 380 | 6,843 | 2,016 | 3,561 | 11,348 | 1,449 | 10 | - |
| 5131100 | MAINT/LUBE-OIL SYS | STEX | Steam O&M Expense | SG | 783 | 12 | 209 | 62 | 109 | 347 | 44 | 0 | - |
| 5131100 Total | | | | | 783 | 12 | 209 | 62 | 109 | 347 | 44 | 0 | - |
| 5131300 | MAINT/PREVENT ROUT | STEX | Steam O&M Expense | SG | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 5131300 Total | | | | | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 5131400 | MAINT/MAIN TURBINE | STEX | Steam O&M Expense | SG | 7,084 | 105 | 1,893 | 558 | 985 | 3,139 | 401 | 3 | - |
| 5131400 Total | | | | | 7,084 | 105 | 1,893 | 558 | 985 | 3,139 | 401 | 3 | - |
| 5132000 | MAINT ALARMS/INFO | STEX | Steam O&M Expense | SG | 2,085 | 31 | 557 | 164 | 290 | 924 | 118 | 1 | - |
| 5132000 Total | | | | | 2,085 | 31 | 557 | 164 | 290 | 924 | 118 | 1 | - |
| 5133000 | MAINT/AIR-COOL-CON | STEX | Steam O&M Expense | SG | 77 | 1 | 20 | 6 | 11 | 34 | 4 | 0 | - |
| 5133000 Total | | | | | 77 | 1 | 20 | 6 | 11 | 34 | 4 | 0 | - |
| 5134000 | MAINT/COMPNT COOL | STEX | Steam O&M Expense | SG | 247 | 4 | 66 | 19 | 34 | 109 | 14 | 0 | - |
| 5134000 Total | | | | | 247 | 4 | 66 | 19 | 34 | 109 | 14 | 0 | - |
| 5135000 | MAINT/COMPNT AUXIL | STEX | Steam O&M Expense | SG | 1,191 | 18 | 318 | 94 | 166 | 528 | 67 | 0 | - |
| 5135000 Total | | | | | 1,191 | 18 | 318 | 94 | 166 | 528 | 67 | 0 | - |
| 5137000 | MAINT-COOLING TOWR | STEX | Steam O&M Expense | SG | 1,835 | 27 | 491 | 145 | 255 | 813 | 104 | 1 | - |
| 5137000 Total | | | | | 1,835 | 27 | 491 | 145 | 255 | 813 | 104 | 1 | - |
| 5138000 | MAINT-CIRCUL WATER | STEX | Steam O&M Expense | SG | 2,481 | 37 | 663 | 195 | 345 | 1,099 | 140 | 1 | - |
| 5138000 Total | | | | | 2,481 | 37 | 663 | 195 | 345 | 1,099 | 140 | 1 | - |
| 5139000 | MAINT-ELECT - DC | STEX | Steam O&M Expense | SG | 276 | 4 | 74 | 22 | 38 | 122 | 16 | 0 | - |
| 5139000 Total | | | | | 276 | 4 | 74 | 22 | 38 | 122 | 16 | 0 | - |
| 5139900 | MNT ELEC PLT-MISC | STEX | Steam O&M Expense | SG | 160 | 2 | 43 | 13 | 22 | 71 | 9 | 0 | - |
| 5139900 Total | | | | | 160 | 2 | 43 | 13 | 22 | 71 | 9 | 0 | - |
| 5140000 | MAINT MISC STM PLN | STEX | Steam O&M Expense | SG | 2,252 | 33 | 602 | 177 | 313 | 998 | 127 | 1 | - |
| 5140000 Total | | | | | 2,252 | 33 | 602 | 177 | 313 | 998 | 127 | 1 | - |
| 5141000 | MISC STM-COMP AIR | STEX | Steam O&M Expense | SG | 854 | 13 | 228 | 67 | 119 | 378 | 48 | 0 | - |
| 5141000 Total | | | | | 854 | 13 | 228 | 67 | 119 | 378 | 48 | 0 | - |
| 5142000 | MISC STM PLT-CONSU | STEX | Steam O&M Expense | SG | 581 | 9 | 155 | 46 | 81 | 258 | 33 | 0 | - |
| 5142000 Total | | | | | 581 | 9 | 155 | 46 | 81 | 258 | 33 | 0 | - |
| 5144000 | MISC STM PLNT-LAB | STEX | Steam O&M Expense | SG | 406 | 6 | 108 | 32 | 56 | 180 | 23 | 0 | - |
| 5144000 Total | | | | | 406 | 6 | 108 | 32 | 56 | 180 | 23 | 0 | - |
| 5145000 | MAINT MISC-SM TOOL | STEX | Steam O&M Expense | SG | 1,153 | 17 | 308 | 91 | 160 | 511 | 65 | 0 | - |
| 5145000 Total | | | | | 1,153 | 17 | 308 | 91 | 160 | 511 | 65 | 0 | - |
| 5146000 | MAINT/PAGING SYS | STEX | Steam O&M Expense | SG | 179 | 3 | 48 | 14 | 25 | 80 | 10 | 0 | - |
| 5146000 Total | | | | | 179 | 3 | 48 | 14 | 25 | 80 | 10 | 0 | - |
| 5147000 | MAINT/PLANT EQUIP | STEX | Steam O&M Expense | SG | 1,271 | 19 | 340 | 100 | 177 | 563 | 72 | 0 | - |
| 5147000 Total | | | | | 1,271 | 19 | 340 | 100 | 177 | 563 | 72 | 0 | - |
| 5148000 | MAINT/PLT-VEHICLES | STEX | Steam O&M Expense | SG | 2,726 | 40 | 728 | 215 | 379 | 1,208 | 154 | 1 | - |
| 5148000 Total | | | | | 2,726 | 40 | 728 | 215 | 379 | 1,208 | 154 | 1 | - |
| 5149000 | MAINT MISC-OTHER | STEX | Steam O&M Expense | SG | 930 | 14 | 249 | 73 | 129 | 412 | 53 | 0 | - |
| 5149000 Total | | | | | 930 | 14 | 249 | 73 | 129 | 412 | 53 | 0 | - |
| 5149500 | MAINT STM PLT-ENV AM | STEX | Steam O&M Expense | SG | 2,851 | 42 | 762 | 224 | 396 | 1,263 | 161 | 1 | - |
| 5149500 Total | | | | | 2,851 | 42 | 762 | 224 | 396 | 1,263 | 161 | 1 | - |
| 5350000 | OPER SUPERV & ENG | HYEX | Hydro O&M Expense | SG-P | 8,994 | 134 | 2,404 | 708 | 1,251 | 3,986 | 509 | 3 | - |
| 5350000 | OPER SUPERV & ENG | HYEX | Hydro O&M Expense | SG-U | 2,951 | 44 | 789 | 232 | 410 | 1,308 | 167 | 1 | - |
| 5350000 Total | | | | | 11,945 | 177 | 3,192 | 941 | 1,661 | 5,294 | 676 | 5 | - |
| 5360000 | WATER FOR POWER | HYEX | Hydro O&M Expense | SG-P | 342 | 5 | 91 | 27 | 48 | 152 | 19 | 0 | - |
| 5360000 Total | | | | | 342 | 5 | 91 | 27 | 48 | 152 | 19 | 0 | - |
| 5370000 | HYDRAULIC EXPENSES | HYEX | Hydro O&M Expense | SG-P | 2,835 | 42 | 758 | 223 | 394 | 1,256 | 160 | 1 | - |
| 5370000 Total | | | | | 2,835 | 42 | 758 | 223 | 394 | 1,256 | 160 | 1 | - |
| 5371000 | HYDRO/FISH & WILD | HYEX | Hydro O&M Expense | SG-P | 551 | 8 | 147 | 43 | 77 | 244 | 31 | 0 | - |
| 5371000 | HYDRO/FISH & WILD | HYEX | Hydro O&M Expense | SG-U | 136 | 2 | 36 | 11 | 19 | 60 | 8 | 0 | - |
| 5371000 Total | | | | | 687 | 10 | 184 | 54 | 95 | 304 | 39 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|------------------------------|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 5372000 | HYDRO/HATCHERY EXP | HYEX | Hydro O&M Expense | SG-P | 110 | 2 | 29 | 9 | 15 | 49 | 6 | 0 | - |
| 5372000 | Total | | | | 110 | 2 | 29 | 9 | 15 | 49 | 6 | 0 | - |
| 5374000 | HYDRO/OTH REC FAC | HYEX | Hydro O&M Expense | SG-P | 226 | 3 | 60 | 18 | 31 | 100 | 13 | 0 | - |
| 5374000 | HYDRO/OTH REC FAC | HYEX | Hydro O&M Expense | SG-U | 31 | 0 | 8 | 2 | 4 | 14 | 2 | 0 | - |
| 5374000 | Total | | | | 257 | 4 | 69 | 20 | 36 | 114 | 15 | 0 | - |
| 5379000 | HYDRO EXPENSE-OTH | HYEX | Hydro O&M Expense | SG-P | 521 | 8 | 139 | 41 | 72 | 231 | 29 | 0 | - |
| 5379000 | HYDRO EXPENSE-OTH | HYEX | Hydro O&M Expense | SG-U | 135 | 2 | 36 | 11 | 19 | 60 | 8 | 0 | - |
| 5379000 | Total | | | | 656 | 10 | 175 | 52 | 91 | 291 | 37 | 0 | - |
| 5390000 | MSC HYD PWR GEN EX | HYEX | Hydro O&M Expense | SG-P | 12,607 | 187 | 3,369 | 993 | 1,753 | 5,587 | 713 | 5 | - |
| 5390000 | MSC HYD PWR GEN EX | HYEX | Hydro O&M Expense | SG-U | 7,230 | 107 | 1,932 | 569 | 1,005 | 3,204 | 409 | 3 | - |
| 5390000 | Total | | | | 19,836 | 295 | 5,301 | 1,562 | 2,758 | 8,791 | 1,122 | 8 | - |
| 5400000 | RENTS (HYDRO GEN) | HYEX | Hydro O&M Expense | SG-P | 1,971 | 29 | 527 | 155 | 274 | 873 | 112 | 1 | - |
| 5400000 | RENTS (HYDRO GEN) | HYEX | Hydro O&M Expense | SG-U | (130) | (2) | (35) | (10) | (18) | (58) | (7) | (0) | - |
| 5400000 | Total | | | | 1,841 | 27 | 492 | 145 | 256 | 816 | 104 | 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 | 737 | 11 | 197 | 58 | 102 | 327 | 42 | 0 | - |
| 5420000 | MAINT OF STRUCTURE | HYEX | Hydro O&M Expense | SG-U | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 5420000 | Total | | | | 752 | 11 | 201 | 59 | 105 | 333 | 43 | 0 | - |
| 5430000 | MNT DAMS & WTR SYS | HYEX | Hydro O&M Expense | SG-P | 937 | 14 | 250 | 74 | 130 | 415 | 53 | 0 | - |
| 5430000 | MNT DAMS & WTR SYS | HYEX | Hydro O&M Expense | SG-U | 318 | 5 | 85 | 25 | 44 | 141 | 18 | 0 | - |
| 5430000 | Total | | | | 1,255 | 19 | 335 | 99 | 174 | 556 | 71 | 0 | - |
| 5440000 | MAINT OF ELEC PLNT | HYEX | Hydro O&M Expense | SG-U | 108 | 2 | 29 | 9 | 15 | 48 | 6 | 0 | - |
| 5440000 | Total | | | | 108 | 2 | 29 | 9 | 15 | 48 | 6 | 0 | - |
| 5441000 | PRIME MOVERS & GEN | HYEX | Hydro O&M Expense | SG-P | 717 | 11 | 192 | 56 | 100 | 318 | 41 | 0 | - |
| 5441000 | PRIME MOVERS & GEN | HYEX | Hydro O&M Expense | SG-U | 113 | 2 | 30 | 9 | 16 | 50 | 6 | 0 | - |
| 5441000 | Total | | | | 829 | 12 | 222 | 65 | 115 | 368 | 47 | 0 | - |
| 5442000 | ACCESS ELEC EQUIP | HYEX | Hydro O&M Expense | SG-P | 667 | 10 | 178 | 53 | 93 | 296 | 38 | 0 | - |
| 5442000 | ACCESS ELEC EQUIP | HYEX | Hydro O&M Expense | SG-U | 93 | 1 | 25 | 7 | 13 | 41 | 5 | 0 | - |
| 5442000 | Total | | | | 760 | 11 | 203 | 60 | 106 | 337 | 43 | 0 | - |
| 5450000 | MNT MISC HYDRO PLT | HYEX | Hydro O&M Expense | SG-P | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | - |
| 5450000 | Total | | | | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | - |
| 5451000 | MNT-FISH/WILDLIFE | HYEX | Hydro O&M Expense | SG-P | 875 | 13 | 234 | 69 | 122 | 388 | 50 | 0 | - |
| 5451000 | Total | | | | 875 | 13 | 234 | 69 | 122 | 388 | 50 | 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 | 594 | 9 | 159 | 47 | 83 | 263 | 34 | 0 | - |
| 5455000 | MAINT-RDS/TRAIL/BR | HYEX | Hydro O&M Expense | SG-U | 478 | 7 | 128 | 38 | 66 | 212 | 27 | 0 | - |
| 5455000 | Total | | | | 1,072 | 16 | 286 | 84 | 149 | 475 | 61 | 0 | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG | (7,385) | (110) | (1,974) | (581) | (1,027) | (3,273) | (418) | (3) | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG-P | 1,498 | 22 | 400 | 118 | 208 | 664 | 85 | 1 | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG-U | 450 | 7 | 120 | 35 | 63 | 199 | 25 | 0 | - |
| 5459000 | Total | | | | (5,438) | (81) | (1,453) | (428) | (756) | (2,410) | (308) | (2) | - |
| 5459500 | MAINT OF HYDRO PLT-E | HYEX | Hydro O&M Expense | SG-P | 208 | 3 | 56 | 16 | 29 | 92 | 12 | 0 | - |
| 5459500 | Total | | | | 208 | 3 | 56 | 16 | 29 | 92 | 12 | 0 | - |
| 5460000 | OPER SUPERV & ENG | OPEX | Other Production O&M Expense | SG | 470 | 7 | 126 | 37 | 65 | 208 | 27 | 0 | - |
| 5460000 | Total | | | | 470 | 7 | 126 | 37 | 65 | 208 | 27 | 0 | - |
| 5471000 | NATURAL GAS | NPCX | Net Power Cost Expense | SE | 562,162 | 8,114 | 142,156 | 41,871 | 87,587 | 247,200 | 35,010 | 225 | - |
| 5471000 | Total | | | | 562,162 | 8,114 | 142,156 | 41,871 | 87,587 | 247,200 | 35,010 | 225 | - |
| 5480000 | GENERATION EXP | OPEX | Other Production O&M Expense | SG | 21,751 | 323 | 5,812 | 1,713 | 3,024 | 9,639 | 1,231 | 8 | - |
| 5480000 | Total | | | | 21,751 | 323 | 5,812 | 1,713 | 3,024 | 9,639 | 1,231 | 8 | - |
| 5490000 | MIS OTH PWR GEN EX | OPEX | Other Production O&M Expense | OR | 56 | - | 56 | - | - | - | - | - | - |
| 5490000 | MIS OTH PWR GEN EX | OPEX | Other Production O&M Expense | SG | 9,900 | 147 | 2,646 | 780 | 1,377 | 4,387 | 560 | 4 | - |
| 5490000 | Total | | | | 9,956 | 147 | 2,702 | 780 | 1,377 | 4,387 | 560 | 4 | - |
| 5500000 | RENTS (OTHER GEN) | OPEX | Other Production O&M Expense | OR | 376 | - | 376 | - | - | - | - | - | - |
| 5500000 | RENTS (OTHER GEN) | OPEX | Other Production O&M Expense | SG | 10,834 | 161 | 2,895 | 853 | 1,506 | 4,801 | 613 | 4 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|------------------------------|-------|------------------|----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|------------------|
| 5500000 Total | | | | | 11,209 | 161 | 3,271 | 853 | 1,506 | 4,801 | 613 | 4 | - |
| 5520000 | MAINT OF STRUCTURE | OPEX | Other Production O&M Expense | SG | 3,017 | 45 | 806 | 238 | 420 | 1,337 | 171 | 1 | - |
| 5520000 Total | | | | | 3,017 | 45 | 806 | 238 | 420 | 1,337 | 171 | 1 | - |
| 5530000 | MNT GEN & ELEC PLT | OPEX | Other Production O&M Expense | SG | 24,419 | 363 | 6,526 | 1,923 | 3,396 | 10,822 | 1,382 | 9 | - |
| 5530000 Total | | | | | 24,419 | 363 | 6,526 | 1,923 | 3,396 | 10,822 | 1,382 | 9 | - |
| 5540000 | MNT MSC OTH PWR GN | OPEX | Other Production O&M Expense | SG | 1,453 | 22 | 388 | 114 | 202 | 644 | 82 | 1 | - |
| 5540000 Total | | | | | 1,453 | 22 | 388 | 114 | 202 | 644 | 82 | 1 | - |
| 5546000 | MISC PLANT EQUIP | OPEX | Other Production O&M Expense | SG | 18 | 0 | 5 | 1 | 2 | 8 | 1 | 0 | - |
| 5546000 Total | | | | | 18 | 0 | 5 | 1 | 2 | 8 | 1 | 0 | - |
| 5549500 | MAINT OF OTH PWR PLT | OPEX | Other Production O&M Expense | SG | 2,115 | 31 | 565 | 167 | 294 | 937 | 120 | 1 | - |
| 5549500 Total | | | | | 2,115 | 31 | 565 | 167 | 294 | 937 | 120 | 1 | - |
| 5550000 | PURCHASED POWER | PSEX | Power Supply Expense | SG | 2,273 | 34 | 607 | 179 | 316 | 1,007 | 129 | 1 | - |
| 5550000 Total | | | | | 2,273 | 34 | 607 | 179 | 316 | 1,007 | 129 | 1 | - |
| 5552400 | RENEW ENRGY CR PURCH | NPCX | Net Power Cost Expense | OTHER | 7,615 | - | - | - | - | - | - | - | 7,615 |
| 5552400 Total | | | | | 7,615 | - | - | - | - | - | - | - | 7,615 |
| 5552500 | OTH/INT/REC/DEL | NPCX | Net Power Cost Expense | SE | 69,729 | 1,006 | 17,633 | 5,194 | 10,864 | 30,662 | 4,342 | 28 | - |
| 5552500 Total | | | | | 69,729 | 1,006 | 17,633 | 5,194 | 10,864 | 30,662 | 4,342 | 28 | - |
| 5552700 | PURCH POWER-UT SITUS | NPCX | Net Power Cost Expense | UT | 13,678 | - | - | - | - | 13,678 | - | - | - |
| 5552700 Total | | | | | 13,678 | - | - | - | - | 13,678 | - | - | - |
| 5552800 | PURCH POWER-OR SITUS | NPCX | Net Power Cost Expense | OR | 46 | - | 46 | - | - | - | - | - | - |
| 5552800 Total | | | | | 46 | - | 46 | - | - | - | - | - | - |
| 5555700 | NPC Deferral Mchsm | NPCX | Net Power Cost Expense | OTHER | (386,487) | - | - | - | - | - | - | - | (386,487) |
| 5555700 Total | | | | | (386,487) | - | - | - | - | - | - | - | (386,487) |
| 5555900 | Short-Term Firm Whls | NPCX | Net Power Cost Expense | SG | 698,507 | 10,376 | 186,665 | 54,999 | 97,129 | 309,549 | 39,518 | 271 | - |
| 5555900 Total | | | | | 698,507 | 10,376 | 186,665 | 54,999 | 97,129 | 309,549 | 39,518 | 271 | - |
| 5556300 | FIRM ENERGY PURCH | NPCX | Net Power Cost Expense | SG | 474,977 | 7,055 | 126,930 | 37,399 | 66,047 | 210,490 | 26,872 | 184 | - |
| 5556300 Total | | | | | 474,977 | 7,055 | 126,930 | 37,399 | 66,047 | 210,490 | 26,872 | 184 | - |
| 5556400 | FIRM DEMAND PURCH | NPCX | Net Power Cost Expense | SG | 36,724 | 545 | 9,814 | 2,892 | 5,107 | 16,274 | 2,078 | 14 | - |
| 5556400 Total | | | | | 36,724 | 545 | 9,814 | 2,892 | 5,107 | 16,274 | 2,078 | 14 | - |
| 5556700 | POST-MERG FIRM PUR | NPCX | Net Power Cost Expense | SG | (43,990) | (653) | (11,756) | (3,464) | (6,117) | (19,495) | (2,489) | (17) | - |
| 5556700 Total | | | | | (43,990) | (653) | (11,756) | (3,464) | (6,117) | (19,495) | (2,489) | (17) | - |
| 5556710 | EIM - FIRM PURCHASES | NPCX | Net Power Cost Expense | SG | (272,492) | (4,048) | (72,819) | (21,455) | (37,891) | (120,757) | (15,416) | (106) | - |
| 5556710 Total | | | | | (272,492) | (4,048) | (72,819) | (21,455) | (37,891) | (120,757) | (15,416) | (106) | - |
| 5558000 | PUR PWR-UNDR CAP LEA | NPCX | Net Power Cost Expense | SG | 746 | 11 | 199 | 59 | 104 | 331 | 42 | 0 | - |
| 5558000 Total | | | | | 746 | 11 | 199 | 59 | 104 | 331 | 42 | 0 | - |
| 5560000 | SYS CTRL & LD DISP | PSEX | Power Supply Expense | SG | 1,682 | 25 | 450 | 132 | 234 | 746 | 95 | 1 | - |
| 5560000 Total | | | | | 1,682 | 25 | 450 | 132 | 234 | 746 | 95 | 1 | - |
| 5570000 | OTHER EXPENSES | PSEX | Power Supply Expense | SE | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 5570000 | OTHER EXPENSES | PSEX | Power Supply Expense | SG | 33,415 | 496 | 8,930 | 2,631 | 4,648 | 14,808 | 1,890 | 13 | - |
| 5570000 Total | | | | | 33,422 | 496 | 8,931 | 2,632 | 4,648 | 14,811 | 1,891 | 13 | - |
| 5579000 | OTH EXP-ST SITUS ACT | PSEX | Power Supply Expense | IDU | 3,602 | - | - | - | - | - | 3,602 | - | - |
| 5579000 | OTH EXP-ST SITUS ACT | PSEX | Power Supply Expense | OR | 7,168 | - | 7,168 | - | - | - | - | - | - |
| 5579000 Total | | | | | 10,770 | - | 7,168 | - | - | - | 3,602 | - | - |
| 5579100 | OTH EXP-LIQ DAMAGE | PSEX | Power Supply Expense | UT | 35 | - | - | - | - | 35 | - | - | - |
| 5579100 | OTH EXP-LIQ DAMAGE | PSEX | Power Supply Expense | WYU | 62 | - | - | - | 62 | - | - | - | - |
| 5579100 Total | | | | | 97 | - | - | - | 62 | 35 | - | - | - |
| 5600000 | OPER SUPERV & ENG | TNEX | Transmission O&M Expense | SG | 10,932 | 162 | 2,921 | 861 | 1,520 | 4,844 | 618 | 4 | - |
| 5600000 Total | | | | | 10,932 | 162 | 2,921 | 861 | 1,520 | 4,844 | 618 | 4 | - |
| 5612000 | LD - MONITOR & OPER | TNEX | Transmission O&M Expense | SG | 7,448 | 111 | 1,990 | 586 | 1,036 | 3,301 | 421 | 3 | - |
| 5612000 Total | | | | | 7,448 | 111 | 1,990 | 586 | 1,036 | 3,301 | 421 | 3 | - |
| 5614000 | SCHED, SYS CTR & DSP | TNEX | Transmission O&M Expense | SG | 256 | 4 | 69 | 20 | 36 | 114 | 15 | 0 | - |
| 5614000 Total | | | | | 256 | 4 | 69 | 20 | 36 | 114 | 15 | 0 | - |
| 5614010 | EIM - SCHEDULING,SYS | TNEX | Transmission O&M Expense | SG | 628 | 9 | 168 | 49 | 87 | 278 | 36 | 0 | - |
| 5614010 Total | | | | | 628 | 9 | 168 | 49 | 87 | 278 | 36 | 0 | - |
| 5615000 | REL PLAN & STDS DEV | TNEX | Transmission O&M Expense | SG | 2,517 | 37 | 673 | 198 | 350 | 1,115 | 142 | 1 | - |
| 5615000 Total | | | | | 2,517 | 37 | 673 | 198 | 350 | 1,115 | 142 | 1 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|---------------------------|-------|----------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------|
| 5616000 | TRANS SVC STUDIES | TNEX | Transmission O&M Expense | SG | 138 | 2 | 37 | 11 | 19 | 61 | 8 | 0 | - |
| 5616000 | Total | | | | 138 | 2 | 37 | 11 | 19 | 61 | 8 | 0 | - |
| 5617000 | GEN INTERCNCT STUD | TNEX | Transmission O&M Expense | SG | 1,558 | 23 | 416 | 123 | 217 | 690 | 88 | 1 | - |
| 5617000 | Total | | | | 1,558 | 23 | 416 | 123 | 217 | 690 | 88 | 1 | - |
| 5618000 | REL PLN & STAND SVCS | TNEX | Transmission O&M Expense | SG | 5,576 | 83 | 1,490 | 439 | 775 | 2,471 | 315 | 2 | - |
| 5618000 | Total | | | | 5,576 | 83 | 1,490 | 439 | 775 | 2,471 | 315 | 2 | - |
| 5620000 | STATION EXP(TRANS) | TNEX | Transmission O&M Expense | SG | 3,905 | 58 | 1,044 | 307 | 543 | 1,731 | 221 | 2 | - |
| 5620000 | Total | | | | 3,905 | 58 | 1,044 | 307 | 543 | 1,731 | 221 | 2 | - |
| 5630000 | OVERHEAD LINE EXP | TNEX | Transmission O&M Expense | SG | 1,228 | 18 | 328 | 97 | 171 | 544 | 69 | 0 | - |
| 5630000 | Total | | | | 1,228 | 18 | 328 | 97 | 171 | 544 | 69 | 0 | - |
| 5650000 | TRNS ELEC BY OTHRS | NPCX | Net Power Cost Expense | SG | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | - |
| 5650000 | Total | | | | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | - |
| 5650010 | EIM - TRANSM OF ELEC | NPCX | Net Power Cost Expense | SG | 2,635 | 39 | 704 | 207 | 366 | 1,168 | 149 | 1 | - |
| 5650010 | Total | | | | 2,635 | 39 | 704 | 207 | 366 | 1,168 | 149 | 1 | - |
| 5651000 | S/T FIRM WHEELING | NPCX | Net Power Cost Expense | SG | 11,691 | 174 | 3,124 | 921 | 1,626 | 5,181 | 661 | 5 | - |
| 5651000 | Total | | | | 11,691 | 174 | 3,124 | 921 | 1,626 | 5,181 | 661 | 5 | - |
| 5652500 | NON-FIRM WHEEL EXP | NPCX | Net Power Cost Expense | SE | 23,030 | 332 | 5,824 | 1,715 | 3,588 | 10,127 | 1,434 | 9 | - |
| 5652500 | Total | | | | 23,030 | 332 | 5,824 | 1,715 | 3,588 | 10,127 | 1,434 | 9 | - |
| 5654600 | POST-MRG WHEEL EXP | NPCX | Net Power Cost Expense | SG | 125,844 | 1,869 | 33,630 | 9,909 | 17,499 | 55,769 | 7,120 | 49 | - |
| 5654600 | Total | | | | 125,844 | 1,869 | 33,630 | 9,909 | 17,499 | 55,769 | 7,120 | 49 | - |
| 5660000 | MISC TRANS EXPENSE | TNEX | Transmission O&M Expense | SG | 3,619 | 54 | 967 | 285 | 503 | 1,604 | 205 | 1 | - |
| 5660000 | Total | | | | 3,619 | 54 | 967 | 285 | 503 | 1,604 | 205 | 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 | 2,596 | 39 | 694 | 204 | 361 | 1,150 | 147 | 1 | - |
| 5670000 | Total | | | | 2,596 | 39 | 694 | 204 | 361 | 1,150 | 147 | 1 | - |
| 5680000 | MNT SUPERV & ENG | TNEX | Transmission O&M Expense | SG | 1,214 | 18 | 324 | 96 | 169 | 538 | 69 | 0 | - |
| 5680000 | Total | | | | 1,214 | 18 | 324 | 96 | 169 | 538 | 69 | 0 | - |
| 5690000 | MAINT OF STRUCTURE | TNEX | Transmission O&M Expense | SG | 90 | 1 | 24 | 7 | 12 | 40 | 5 | 0 | - |
| 5690000 | Total | | | | 90 | 1 | 24 | 7 | 12 | 40 | 5 | 0 | - |
| 5691000 | MAINT-COMP HW TRANS | TNEX | Transmission O&M Expense | SG | 24 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5691000 | Total | | | | 24 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5692000 | MAINT-COMP SW TRANS | TNEX | Transmission O&M Expense | SG | 133 | 2 | 36 | 10 | 19 | 59 | 8 | 0 | - |
| 5692000 | Total | | | | 133 | 2 | 36 | 10 | 19 | 59 | 8 | 0 | - |
| 5693000 | MAINT-COM EQP TRANS | TNEX | Transmission O&M Expense | SG | 5,920 | 88 | 1,582 | 466 | 823 | 2,624 | 335 | 2 | - |
| 5693000 | Total | | | | 5,920 | 88 | 1,582 | 466 | 823 | 2,624 | 335 | 2 | - |
| 5700000 | MAINT STATION EQIP | TNEX | Transmission O&M Expense | SG | 13,778 | 205 | 3,682 | 1,085 | 1,916 | 6,106 | 780 | 5 | - |
| 5700000 | Total | | | | 13,778 | 205 | 3,682 | 1,085 | 1,916 | 6,106 | 780 | 5 | - |
| 5710000 | MAINT OVHD LINES | TNEX | Transmission O&M Expense | SG | 14,478 | 215 | 3,869 | 1,140 | 2,013 | 6,416 | 819 | 6 | - |
| 5710000 | Total | | | | 14,478 | 215 | 3,869 | 1,140 | 2,013 | 6,416 | 819 | 6 | - |
| 5720000 | MNT UNDERGRD LINES | TNEX | Transmission O&M Expense | SG | 140 | 2 | 38 | 11 | 20 | 62 | 8 | 0 | - |
| 5720000 | Total | | | | 140 | 2 | 38 | 11 | 20 | 62 | 8 | 0 | - |
| 5730000 | MNT MSC TRANS PLNT | TNEX | Transmission O&M Expense | SG | 121 | 2 | 32 | 9 | 17 | 53 | 7 | 0 | - |
| 5730000 | Total | | | | 121 | 2 | 32 | 9 | 17 | 53 | 7 | 0 | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | CA | 736 | 736 | - | - | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | IDU | Distribution O&M Expense | IDU | 167 | - | - | - | - | - | 167 | - | - |
| 5800000 | OPER SUPERV & ENG | OR | Distribution O&M Expense | OR | 387 | - | 387 | - | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | SNPD | Distribution O&M Expense | SNPD | 13,321 | 449 | 3,622 | 831 | 1,333 | 6,411 | 675 | - | - |
| 5800000 | OPER SUPERV & ENG | UT | Distribution O&M Expense | UT | 256 | - | - | - | - | 256 | - | - | - |
| 5800000 | OPER SUPERV & ENG | WA | Distribution O&M Expense | WA | 144 | - | - | 144 | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | WYP | Distribution O&M Expense | WYP | 134 | - | - | - | 134 | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | WYU | Distribution O&M Expense | WYU | 17 | - | - | - | 17 | - | - | - | - |
| 5800000 | Total | | | | 15,162 | 1,185 | 4,009 | 975 | 1,484 | 6,667 | 842 | - | - |
| 5810000 | LOAD DISPATCHING | DNEX | Distribution O&M Expense | SNPD | 15,292 | 516 | 4,157 | 954 | 1,530 | 7,359 | 775 | - | - |
| 5810000 | Total | | | | 15,292 | 516 | 4,157 | 954 | 1,530 | 7,359 | 775 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | CA | 55 | 55 | - | - | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|------|-------|
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | IDU | 302 | - | - | - | - | - | 302 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | OR | 1,240 | - | 1,240 | - | - | - | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | SNPD | 2 | 0 | 1 | 0 | 0 | 1 | 0 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | UT | 2,127 | - | - | - | - | 2,127 | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | WA | 319 | - | - | 319 | - | - | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | WYP | 790 | - | - | - | 790 | - | - | - | - |
| 5820000 | Total | | | | 4,835 | 55 | 1,241 | 319 | 790 | 2,128 | 302 | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | CA | 317 | 317 | - | - | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | IDU | 490 | - | - | - | - | - | 490 | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | OR | 1,744 | - | 1,744 | - | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | UT | 5,850 | - | - | - | - | 5,850 | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WA | 419 | - | - | 419 | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WYP | 900 | - | - | - | 900 | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WYU | 71 | - | - | - | 71 | - | - | - | - |
| 5830000 | Total | | | | 9,791 | 317 | 1,744 | 419 | 971 | 5,850 | 490 | - | - |
| 5850000 | STRT LGHT-SGNL SYS | DNEX | Distribution O&M Expense | SNPD | 279 | 9 | 76 | 17 | 28 | 134 | 14 | - | - |
| 5850000 | Total | | | | 279 | 9 | 76 | 17 | 28 | 134 | 14 | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | CA | 119 | 119 | - | - | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | IDU | 97 | - | - | - | - | - | 97 | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | OR | 1,394 | - | 1,394 | - | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | UT | 598 | - | - | - | - | 598 | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WA | 219 | - | - | 219 | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYP | 274 | - | - | - | 274 | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYU | 61 | - | - | - | 61 | - | - | - | - |
| 5860000 | Total | | | | 2,762 | 119 | 1,394 | 219 | 335 | 598 | 97 | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | CA | 495 | 495 | - | - | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | IDU | 1,043 | - | - | - | - | - | 1,043 | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | OR | 6,998 | - | 6,998 | - | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | UT | 8,190 | - | - | - | - | 8,190 | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WA | 1,457 | - | - | 1,457 | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYP | 1,543 | - | - | - | 1,543 | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYU | 126 | - | - | - | 126 | - | - | - | - |
| 5870000 | Total | | | | 19,852 | 495 | 6,998 | 1,457 | 1,670 | 8,190 | 1,043 | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | CA | (8) | (8) | - | - | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | IDU | 160 | - | - | - | - | - | 160 | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | OR | (303) | - | (303) | - | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | SNPD | 308 | 10 | 84 | 19 | 31 | 148 | 16 | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | UT | 759 | - | - | - | - | 759 | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WA | (23) | - | - | (23) | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYP | 209 | - | - | - | 209 | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYU | (70) | - | - | - | (70) | - | - | - | - |
| 5880000 | Total | | | | 1,032 | 3 | (219) | (4) | 171 | 907 | 175 | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | CA | 36 | 36 | - | - | - | - | - | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | IDU | 41 | - | - | - | - | - | 41 | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | OR | 1,921 | - | 1,921 | - | - | - | - | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | SNPD | 53 | 2 | 14 | 3 | 5 | 26 | 3 | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | UT | 626 | - | - | - | - | 626 | - | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WA | 137 | - | - | 137 | - | - | - | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYP | 379 | - | - | - | 379 | - | - | - | - |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYU | 15 | - | - | - | 15 | - | - | - | - |
| 5890000 | Total | | | | 3,208 | 38 | 1,935 | 140 | 399 | 652 | 44 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | CA | 121 | 121 | - | - | - | - | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | IDU | 107 | - | - | - | - | - | 107 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | OR | 965 | - | 965 | - | - | - | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | SNPD | 2,832 | 95 | 770 | 177 | 283 | 1,363 | 144 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | UT | (4,690) | - | - | - | - | (4,690) | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | WA | 210 | - | - | 210 | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|---------------------------|-------|----------------|---------------|----------------|--------------|--------------|----------------|--------------|------|-------|
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | WYP | 335 | - | - | - | 335 | - | - | - | - |
| 5900000 | Total | | | | (120) | 217 | 1,735 | 387 | 619 | (3,327) | 250 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | CA | 33 | 33 | - | - | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | IDU | 126 | - | - | - | - | - | 126 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | OR | 567 | - | 567 | - | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | SNPD | 83 | 3 | 23 | 5 | 8 | 40 | 4 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | UT | 825 | - | - | - | - | 825 | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WA | 125 | - | - | 125 | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WYP | 184 | - | - | - | 184 | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WYU | 88 | - | - | - | 88 | - | - | - | - |
| 5910000 | Total | | | | 2,032 | 36 | 590 | 130 | 280 | 866 | 130 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | CA | 331 | 331 | - | - | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | IDU | 587 | - | - | - | - | - | 587 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | OR | 3,414 | - | 3,414 | - | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | SNPD | 716 | 24 | 195 | 45 | 72 | 345 | 36 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | UT | 2,216 | - | - | - | - | 2,216 | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WA | 674 | - | - | 674 | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WYP | 944 | - | - | - | 944 | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WYU | (9) | - | - | - | (9) | - | - | - | - |
| 5920000 | Total | | | | 8,874 | 356 | 3,609 | 719 | 1,007 | 2,561 | 623 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | CA | 12,645 | 12,645 | - | - | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | IDU | 3,979 | - | - | - | - | - | 3,979 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | OR | 33,446 | - | 33,446 | - | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | SNPD | 2,910 | 98 | 791 | 182 | 291 | 1,401 | 148 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | UT | 32,568 | - | - | - | - | 32,568 | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WA | 7,131 | - | - | 7,131 | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WYP | 5,591 | - | - | - | 5,591 | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WYU | 1,018 | - | - | - | 1,018 | - | - | - | - |
| 5930000 | Total | | | | 99,289 | 12,744 | 34,237 | 7,312 | 6,900 | 33,969 | 4,127 | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | CA | (182) | (182) | - | - | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | IDU | 40 | - | - | - | - | - | 40 | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | OR | (1,073) | - | (1,073) | - | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | UT | 320 | - | - | - | - | 320 | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | WA | (219) | - | - | (219) | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | WYP | 49 | - | - | - | 49 | - | - | - | - |
| 5931000 | Total | | | | (1,066) | (182) | (1,073) | (219) | 49 | 320 | 40 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | CA | 648 | 648 | - | - | - | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | IDU | 1,005 | - | - | - | - | - | 1,005 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | OR | 8,477 | - | 8,477 | - | - | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | SNPD | 5 | 0 | 1 | 0 | 1 | 3 | 0 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | UT | 21,853 | - | - | - | - | 21,853 | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WA | 1,895 | - | - | 1,895 | - | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WYP | 1,751 | - | - | - | 1,751 | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WYU | 253 | - | - | - | 253 | - | - | - | - |
| 5940000 | Total | | | | 35,887 | 649 | 8,478 | 1,895 | 2,005 | 21,856 | 1,005 | - | - |
| 5950000 | MAINT LINE TRNSFRM | DNEX | Distribution O&M Expense | SNPD | 964 | 32 | 262 | 60 | 96 | 464 | 49 | - | - |
| 5950000 | Total | | | | 964 | 32 | 262 | 60 | 96 | 464 | 49 | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | CA | 72 | 72 | - | - | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | IDU | 56 | - | - | - | - | - | 56 | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | OR | 743 | - | 743 | - | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | UT | 1,054 | - | - | - | - | 1,054 | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WA | 65 | - | - | 65 | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WYP | 366 | - | - | - | 366 | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WYU | 96 | - | - | - | 96 | - | - | - | - |
| 5960000 | Total | | | | 2,451 | 72 | 743 | 65 | 462 | 1,054 | 56 | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | CA | 18 | 18 | - | - | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | IDU | 47 | - | - | - | - | - | 47 | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|-----------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|------|-------|
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | OR | 186 | - | 186 | - | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | SNPD | (1) | (0) | (0) | (0) | (0) | (1) | (0) | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | UT | 313 | - | - | - | - | 313 | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WA | 21 | - | - | 21 | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WYP | 25 | - | - | - | 25 | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WYU | 8 | - | - | - | 8 | - | - | - | - |
| 5970000 | Total | | | | 617 | 18 | 186 | 21 | 33 | 313 | 47 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | CA | 53 | 53 | - | - | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | IDU | 29 | - | - | - | - | - | 29 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | OR | 351 | - | 351 | - | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | SNPD | 848 | 29 | 230 | 53 | 85 | 408 | 43 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | UT | 529 | - | - | - | - | 529 | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | WA | 110 | - | - | 110 | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | WYP | 227 | - | - | - | 227 | - | - | - | - |
| 5980000 | Total | | | | 2,146 | 82 | 581 | 163 | 311 | 937 | 72 | - | - |
| 5989500 | MNT DIST PLNT-ENV AM | DNEX | Distribution O&M Expense | SNPD | 2,692 | 91 | 732 | 168 | 269 | 1,296 | 136 | - | - |
| 5989500 | Total | | | | 2,692 | 91 | 732 | 168 | 269 | 1,296 | 136 | - | - |
| 9010000 | SUPRV (CUST ACCT) | CAEX | Customer Accounting Expense | CN | 2,853 | 65 | 885 | 191 | 203 | 1,388 | 121 | - | - |
| 9010000 | SUPRV (CUST ACCT) | CAEX | Customer Accounting Expense | WYP | 1 | - | - | - | 1 | - | - | - | - |
| 9010000 | Total | | | | 2,854 | 65 | 885 | 191 | 204 | 1,388 | 121 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | CA | 432 | 432 | - | - | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | CN | 566 | 13 | 176 | 38 | 40 | 275 | 24 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | IDU | 1,542 | - | - | - | - | - | 1,542 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | OR | 2,018 | - | 2,018 | - | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | UT | 6,410 | - | - | - | - | 6,410 | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WA | 1,149 | - | - | 1,149 | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WYP | 1,119 | - | - | - | 1,119 | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WYU | 276 | - | - | - | 276 | - | - | - | - |
| 9020000 | Total | | | | 13,511 | 445 | 2,194 | 1,187 | 1,435 | 6,685 | 1,565 | - | - |
| 9030000 | CUST RCRD/COLL EXP | CAEX | Customer Accounting Expense | CN | 1,302 | 30 | 404 | 87 | 93 | 633 | 55 | - | - |
| 9030000 | Total | | | | 1,302 | 30 | 404 | 87 | 93 | 633 | 55 | - | - |
| 9031000 | CUST RCRD/CUST SYS | CAEX | Customer Accounting Expense | CN | 2,312 | 53 | 717 | 155 | 165 | 1,125 | 98 | - | - |
| 9031000 | Total | | | | 2,312 | 53 | 717 | 155 | 165 | 1,125 | 98 | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | CN | 9,688 | 221 | 3,006 | 650 | 690 | 4,713 | 409 | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | OR | 1 | - | 1 | - | - | - | - | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | UT | 0 | - | - | - | - | 0 | - | - | - |
| 9032000 | Total | | | | 9,689 | 221 | 3,006 | 650 | 690 | 4,713 | 409 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | CA | 31 | 31 | - | - | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | CN | 14,491 | 330 | 4,496 | 972 | 1,031 | 7,049 | 612 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | IDU | 173 | - | - | - | - | - | 173 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | OR | 689 | - | 689 | - | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | UT | 1,161 | - | - | - | - | 1,161 | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WA | 156 | - | - | 156 | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WYP | 343 | - | - | - | 343 | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WYU | 35 | - | - | - | 35 | - | - | - | - |
| 9033000 | Total | | | | 17,078 | 361 | 5,185 | 1,127 | 1,409 | 8,210 | 785 | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | CA | 13 | 13 | - | - | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | IDU | 18 | - | - | - | - | - | 18 | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | OR | 58 | - | 58 | - | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | UT | 69 | - | - | - | - | 69 | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WA | 17 | - | - | 17 | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYP | 12 | - | - | - | 12 | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYU | 6 | - | - | - | 6 | - | - | - | - |
| 9035000 | Total | | | | 193 | 13 | 58 | 17 | 18 | 69 | 18 | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | CN | 9,892 | 225 | 3,069 | 663 | 704 | 4,812 | 418 | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | OR | 13 | - | 13 | - | - | - | - | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | WA | 439 | - | - | 439 | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|----------------------------------|-------|-----------------|--------------|-----------------|----------------|----------------|-----------------|----------------|-------------|-------|
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | CA | 108 | 108 | - | - | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | CN | 2,845 | 65 | 883 | 191 | 203 | 1,384 | 120 | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | IDU | 118 | - | - | - | - | - | 118 | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | OR | 501 | - | 501 | - | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | UT | 462 | - | - | - | - | 462 | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WA | 172 | - | - | 172 | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WYP | 187 | - | - | - | 187 | - | - | - | - |
| 9090000 | Total | | | | 4,394 | 173 | 1,384 | 363 | 389 | 1,846 | 238 | - | - |
| 9100000 | MISC CUST SERV/INF | CSEX | Customer Service Expense | CN | 4 | 0 | 1 | 0 | 0 | 2 | 0 | - | - |
| 9100000 | Total | | | | 4 | 0 | 1 | 0 | 0 | 2 | 0 | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | OR | 282 | - | 282 | - | - | - | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | SO | 74,294 | 1,613 | 20,631 | 5,716 | 9,689 | 32,499 | 4,125 | 20 | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | UT | 0 | - | - | - | - | 0 | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | WA | 0 | - | - | 0 | - | - | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | WYP | 0 | - | - | - | 0 | - | - | - | - |
| 9200000 | Total | | | | 74,576 | 1,613 | 20,913 | 5,716 | 9,689 | 32,499 | 4,125 | 20 | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CA | 4 | 4 | - | - | - | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CN | 92 | 2 | 28 | 6 | 7 | 45 | 4 | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | IDU | 1 | - | - | - | - | - | 1 | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | OR | 115 | - | 115 | - | - | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | SO | 15,951 | 346 | 4,429 | 1,227 | 2,080 | 6,977 | 886 | 4 | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | UT | 106 | - | - | - | - | 106 | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WA | 5 | - | - | 5 | - | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYP | 5 | - | - | - | 5 | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYU | 2 | - | - | - | 2 | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | SO | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 9210000 | Total | | | | 16,284 | 353 | 4,573 | 1,239 | 2,094 | 7,129 | 891 | 4 | - |
| 9220000 | A&G EXP TRANSF-CR | AGEX | Administrative & General Expense | SO | (42,850) | (930) | (11,899) | (3,297) | (5,588) | (18,744) | (2,379) | (12) | - |
| 9220000 | Total | | | | (42,850) | (930) | (11,899) | (3,297) | (5,588) | (18,744) | (2,379) | (12) | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | CA | 57 | 57 | - | - | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | IDU | 0 | - | - | - | - | - | 0 | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | OR | 2,636 | - | 2,636 | - | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | SO | 15,504 | 337 | 4,305 | 1,193 | 2,022 | 6,782 | 861 | 4 | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | UT | 1,030 | - | - | - | - | 1,030 | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WA | 0 | - | - | 0 | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYP | 1 | - | - | - | 1 | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYU | 592 | - | - | - | 592 | - | - | - | - |
| 9230000 | Total | | | | 19,820 | 394 | 6,941 | 1,193 | 2,614 | 7,812 | 861 | 4 | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | CA | (2) | (2) | - | - | - | - | - | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | IDU | 1 | - | - | - | - | - | 1 | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | OR | 21 | - | 21 | - | - | - | - | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | SO | 21,261 | 462 | 5,904 | 1,636 | 2,773 | 9,300 | 1,181 | 6 | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | UT | 11 | - | - | - | - | 11 | - | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | WYP | 4 | - | - | - | 4 | - | - | - | - |
| 9239990 | Total | | | | 21,296 | 460 | 5,925 | 1,636 | 2,777 | 9,311 | 1,182 | 6 | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | CA | 1,989 | 1,989 | - | - | - | - | - | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | OR | 8,603 | - | 8,603 | - | - | - | - | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | UT | 474 | - | - | - | - | 474 | - | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | WA | 1,145 | - | - | 1,145 | - | - | - | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | WYP | 13 | - | - | - | 13 | - | - | - | - |
| 9241000 | Total | | | | 12,223 | 1,989 | 8,603 | 1,145 | 13 | 474 | - | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | CA | 335 | 335 | - | - | - | - | - | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | OR | (339) | - | (339) | - | - | - | - | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | WA | (101) | - | - | (101) | - | - | - | - | - |
| 9242000 | Total | | | | (105) | 335 | (339) | (101) | - | - | - | - | - |
| 9243000 | PROP INS - PREMIUMS | AGEX | Administrative & General Expense | SO | 4,518 | 98 | 1,255 | 348 | 589 | 1,977 | 251 | 1 | - |
| 9243000 | Total | | | | 4,518 | 98 | 1,255 | 348 | 589 | 1,977 | 251 | 1 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|----------------------|----------------------------------|-------|-----------------|--------------|----------------|----------------|----------------|----------------|--------------|------------|----------|
| 9250000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | 102,110 | 2,217 | 28,355 | 7,856 | 13,316 | 44,667 | 5,670 | 28 | - |
| 9250000 | Total | | | | 102,110 | 2,217 | 28,355 | 7,856 | 13,316 | 44,667 | 5,670 | 28 | - |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | OR | (9,262) | - | (9,262) | - | - | - | - | - | - |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | 9,262 | 201 | 2,572 | 713 | 1,208 | 4,052 | 514 | 3 | - |
| 9251000 | Total | | | | - | 201 | (6,690) | 713 | 1,208 | 4,052 | 514 | 3 | - |
| 9261200 | PEN EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 23,323 | 506 | 6,477 | 1,794 | 3,042 | 10,203 | 1,295 | 6 | - |
| 9261200 | Total | | | | 23,323 | 506 | 6,477 | 1,794 | 3,042 | 10,203 | 1,295 | 6 | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | CA | (495) | (495) | - | - | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | OR | (6,661) | - | (6,661) | - | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | SO | (8) | (0) | (2) | (1) | (1) | (4) | (0) | (0) | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | UT | (5,495) | - | - | - | - | (5,495) | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | WA | (1,768) | - | - | (1,768) | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | WYP | (3,089) | - | - | - | (3,089) | - | - | - | - |
| 9261500 | Total | | | | (17,515) | (495) | (6,663) | (1,768) | (3,090) | (5,498) | (0) | (0) | - |
| 9262200 | POSTRET EXP-OTH NBC | AGEX | Administrative & General Expense | SO | (2,142) | (47) | (595) | (165) | (279) | (937) | (119) | (1) | - |
| 9262200 | Total | | | | (2,142) | (47) | (595) | (165) | (279) | (937) | (119) | (1) | - |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | IDU | 174 | - | - | - | - | - | 174 | - | - |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | OR | 742 | - | 742 | - | - | - | - | - | - |
| 9262500 | Total | | | | 915 | - | 742 | - | - | - | 174 | - | - |
| 9263200 | SERP EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 2,746 | 60 | 763 | 211 | 358 | 1,201 | 152 | 1 | - |
| 9263200 | Total | | | | 2,746 | 60 | 763 | 211 | 358 | 1,201 | 152 | 1 | - |
| 9269100 | GROSS-UP - PENSION | AGEX | Administrative & General Expense | SO | 6,723 | 146 | 1,867 | 517 | 877 | 2,941 | 373 | 2 | - |
| 9269100 | Total | | | | 6,723 | 146 | 1,867 | 517 | 877 | 2,941 | 373 | 2 | - |
| 9269200 | GROSS-UP - POST-RETR | AGEX | Administrative & General Expense | SO | (281) | (6) | (78) | (22) | (37) | (123) | (16) | (0) | - |
| 9269200 | Total | | | | (281) | (6) | (78) | (22) | (37) | (123) | (16) | (0) | - |
| 9269400 | GROSS-UP - MD/DN/V/L | AGEX | Administrative & General Expense | SO | 62,839 | 1,364 | 17,450 | 4,835 | 8,195 | 27,488 | 3,489 | 17 | - |
| 9269400 | Total | | | | 62,839 | 1,364 | 17,450 | 4,835 | 8,195 | 27,488 | 3,489 | 17 | - |
| 9269500 | GROSS-UP - 401(K) EX | AGEX | Administrative & General Expense | SO | 43,095 | 936 | 11,967 | 3,316 | 5,620 | 18,851 | 2,393 | 12 | - |
| 9269500 | Total | | | | 43,095 | 936 | 11,967 | 3,316 | 5,620 | 18,851 | 2,393 | 12 | - |
| 9269600 | GROSS-UP - POST-EMPL | AGEX | Administrative & General Expense | SO | 5,206 | 113 | 1,446 | 401 | 679 | 2,277 | 289 | 1 | - |
| 9269600 | Total | | | | 5,206 | 113 | 1,446 | 401 | 679 | 2,277 | 289 | 1 | - |
| 9269700 | GROSS-UP - OTH BEN E | AGEX | Administrative & General Expense | SO | 5,803 | 126 | 1,611 | 446 | 757 | 2,538 | 322 | 2 | - |
| 9269700 | Total | | | | 5,803 | 126 | 1,611 | 446 | 757 | 2,538 | 322 | 2 | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | CA | 873 | 873 | - | - | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | IDU | 15 | - | - | - | - | - | 15 | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | OR | 1,614 | - | 1,614 | - | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | SO | 1,630 | 35 | 453 | 125 | 213 | 713 | 91 | 0 | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | UT | 116 | - | - | - | - | 116 | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | WA | 251 | - | - | 251 | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | WYP | 227 | - | - | - | 227 | - | - | - | - |
| 9280000 | Total | | | | 4,727 | 909 | 2,067 | 376 | 440 | 829 | 106 | 0 | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | CA | 68 | 68 | - | - | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | IDU | 578 | - | - | - | - | - | 578 | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | OR | 4,806 | - | 4,806 | - | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | UT | 6,854 | - | - | - | - | 6,854 | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | WA | 1,160 | - | - | 1,160 | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | WYP | 1,726 | - | - | - | 1,726 | - | - | - | - |
| 9282000 | Total | | | | 15,192 | 68 | 4,806 | 1,160 | 1,726 | 6,854 | 578 | - | - |
| 9283000 | FERC FILING FEE | AGEX | Administrative & General Expense | SG | 6,248 | 93 | 1,670 | 492 | 869 | 2,769 | 353 | 2 | - |
| 9283000 | Total | | | | 6,248 | 93 | 1,670 | 492 | 869 | 2,769 | 353 | 2 | - |
| 9290000 | DUPLICATE CHRGS-CR | AGEX | Administrative & General Expense | SO | (9,459) | (205) | (2,627) | (728) | (1,234) | (4,138) | (525) | (3) | - |
| 9290000 | Total | | | | (9,459) | (205) | (2,627) | (728) | (1,234) | (4,138) | (525) | (3) | - |
| 9299100 | DUP CHG CR - PENSION | AGEX | Administrative & General Expense | SO | (6,723) | (146) | (1,867) | (517) | (877) | (2,941) | (373) | (2) | - |
| 9299100 | Total | | | | (6,723) | (146) | (1,867) | (517) | (877) | (2,941) | (373) | (2) | - |
| 9299200 | DUP CHG CR - POST-RT | AGEX | Administrative & General Expense | SO | 281 | 6 | 78 | 22 | 37 | 123 | 16 | 0 | - |
| 9299200 | Total | | | | 281 | 6 | 78 | 22 | 37 | 123 | 16 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|------------------|----------------|-----------------|----------------|----------------|------------------|----------------|--------------|------------------|
| 9299400 | DUP CHG CR - M/D/V/L | AGEX | Administrative & General Expense | SO | (62,839) | (1,364) | (17,450) | (4,835) | (8,195) | (27,488) | (3,489) | (17) | - |
| 9299400 Total | | | | | (62,839) | (1,364) | (17,450) | (4,835) | (8,195) | (27,488) | (3,489) | (17) | - |
| 9299500 | DUP CHRG CR - 401(K) | AGEX | Administrative & General Expense | SO | (43,095) | (936) | (11,967) | (3,316) | (5,620) | (18,851) | (2,393) | (12) | - |
| 9299500 Total | | | | | (43,095) | (936) | (11,967) | (3,316) | (5,620) | (18,851) | (2,393) | (12) | - |
| 9299600 | DUP CHG CR - POST-EM | AGEX | Administrative & General Expense | SO | (5,206) | (113) | (1,446) | (401) | (679) | (2,277) | (289) | (1) | - |
| 9299600 Total | | | | | (5,206) | (113) | (1,446) | (401) | (679) | (2,277) | (289) | (1) | - |
| 9299700 | DUP CHG CR - OTH BEN | AGEX | Administrative & General Expense | SO | (5,803) | (126) | (1,611) | (446) | (757) | (2,538) | (322) | (2) | - |
| 9299700 Total | | | | | (5,803) | (126) | (1,611) | (446) | (757) | (2,538) | (322) | (2) | - |
| 9301000 | GEN ADVERTISNG EXP | AGEX | Administrative & General Expense | SO | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 9301000 Total | | | | | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | CA | 1 | 1 | - | - | - | - | - | - | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | OR | 1 | - | 1 | - | - | - | - | - | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | SO | 2,296 | 50 | 638 | 177 | 299 | 1,004 | 127 | 1 | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | UT | 56 | - | - | - | - | 56 | - | - | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | WYP | 87 | - | - | - | 87 | - | - | - | - |
| 9302000 Total | | | | | 2,440 | 51 | 638 | 177 | 386 | 1,060 | 127 | 1 | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | CA | 67 | 67 | - | - | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | IDU | 0 | - | - | - | - | - | 0 | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | OR | 306 | - | 306 | - | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | SO | (682) | (15) | (189) | (52) | (89) | (298) | (38) | (0) | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | UT | 2 | - | - | - | - | 2 | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | WA | 21 | - | - | 21 | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | WYP | 7 | - | - | - | 7 | - | - | - | - |
| 9310000 Total | | | | | (278) | 53 | 117 | (31) | (82) | (296) | (38) | (0) | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | CA | 125 | 125 | - | - | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | CN | 53 | 1 | 17 | 4 | 4 | 26 | 2 | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | IDU | 1 | - | - | - | - | - | 1 | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | OR | 214 | - | 214 | - | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | SO | 25,454 | 553 | 7,069 | 1,958 | 3,320 | 11,135 | 1,413 | 7 | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | UT | 68 | - | - | - | - | 68 | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WA | 118 | - | - | 118 | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYP | 5 | - | - | - | 5 | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYU | 1 | - | - | - | 1 | - | - | - | - |
| 9350000 Total | | | | | 26,039 | 679 | 7,299 | 2,080 | 3,329 | 11,229 | 1,416 | 7 | - |
| 9359500 | MAINT GEN PLT-ENV AM | AGEX | Administrative & General Expense | SO | 36 | 1 | 10 | 3 | 5 | 16 | 2 | 0 | - |
| 9359500 Total | | | | | 36 | 1 | 10 | 3 | 5 | 16 | 2 | 0 | - |
| Grand Total | | | | | 3,226,137 | 69,466 | 928,881 | 263,745 | 481,400 | 1,529,166 | 203,033 | 1,201 | (250,755) |

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|-------------------|--|-------|---------|------------|--------|------------|---------|---------|--------|------|-------|
| 4030000 | DEPN EXPENSE-ELECT | 3102000 | LAND RIGHTS | SG | 711 | 11 | 190 | 56 | 99 | 315 | 40 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 43,513 | 646 | 11,628 | 3,426 | 6,051 | 19,283 | 2,462 | 17 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | SG | 235,503 | 3,498 | 62,934 | 18,543 | 32,747 | 104,365 | 13,324 | 91 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | SG | 48,887 | 726 | 13,064 | 3,849 | 6,798 | 21,664 | 2,766 | 19 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 17,990 | 267 | 4,807 | 1,416 | 2,502 | 7,972 | 1,018 | 7 | - |
| 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 | 1,645 | 24 | 440 | 130 | 229 | 729 | 93 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-P | 70 | 1 | 19 | 5 | 10 | 31 | 4 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-U | 40 | 1 | 11 | 3 | 6 | 18 | 2 | 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 | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | SG-U | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-P | 77 | 1 | 21 | 6 | 11 | 34 | 4 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-U | 302 | 4 | 81 | 24 | 42 | 134 | 17 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 2,059 | 31 | 550 | 162 | 286 | 912 | 116 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 394 | 6 | 105 | 31 | 55 | 175 | 22 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 3,717 | 55 | 993 | 293 | 517 | 1,647 | 210 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 32 | 0 | 9 | 3 | 4 | 14 | 2 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 506 | 8 | 135 | 40 | 70 | 224 | 29 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 17 | 0 | 5 | 1 | 2 | 7 | 1 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 125 | 2 | 33 | 10 | 17 | 55 | 7 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 1,074 | 16 | 287 | 85 | 149 | 476 | 61 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 10,936 | 162 | 2,922 | 861 | 1,521 | 4,846 | 619 | 4 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 4,103 | 61 | 1,096 | 323 | 571 | 1,818 | 232 | 2 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P | 595 | 9 | 159 | 47 | 83 | 264 | 34 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U | 17 | 0 | 5 | 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | 2,228 | 33 | 595 | 175 | 310 | 987 | 126 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 1,957 | 29 | 523 | 154 | 272 | 867 | 111 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | 1,831 | 27 | 489 | 144 | 255 | 811 | 104 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 592 | 9 | 158 | 47 | 82 | 262 | 33 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 5 | 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 | 47 | 1 | 13 | 4 | 7 | 21 | 3 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 642 | 10 | 172 | 51 | 89 | 284 | 36 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 125 | 2 | 33 | 10 | 17 | 55 | 7 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3402000 | LAND RIGHTS | SG | 183 | 3 | 49 | 14 | 25 | 81 | 10 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | OR | 0 | - | 0 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 7,598 | 113 | 2,030 | 598 | 1,057 | 3,367 | 430 | 3 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | UT | 3 | - | - | - | - | 3 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | 540 | 8 | 144 | 43 | 75 | 239 | 31 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS | SG | 170,636 | 2,535 | 45,600 | 13,436 | 23,727 | 75,619 | 9,654 | 66 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | SG | 22,428 | 333 | 5,993 | 1,766 | 3,119 | 9,939 | 1,269 | 9 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | UT | 13 | - | - | - | - | 13 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 13,723 | 204 | 3,667 | 1,081 | 1,908 | 6,081 | 776 | 5 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | UT | 4 | - | - | - | - | 4 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 751 | 11 | 201 | 59 | 104 | 333 | 42 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3502000 | LAND RIGHTS | SG | 2,871 | 43 | 767 | 226 | 399 | 1,272 | 162 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 5,032 | 75 | 1,345 | 396 | 700 | 2,230 | 285 | 2 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT | SG | 43,103 | 640 | 11,519 | 3,394 | 5,994 | 19,101 | 2,439 | 17 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 3,153 | 47 | 842 | 248 | 438 | 1,397 | 178 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 451 | 7 | 121 | 36 | 63 | 200 | 26 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | SG | 21,733 | 323 | 5,808 | 1,711 | 3,022 | 9,631 | 1,230 | 8 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | SG | 26,768 | 398 | 7,153 | 2,108 | 3,722 | 11,862 | 1,514 | 10 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 29,647 | 440 | 7,923 | 2,334 | 4,122 | 13,138 | 1,677 | 12 | - |



Depreciation Expense (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|-------------------|---------------------------------------|-------|--------|------------|--------|------------|---------|--------|-------|------|-------|
| 4030000 | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT | SG | 60 | 1 | 16 | 5 | 8 | 27 | 3 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 146 | 2 | 39 | 12 | 20 | 65 | 8 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3590000 | ROADS AND TRAILS | SG | 147 | 2 | 39 | 12 | 20 | 65 | 8 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | CA | 13 | 13 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | IDU | 25 | - | - | - | - | - | 25 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | OR | 67 | - | 67 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | UT | 188 | - | - | - | - | 188 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WA | 8 | - | - | 8 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYP | 82 | - | - | - | 82 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYU | 105 | - | - | - | 105 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 99 | 99 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 65 | - | - | - | - | - | 65 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 525 | - | 525 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 1,218 | - | - | - | - | 1,218 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 129 | - | - | 129 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 300 | - | - | - | 300 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 79 | - | - | - | 79 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | CA | 759 | 759 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | IDU | 879 | - | - | - | - | - | 879 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | OR | 5,723 | - | 5,723 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | UT | 12,612 | - | - | - | - | 12,612 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WA | 1,891 | - | - | 1,891 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WYP | 2,518 | - | - | - | 2,518 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WYU | 367 | - | - | - | 367 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 12 | 12 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 12 | - | - | - | - | - | 12 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 92 | - | 92 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 174 | - | - | - | - | 174 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 35 | - | - | 35 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 39 | - | - | - | 39 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 6 | - | - | - | 6 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 3,178 | 3,178 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 3,588 | - | - | - | - | - | 3,588 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 15,358 | - | 15,358 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 16,500 | - | - | - | - | 16,500 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 4,117 | - | - | 4,117 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 5,206 | - | - | - | 5,206 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 1,032 | - | - | - | 1,032 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 1,144 | 1,144 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 1,023 | - | - | - | - | - | 1,023 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 6,506 | - | 6,506 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 7,314 | - | - | - | - | 7,314 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 2,106 | - | - | 2,106 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 2,793 | - | - | - | 2,793 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 364 | - | - | - | 364 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | CA | 472 | 472 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | IDU | 294 | - | - | - | - | - | 294 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | OR | 1,996 | - | 1,996 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | UT | 5,916 | - | - | - | - | 5,916 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WA | 530 | - | - | 530 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYP | 819 | - | - | - | 819 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYU | 151 | - | - | - | 151 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 545 | 545 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 610 | - | - | - | - | - | 610 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 4,410 | - | 4,410 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 12,595 | - | - | - | - | 12,595 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 742 | - | - | 742 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 1,302 | - | - | - | 1,302 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 488 | - | - | - | 488 | - | - | - | - |



Depreciation Expense (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|-------------------|----------------------------------|-------|--------|------------|--------|------------|---------|--------|-------|------|-------|
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | CA | 1,339 | 1,339 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | IDU | 2,000 | - | - | - | - | - | 2,000 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | OR | 11,851 | - | 11,851 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | UT | 14,980 | - | - | - | - | 14,980 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WA | 2,964 | - | - | 2,964 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYP | 3,443 | - | - | - | 3,443 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYU | 482 | - | - | - | 482 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | CA | 265 | 265 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | IDU | 227 | - | - | - | - | - | 227 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | OR | 2,209 | - | 2,209 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | UT | 2,411 | - | - | - | - | 2,411 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WA | 585 | - | - | 585 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYP | 432 | - | - | - | 432 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYU | 95 | - | - | - | 95 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | CA | 400 | 400 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | IDU | 935 | - | - | - | - | - | 935 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | OR | 4,815 | - | 4,815 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | UT | 6,947 | - | - | - | - | 6,947 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WA | 1,215 | - | - | 1,215 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYP | 1,171 | - | - | - | 1,171 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYU | 398 | - | - | - | 398 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | CA | 311 | 311 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | IDU | 761 | - | - | - | - | - | 761 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | OR | 1,743 | - | 1,743 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | UT | 6,654 | - | - | - | - | 6,654 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WA | 776 | - | - | 776 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYP | 765 | - | - | - | 765 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYU | 147 | - | - | - | 147 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 15 | 15 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 8 | - | - | - | - | - | 8 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 116 | - | 116 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 264 | - | - | - | - | 264 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 20 | - | - | 20 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 30 | - | - | - | 30 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 5 | - | - | - | 5 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 28 | 28 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 35 | - | - | - | - | - | 35 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 616 | - | 616 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 1,147 | - | - | - | - | 1,147 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 119 | - | - | 119 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 237 | - | - | - | 237 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 63 | - | - | - | 63 | - | - | - | - |
| 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 | 76 | 76 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 209 | 5 | 65 | 14 | 15 | 102 | 9 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 223 | - | - | - | - | - | 223 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 786 | - | 786 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 23 | 0 | 6 | 2 | 4 | 10 | 1 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 277 | 4 | 74 | 22 | 38 | 123 | 16 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 2,368 | 51 | 658 | 182 | 309 | 1,036 | 131 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 1,200 | - | - | - | - | 1,200 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 242 | - | - | 242 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 257 | - | - | - | 257 | - | - | - | - |



Depreciation Expense (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|-------------------|---|-------|--------|------------|--------|------------|---------|-------|-------|------|-------|
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 117 | - | - | - | 117 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CA | 5 | 5 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CN | 37 | 1 | 12 | 3 | 3 | 18 | 2 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | IDU | 4 | - | - | - | - | - | 4 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | OR | 67 | - | 67 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SG | 88 | 1 | 23 | 7 | 12 | 39 | 5 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SO | 691 | 15 | 192 | 53 | 90 | 302 | 38 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | UT | 49 | - | - | - | - | 49 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WA | 3 | - | - | 3 | - | - | - | - | - |
| 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 | 10 | 10 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 520 | 12 | 161 | 35 | 37 | 253 | 22 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 80 | - | - | - | - | - | 80 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 188 | - | 188 | - | - | - | - | - | - |
| 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 | 531 | 8 | 142 | 42 | 74 | 236 | 30 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 11,854 | 257 | 3,292 | 912 | 1,546 | 5,185 | 658 | 3 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 153 | - | - | - | - | 153 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 66 | - | - | 66 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 301 | - | - | - | 301 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 15 | - | - | - | 15 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | OR | 0 | - | 0 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SG | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SO | 71 | 2 | 20 | 5 | 9 | 31 | 4 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | UT | 1 | - | - | - | - | 1 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | WYU | 1 | - | - | - | 1 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CA | 5 | 5 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | IDU | 24 | - | - | - | - | - | 24 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | OR | 112 | - | 112 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SG | 259 | 4 | 69 | 20 | 36 | 115 | 15 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SO | 9 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | UT | 160 | - | - | - | - | 160 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WA | 27 | - | - | 27 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYP | 51 | - | - | - | 51 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYU | 0 | - | - | - | 0 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 44 | 44 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 93 | - | - | - | - | - | 93 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 462 | - | 462 | - | - | - | - | - | - |
| 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 | 895 | 13 | 239 | 71 | 125 | 397 | 51 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 75 | 2 | 21 | 6 | 10 | 33 | 4 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 694 | - | - | - | - | 694 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 120 | - | - | 120 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 169 | - | - | - | 169 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 13 | - | - | - | 13 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CA | 29 | 29 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | IDU | 70 | - | - | - | - | - | 70 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | OR | 512 | - | 512 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SE | 61 | 1 | 15 | 5 | 10 | 27 | 4 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SG | 349 | 5 | 93 | 27 | 48 | 155 | 20 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SO | 263 | 6 | 73 | 20 | 34 | 115 | 15 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | UT | 423 | - | - | - | - | 423 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WA | 73 | - | - | 73 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYP | 146 | - | - | - | 146 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYU | 5 | - | - | - | 5 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CA | 230 | 230 | - | - | - | - | - | - | - |



Depreciation Expense (Actuals)

Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|--|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------------|
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CN | 148 | 3 | 46 | 10 | 11 | 72 | 6 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | IDU | 595 | - | - | - | - | - | 595 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | OR | 2,561 | - | 2,561 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SE | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SG | 8,127 | 121 | 2,172 | 640 | 1,130 | 3,601 | 460 | 3 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SO | 4,078 | 89 | 1,132 | 314 | 532 | 1,784 | 226 | 1 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | UT | 2,843 | - | - | - | - | 2,843 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WA | 515 | - | - | 515 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYP | 1,128 | - | - | - | 1,128 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYU | 260 | - | - | - | 260 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CA | 29 | 29 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 28 | - | - | - | - | - | 28 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | OR | 214 | - | 214 | - | - | - | - | - | - |
| 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 | 349 | 5 | 93 | 27 | 49 | 155 | 20 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SO | 17 | 0 | 5 | 1 | 2 | 7 | 1 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | UT | 177 | - | - | - | - | 177 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WA | 43 | - | - | 43 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 55 | - | - | - | 55 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 11 | - | - | - | 11 | - | - | - | - |
| 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 | 64 | - | 64 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SG | 146 | 2 | 39 | 12 | 20 | 65 | 8 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 102 | 2 | 28 | 8 | 13 | 45 | 6 | 0 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 74 | - | - | - | - | 74 | - | - | - |
| 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 | | | | | 978,484 | 20,445 | 264,429 | 76,159 | 130,992 | 431,600 | 54,567 | 293 | - |
| 4032000 | DEPR - STEAM | 565131 | DEPR - PROD STEAM NOT CLASSIFIED | SG | 2,323 | 35 | 621 | 183 | 323 | 1,030 | 131 | 1 | - |
| 4032000 | DEPR - STEAM | 565247 | Depr - Prod Steam UT STEP | OTHER | (6,749) | - | - | - | - | - | - | - | (6,749) |
| 4032000 Total | | | | | (4,426) | 35 | 621 | 183 | 323 | 1,030 | 131 | 1 | (6,749) |
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-P | (465) | (7) | (124) | (37) | (65) | (206) | (26) | (0) | - |
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-U | 398 | 6 | 106 | 31 | 55 | 176 | 23 | 0 | - |
| 4033000 Total | | | | | (67) | (1) | (18) | (5) | (9) | (30) | (4) | (0) | - |
| 4034000 | DEPR - OTHER | 565134 | DEPR - PROD OTHER NOT CLASSIFIED | SG | 355 | 5 | 95 | 28 | 49 | 157 | 20 | 0 | - |
| 4034000 Total | | | | | 355 | 5 | 95 | 28 | 49 | 157 | 20 | 0 | - |
| 4035000 | DEPR-TRANSMISSION | 565141 | DEPR - TRANS ASSETS NOT CLASSIFIED | SG | 3,998 | 59 | 1,068 | 315 | 556 | 1,772 | 226 | 2 | - |
| 4035000 Total | | | | | 3,998 | 59 | 1,068 | 315 | 556 | 1,772 | 226 | 2 | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | CA | 170 | 170 | - | - | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | IDU | 133 | - | - | - | - | - | 133 | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | OR | 670 | - | 670 | - | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | UT | 1,168 | - | - | - | - | 1,168 | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WA | 218 | - | - | 218 | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WYP | 295 | - | - | - | 295 | - | - | - | - |
| 4036000 Total | | | | | 2,652 | 170 | 670 | 218 | 295 | 1,168 | 133 | - | - |
| 4037000 | DEPR - GENERAL | 565201 | DEPR - GEN ASSETS NOT CLASSIFIED | SG | 2,646 | 39 | 707 | 208 | 368 | 1,172 | 150 | 1 | - |
| 4037000 Total | | | | | 2,646 | 39 | 707 | 208 | 368 | 1,172 | 150 | 1 | - |
| 4039999 | DEPR EXP-ELEC, OTH | 565970 | DEPRECIATION-JOINT OWNER BILLED-CREDIT | SG | (256) | (4) | (68) | (20) | (36) | (114) | (14) | (0) | - |
| 4039999 Total | | | | | (256) | (4) | (68) | (20) | (36) | (114) | (14) | (0) | - |
| Grand Total | | | | | 983,386 | 20,748 | 267,504 | 77,085 | 132,538 | 436,755 | 55,209 | 296 | (6,749) |

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | 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 | 678 | 10 | 181 | 53 | 94 | 300 | 38 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | SG-P | 2,682 | 40 | 717 | 211 | 373 | 1,189 | 152 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | SG-U | 336 | 5 | 90 | 26 | 47 | 149 | 19 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | OR | 9 | - | 9 | - | - | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | SG | 1,015 | 15 | 271 | 80 | 141 | 450 | 57 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | UT | 48 | - | - | - | - | 48 | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | WYP | 59 | - | - | - | 59 | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3031050 | RWT - RCMS WORK TRACKING | SO | 89 | 2 | 25 | 7 | 12 | 39 | 5 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3031680 | CADOPS - COMPUTER-ASSISTED DISTRIBUTION | SO | 922 | 20 | 256 | 71 | 120 | 403 | 51 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3031830 | CUSTOMER SERVICE SYSTEM | CN | 6,749 | 154 | 2,094 | 453 | 480 | 3,283 | 285 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3032040 | SAP | SO | 5,381 | 117 | 1,494 | 414 | 702 | 2,354 | 299 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032130 | NODAL PRICING SOFTWARE | SG | 639 | 9 | 171 | 50 | 89 | 283 | 36 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032140 | ESM-IRP | SO | 554 | 12 | 154 | 43 | 72 | 242 | 31 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032150 | CELONIS | SO | 845 | 18 | 235 | 65 | 110 | 370 | 47 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032160 | ARCOS | SO | 623 | 14 | 173 | 48 | 81 | 272 | 35 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032170 | AZURE B2C - IDENTITY MGT | SO | 286 | 6 | 79 | 22 | 37 | 125 | 16 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032180 | IAM - SCHEDULING/TAGGING SYSTEM | SO | 273 | 6 | 76 | 21 | 36 | 119 | 15 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032190 | 4040000/3032190 | SO | 154 | 3 | 43 | 12 | 20 | 68 | 9 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032200 | ITOA | SO | 855 | 19 | 238 | 66 | 112 | 374 | 47 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032210 | FACILITY INSPECTION REPORTING SYS | SO | 307 | 7 | 85 | 24 | 40 | 134 | 17 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 9 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032600 | SINGLE PERSON SCHEDULING | SO | 184 | 4 | 51 | 14 | 24 | 81 | 10 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032640 | TIBCO SOFTWARE | SO | 206 | 4 | 57 | 16 | 27 | 90 | 11 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL | SO | 1,531 | 33 | 425 | 118 | 200 | 670 | 85 | 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 | 34 | 60 | 191 | 24 | 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 | 2 | 0 | 1 | 0 | 0 | 1 | 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 | 28 | 1 | 8 | 2 | 4 | 12 | 2 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032860 | WEB SOFTWARE | SO | 1,870 | 41 | 519 | 144 | 244 | 818 | 104 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | 360 | 5 | 96 | 28 | 50 | 160 | 20 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT | SO | 483 | 10 | 134 | 37 | 63 | 211 | 27 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 2,395 | 36 | 640 | 189 | 333 | 1,061 | 135 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033220 | MONARCH EMS/SCADA | SO | 3,540 | 77 | 983 | 272 | 462 | 1,548 | 197 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033240 | IEE - Itron Enterprise Addition | CN | 487 | 11 | 151 | 33 | 35 | 237 | 21 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3033250 | AMI Metering Software | CN | 5,622 | 128 | 1,744 | 377 | 400 | 2,735 | 238 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3033260 | Big Data & Analytics | SO | 2,196 | 48 | 610 | 169 | 286 | 961 | 122 | 1 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033270 | CES - Customer Experience System | CN | 2,129 | 48 | 661 | 143 | 152 | 1,036 | 90 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3033280 | MAPAPPS - Mapping Systems Application | SO | 1,785 | 39 | 496 | 137 | 233 | 781 | 99 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033290 | CUSTOMER CONTACTS | CN | 781 | 18 | 242 | 52 | 56 | 380 | 33 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3033310 | C&T - ENERGY TRADING SYSTEM | SO | 331 | 7 | 92 | 25 | 43 | 145 | 18 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSMISSION) | SO | 54 | 1 | 15 | 4 | 7 | 24 | 3 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033370 | DISTRIBUTION INTANGIBLES | WYP | 119 | - | - | - | 119 | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3033410 | M365 | SO | 742 | 16 | 206 | 57 | 97 | 325 | 41 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033420 | SUBSTATION RELIABILITY SOFTWARE | SO | 131 | 3 | 36 | 10 | 17 | 57 | 7 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033430 | DEPLOY DISTRIBUTION MGMT SYSTEM | SO | 286 | 6 | 79 | 22 | 37 | 125 | 16 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033440 | DISTRIBUTION ENGINEERING COSTS | SO | 185 | 4 | 51 | 14 | 24 | 81 | 10 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033450 | MAXIMO | SO | 812 | 18 | 226 | 62 | 106 | 355 | 45 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033460 | AURORA | SO | 143 | 3 | 40 | 11 | 19 | 62 | 8 | 0 | - |

| | | | | | | | | | | | | | |
|----------------------|----------------------|---------|--|-------|-----------------|--------------|-----------------|-----------------|---------------|---------------|-----------------|------------|--------------|
| 4040000 | AMOR LTD TRM PLNT | 3033470 | AUGMENTED REALITY | SO | 92 | 2 | 26 | 7 | 12 | 40 | 5 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3033480 | CXP | CN | 38 | 1 | 12 | 3 | 3 | 18 | 2 | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | CA | 2 | 2 | - | - | - | - | - | - | - |
| 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 | 9,239 | 137 | 2,469 | 727 | 1,285 | 4,094 | 523 | 4 | - |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SO | 500 | 11 | 139 | 38 | 65 | 219 | 28 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | UT | 1 | - | - | - | - | 1 | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WA | 3 | - | - | 3 | - | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WYP | 57 | - | - | - | 57 | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG | 196 | 3 | 52 | 15 | 27 | 87 | 11 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3035330 | OATI-OASIS INTERFACE | SO | 69 | 2 | 19 | 5 | 9 | 30 | 4 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 313 | 5 | 84 | 25 | 43 | 139 | 18 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3456000 | Electric Equipment - Leasehold Improveme | OR | 41 | - | 41 | - | - | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 144 | - | 144 | - | - | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 108 | 2 | 30 | 8 | 14 | 47 | 6 | 0 | - |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 96 | - | - | 96 | - | - | - | - | - |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 84 | - | - | - | 84 | - | - | - | - |
| 4040000 Total | | | | | 60,417 | 1,190 | 17,106 | 4,572 | 7,331 | 27,057 | 3,149 | 14 | - |
| 4049000 | AMR LTD TRM PLNT-OTH | 566201 | Amort Exp - Hydro - UT Klamath Adj | OTHEP | 4,210 | - | - | - | - | - | - | - | 4,210 |
| 4049000 | AMR LTD TRM PLNT-OTH | 566970 | AMORTIZATION JO BILL CREDIT | SG | (477) | (7) | (128) | (38) | (66) | (212) | (27) | (0) | - |
| 4049000 Total | | | | | 3,733 | (7) | (128) | (38) | (66) | (212) | (27) | (0) | 4,210 |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | SG | 831 | 12 | 222 | 65 | 116 | 368 | 47 | 0 | - |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | UT | 302 | - | - | - | - | 302 | - | - | - |
| 4061000 Total | | | | | 1,133 | 12 | 222 | 65 | 116 | 670 | 47 | 0 | - |
| 4073000 | REGULATORY DEBITS | 566940 | AMORT OF REG ASSETS - DEBITS | SG | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | - |
| 4073000 | REGULATORY DEBITS | 566982 | Amortz Reg A-Unrcvrd Plt/Decom Csts-ID | IDU | 66 | - | - | - | - | - | 66 | - | - |
| 4073000 | REGULATORY DEBITS | 566983 | Amortz Reg A-Unrcvrd Plt/Decom Csts-OR | OR | 179 | - | 179 | - | - | - | - | - | - |
| 4073000 | REGULATORY DEBITS | 566984 | Amortz Reg A-Unrcvrd Plt/Decom Csts-UT | UT | 2,994 | - | - | - | - | 2,994 | - | - | - |
| 4073000 | REGULATORY DEBITS | 566986 | Amortz Reg A-Unrcvrd Plt/Decom Csts-WY | WYP | 4,716 | - | - | - | 4,716 | - | - | - | - |
| 4073000 | REGULATORY DEBITS | 566992 | OR Meters Replaced by AMI Amortization | OTHEP | 2,916 | - | - | - | - | - | - | - | 2,916 |
| 4073000 | REGULATORY DEBITS | 586902 | Preferred Stock Repurchase Loss Amort | OTHEP | 124 | - | - | - | - | - | - | - | 124 |
| 4073000 Total | | | | | 11,022 | 0 | 187 | 2 | 4,720 | 3,006 | 67 | 0 | 3,040 |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | IDU | 7,499 | - | - | - | - | - | 7,499 | - | - |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | OR | 56,674 | - | 56,674 | - | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | WA | 16,148 | - | - | 16,148 | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | IDU | 419 | - | - | - | - | - | 419 | - | - |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | OR | 1,404 | - | 1,404 | - | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | WA | 637 | - | - | 637 | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | IDU | 37 | - | - | - | - | - | 37 | - | - |
| 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 | 16 | - | - | 16 | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | IDU | 2,232 | - | - | - | - | - | 2,232 | - | - |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | OR | 837 | - | 837 | - | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | WA | 718 | - | - | 718 | - | - | - | - | - |
| 4074100 | Reg Credits-BPA Exch | 301601 | BPA Reg Bill Bal Acct - St/Hwy Lighting | OR | 0 | - | 0 | - | - | - | - | - | - |
| 4074100 Total | | | | | 86,624 | - | 58,916 | 17,520 | - | - | 10,187 | - | - |
| 4074200 | Reg Credits-BPA Exch | 505201 | Regional Bill Intchg Rec/Del-OR (PP) | OR | (58,916) | - | (58,916) | - | - | - | - | - | - |
| 4074200 | Reg Credits-BPA Exch | 505202 | Regional Bill Intchg Rec/Del-WA (PP) | WA | (17,520) | - | - | (17,520) | - | - | - | - | - |
| 4074200 | Reg Credits-BPA Exch | 505204 | Regional Bill Intchg Rec/Del-ID (RMP) | IDU | (10,187) | - | - | - | - | - | (10,187) | - | - |
| 4074200 Total | | | | | (86,624) | - | (58,916) | (17,520) | - | - | (10,187) | - | - |
| Grand Total | | | | | 76,305 | 1,195 | 17,387 | 4,602 | 12,100 | 30,521 | 3,236 | 14 | 7,250 |

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)
 Sum of Range: 01/2022 - 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|--------------------------------------|-------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|------------|----------|
| 4081000 | TAX OTH INC-U OP I | 584960 | Taxes Other Non-Income - Credit | SO | (483) | (10) | (134) | (37) | (63) | (211) | (27) | (0) | - |
| 4081000 Total | | | | | (483) | (10) | (134) | (37) | (63) | (211) | (27) | (0) | - |
| 4081500 | PROPERTY TAXES | 579000 | PROPERTY TAX | GPS | 142,570 | 3,096 | 39,591 | 10,969 | 18,593 | 62,366 | 7,916 | 39 | - |
| 4081500 Total | | | | | 142,570 | 3,096 | 39,591 | 10,969 | 18,593 | 62,366 | 7,916 | 39 | - |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | CA | 1,534 | 1,534 | - | - | - | - | - | - | - |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | OR | 28,407 | - | 28,407 | - | - | - | - | - | - |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | UT | 8 | - | - | - | - | 8 | - | - | - |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | WA | 1 | - | - | 1 | - | - | - | - | - |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | WYP | 1,864 | - | - | - | 1,864 | - | - | - | - |
| 4081800 Total | | | | | 31,814 | 1,534 | 28,407 | 1 | 1,864 | 8 | - | - | - |
| 4081990 | MISC TAXES - OTHER | 583260 | PUBLIC UTILITY TAX | SO | 15,481 | 336 | 4,299 | 1,191 | 2,019 | 6,772 | 860 | 4 | - |
| 4081990 | MISC TAXES - OTHER | 583261 | OREGON ENERGY RESOURCE SUPPLIER TA | OR | 1,617 | - | 1,617 | - | - | - | - | - | - |
| 4081990 | MISC TAXES - OTHER | 583263 | MONTANA ENERGY TAX | SE | 379 | 5 | 96 | 28 | 59 | 167 | 24 | 0 | - |
| 4081990 | MISC TAXES - OTHER | 583265 | WASHINGTON GROSS REVENUE TAX - SERV | WA | 19 | - | - | 19 | - | - | - | - | - |
| 4081990 | MISC TAXES - OTHER | 583266 | IDAHO KILOWATT HOUR TAX | SE | 40 | 1 | 10 | 3 | 6 | 18 | 2 | 0 | - |
| 4081990 | MISC TAXES - OTHER | 583267 | WYOMING ANNUAL CORPORATION FEE (TAX) | WYP | 105 | - | - | - | 105 | - | - | - | - |
| 4081990 | MISC TAXES - OTHER | 583269 | MONTANA WHOLESALE ENERGY TAX | SE | 274 | 4 | 69 | 20 | 43 | 121 | 17 | 0 | - |
| 4081990 | MISC TAXES - OTHER | 583273 | Wyoming Wind Generation Tax | SG | 2,229 | 33 | 596 | 176 | 310 | 988 | 126 | 1 | - |
| 4081990 | MISC TAXES - OTHER | 583274 | Nevada Commerce Tax | SO | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 4081990 | MISC TAXES - OTHER | 584100 | GOVERNMENT ROYALTIES | SE | 483 | 7 | 122 | 36 | 75 | 212 | 30 | 0 | - |
| 4081990 Total | | | | | 20,644 | 387 | 6,814 | 1,474 | 2,620 | 8,284 | 1,060 | 6 | - |
| Grand Total | | | | | 194,545 | 5,006 | 74,678 | 12,407 | 23,014 | 70,447 | 8,949 | 45 | - |

B6. FEDERAL INCOME TAXES



Schedule M (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | | Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--|------------|--------------|------------|------------|------------|------------|--------------|------------|----------|-----------|
| 4098200 | 105127 | Book Depr Allocated to Medicare and M&E | SCHMDEXP | 143 | 3 | 39 | 11 | 19 | 63 | 8 | 0 | 0 |
| 4098200 | 130100 | Non - Deductible Expenses | SO | 659 | 14 | 183 | 51 | 86 | 288 | 37 | 0 | 0 |
| 4098200 | 130400 | PMINondeductible Exp | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130505 | Executive Compensation 162(m) | SO | 1,018 | 22 | 283 | 78 | 133 | 445 | 56 | 0 | 0 |
| 4098200 | 130750 | Nondeductible Fringe Benefits | SO | 157 | 3 | 44 | 12 | 21 | 69 | 9 | 0 | 0 |
| 4098200 | 130755 | Nondeductible Parking Costs | SO | 507 | 11 | 141 | 39 | 66 | 222 | 28 | 0 | 0 |
| 4098200 | 505505 | Income Tax Interest | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 610106 | PMIFuel Tax Cr | SE | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 4098200 | 610107 | PMI Dividend Gross Up for Foreign Tax Cr | SO | 43 | 1 | 12 | 3 | 6 | 19 | 2 | 0 | 0 |
| 4098200 Total | | | | 2,541 | 55 | 704 | 196 | 332 | 1,113 | 141 | 1 | 0 |
| 4098300 | 105100 | Capitalized Labor Costs | SO | 5,446 | 118 | 1,512 | 419 | 710 | 2,382 | 302 | 1 | 0 |
| 4098300 | 105120 | Book Depreciation | SCHMDEXP | 1,084,757 | 22,887 | 295,079 | 85,032 | 146,201 | 481,777 | 60,900 | 327 | 0 |
| 4098300 | 105121 | PMIBook Depreciation | SE | 6,260 | 90 | 1,583 | 466 | 975 | 2,753 | 390 | 3 | 0 |
| 4098300 | 105130 | CIAC | CIAC | 127,757 | 4,307 | 34,734 | 7,971 | 12,784 | 61,486 | 6,475 | 0 | 0 |
| 4098300 | 105140 | Highway relocation | SNPD | 2,643 | 89 | 719 | 165 | 264 | 1,272 | 134 | 0 | 0 |
| 4098300 | 105142 | Avoided Costs | SNP | 61,931 | 1,233 | 16,697 | 4,591 | 8,052 | 27,884 | 3,454 | 18 | 2 |
| 4098300 | 105471 | UT Kalamath Relicensing Costs | OTHER | (32,081) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (32,081) |
| 4098300 | 210200 | Prepaid Taxes-property taxes | GPS | (3,304) | (72) | (917) | (254) | (431) | (1,445) | (183) | (1) | 0 |
| 4098300 | 220100 | Bad Debts Allowance - Cash Basis | BADDEBT | 696 | 15 | 301 | 94 | 40 | 235 | 11 | 0 | 0 |
| 4098300 | 320270 | Reg Asset FAS 158 Pension Liab Adj | SO | 38,858 | 844 | 10,791 | 2,990 | 5,068 | 16,998 | 2,158 | 11 | 0 |
| 4098300 | 320280 | Reg Asset FAS 158 Post Retire Liab | SO | (8,953) | (194) | (2,486) | (689) | (1,168) | (3,916) | (497) | (2) | 0 |
| 4098300 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | 885 | 19 | 246 | 68 | 115 | 387 | 49 | 0 | 0 |
| 4098300 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | OTHER | 539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 539 |
| 4098300 | 415251 | Reg Asset - Low Carbon Energy Standards | OTHER | (582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (582) |
| 4098300 | 415252 | Reg Asset - Distribution System Plan - O | OTHER | (995) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (995) |
| 4098300 | 415261 | Reg Asset-UT Wildland Fire Protection | OTHER | (5,829) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,829) |
| 4098300 | 415262 | Reg Asset -Wildfire Mitigation Account - | OTHER | (70,047) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (70,047) |
| 4098300 | 415263 | Reg Asset - Wildfire Damaged Asset - OR | OR | (71) | 0 | (71) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415264 | Reg Asset - TB Flats - OR | OTHER | (5,737) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,737) |
| 4098300 | 415270 | Reg Asset - Electric Vehicle Charging In | OTHER | 5,044 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,044 |
| 4098300 | 415301 | Environmental Costs WA | WA | 453 | 0 | 0 | 453 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415305 | Reg Asset - Cedar Springs II - OR | OTHER | (304) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (304) |
| 4098300 | 415424 | Contra Reg Asset - Deer Creek Abandonmen | SE | 5,238 | 76 | 1,324 | 390 | 816 | 2,303 | 326 | 2 | 0 |
| 4098300 | 415426 | Reg Asset - 2020 GRC - Meters Replaced b | OTHER | 2,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,509 |
| 4098300 | 415430 | Reg Asset - CA - Transportation Electri | OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 4098300 | 415702 | Reg Asset - Lake Side Liq. | WYP | 27 | 0 | 0 | 0 | 27 | 0 | 0 | 0 | 0 |
| 4098300 | 415703 | Goodnoe Hills Liquidation Damages - WY | WYP | 21 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 |
| 4098300 | 415710 | Reg Liability - WA - Accelerated Depreci | WA | (17,418) | 0 | 0 | (17,418) | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415728 | Contra Reg Asset - Cholla U4 Closure - O | OR | (12) | 0 | (12) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415729 | Contra Reg Asset - Cholla U4 Closure - U | UT | (0) | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 |
| 4098300 | 415730 | Contra Reg Asset - Cholla U4 Closure - W | WYP | (0) | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 |
| 4098300 | 415734 | Reg Asset - Cholla Unrecovered Plant - C | CA | 241 | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415736 | Reg Asset - Cholla Unrecovered Plant - W | WYP | 3,810 | 0 | 0 | 0 | 3,810 | 0 | 0 | 0 | 0 |
| 4098300 | 415840 | Reg Asset-Deferred OR Independent Evalua | OTHER | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2) |
| 4098300 | 415841 | Reg Asset - Emergency Service Programs - | OTHER | (376) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (376) |
| 4098300 | 415842 | Reg Asset-Arrearage Payment Program(CAPP | OTHER | (227) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (227) |
| 4098300 | 415843 | Reg Asset-Arrearage Payment Program(CAPP | OTHER | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 234 |
| 4098300 | 415855 | CA - January 2010 Storm Costs | OTHER | 354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354 |
| 4098300 | 415857 | ID - Deferred Overburden Costs | OTHER | 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 191 |
| 4098300 | 415858 | WY - Deferred Overburden Costs | WYP | 574 | 0 | 0 | 0 | 574 | 0 | 0 | 0 | 0 |
| 4098300 | 415868 | Reg Asset - UT - Solar Incentive Program | OTHER | (539) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (539) |
| 4098300 | 415876 | Deferred Excess Net PowerCosts - OR | OTHER | (117,338) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (117,338) |
| 4098300 | 415926 | Reg Liability - Depreciation Decrease - | OTHER | (2,566) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,566) |
| 4098300 | 415942 | Reg Liability - Steam Decommissioning - | WA | 3,570 | 0 | 0 | 3,570 | 0 | 0 | 0 | 0 | 0 |



Schedule M (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | | Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|------------|----------|------------|---------|------------|---------|---------|-------|------|----------|
| 4098300 | 425105 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | (669) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (669) |
| 4098300 | 425360 | Hermiston Swap | SG | 172 | 3 | 46 | 14 | 24 | 76 | 10 | 0 | 0 |
| 4098300 | 425380 | Idaho Customer Balancing Account | OTHER | (1,008) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,008) |
| 4098300 | 430100 | Customer Service / Weatherization | OTHER | (12,077) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,077) |
| 4098300 | 505115 | Sales & Use Tax Accrual | SO | 1,056 | 23 | 293 | 81 | 138 | 462 | 59 | 0 | 0 |
| 4098300 | 505125 | ACCRUED ROYALTIES | SE | 612 | 9 | 155 | 46 | 95 | 269 | 38 | 0 | 0 |
| 4098300 | 505400 | Bonus Liability | SO | (95) | (2) | (26) | (7) | (12) | (42) | (5) | (0) | 0 |
| 4098300 | 505450 | Accrued Payroll Taxes | SO | (12,550) | (272) | (3,485) | (966) | (1,637) | (5,490) | (697) | (3) | 0 |
| 4098300 | 5054501 | Accrued Payroll Taxes - PMI | SE | (504) | (7) | (127) | (38) | (79) | (222) | (31) | (0) | 0 |
| 4098300 | 505520 | Bonus Accrual - PMI | SE | 37 | 1 | 9 | 3 | 6 | 16 | 2 | 0 | 0 |
| 4098300 | 505525 | Accrued Severance -PMI | SE | (1,150) | (17) | (291) | (86) | (179) | (506) | (72) | (0) | 0 |
| 4098300 | 505600 | Sick Leave Vacation & Personal Time | SO | (431) | (9) | (120) | (33) | (56) | (188) | (24) | (0) | 0 |
| 4098300 | 505601 | Sick Leave Accrual - PMI | SE | (14) | (0) | (4) | (1) | (2) | (6) | (1) | (0) | 0 |
| 4098300 | 505700 | Accrued Retention Bonus | SO | 27 | 1 | 7 | 2 | 4 | 12 | 1 | 0 | 0 |
| 4098300 | 605100 | Trojan Decommissioning Costs | TROJD | (220) | (3) | (58) | (17) | (31) | (97) | (13) | (0) | 0 |
| 4098300 | 605710 | Reverse Accrued Final Reclamation | OTHER | (320) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (320) |
| 4098300 | 605715 | Trapper Mine Contract Obligation | SE | 2,851 | 41 | 721 | 212 | 444 | 1,254 | 178 | 1 | 0 |
| 4098300 | 610141 | WA Rate Refunds | OTHER | (2,145) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,145) |
| 4098300 | 610145 | REG LIAB-DSM | OTHER | 1,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,048 |
| 4098300 | 610150 | REG LIABILITY - BRIDGER MINE ACCELERATED | OR | 3,639 | 0 | 3,639 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610155 | Reg Liability - Plant Closure Cost - WA | WA | 1,356 | 0 | 0 | 1,356 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705241 | Reg Liability - CA California Alternativ | OTHER | (594) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (594) |
| 4098300 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | OTHER | (1,594) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,594) |
| 4098300 | 705263 | Reg Liability - Sale of REC's-WA | OTHER | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79 |
| 4098300 | 705266 | Reg Liability - Energy Savings Assistanc | OTHER | (571) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (571) |
| 4098300 | 705267 | Reg Liability - WA Decoupling Mechanism | OTHER | 3,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,210 |
| 4098300 | 705336 | Reg Liability - Sale of Renewable Energy | OTHER | (283) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (283) |
| 4098300 | 705340 | Reg Liability - Excess Income Tax Deferr | OTHER | (2,513) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,513) |
| 4098300 | 705342 | Reg Liability - Excess Income Tax Deferr | OTHER | (6,596) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,596) |
| 4098300 | 705344 | Reg Liability - Excess Income Tax Deferr | OTHER | (1,419) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,419) |
| 4098300 | 705345 | Reg Liability - Excess Income Tax Deferr | OTHER | 678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 678 |
| 4098300 | 705352 | Reg Liability - CA Klamath River Dams Re | CA | (0) | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705400 | Reg Liability - OR Injuries & Damages Re | OR | (9,262) | 0 | (9,262) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705410 | Reg Liability - Cholla Decommissioning - | CA | (23) | (23) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705411 | Reg Liability - Cholla Decommissioning - | IDU | (88) | 0 | 0 | 0 | 0 | 0 | (88) | 0 | 0 |
| 4098300 | 705412 | Reg Liability - Cholla Decommissioning - | OR | (387) | 0 | (387) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705413 | Reg Liability - Cholla Decommissioning - | UT | (654) | 0 | 0 | 0 | 0 | (654) | 0 | 0 | 0 |
| 4098300 | 705414 | Reg Liability - Cholla Decommissioning - | WYP | 400 | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 0 |
| 4098300 | 705420 | Reg Liability - CA GHG Allowance Revenue | OTHER | 1,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,647 |
| 4098300 | 705425 | Reg Liability - Bridger Mine Accelerated | WA | 2,549 | 0 | 0 | 2,549 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705450 | Reg Liability - Property Insurance Reser | CA | (1,892) | (1,892) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705451 | Reg Liability - OR Property Insurance Re | OR | (8,990) | 0 | (8,990) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705452 | Reg Liability - Property Insurance Reser | WA | (484) | 0 | 0 | (484) | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705455 | Reg Liability - WY Property Insurance Re | WYP | 13 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 0 |
| 4098300 | 705511 | Regulatory Liability - CA Deferred Exces | OTHER | (346) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (346) |
| 4098300 | 705515 | Regulatory Liability - OR Deferred Exces | OTHER | (3,918) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,918) |
| 4098300 | 705519 | Regulatory Liability - WA Deferred Exces | OTHER | (2,766) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,766) |
| 4098300 | 705531 | Regulatory Liability - UT Solar Feed-in | OTHER | (53) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (53) |
| 4098300 | 715105 | MCI FOG Wire Lease | SG | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 |
| 4098300 | 715720 | NW Power Act-WA | OTHER | (835) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (835) |
| 4098300 | 720300 | Pension / Retirement (Accrued / Prepaid) | SO | (125) | (3) | (35) | (10) | (16) | (55) | (7) | (0) | 0 |
| 4098300 | 740100 | Post Merger Loss-Reacquired Debt | SNP | 444 | 9 | 120 | 33 | 58 | 200 | 25 | 0 | 0 |
| 4098300 | 910245 | Contra Receivable from Joint Owners | SO | (208) | (5) | (58) | (16) | (27) | (91) | (12) | (0) | 0 |
| 4098300 | 910905 | Bridger Coal Company Underground Mine Co | SE | (82) | (1) | (21) | (6) | (13) | (36) | (5) | (0) | 0 |



Schedule M (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | | Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--|------------|------------------|---------------|----------------|----------------|----------------|------------------|----------------|------------|-----------------|
| 4099300 | 415676 | Reg Asset - WY - Deferred Stock Redempti | OTHER | (28) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (28) |
| 4099300 | 415677 | Reg Asset - Pref Stock Redemp Loss WA | OTHER | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13) |
| 4099300 | 415680 | Deferred Intervenor Funding Grants-OR | OTHER | 487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 487 |
| 4099300 | 415701 | CA Deferred Intervenor Funding | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 4099300 | 415720 | Reg Asset - Community Solar - OR | OTHER | 761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 761 |
| 4099300 | 415815 | Insurance Reserve | SO | 135,713 | 2,947 | 37,687 | 10,441 | 17,699 | 59,366 | 7,535 | 37 | 0 |
| 4099300 | 415833 | Reg Asset - Pension Settlement - CA | OTHER | 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 508 |
| 4099300 | 415862 | Reg Asset - CA Mobile Home Park Conversi | OTHER | (10) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (10) |
| 4099300 | 415863 | Reg Asset - UT Subscriber Solar Program | UT | (55) | 0 | 0 | 0 | 0 | (55) | 0 | 0 | 0 |
| 4099300 | 415866 | Reg Asset - OR Solar Feed-in Tariff | OTHER | (435) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (435) |
| 4099300 | 415870 | CA Def Excess NPC | OTHER | 8,191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,191 |
| 4099300 | 415874 | Deferred Excess Net Power Costs - WY 08 | OTHER | 63,618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,618 |
| 4099300 | 415875 | Deferred Excess Net Power Costs - UT | OTHER | 118,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,323 |
| 4099300 | 415878 | REG ASSET - UT LIQUIDATED DAMAGES NAUG | UT | (35) | 0 | 0 | 0 | 0 | (35) | 0 | 0 | 0 |
| 4099300 | 415879 | Reg Asset - WY Liquidation Damages N2 | WYP | (6) | 0 | 0 | 0 | (6) | 0 | 0 | 0 | 0 |
| 4099300 | 415882 | Deferral of Renewable Energy Credit - WA | OTHER | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 4099300 | 415885 | Reg Asset - Noncurrent Reclass - Other | OTHER | (350) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (350) |
| 4099300 | 415892 | Deferred Excess Net Power Costs - ID 09 | OTHER | 17,374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,374 |
| 4099300 | 415920 | Reg Asset - Depreciation Increase - ID | IDU | (3,485) | 0 | 0 | 0 | 0 | 0 | (3,485) | 0 | 0 |
| 4099300 | 415921 | Reg Asset - Depreciation Increase - UT | UT | (128) | 0 | 0 | 0 | 0 | (128) | 0 | 0 | 0 |
| 4099300 | 415922 | Reg Asset - Depreciation Increase - WY | WYP | (442) | 0 | 0 | 0 | (442) | 0 | 0 | 0 | 0 |
| 4099300 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | UT | 4,969 | 0 | 0 | 0 | 0 | 4,969 | 0 | 0 | 0 |
| 4099300 | 415929 | Reg Asset - Carbon Decommissioning - CA | CA | (346) | (346) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415933 | Reg Liability - Contra - Carbon Decommis | IDU | (2,775) | 0 | 0 | 0 | 0 | 0 | (2,775) | 0 | 0 |
| 4099300 | 415934 | Reg Liability - Contra - Carbon Decommis | UT | (17,054) | 0 | 0 | 0 | 0 | (17,054) | 0 | 0 | 0 |
| 4099300 | 415935 | Reg Liability - Contra - Carbon Decommis | WYP | (5,669) | 0 | 0 | 0 | (5,669) | 0 | 0 | 0 | 0 |
| 4099300 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONI | SG | (413) | (6) | (110) | (33) | (57) | (183) | (23) | (0) | 0 |
| 4099300 | 415943 | Reg Asset - Covid-19 Bill Assistance Pro | OTHER | 1,660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,660 |
| 4099300 | 415944 | Reg Asset - Covid-19 Bill Assistance Pro | OTHER | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95 |
| 4099300 | 425100 | Deferred Regulatory Expense-IDU | IDU | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 4099300 | 425215 | Unearned Joint Use Pole Contact Revenue | SNPD | (255) | (9) | (69) | (16) | (26) | (123) | (13) | 0 | 0 |
| 4099300 | 425400 | UT Kalamath Relicensing Costs | OTHER | (4,146) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,146) |
| 4099300 | 430110 | Reg Asset balance reclass | OTHER | 1,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,048 |
| 4099300 | 430112 | Reg Asset - Other - Balance Reclass | OTHER | 6,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,414 |
| 4099300 | 505510 | Vacation Accrual - PMI | SE | 64 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 4099300 | 605103 | ARO/Reg Diff - Trojan - WA | WA | (116) | 0 | 0 | (116) | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610100 | PMIDEVT COST AMORT | SE | (336) | (5) | (85) | (25) | (52) | (148) | (21) | (0) | 0 |
| 4099300 | 6101001 | AMORT NOPAS 99-00 RAR | SO | 148 | 3 | 41 | 11 | 19 | 65 | 8 | 0 | 0 |
| 4099300 | 610111 | Bridger Coal Company Gain/Loss on Assets | SE | 3,469 | 50 | 877 | 258 | 540 | 1,525 | 216 | 1 | 0 |
| 4099300 | 610114 | PMI EITF Pre Stripping Costs | SE | 4,059 | 59 | 1,026 | 302 | 632 | 1,785 | 253 | 2 | 0 |
| 4099300 | 610146 | OR Reg Asset/Liability Consolidation | OR | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705261 | Reg Liability - Sale of Renewable Energy | OTHER | (88) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (88) |
| 4099300 | 705265 | Reg Liab - OR Energy Conservation Charge | OTHER | (3,219) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,219) |
| 4099300 | 705337 | Reg Liability - Sale of Renewable Energy | OTHER | 145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145 |
| 4099300 | 705454 | Reg Liability - UT Property Insurance Re | UT | 1,110 | 0 | 0 | 0 | 0 | 1,110 | 0 | 0 | 0 |
| 4099300 | 705755 | Reg Liability - Non current Reclass - Ot | OTHER | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350 |
| 4099300 | 715295 | Reg Liability - Fly Ash - OR | OTHER | (1,700) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,700) |
| 4099300 | 720200 | Deferred Comp Plan Benefits-PPL | SO | 2,043 | 44 | 567 | 157 | 266 | 893 | 113 | 1 | 0 |
| 4099300 | 720500 | Severance Accrual | SO | 157 | 3 | 44 | 12 | 20 | 69 | 9 | 0 | 0 |
| 4099300 | 720805 | FAS 158 - Funded Pension Asset | SO | 14,973 | 325 | 4,158 | 1,152 | 1,953 | 6,550 | 831 | 4 | 0 |
| 4099300 | 720815 | FAS 158 Post Retirement Liability | SO | 1,216 | 26 | 338 | 94 | 159 | 532 | 68 | 0 | 0 |
| 4099300 | 910530 | Injuries and Damages Reserve | SO | (177,652) | (3,857) | (49,333) | (13,668) | (23,168) | (77,712) | (9,864) | (49) | 0 |
| 4099300 Total | | | | 1,975,545 | 32,379 | 478,839 | 131,329 | 227,757 | 770,210 | 92,712 | 547 | 238,680 |
| Grand Total | | | | 3,009,659 | 59,952 | 821,412 | 222,075 | 405,223 | 1,358,761 | 165,788 | 903 | (20,104) |



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------------|--|-------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|------------|
| 4091000 | INC TX UTIL OP INC 310310 | Renewable Electricity Production Tax Cre | SG | (185,185) | (2,751) | (49,488) | (14,581) | (25,750) | (82,066) | (10,477) | (72) | - |
| 4091000 | INC TX UTIL OP INC 600600 | Fuel Tax Credit | SE | (15) | (0) | (4) | (1) | (2) | (7) | (1) | (0) | - |
| 4091000 | INC TX UTIL OP INC 900900 | Foreign Tax Credit | SO | (43) | (1) | (12) | (3) | (6) | (19) | (2) | (0) | - |
| 4091000 Total | | | | (185,243) | (2,752) | (49,503) | (14,585) | (25,758) | (82,091) | (10,480) | (72) | 0 |
| 4191000 | AFUDC - OTHER 0 | AFUDC - EQUITY | SNP | (70,977) | (1,414) | (19,135) | (5,262) | (9,228) | (31,957) | (3,958) | (20) | (2) |
| 4191000 Total | | | | (70,977) | (1,414) | (19,135) | (5,262) | (9,228) | (31,957) | (3,958) | (20) | (2) |
| 4270000 | INT ON LNG-TRM DBT 585001 | INTEREST EXPENSE - LONG-TERM DEBT - FMBS | SNP | 375,029 | 7,469 | 101,108 | 27,804 | 48,760 | 168,856 | 20,913 | 107 | 12 |
| 4270000 | INT ON LNG-TRM DBT 585002 | INTEREST EXPENSE - LONG-TERM DEBT - MTNS | SNP | 25,850 | 515 | 6,969 | 1,916 | 3,361 | 11,639 | 1,442 | 7 | 1 |
| 4270000 | INT ON LNG-TRM DBT 585004 | INTEREST EXPENSE - LT DEBT - PCRBS VARIA | SNP | 2,741 | 55 | 739 | 203 | 356 | 1,234 | 153 | 1 | 0 |
| 4270000 | INT ON LNG-TRM DBT 585005 | INTEREST EXPENSE - LT DEBT - PCRB FEES & | SNP | 700 | 14 | 189 | 52 | 91 | 315 | 39 | 0 | 0 |
| 4270000 Total | | | | 404,321 | 8,052 | 109,005 | 29,975 | 52,569 | 182,045 | 22,547 | 115 | 13 |
| 4280000 | AMT DBT DISC & EXP 586160 | AMORTIZATION - DEBT DISCOUNT | SNP | 1,286 | 26 | 347 | 95 | 167 | 579 | 72 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP 586170 | AMORTIZATION - DEBT ISSUANCE EXP | SNP | 3,171 | 63 | 855 | 235 | 412 | 1,428 | 177 | 1 | 0 |
| 4280000 Total | | | | 4,457 | 89 | 1,202 | 330 | 580 | 2,007 | 249 | 1 | 0 |
| 4281000 | AMORTZN OF LOSS 586190 | AMORTIZATION - LOSS ON REQACQUIRED DEBT | SNP | 444 | 9 | 120 | 33 | 58 | 200 | 25 | 0 | 0 |
| 4281000 Total | | | | 444 | 9 | 120 | 33 | 58 | 200 | 25 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT 586180 | AMORTIZATION - DEBT PREMIUM/GAIN | SNP | (3) | (0) | (1) | (0) | (0) | (1) | (0) | (0) | (0) |
| 4290000 Total | | | | (3) | (0) | (1) | (0) | (0) | (1) | (0) | (0) | (0) |
| 4310000 | OTHER INTEREST EXP 0 | 4310000/0 | SNP | 17,237 | 343 | 4,647 | 1,278 | 2,241 | 7,761 | 961 | 5 | 1 |
| 4310000 | OTHER INTEREST EXP 570019 | Federal uncertain tax position int incom | SNP | (10) | (0) | (3) | (1) | (1) | (5) | (1) | (0) | (0) |
| 4310000 | OTHER INTEREST EXP 575039 | State uncertain tax position int income | SNP | (2) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | (0) |
| 4310000 | OTHER INTEREST EXP 575059 | Current state tax interest income | SNP | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 4310000 Total | | | | 17,225 | 343 | 4,644 | 1,277 | 2,240 | 7,755 | 961 | 5 | 1 |
| 4313000 | INT EXP ON REG LIAB 0 | INTEREST EXPENSE ON REG LIABILITIES | SNP | 3,031 | 60 | 817 | 225 | 394 | 1,365 | 169 | 1 | 0 |
| 4313000 Total | | | | 3,031 | 60 | 817 | 225 | 394 | 1,365 | 169 | 1 | 0 |
| 4320000 | AFUDC - BORROWED 585800 | INTEREST CAPITALIZED (SEE OTH INCOME) | SNP | (31,729) | (632) | (8,554) | (2,352) | (4,125) | (14,286) | (1,769) | (9) | (1) |
| 4320000 | AFUDC - BORROWED 585860 | INTEREST EXPENSE - AFUDC MANUAL ADJ | SNP | 367 | 7 | 99 | 27 | 48 | 165 | 20 | 0 | 0 |
| 4320000 Total | | | | (31,362) | (625) | (8,455) | (2,325) | (4,078) | (14,121) | (1,749) | (9) | (1) |
| Grand Total | | | | 141,893 | 3,763 | 38,692 | 9,667 | 16,775 | 65,201 | 7,762 | 21 | 11 |

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



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------|--|----------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|---------------|
| 4101000 | 705337 | Reg Liability - Sale of Renewable Energy | OTHER | 36 | - | - | - | - | - | - | 36 | |
| 4101000 | 705454 | Reg Liability - UT Property Insurance Re | UT | 273 | - | - | - | 273 | - | - | - | |
| 4101000 | 705755 | Reg Liability - Non current Reclass - Ot | OTHER | 86 | - | - | - | - | - | - | 86 | |
| 4101000 | 715295 | Reg Liability - Fly Ash - OR | OTHER | (418) | - | - | - | - | - | - | (418) | |
| 4101000 | 720200 | 190Deferred Compensation Payout | SO | 502 | 11 | 139 | 39 | 65 | 220 | 28 | 0 | |
| 4101000 | 720500 | 190Severance | SO | 39 | 1 | 11 | 3 | 5 | 17 | 2 | 0 | |
| 4101000 | 720805 | FAS 158 - Funded Pension Asset | SO | 3,681 | 80 | 1,022 | 283 | 480 | 1,610 | 204 | 1 | |
| 4101000 | 720815 | FAS 158 Post Retirement Liability | SO | 299 | 6 | 83 | 23 | 39 | 131 | 17 | 0 | |
| 4101000 | 910530 | 190Injuries & Damages | SO | (43,678) | (948) | (12,129) | (3,360) | (5,696) | (19,107) | (2,425) | (12) | |
| 4101000 Total | | | | 485,719 | 7,961 | 117,730 | 32,289 | 55,998 | 189,368 | 22,795 | 134 | 58,683 |
| 4111000 | 105100 | 190CAPITALIZED LABOR COSTS | SO | (1,339) | (29) | (372) | (103) | (175) | (586) | (74) | (0) | |
| 4111000 | 1051151 | Depreciation Flow-Through - CA | CA | (296) | (296) | - | - | - | - | - | - | |
| 4111000 | 1051152 | Depreciation Flow-Through - FERC | FERC | (227) | - | - | - | - | - | (227) | - | |
| 4111000 | 1051153 | Depreciation Flow-Through - ID | IDU | (343) | - | - | - | - | (343) | - | - | |
| 4111000 | 1051154 | Depreciation Flow-Through - OR | OR | (2,862) | - | (2,862) | - | - | - | - | - | |
| 4111000 | 1051155 | Depreciation Flow-Through - OTHER | OTHER | (24) | - | - | - | - | - | - | (24) | |
| 4111000 | 1051156 | Depreciation Flow-Through - UT | UT | (383) | - | - | - | (383) | - | - | - | |
| 4111000 | 1051157 | Depreciation Flow-Through - WA | WA | 307 | - | - | 307 | - | - | - | - | |
| 4111000 | 1051158 | Depreciation Flow-Through - WYP | WYP | (1,289) | - | - | - | (1,289) | - | - | - | |
| 4111000 | 1051159 | Depreciation Flow-Through - WYU | WYU | (922) | - | - | - | (922) | - | - | - | |
| 4111000 | 1051171 | Protected PP&E EDIT - PMI - CA - Fed Onl | CA | (3) | (3) | - | - | - | - | - | - | |
| 4111000 | 1051172 | Protected PP&E EDIT - PMI - UFERC - Fed | FERC | (0) | - | - | - | - | - | (0) | - | |
| 4111000 | 1051173 | Protected PP&E EDIT - PMI - ID - Fed Onl | IDU | (11) | - | - | - | - | (11) | - | - | |
| 4111000 | 1051174 | Protected PP&E EDIT - PMI - OR - Fed Onl | OR | (42) | - | (42) | - | - | - | - | - | |
| 4111000 | 1051175 | Protected PP&E EDIT - PMI - UT - Fed Onl | UT | (71) | - | - | - | (71) | - | - | - | |
| 4111000 | 1051176 | Protected PP&E EDIT - PMI - WA - Fed Onl | WA | (38) | - | - | (38) | - | - | - | - | |
| 4111000 | 1051177 | Protected PP&E EDIT - PMI - WYP - Fed On | WYP | (28) | - | - | - | (28) | - | - | - | |
| 4111000 | 105120 | Book Depreciation | SCHMDEXP | (266,705) | (5,627) | (72,550) | (20,906) | (35,946) | (118,453) | (14,973) | (80) | |
| 4111000 | 105121 | 282DIT PMIDepreciation-Book | SE | (1,539) | (22) | (389) | (115) | (240) | (677) | (96) | (1) | |
| 4111000 | 105130 | CIAC | CIAC | (31,411) | (1,059) | (8,540) | (1,960) | (3,143) | (15,117) | (1,592) | - | |
| 4111000 | 105140 | Highway Relocation | SNPD | (650) | (22) | (177) | (41) | (65) | (313) | (33) | - | |
| 4111000 | 105142 | Avoided Costs | SNP | (15,227) | (303) | (4,105) | (1,129) | (1,980) | (6,856) | (849) | (4) | |
| 4111000 | 105471 | UT Kalamath Relicensing Costs | OTHER | 7,888 | - | - | - | - | - | - | 7,888 | |
| 4111000 | 210200 | 283Prepaid Taxes-Property Taxes | GPS | 812 | 18 | 226 | 62 | 106 | 355 | 45 | 0 | |
| 4111000 | 220100 | 190Bad Debt Allowance | BADDEBT | (171) | (4) | (74) | (23) | (10) | (58) | (3) | - | |
| 4111000 | 320270 | Reg Asset FAS 158 Pension Liab | SO | (9,554) | (207) | (2,653) | (735) | (1,246) | (4,179) | (530) | (3) | |
| 4111000 | 320280 | Reg Asset FAS 158 Post Retire Liab | SO | 2,201 | 48 | 611 | 169 | 287 | 963 | 122 | 1 | |
| 4111000 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | (218) | (5) | (60) | (17) | (28) | (95) | (12) | (0) | |
| 4111000 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | OTHER | (132) | - | - | - | - | - | - | (132) | |
| 4111000 | 415251 | Reg Asset - Low Carbon Energy Standards | OTHER | 143 | - | - | - | - | - | - | 143 | |
| 4111000 | 415252 | Reg Asset - Distribution System Plan - O | OTHER | 245 | - | - | - | - | - | - | 245 | |
| 4111000 | 415261 | Reg Asset-UT Wildland Fire Protection | OTHER | 1,433 | - | - | - | - | - | - | 1,433 | |
| 4111000 | 415262 | Reg Asset -Wildfire Mitigation Account - | OTHER | 17,222 | - | - | - | - | - | - | 17,222 | |
| 4111000 | 415263 | Reg Asset - Wildfire Damaged Asset - OR | OR | 17 | - | 17 | - | - | - | - | - | |



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|------------|---------|------------|---------|----------|----------|------|-------|
| 4111000 | 610150 | REG LIABILITY - BRIDGER MINE ACCELERA | OR | (895) | - | (895) | - | - | - | - | - |
| 4111000 | 610155 | Reg Liability - Plant Closure Cost - WA | WA | (333) | - | - | (333) | - | - | - | - |
| 4111000 | 705241 | Reg Liability - CA California Alternativ | OTHER | 146 | - | - | - | - | - | - | 146 |
| 4111000 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | OTHER | 392 | - | - | - | - | - | - | 392 |
| 4111000 | 705263 | Reg Liability - Sale of REC's-WA | OTHER | (19) | - | - | - | - | - | - | (19) |
| 4111000 | 705266 | Reg Liability - Energy Savings Assistanc | OTHER | 140 | - | - | - | - | - | - | 140 |
| 4111000 | 705267 | Reg Liability - WA Decoupling Mechanism | OTHER | (789) | - | - | - | - | - | - | (789) |
| 4111000 | 705280 | Non-Property EDIT - CA | CA | (279) | (279) | - | - | - | - | - | - |
| 4111000 | 705284 | Non-Property EDIT - WA | WA | (200) | - | - | (200) | - | - | - | - |
| 4111000 | 705287 | Protected PP&E EDIT - CA - Fed Only | CA | (1,016) | (1,016) | - | - | - | - | - | - |
| 4111000 | 705288 | Protected PP&E EDIT - ID - Fed Only | IDU | (2,797) | - | - | - | - | (2,797) | - | - |
| 4111000 | 705289 | Protected PP&E EDIT - OR - Fed Only | OR | (13,043) | - | (13,043) | - | - | - | - | - |
| 4111000 | 705290 | Protected PP&E EDIT - WA - Fed Only | WA | (6,274) | - | - | (6,274) | - | - | - | - |
| 4111000 | 705291 | Protected PP&E EDIT - WYP - Fed Only | WYP | (7,405) | - | - | - | (7,405) | - | - | - |
| 4111000 | 705292 | Protected PP&E EDIT - UT - Fed Only | UT | (21,016) | - | - | - | - | (21,016) | - | - |
| 4111000 | 705294 | Non-Protected PP&E EDIT - CA | CA | (1,057) | (1,057) | - | - | - | - | - | - |
| 4111000 | 705296 | Non-Protected PP&E EDIT - WA | WA | (3,953) | - | - | (3,953) | - | - | - | - |
| 4111000 | 705297 | Non-Protected PP&E EDIT - WY Buydown - C | WYP | (10,580) | - | - | - | (10,580) | - | - | - |
| 4111000 | 705336 | Reg Liability - Sale of Renewable Energy | OTHER | 70 | - | - | - | - | - | - | 70 |
| 4111000 | 705340 | Reg Liability - Excess Income Tax Deferr | OTHER | 618 | - | - | - | - | - | - | 618 |
| 4111000 | 705342 | Reg Liability - Excess Income Tax Deferr | OTHER | 1,622 | - | - | - | - | - | - | 1,622 |
| 4111000 | 705344 | Reg Liability - Excess Income Tax Deferr | OTHER | 349 | - | - | - | - | - | - | 349 |
| 4111000 | 705345 | Reg Liability - Excess Income Tax Deferr | OTHER | (167) | - | - | - | - | - | - | (167) |
| 4111000 | 705346 | Deferral of Protected PP&E ARAM - CA | CA | (879) | (879) | - | - | - | - | - | - |
| 4111000 | 705347 | Deferral of Protected PP&E ARAM - ID | IDU | (3,194) | - | - | - | - | (3,194) | - | - |
| 4111000 | 705349 | Deferral of Protected PP&E ARAM - UT | UT | (17,433) | - | - | - | (17,433) | - | - | - |
| 4111000 | 705350 | Deferral of Protected PP&E ARAM - WA | WA | (2,408) | - | - | (2,408) | - | - | - | - |
| 4111000 | 705351 | Deferral of Protected PP&E ARAM - WY | WYU | (10,390) | - | - | - | (10,390) | - | - | - |
| 4111000 | 705352 | Reg Liability - CA Klamath River Dams Re | CA | 0 | 0 | - | - | - | - | - | - |
| 4111000 | 705400 | Reg Liability - OR Injuries & Damages Re | OR | 2,277 | - | 2,277 | - | - | - | - | - |
| 4111000 | 705410 | Reg Liability - Cholla Decommissioning - | CA | 6 | 6 | - | - | - | - | - | - |
| 4111000 | 705411 | Reg Liability - Cholla Decommissioning - | IDU | 22 | - | - | - | - | 22 | - | - |
| 4111000 | 705412 | Reg Liability - Cholla Decommissioning - | OR | 95 | - | 95 | - | - | - | - | - |
| 4111000 | 705413 | Reg Liability - Cholla Decommissioning - | UT | 161 | - | - | - | 161 | - | - | - |
| 4111000 | 705414 | Reg Liability - Cholla Decommissioning - | WYP | (98) | - | - | (98) | - | - | - | - |
| 4111000 | 705420 | Reg Liability - CA GHG Allowance Revenue | OTHER | (405) | - | - | - | - | - | - | (405) |
| 4111000 | 705425 | Reg Liability - Bridger Mine Accelerated | WA | (627) | - | - | (627) | - | - | - | - |
| 4111000 | 705450 | Reg Liability - Property Insurance Reser | CA | 465 | 465 | - | - | - | - | - | - |
| 4111000 | 705451 | Reg Liability - OR Property Insurance Re | OR | 2,210 | - | 2,210 | - | - | - | - | - |
| 4111000 | 705452 | Reg Liability - Property Insurance Reser | WA | 119 | - | - | 119 | - | - | - | - |
| 4111000 | 705455 | Reg Liability - WY Property Insurance Re | WYP | (3) | - | - | - | (3) | - | - | - |
| 4111000 | 705511 | Regulatory Liability - CA Deferred Exces | OTHER | 85 | - | - | - | - | - | - | 85 |
| 4111000 | 705515 | Regulatory Liability - OR Deferred Exces | OTHER | 963 | - | - | - | - | - | - | 963 |
| 4111000 | 705519 | Regulatory Liability - WA Deferred Exces | OTHER | 680 | - | - | - | - | - | - | 680 |



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------|---|-------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|----------------|
| 4111000 | 705531 | Regulatory Liability - UT Solar Feed-in | OTHER | 13 | - | - | - | - | - | - | 13 | |
| 4111000 | 715105 | MCI FOG Wire Lease | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 4111000 | 715720 | 190NW Power Act(BPA Regional Crs)-WA | OTHER | 205 | - | - | - | - | - | - | 205 | |
| 4111000 | 720300 | 190Pension/Retirement (Accrued/Prepaid) | SO | 31 | 1 | 9 | 2 | 4 | 13 | 2 | 0 | |
| 4111000 | 740100 | 283Post Merger Debt Loss | SNP | (109) | (2) | (29) | (8) | (14) | (49) | (6) | (0) | |
| 4111000 | 910245 | Contra Receivable from Joint Owners | SO | 51 | 1 | 14 | 4 | 7 | 22 | 3 | 0 | |
| 4111000 | 910905 | 283PMI BCC Underground Mine Cost Deplet | SE | 20 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | |
| 4111000 | 920110 | 190PMIWIYExtractionTax | SE | 785 | 11 | 199 | 58 | 122 | 345 | 49 | 0 | |
| 4111000 | 999998 | Deferred Income Tax Expense ~ Solar ITC | SG | 19 | 0 | 5 | 1 | 3 | 8 | 1 | 0 | |
| 4111000 Total | | | | (360,946) | (10,280) | (99,738) | (34,752) | (74,004) | (182,878) | (24,213) | (314) | 63,402 |
| Grand Total | | | | 124,773 | (2,319) | 17,992 | (2,463) | (18,006) | 6,491 | (1,418) | (179) | 122,085 |



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Account | Secondary Account Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|------------------------|-------|---------|------------|--------|------------|---------|-------|-------|------|-------|
| 4114000 | DEF ITC-EL-FED-CR | 0 | DEF ITC CREDIT FED | DGU | (1,056) | - | - | - | (34) | (906) | (116) | (1) | - |
| 4114000 Total | | | | | (1,056) | - | - | - | (34) | (906) | (116) | (1) | - |
| Grand Total | | | | | (1,056) | - | - | - | (34) | (906) | (116) | (1) | - |

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|---------|------------|--------|------------|---------|---------|--------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | IDU | 1,000 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG | 13,160 | 195 | 3,517 | 1,036 | 1,830 | 5,832 | 745 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | UT | -29,613 | 0 | 0 | 0 | 0 | -29,613 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-P | 171,866 | 2,553 | 45,928 | 13,532 | 23,898 | 76,164 | 9,723 | 67 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-U | 10,500 | 156 | 2,806 | 827 | 1,460 | 4,653 | 594 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | OR | 531 | 0 | 531 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | SG | 51,236 | 761 | 13,692 | 4,034 | 7,125 | 22,706 | 2,899 | 20 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | UT | 1,991 | 0 | 0 | 0 | 0 | 1,991 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | WYP | 4,229 | 0 | 0 | 0 | 4,229 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031050 | RCMS - REGION CONSTRUCTION MGMT SYSTEM | SO | 11,249 | 244 | 3,124 | 865 | 1,467 | 4,921 | 625 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031080 | FUEL MANAGEMENT SYSTEM | SO | 3,293 | 71 | 914 | 253 | 429 | 1,440 | 183 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031230 | AFPR - AUTOMATED FACILITY POINT RECORDS | SO | 4,410 | 96 | 1,225 | 339 | 575 | 1,929 | 245 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031680 | CADOPS - COMPUTER-ASSISTED DISTRIBUTION | SO | 16,726 | 363 | 4,645 | 1,287 | 2,181 | 7,317 | 929 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031830 | CUSTOMER SERVICE SYSTEM (CSS) | CN | 147,996 | 3,371 | 45,919 | 9,926 | 10,535 | 71,993 | 6,252 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032040 | S A P | SO | 183,163 | 3,977 | 50,864 | 14,092 | 23,887 | 80,123 | 10,170 | 50 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032130 | NODAL PRICING SOFTWARE | SG | 3,164 | 47 | 845 | 249 | 440 | 1,402 | 179 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032140 | ESM-IRP | SO | 2,634 | 57 | 731 | 203 | 343 | 1,152 | 146 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032150 | CELONIS | SO | 4,359 | 95 | 1,211 | 335 | 569 | 1,907 | 242 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032160 | ARCOS | SO | 3,083 | 67 | 856 | 237 | 402 | 1,348 | 171 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032170 | AZURE B2C - IDENTITY MGT | SO | 1,428 | 31 | 397 | 110 | 186 | 625 | 79 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032180 | IAM - SCHEDULING/TAGGING SYSTEM | SO | 1,342 | 29 | 373 | 103 | 175 | 587 | 75 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032190 | PCI GenTrader | SO | 1,625 | 35 | 451 | 125 | 212 | 711 | 90 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032200 | ITOA | SO | 4,258 | 92 | 1,182 | 328 | 555 | 1,863 | 236 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032210 | TSSA - TrueSight Server Automation | SO | 1,288 | 28 | 358 | 99 | 168 | 563 | 72 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032220 | COGNOS - EDW REPORTING TOOL | SO | 512 | 11 | 142 | 39 | 67 | 224 | 28 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032270 | ENTERPRISE DATA WAREHOUSE | SO | 5,877 | 128 | 1,632 | 452 | 766 | 2,571 | 326 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032330 | FIELDNET PRO METER READING SYST -HRP REP | SO | 2,908 | 63 | 807 | 224 | 379 | 1,272 | 161 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 2,020 | 44 | 561 | 155 | 263 | 884 | 112 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032360 | 2002 GRID NET POWER COST MODELING | SO | 8,999 | 195 | 2,499 | 692 | 1,174 | 3,936 | 500 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | 10,573 | 230 | 2,936 | 813 | 1,379 | 4,625 | 587 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032510 | OPERATIONS MAPPING SYSTEM | SO | 10,386 | 226 | 2,884 | 799 | 1,355 | 4,543 | 577 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | 1,915 | 42 | 532 | 147 | 250 | 838 | 106 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 2,416 | 52 | 671 | 186 | 315 | 1,057 | 134 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032600 | SINGLE PERSON SCHEDULING | SO | 13,486 | 293 | 3,745 | 1,038 | 1,759 | 5,899 | 749 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032640 | TIBCO SOFTWARE | SO | 6,891 | 150 | 1,914 | 530 | 899 | 3,015 | 383 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032680 | TRANSMISSION WHOLESAL BILLING SYSTEM | SG | 1,600 | 24 | 427 | 126 | 222 | 709 | 90 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL | SO | 7,487 | 163 | 2,079 | 576 | 976 | 3,275 | 416 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | 207 | 3 | 55 | 16 | 29 | 92 | 12 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032740 | GADSBY INTANGIBLE ASSETS | SG | 51 | 1 | 14 | 4 | 7 | 23 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032760 | SWIFT 2 IMPROVEMENTS | SG | 23,200 | 345 | 6,200 | 1,827 | 3,226 | 10,281 | 1,313 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | 652 | 10 | 174 | 51 | 91 | 289 | 37 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | 117 | 2 | 31 | 9 | 16 | 52 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SO | 2,629 | 57 | 730 | 202 | 343 | 1,150 | 146 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032860 | WEB SOFTWARE | SO | 12,006 | 261 | 3,334 | 924 | 1,566 | 5,252 | 667 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSET | SG | 8,774 | 130 | 2,345 | 691 | 1,220 | 3,888 | 496 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032910 | WYOMING VHF (VPC) SPECTRUM | WYP | 1,039 | 0 | 0 | 0 | 1,039 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032920 | IDAHO VHF (VPC) SPECTRUM | IDU | 3,357 | 0 | 0 | 0 | 0 | 0 | 3,357 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032930 | UTAH VHF (VPC) SPECTRUM | UT | 4,287 | 0 | 0 | 0 | 0 | 4,287 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032990 | P8DM - FILENET P8 | SO | 7,015 | 152 | 1,948 | 540 | 915 | 3,069 | 389 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 89,242 | 1,326 | 23,849 | 7,027 | 12,409 | 39,548 | 5,049 | 35 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033170 | GTX VERSION 7 SOFTWARE | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033190 | ITRON METER READING SOFTWARE | CN | 5,868 | 134 | 1,821 | 394 | 418 | 2,855 | 248 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033210 | ArcFM Software | SO | 3,978 | 86 | 1,105 | 306 | 519 | 1,740 | 221 | 1 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|-----------|------------|-----------|------------|---------|-----------|---------|-------|-------|
| 1010000 | ELEC PLANT IN SERV | 3033220 | MONARCH EMS/SCADA | SO | 31,544 | 685 | 8,760 | 2,427 | 4,114 | 13,799 | 1,752 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033240 | IEE - Itron Enterprise Addition | CN | 4,934 | 112 | 1,531 | 331 | 351 | 2,400 | 208 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033250 | AMI Metering Software | CN | 46,951 | 1,069 | 14,568 | 3,149 | 3,342 | 22,840 | 1,984 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033260 | Big Data & Analytics | SO | 5,173 | 112 | 1,437 | 398 | 675 | 2,263 | 287 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033270 | CES - Customer Experience System | CN | 10,515 | 239 | 3,263 | 705 | 749 | 5,115 | 444 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033280 | MAPAPPS - Mapping Systems Application | SO | 7,520 | 163 | 2,088 | 579 | 981 | 3,289 | 418 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033290 | CUSTOMER CONTACTS | CN | 3,903 | 89 | 1,211 | 262 | 278 | 1,899 | 165 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | 1,085 | 25 | 337 | 73 | 77 | 528 | 46 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033310 | C&T - Energy Trading System | SO | 19,936 | 433 | 5,536 | 1,534 | 2,600 | 8,721 | 1,107 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SG | 10,125 | 150 | 2,706 | 797 | 1,408 | 4,487 | 573 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033330 | OR VHF (VPC) SPECTRUM | OR | 4,071 | 0 | 4,071 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033340 | WA VHF (VPC) SPECTRUM | WA | 2,021 | 0 | 0 | 2,021 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033350 | CA VHF (VPC) SPECTRUM | CA | 472 | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033370 | DISTRIBUTION INTANGIBLES | WYP | 146 | 0 | 0 | 0 | 146 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033380 | GAS PLANT INTANGIBLES | SG | 1,601 | 24 | 428 | 126 | 223 | 710 | 91 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033390 | CYME GATEWAY | SO | 923 | 20 | 256 | 71 | 120 | 404 | 51 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033410 | M365 | SO | 3,712 | 81 | 1,031 | 286 | 484 | 1,624 | 206 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033420 | SUBSTATION RELIABILITY SOFTWARE | SO | 278 | 6 | 77 | 21 | 36 | 121 | 15 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033430 | DEPLOY DISTRIBUTION MGMT SYSTEM | SO | 1,315 | 29 | 365 | 101 | 172 | 575 | 73 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033440 | DISTRIBUTION ENGINEERING COSTS | SO | 1,256 | 27 | 349 | 97 | 164 | 549 | 70 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033450 | MAXIMO | SO | 7,616 | 165 | 2,115 | 586 | 993 | 3,332 | 423 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033460 | AURORA | SO | 732 | 16 | 203 | 56 | 95 | 320 | 41 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033470 | AUGMENTED REALITY | SO | 460 | 10 | 128 | 35 | 60 | 201 | 26 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033480 | CXP | CN | 499 | 11 | 155 | 33 | 35 | 243 | 21 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | CA | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | IDU | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | OR | 14 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SE | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SG | 7,529 | 112 | 2,012 | 593 | 1,047 | 3,337 | 426 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SO | 41,794 | 907 | 11,606 | 3,215 | 5,450 | 18,282 | 2,321 | 11 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | UT | 7 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WA | 16 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WYP | 287 | 0 | 0 | 0 | 287 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035320 | HYDRO PLANT INTANGIBLES | SG | 2,189 | 33 | 585 | 172 | 304 | 970 | 124 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035322 | ACD-Call Center Automated Call Distribut | CN | 4,132 | 94 | 1,282 | 277 | 294 | 2,010 | 175 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035330 | OATI-OASIS INTERFACE | SO | 1,447 | 31 | 402 | 111 | 189 | 633 | 80 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3100000 | LAND & LAND RIGHTS | SG | 1,306 | 19 | 349 | 103 | 182 | 579 | 74 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3101000 | LAND OWNED IN FEE | SG | 12,852 | 191 | 3,435 | 1,012 | 1,787 | 5,696 | 727 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3102000 | LAND RIGHTS | SG | 41,789 | 621 | 11,167 | 3,290 | 5,811 | 18,519 | 2,364 | 16 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3103000 | WATER RIGHTS | SG | 35,638 | 529 | 9,524 | 2,806 | 4,956 | 15,793 | 2,016 | 14 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3108000 | FEE LAND - LEASED | SG | 37 | 1 | 10 | 3 | 5 | 16 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 1,004,310 | 14,918 | 268,386 | 79,077 | 139,652 | 445,068 | 56,819 | 390 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3120000 | BOILER PLANT EQUIPMENT | SG | 4,384,746 | 65,131 | 1,171,753 | 345,246 | 609,710 | 1,943,134 | 248,069 | 1,703 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3140000 | TURBOGENERATOR UNITS | SG | 958,931 | 14,244 | 256,259 | 75,504 | 133,342 | 424,958 | 54,252 | 372 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 425,373 | 6,318 | 113,674 | 33,493 | 59,149 | 188,507 | 24,066 | 165 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | 49 | 1 | 13 | 4 | 7 | 22 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | 31,879 | 474 | 8,519 | 2,510 | 4,433 | 14,127 | 1,804 | 12 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3300000 | LAND AND LAND RIGHTS | SG-U | 172 | 3 | 46 | 14 | 24 | 76 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3301000 | LAND OWNED IN FEE | SG-P | 23,545 | 350 | 6,292 | 1,854 | 3,274 | 10,434 | 1,332 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3301000 | LAND OWNED IN FEE | SG-U | 5,779 | 86 | 1,544 | 455 | 804 | 2,561 | 327 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-P | 8,032 | 119 | 2,146 | 632 | 1,117 | 3,559 | 454 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-U | 379 | 6 | 101 | 30 | 53 | 168 | 21 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|-----------|------------|-----------|------------|---------|-----------|---------|-------|-------|
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-P | 21 | 0 | 6 | 2 | 3 | 9 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-U | 140 | 2 | 37 | 11 | 19 | 62 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-P | 407 | 6 | 109 | 32 | 57 | 180 | 23 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-U | 129 | 2 | 34 | 10 | 18 | 57 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 310 | 5 | 83 | 24 | 43 | 137 | 18 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-P | 365 | 5 | 98 | 29 | 51 | 162 | 21 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-U | 8,860 | 132 | 2,368 | 698 | 1,232 | 3,926 | 501 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 73,136 | 1,086 | 19,544 | 5,759 | 10,170 | 32,411 | 4,138 | 28 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 9,526 | 141 | 2,546 | 750 | 1,325 | 4,222 | 539 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 161,497 | 2,399 | 43,157 | 12,716 | 22,457 | 71,569 | 9,137 | 63 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 364 | 5 | 97 | 29 | 51 | 161 | 21 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 23,510 | 349 | 6,283 | 1,851 | 3,269 | 10,419 | 1,330 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 2,050 | 30 | 548 | 161 | 285 | 908 | 116 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 14,711 | 219 | 3,931 | 1,158 | 2,046 | 6,519 | 832 | 6 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 7,341 | 109 | 1,962 | 578 | 1,021 | 3,253 | 415 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 28,851 | 429 | 7,710 | 2,272 | 4,012 | 12,786 | 1,632 | 11 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 405,245 | 6,019 | 108,295 | 31,908 | 56,350 | 179,588 | 22,927 | 157 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 73,458 | 1,091 | 19,630 | 5,784 | 10,215 | 32,553 | 4,156 | 29 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P | 23,836 | 354 | 6,370 | 1,877 | 3,314 | 10,563 | 1,349 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U | 411 | 6 | 110 | 32 | 57 | 182 | 23 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | 188 | 3 | 50 | 15 | 26 | 83 | 11 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | 63 | 1 | 17 | 5 | 9 | 28 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | 95,545 | 1,419 | 25,533 | 7,523 | 13,286 | 42,342 | 5,406 | 37 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 50,969 | 757 | 13,621 | 4,013 | 7,087 | 22,587 | 2,884 | 20 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | 69,251 | 1,029 | 18,506 | 5,453 | 9,630 | 30,689 | 3,918 | 27 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 14,583 | 217 | 3,897 | 1,148 | 2,028 | 6,463 | 825 | 6 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | 2,800 | 42 | 748 | 220 | 389 | 1,241 | 158 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 64 | 1 | 17 | 5 | 9 | 28 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-U | 172 | 3 | 46 | 14 | 24 | 76 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | 2,450 | 36 | 655 | 193 | 341 | 1,086 | 139 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 23,389 | 347 | 6,250 | 1,842 | 3,252 | 10,365 | 1,323 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 3,201 | 48 | 856 | 252 | 445 | 1,419 | 181 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | OR | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | SG | 13,292 | 197 | 3,552 | 1,047 | 1,848 | 5,890 | 752 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3402000 | LAND RIGHTS | SG | 5,727 | 85 | 1,530 | 451 | 796 | 2,538 | 324 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3403000 | WATER RIGHTS - OTHER PRODUCTION | SG | 32,709 | 486 | 8,741 | 2,575 | 4,548 | 14,495 | 1,851 | 13 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | OR | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 273,479 | 4,062 | 73,083 | 21,533 | 38,028 | 121,194 | 15,472 | 106 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | UT | 69 | 0 | 0 | 0 | 0 | 69 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3416000 | STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | 16,412 | 244 | 4,386 | 1,292 | 2,282 | 7,273 | 929 | 6 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3430000 | PRIME MOVERS | SG | 4,028,996 | 59,846 | 1,076,685 | 317,235 | 560,242 | 1,785,481 | 227,942 | 1,565 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3440000 | GENERATORS | SG | 591,683 | 8,789 | 158,118 | 46,588 | 82,275 | 262,209 | 33,475 | 230 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3440000 | GENERATORS | UT | 285 | 0 | 0 | 0 | 0 | 285 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 457,383 | 6,794 | 122,228 | 36,013 | 63,600 | 202,693 | 25,877 | 178 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | UT | 81 | 0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3456000 | Electric Equipment - Leasehold Improve | OR | 300 | 0 | 300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 24,624 | 366 | 6,580 | 1,939 | 3,424 | 10,912 | 1,393 | 10 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3480000 | ENERGY STORAGE-PROD | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3500000 | LAND AND LAND RIGHTS | SG | 841 | 12 | 225 | 66 | 117 | 373 | 48 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3501000 | LAND OWNED IN FEE | SG | 62,929 | 935 | 16,817 | 4,955 | 8,750 | 27,887 | 3,560 | 24 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|---|-------|-----------|------------|---------|------------|---------|-----------|---------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3502000 | LAND RIGHTS | SG | 269,323 | 4,001 | 71,972 | 21,206 | 37,450 | 119,353 | 15,237 | 105 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 369,711 | 5,492 | 98,799 | 29,110 | 51,409 | 163,841 | 20,917 | 144 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3530000 | STATION EQUIPMENT | SG | 2,418,396 | 35,923 | 646,278 | 190,419 | 336,284 | 1,071,731 | 136,822 | 939 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 176,894 | 2,628 | 47,272 | 13,928 | 24,598 | 78,392 | 10,008 | 69 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 25,320 | 376 | 6,766 | 1,994 | 3,521 | 11,221 | 1,432 | 10 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3540000 | TOWERS AND FIXTURES | SG | 1,507,996 | 22,400 | 402,988 | 118,737 | 209,691 | 668,280 | 85,316 | 586 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3550000 | POLES AND FIXTURES | SG | 1,240,506 | 18,426 | 331,505 | 97,675 | 172,495 | 549,740 | 70,182 | 482 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 1,630,355 | 24,217 | 435,686 | 128,371 | 226,705 | 722,504 | 92,238 | 633 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3570000 | UNDERGROUND CONDUIT | SG | 3,860 | 57 | 1,032 | 304 | 537 | 1,711 | 218 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 9,081 | 135 | 2,427 | 715 | 1,263 | 4,024 | 514 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3590000 | ROADS AND TRAILS | SG | 12,141 | 180 | 3,245 | 956 | 1,688 | 5,381 | 687 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | OR | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | UT | 168 | 0 | 0 | 0 | 0 | 168 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYP | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | CA | 931 | 931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | IDU | 502 | 0 | 0 | 0 | 0 | 0 | 502 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | OR | 9,025 | 0 | 9,025 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | UT | 26,612 | 0 | 0 | 0 | 0 | 26,612 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WA | 1,721 | 0 | 0 | 1,721 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYP | 847 | 0 | 0 | 0 | 847 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYU | 547 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | CA | 1,168 | 1,168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | IDU | 1,633 | 0 | 0 | 0 | 0 | 0 | 1,633 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | OR | 5,850 | 0 | 5,850 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | UT | 12,059 | 0 | 0 | 0 | 0 | 12,059 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WA | 530 | 0 | 0 | 530 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYP | 4,607 | 0 | 0 | 0 | 4,607 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYU | 5,887 | 0 | 0 | 0 | 5,887 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 5,288 | 5,288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 4,265 | 0 | 0 | 0 | 0 | 0 | 4,265 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 34,102 | 0 | 34,102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 65,457 | 0 | 0 | 0 | 0 | 65,457 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 8,503 | 0 | 0 | 8,503 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 18,024 | 0 | 0 | 0 | 18,024 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 5,025 | 0 | 0 | 0 | 5,025 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | CA | 31,089 | 31,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | IDU | 45,623 | 0 | 0 | 0 | 0 | 0 | 45,623 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | OR | 280,219 | 0 | 280,219 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | UT | 545,335 | 0 | 0 | 0 | 0 | 545,335 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WA | 85,116 | 0 | 0 | 85,116 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYP | 137,386 | 0 | 0 | 0 | 137,386 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYU | 20,004 | 0 | 0 | 0 | 20,004 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 509 | 509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 602 | 0 | 0 | 0 | 0 | 0 | 602 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 4,501 | 0 | 4,501 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 7,540 | 0 | 0 | 0 | 0 | 7,540 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 1,565 | 0 | 0 | 1,565 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 2,140 | 0 | 0 | 0 | 2,140 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 339 | 0 | 0 | 0 | 339 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 90,733 | 90,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 103,860 | 0 | 0 | 0 | 0 | 0 | 103,860 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|----------------------------------|-------|---------|------------|---------|------------|---------|---------|--------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 486,693 | 0 | 486,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 455,298 | 0 | 0 | 0 | 0 | 455,298 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 123,063 | 0 | 0 | 123,063 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 154,680 | 0 | 0 | 0 | 154,680 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 30,638 | 0 | 0 | 0 | 30,638 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 45,716 | 45,716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 44,976 | 0 | 0 | 0 | 0 | 0 | 44,976 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 312,536 | 0 | 312,536 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 281,009 | 0 | 0 | 0 | 0 | 281,009 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 87,680 | 0 | 0 | 87,680 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 116,696 | 0 | 0 | 0 | 116,696 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 15,220 | 0 | 0 | 0 | 15,220 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | CA | 19,245 | 19,245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | IDU | 13,113 | 0 | 0 | 0 | 0 | 0 | 13,113 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | OR | 113,846 | 0 | 113,846 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | UT | 251,387 | 0 | 0 | 0 | 0 | 251,387 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WA | 22,848 | 0 | 0 | 22,848 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYP | 29,244 | 0 | 0 | 0 | 29,244 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYU | 5,402 | 0 | 0 | 0 | 5,402 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 21,693 | 21,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 34,401 | 0 | 0 | 0 | 0 | 0 | 34,401 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 221,200 | 0 | 221,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 664,575 | 0 | 0 | 0 | 0 | 664,575 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 35,293 | 0 | 0 | 35,293 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 51,638 | 0 | 0 | 0 | 51,638 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 19,361 | 0 | 0 | 0 | 19,361 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | CA | 58,956 | 58,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | IDU | 91,173 | 0 | 0 | 0 | 0 | 0 | 91,173 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | OR | 516,427 | 0 | 516,427 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | UT | 633,853 | 0 | 0 | 0 | 0 | 633,853 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WA | 126,606 | 0 | 0 | 126,606 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYP | 118,280 | 0 | 0 | 0 | 118,280 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYU | 16,565 | 0 | 0 | 0 | 16,565 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | CA | 11,556 | 11,556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | IDU | 10,064 | 0 | 0 | 0 | 0 | 0 | 10,064 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | OR | 111,239 | 0 | 111,239 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | UT | 104,810 | 0 | 0 | 0 | 0 | 104,810 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WA | 27,318 | 0 | 0 | 27,318 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYP | 19,980 | 0 | 0 | 0 | 19,980 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYU | 4,422 | 0 | 0 | 0 | 4,422 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | CA | 17,833 | 17,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | IDU | 41,333 | 0 | 0 | 0 | 0 | 0 | 41,333 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | OR | 230,045 | 0 | 230,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | UT | 301,857 | 0 | 0 | 0 | 0 | 301,857 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WA | 49,378 | 0 | 0 | 49,378 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYP | 39,292 | 0 | 0 | 0 | 39,292 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYU | 13,333 | 0 | 0 | 0 | 13,333 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | CA | 8,957 | 8,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | IDU | 17,975 | 0 | 0 | 0 | 0 | 0 | 17,975 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | OR | 101,011 | 0 | 101,011 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | UT | 111,224 | 0 | 0 | 0 | 0 | 111,224 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WA | 15,161 | 0 | 0 | 15,161 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYP | 14,872 | 0 | 0 | 0 | 14,872 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|-----------------------------------|-------|---------|------------|--------|------------|---------|--------|--------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYU | 2,851 | 0 | 0 | 0 | 2,851 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 284 | 284 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 171 | 0 | 0 | 0 | 0 | 0 | 171 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 2,664 | 0 | 2,664 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 4,170 | 0 | 0 | 0 | 0 | 4,170 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 524 | 0 | 0 | 524 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 840 | 0 | 0 | 0 | 840 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 153 | 0 | 0 | 0 | 153 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 788 | 788 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 854 | 0 | 0 | 0 | 0 | 0 | 854 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 24,861 | 0 | 24,861 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 21,381 | 0 | 0 | 0 | 0 | 21,381 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 4,043 | 0 | 0 | 4,043 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 8,690 | 0 | 0 | 0 | 8,690 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 2,294 | 0 | 0 | 0 | 2,294 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | IDU | 89 | 0 | 0 | 0 | 0 | 0 | 89 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | OR | 228 | 0 | 228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | UT | 1,327 | 0 | 0 | 0 | 0 | 1,327 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | WYU | 434 | 0 | 0 | 0 | 434 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CA | 997 | 997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CN | 1,129 | 26 | 350 | 76 | 80 | 549 | 48 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | IDU | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | OR | 5,887 | 0 | 5,887 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | SO | 7,516 | 163 | 2,087 | 578 | 980 | 3,288 | 417 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | UT | 2,670 | 0 | 0 | 0 | 0 | 2,670 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WA | 1,099 | 0 | 0 | 1,099 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYP | 1,958 | 0 | 0 | 0 | 1,958 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYU | 221 | 0 | 0 | 0 | 221 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | IDU | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | OR | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | SG | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | SO | 95 | 2 | 26 | 7 | 12 | 42 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | UT | 86 | 0 | 0 | 0 | 0 | 86 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYP | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYU | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | 3,831 | 3,831 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 8,212 | 187 | 2,548 | 551 | 585 | 3,995 | 347 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 12,179 | 0 | 0 | 0 | 0 | 0 | 12,179 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 37,973 | 0 | 37,973 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 909 | 13 | 230 | 68 | 142 | 400 | 57 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 11,960 | 178 | 3,196 | 942 | 1,663 | 5,300 | 677 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 105,311 | 2,287 | 29,245 | 8,102 | 13,734 | 46,067 | 5,847 | 29 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 46,965 | 0 | 0 | 0 | 0 | 46,965 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 11,771 | 0 | 0 | 11,771 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 12,344 | 0 | 0 | 0 | 12,344 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 4,192 | 0 | 0 | 0 | 4,192 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | 506 | 506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | IDU | 334 | 0 | 0 | 0 | 0 | 0 | 334 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 5,655 | 0 | 5,655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 1,815 | 39 | 504 | 140 | 237 | 794 | 101 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | 33 | 0 | 0 | 0 | 0 | 33 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 2,533 | 0 | 0 | 2,533 | 0 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|--------|------------|--------|------------|---------|--------|-------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 4,631 | 0 | 0 | 0 | 4,631 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CA | 110 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CN | 959 | 22 | 298 | 64 | 68 | 467 | 41 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | IDU | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | OR | 1,330 | 0 | 1,330 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SE | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SG | 1,736 | 26 | 464 | 137 | 241 | 769 | 98 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SO | 14,559 | 316 | 4,043 | 1,120 | 1,899 | 6,369 | 808 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | UT | 978 | 0 | 0 | 0 | 0 | 978 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WA | 60 | 0 | 0 | 60 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYP | 512 | 0 | 0 | 0 | 512 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYU | 46 | 0 | 0 | 0 | 46 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 51 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 2,749 | 63 | 853 | 184 | 196 | 1,337 | 116 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 409 | 0 | 0 | 0 | 0 | 0 | 409 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 948 | 0 | 948 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | 2,723 | 40 | 728 | 214 | 379 | 1,207 | 154 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 58,717 | 1,275 | 16,306 | 4,517 | 7,658 | 25,685 | 3,260 | 16 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 716 | 0 | 0 | 0 | 0 | 716 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 342 | 0 | 0 | 342 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 1,575 | 0 | 0 | 0 | 1,575 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 76 | 0 | 0 | 0 | 76 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | OR | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SG | 37 | 1 | 10 | 3 | 5 | 17 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SO | 563 | 12 | 156 | 43 | 73 | 246 | 31 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | UT | 9 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYU | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | CA | 41 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | 300 | 0 | 0 | 0 | 0 | 0 | 300 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | 1,925 | 0 | 1,925 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SE | 25 | 0 | 6 | 2 | 4 | 11 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SG | 540 | 8 | 144 | 42 | 75 | 239 | 31 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | 678 | 15 | 188 | 52 | 88 | 296 | 38 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | 3,229 | 0 | 0 | 0 | 0 | 3,229 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WA | 235 | 0 | 0 | 235 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | 692 | 0 | 0 | 0 | 692 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | 280 | 0 | 280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | 254 | 6 | 71 | 20 | 33 | 111 | 14 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | 668 | 0 | 0 | 0 | 0 | 668 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | 10 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WYP | 19 | 0 | 0 | 0 | 19 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA | 419 | 419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | 1,943 | 0 | 0 | 0 | 0 | 0 | 1,943 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | 5,750 | 0 | 5,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE | 71 | 1 | 18 | 5 | 11 | 31 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG | 8,665 | 129 | 2,316 | 682 | 1,205 | 3,840 | 490 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | 1,329 | 29 | 369 | 102 | 173 | 581 | 74 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | 8,580 | 0 | 0 | 0 | 0 | 8,580 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|--------|------------|--------|------------|---------|--------|-------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | 1,341 | 0 | 0 | 1,341 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | 2,326 | 0 | 0 | 0 | 2,326 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | 392 | 0 | 0 | 0 | 392 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | 1,512 | 1,512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | 4,446 | 0 | 0 | 0 | 0 | 0 | 4,446 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | 14,467 | 0 | 14,467 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SE | 181 | 3 | 46 | 13 | 28 | 79 | 11 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SG | 7,405 | 110 | 1,979 | 583 | 1,030 | 3,282 | 419 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SO | 334 | 7 | 93 | 26 | 44 | 146 | 19 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | UT | 22,503 | 0 | 0 | 0 | 0 | 22,503 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WA | 3,228 | 0 | 0 | 3,228 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYP | 5,587 | 0 | 0 | 0 | 5,587 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYU | 1,302 | 0 | 0 | 0 | 1,302 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | OR | 339 | 0 | 339 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | SE | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | SG | 3,864 | 57 | 1,033 | 304 | 537 | 1,712 | 219 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | UT | 196 | 0 | 0 | 0 | 0 | 196 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | CA | 636 | 636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | IDU | 2,501 | 0 | 0 | 0 | 0 | 0 | 2,501 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | OR | 5,204 | 0 | 5,204 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SE | 42 | 1 | 11 | 3 | 7 | 18 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SG | 1,901 | 28 | 508 | 150 | 264 | 842 | 108 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SO | 1,197 | 26 | 332 | 92 | 156 | 524 | 66 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | UT | 11,973 | 0 | 0 | 0 | 0 | 11,973 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WA | 1,165 | 0 | 0 | 1,165 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYP | 4,331 | 0 | 0 | 0 | 4,331 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYU | 1,169 | 0 | 0 | 0 | 1,169 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA | 329 | 329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU | 245 | 0 | 0 | 0 | 0 | 0 | 245 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR | 743 | 0 | 743 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SE | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SG | 1,436 | 21 | 384 | 113 | 200 | 636 | 81 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO | 79 | 2 | 22 | 6 | 10 | 35 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT | 543 | 0 | 0 | 0 | 0 | 543 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA | 161 | 0 | 0 | 161 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP | 466 | 0 | 0 | 0 | 466 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU | 93 | 0 | 0 | 0 | 93 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | OR | 317 | 0 | 317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SG | 661 | 10 | 177 | 52 | 92 | 293 | 37 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SO | 215 | 5 | 60 | 17 | 28 | 94 | 12 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | UT | 1,650 | 0 | 0 | 0 | 0 | 1,650 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WA | 170 | 0 | 0 | 170 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WYP | 86 | 0 | 0 | 0 | 86 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3923000 | TRANSPORTATION EQUIPMENT | SO | 2,993 | 65 | 831 | 230 | 390 | 1,309 | 166 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | CA | 157 | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | IDU | 599 | 0 | 0 | 0 | 0 | 0 | 599 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | OR | 2,843 | 0 | 2,843 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SG | 6,475 | 96 | 1,730 | 510 | 900 | 2,870 | 366 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SO | 221 | 5 | 61 | 17 | 29 | 96 | 12 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | UT | 4,039 | 0 | 0 | 0 | 0 | 4,039 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WA | 710 | 0 | 0 | 710 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYP | 1,298 | 0 | 0 | 0 | 1,298 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYU | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|--------|------------|--------|------------|---------|--------|-------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 1,041 | 1,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 2,267 | 0 | 0 | 0 | 0 | 0 | 2,267 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 11,141 | 0 | 11,141 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | 126 | 2 | 32 | 9 | 20 | 55 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | 21,953 | 326 | 5,867 | 1,729 | 3,053 | 9,729 | 1,242 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 1,874 | 41 | 520 | 144 | 244 | 820 | 104 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 16,682 | 0 | 0 | 0 | 0 | 16,682 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 2,864 | 0 | 0 | 2,864 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 4,147 | 0 | 0 | 0 | 4,147 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 337 | 0 | 0 | 0 | 337 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | CA | 576 | 576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | IDU | 1,408 | 0 | 0 | 0 | 0 | 0 | 1,408 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | OR | 10,239 | 0 | 10,239 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SE | 1,326 | 19 | 335 | 99 | 207 | 583 | 83 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SG | 6,982 | 104 | 1,866 | 550 | 971 | 3,094 | 395 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SO | 5,229 | 114 | 1,452 | 402 | 682 | 2,288 | 290 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | UT | 8,497 | 0 | 0 | 0 | 0 | 8,497 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WA | 1,462 | 0 | 0 | 1,462 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYP | 2,896 | 0 | 0 | 0 | 2,896 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYU | 106 | 0 | 0 | 0 | 106 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CA | 2,193 | 2,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | IDU | 3,779 | 0 | 0 | 0 | 0 | 0 | 3,779 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | OR | 15,135 | 0 | 15,135 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SG | 285 | 4 | 76 | 22 | 40 | 126 | 16 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SO | 863 | 19 | 240 | 66 | 113 | 377 | 48 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | UT | 15,504 | 0 | 0 | 0 | 0 | 15,504 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WA | 3,081 | 0 | 0 | 3,081 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYP | 6,079 | 0 | 0 | 0 | 6,079 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYU | 970 | 0 | 0 | 0 | 970 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 561 | 0 | 0 | 0 | 0 | 0 | 561 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 1,066 | 0 | 1,066 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | SG | 124 | 2 | 33 | 10 | 17 | 55 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 979 | 0 | 0 | 0 | 0 | 979 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 210 | 0 | 0 | 0 | 210 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | 1,665 | 1,665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | 4,648 | 0 | 0 | 0 | 0 | 0 | 4,648 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | 15,524 | 0 | 15,524 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SG | 1,231 | 18 | 329 | 97 | 171 | 546 | 70 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | 1,209 | 26 | 336 | 93 | 158 | 529 | 67 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | 17,034 | 0 | 0 | 0 | 0 | 17,034 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | 2,992 | 0 | 0 | 2,992 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | 8,144 | 0 | 0 | 0 | 8,144 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | 1,041 | 0 | 0 | 0 | 1,041 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | OR | 1,392 | 0 | 1,392 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | SG | 3,018 | 45 | 806 | 238 | 420 | 1,337 | 171 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | UT | 385 | 0 | 0 | 0 | 0 | 385 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | WYP | 222 | 0 | 0 | 0 | 222 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR | 1,217 | 0 | 1,217 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SG | 34,870 | 518 | 9,318 | 2,746 | 4,849 | 15,453 | 1,973 | 14 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO | 1,169 | 25 | 325 | 90 | 152 | 511 | 65 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT | 2,425 | 0 | 0 | 0 | 0 | 2,425 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP | 900 | 0 | 0 | 0 | 900 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------------------|--|-------|---------|------------|--------|------------|---------|--------|--------|------|-------|
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CA | 1,676 | 1,676 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 3,941 | 0 | 0 | 0 | 0 | 0 | 3,941 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 11,413 | 0 | 11,413 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SG | 325 | 5 | 87 | 26 | 45 | 144 | 18 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SO | 1,134 | 25 | 315 | 87 | 148 | 496 | 63 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 17,647 | 0 | 0 | 0 | 0 | 17,647 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | 2,192 | 0 | 0 | 2,192 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | 4,921 | 0 | 0 | 0 | 4,921 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 1,653 | 0 | 0 | 0 | 1,653 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | CA | 720 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | IDU | 2,416 | 0 | 0 | 0 | 0 | 0 | 2,416 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | OR | 3,710 | 0 | 3,710 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | SE | 237 | 3 | 60 | 18 | 37 | 104 | 15 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | SG | 6,814 | 101 | 1,821 | 537 | 948 | 3,020 | 386 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | SO | 688 | 15 | 191 | 53 | 90 | 301 | 38 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | UT | 9,565 | 0 | 0 | 0 | 0 | 9,565 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | WA | 1,329 | 0 | 0 | 1,329 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | WYP | 3,180 | 0 | 0 | 0 | 3,180 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLO | WYU | 806 | 0 | 0 | 0 | 806 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CA | 5,694 | 5,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CN | 3,452 | 79 | 1,071 | 231 | 246 | 1,679 | 146 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | IDU | 13,909 | 0 | 0 | 0 | 0 | 0 | 13,909 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | OR | 59,493 | 0 | 59,493 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SE | 280 | 4 | 71 | 21 | 44 | 123 | 17 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SG | 188,339 | 2,798 | 50,330 | 14,829 | 26,189 | 83,464 | 10,655 | 73 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SO | 93,873 | 2,038 | 26,068 | 7,222 | 12,242 | 41,064 | 5,212 | 26 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | UT | 65,525 | 0 | 0 | 0 | 0 | 65,525 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WA | 12,466 | 0 | 0 | 12,466 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYP | 26,251 | 0 | 0 | 0 | 26,251 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYU | 6,078 | 0 | 0 | 0 | 6,078 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | CA | 322 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 314 | 0 | 0 | 0 | 0 | 0 | 314 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | OR | 2,360 | 0 | 2,360 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SE | 82 | 1 | 21 | 6 | 13 | 36 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SG | 4,034 | 60 | 1,078 | 318 | 561 | 1,788 | 228 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SO | 186 | 4 | 52 | 14 | 24 | 82 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | UT | 1,763 | 0 | 0 | 0 | 0 | 1,763 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WA | 477 | 0 | 0 | 477 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 609 | 0 | 0 | 0 | 609 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 118 | 0 | 0 | 0 | 118 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 55 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 78 | 2 | 24 | 5 | 6 | 38 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 78 | 0 | 0 | 0 | 0 | 0 | 78 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 1,275 | 0 | 1,275 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SG | 2,934 | 44 | 784 | 231 | 408 | 1,300 | 166 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 2,094 | 45 | 582 | 161 | 273 | 916 | 116 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 1,485 | 0 | 0 | 0 | 0 | 1,485 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WA | 185 | 0 | 0 | 185 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | 251 | 0 | 0 | 0 | 251 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | 17 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3992100 | LAND OWNED IN FEE | SE | 1,823 | 26 | 461 | 136 | 284 | 802 | 114 | 1 | 0 |



Electric Plant In Service with Unclassified

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------|--|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|--------------|
| 1010000 Total | | | | 31,763,122 | 685,538 | 8,823,214 | 2,442,513 | 4,143,267 | 13,895,352 | 1,764,512 | 8,725 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SG | -32 | 0 | -9 | -3 | -4 | -14 | -2 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140129 | ELECTRIC PLANT IN SERVICE - OTHER | SO | -1,112 | -24 | -309 | -86 | -145 | -487 | -62 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SG | -23,455 | -348 | -6,268 | -1,847 | -3,261 | -10,394 | -1,327 | -9 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140149 | TRANS PLANT NON-RECONCILED | SG | -3,474 | -52 | -928 | -274 | -483 | -1,540 | -197 | -1 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | CA | -531 | -531 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | IDU | -626 | 0 | 0 | 0 | 0 | 0 | -626 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | OR | -1,338 | 0 | -1,338 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | UT | -2,029 | 0 | 0 | 0 | 0 | -2,029 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | WA | -354 | 0 | 0 | -354 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | WYU | -672 | 0 | 0 | 0 | -672 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SO | -23 | 0 | -6 | -2 | -3 | -10 | -1 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 141209 | OTHER INTANGIBLE NON-RECONCILED | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 3601000 | LAND OWNED IN FEE | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 Total | | | | | -33,646 | -956 | -8,858 | -2,564 | -4,569 | -14,474 | -2,214 | -11 |
| 1020000 | ELEC PL PUR OR SLD | 0 | ELECTRIC PLANT PURCHASED OR SOLD | SG | -553 | -8 | -148 | -44 | -77 | -245 | -31 | 0 |
| 1020000 | ELEC PL PUR OR SLD | 140708 | CONTRA ELEC PLANT PURCH OR SOLD - LOSS | SG | 553 | 8 | 148 | 44 | 77 | 245 | 31 | 0 |
| 1020000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1060000 | COMP CON NOT CLASS | 0 | SAPERROR | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1060000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | CA | 8,722 | 8,722 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | IDU | 5,095 | 0 | 0 | 0 | 0 | 0 | 5,095 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | OR | 29,520 | 0 | 29,520 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | UT | 43,830 | 0 | 0 | 0 | 0 | 43,830 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WA | 8,852 | 0 | 0 | 8,852 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WYU | 10,598 | 0 | 0 | 0 | 10,598 | 0 | 0 | 0 |
| 1061000 Total | | | | | 106,616 | 8,722 | 29,520 | 8,852 | 10,598 | 43,830 | 5,095 | 0 |
| 1062000 | TRAN COMP CONST NO | 0 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIF | SG | 226,158 | 3,359 | 60,437 | 17,807 | 31,448 | 100,224 | 12,795 | 88 |
| 1062000 Total | | | | | 226,158 | 3,359 | 60,437 | 17,807 | 31,448 | 100,224 | 12,795 | 88 |
| 1063000 | PROD COMP CONST NO | 0 | PROD COMPLETED CONSTRUCTN NOT CLASSIFIED | SG | 70,966 | 1,054 | 18,964 | 5,588 | 9,868 | 31,449 | 4,015 | 28 |
| 1063000 Total | | | | | 70,966 | 1,054 | 18,964 | 5,588 | 9,868 | 31,449 | 4,015 | 28 |
| 1064000 | GEN COMP CONST NOT | 0 | GENERAL COMPLETED CONSTRUCTN NOT CLASSIF | SO | 59,990 | 1,303 | 16,659 | 4,615 | 7,824 | 26,242 | 3,331 | 16 |
| 1064000 Total | | | | | 59,990 | 1,303 | 16,659 | 4,615 | 7,824 | 26,242 | 3,331 | 16 |
| Grand Total | | | | | 32,193,206 | 699,020 | 8,939,937 | 2,476,812 | 4,198,434 | 14,082,623 | 1,787,534 | 8,846 |

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | 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 | - | - | - | - | - | - | - | - |
| 1011000 | PRPTY UND CPTL LSS | 3908230 | (FINANCE LEASES-GAS) | SG | 12,159 | 181 | 3,249 | 957 | 1,691 | 5,388 | 688 | 5 |
| 1011000 Total | | | | | 14,874 | 181 | 5,964 | 957 | 1,691 | 5,388 | 688 | 5 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | OR | (1,562) | - | (1,562) | - | - | - | - | - |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | SO | - | - | - | - | - | - | - | - |
| 1011500 | CAP LEASES-ACCM AMRT | 3908230 | (FINANCE LEASES-GAS) | SG | (3,190) | (47) | (852) | (251) | (444) | (1,414) | (180) | (1) |
| 1011500 Total | | | | | (4,752) | (47) | (2,415) | (251) | (444) | (1,414) | (180) | (1) |
| 1011900 | PRPTY UND CPTL LSS-O | 142785 | FINANCE LEASE ROU ASSETS (COST) - PPAS | UT | 6,308 | - | - | - | - | 6,308 | - | - |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEM | OR | 3,146 | - | 3,146 | - | - | - | - | - |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEM | SG | 4,793 | 71 | 1,281 | 377 | 666 | 2,124 | 271 | 2 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEM | SO | - | - | - | - | - | - | - | - |
| 1011900 Total | | | | | 14,246 | 71 | 4,427 | 377 | 666 | 8,432 | 271 | 2 |
| 1011950 | CAP LEASES-ACCM AMRT | 142885 | Finance Lease ROU Assets (A/D) - PPAs | UT | (6,279) | - | - | - | - | (6,279) | - | - |
| 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) | (1,281) | (377) | (666) | (2,124) | (271) | (2) |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | SO | - | - | - | - | - | - | - | - |
| 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 | | | | | (14,218) | (71) | (4,427) | (377) | (666) | (8,403) | (271) | (2) |
| 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 | | | | | 10,150 | 133 | 3,549 | 706 | 1,247 | 4,003 | 507 | 3 |

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------|--|-------|---------------|------------|--------------|------------|------------|--------------|------------|----------|
| 1050000 | EL PLT HLD FTR USE | 3401000 | LAND OWNED IN FEE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3501000 | LAND OWNED IN FEE | SG | 1,220 | 18 | 326 | 96 | 170 | 541 | 69 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3502000 | LAND RIGHTS | SG | 755 | 11 | 202 | 59 | 105 | 334 | 43 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | CA | 631 | 631 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | OR | 3,912 | 0 | 3,912 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | UT | 5,673 | 0 | 0 | 0 | 0 | 5,673 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3891000 | LAND OWNED IN FEE | OR | 2,981 | 0 | 2,981 | 0 | 0 | 0 | 0 | 0 |
| 1050000 Total | | | | | 15,173 | 660 | 7,421 | 156 | 275 | 6,549 | 112 | 1 |
| 1059000 | EL PLT HLD FTR USE-O | 0 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1059000 | EL PLT HLD FTR USE-O | 3601000 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1059000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | 15,173 | 660 | 7,421 | 156 | 275 | 6,549 | 112 | 1 |

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|--------|--|------------|----------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|------------|
| 1868000 | MISC DF DR-OTH-CST | 185342 | JIM BOYD HYDRO BUYOUT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185346 | RTO Grid West N/R w/o - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185349 | LGIA LT Transmission Prepaid | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185351 | BPA LT TRANSMISSION PREPAID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185357 | LT Prepaid RECs for RPS (OR) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185358 | LT Prepaid RECs for RPS (CA) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185359 | LT Lake Side 2 Maint. Prepayment | SG | 27,383 | 407 | 7,318 | 2,156 | 3,808 | 12,135 | 1,549 | | |
| 1868000 | MISC DF DR-OTH-CST | 185360 | LT LAKE SIDE MAINT PREPAYMENT | SG | 17,533 | 260 | 4,685 | 1,381 | 2,438 | 7,770 | 992 | | |
| 1868000 | MISC DF DR-OTH-CST | 185361 | LT CHEHALIS CSA MAINT. PREPAYMENT | SG | 15,875 | 236 | 4,242 | 1,250 | 2,207 | 7,035 | 898 | | |
| 1868000 | MISC DF DR-OTH-CST | 185362 | LT Currant Creek CSA Maint Prepayment | SG | 4,153 | 62 | 1,110 | 327 | 577 | 1,840 | 235 | | |
| 1868000 | MISC DF DR-OTH-CST | 185371 | LT Chehalis CSA Prepaid O&M | SG | 1,340 | 20 | 358 | 105 | 186 | 594 | 76 | | |
| 1868000 | MISC DF DR-OTH-CST | 185372 | LT Currant Creek CSA Prepaid O&M | SG | 198 | 3 | 53 | 16 | 27 | 88 | 11 | | |
| 1868000 | MISC DF DR-OTH-CST | 185400 | Trans Readiness Security - Due to ESM | SG | 2,156 | 32 | 576 | 170 | 300 | 955 | 122 | | |
| 1868000 | MISC DF DR-OTH-CST | 185401 | Trans Readiness Security - ESM Rec | SG | -2,156 | -32 | -576 | -170 | -300 | -955 | -122 | | |
| 1868000 | MISC DF DR-OTH-CST | 185402 | Trans Sec - Site Control - Due to ESM | SG | 2 | 0 | 1 | 0 | 0 | 1 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185403 | Trans Sec - Site Control - ESM Rec | SG | -2 | 0 | -1 | 0 | 0 | -1 | 0 | | |
| 1868000 | MISC DF DR-OTH-CST | 185551 | LT Prepaid-FSA Capital - Dunlap | SG | 3,046 | 45 | 814 | 240 | 424 | 1,350 | 172 | | |
| 1868000 | MISC DF DR-OTH-CST | 185552 | LT Prepaid-FSA Capital - Ekola Flats | SG | 2,332 | 35 | 623 | 184 | 324 | 1,033 | 132 | | |
| 1868000 | MISC DF DR-OTH-CST | 185554 | LT Prepaid-FSA Capital - Foote Creek | SG | 551 | 8 | 147 | 43 | 77 | 244 | 31 | | |
| 1868000 | MISC DF DR-OTH-CST | 185557 | LT Prepaid-FSA Capital - Glenrock I | SG | 3,706 | 55 | 990 | 292 | 515 | 1,642 | 210 | | |
| 1868000 | MISC DF DR-OTH-CST | 185558 | LT Prepaid-FSA Capital - Glenrock III | SG | 1,415 | 21 | 378 | 111 | 197 | 627 | 80 | | |
| 1868000 | MISC DF DR-OTH-CST | 185561 | LT Prepaid-FSA Capital - Goodnoe Hills | SG | 2,793 | 41 | 746 | 220 | 388 | 1,238 | 158 | | |
| 1868000 | MISC DF DR-OTH-CST | 185564 | LT Prepaid-FSA Capital - Pryor Plains | SG | 3,146 | 47 | 841 | 248 | 437 | 1,394 | 178 | | |
| 1868000 | MISC DF DR-OTH-CST | 185567 | LT Prepaid-FSA Capital - Leaning Juniper | SG | 3,731 | 55 | 997 | 294 | 519 | 1,653 | 211 | | |
| 1868000 | MISC DF DR-OTH-CST | 185570 | LT Prepaid-FSA Capital - Marengo I | SG | 4,083 | 61 | 1,091 | 321 | 568 | 1,809 | 231 | | |
| 1868000 | MISC DF DR-OTH-CST | 185571 | LT Prepaid-FSA Capital - Marengo II | SG | 2,027 | 30 | 542 | 160 | 282 | 898 | 115 | | |
| 1868000 | MISC DF DR-OTH-CST | 185574 | LT Prepaid-FSA Capital - McFadden Ridge | SG | 1,064 | 16 | 284 | 84 | 148 | 472 | 60 | | |
| 1868000 | MISC DF DR-OTH-CST | 185576 | LT Prepaid-FSA Capital - Pryor Mtn | SG | 3,301 | 49 | 882 | 260 | 459 | 1,463 | 187 | | |
| 1868000 | MISC DF DR-OTH-CST | 185577 | LT Prepaid-FSA Capital - Rolling Hills | SG | 3,741 | 56 | 1,000 | 295 | 520 | 1,658 | 212 | | |
| 1868000 | MISC DF DR-OTH-CST | 185580 | LT Prepaid-FSA Capital - Seven Mile I | SG | 3,892 | 58 | 1,040 | 306 | 541 | 1,725 | 220 | | |
| 1868000 | MISC DF DR-OTH-CST | 185581 | LT Prepaid-FSA Capital - Seven Mile II | SG | 633 | 9 | 169 | 50 | 88 | 281 | 36 | | |
| 1868000 | MISC DF DR-OTH-CST | 185584 | LT Prepaid-FSA Capital - TB Flats I | SG | 1,125 | 17 | 301 | 89 | 156 | 498 | 64 | | |
| 1868000 | MISC DF DR-OTH-CST | 185585 | LT Prepaid-FSA Capital - TB Flats II | SG | 1,170 | 17 | 313 | 92 | 163 | 519 | 66 | | |
| 1868000 Total | | | | | 111,061 | 1,648 | 29,650 | 8,736 | 15,428 | 49,169 | 6,277 | 43 | 108 |
| 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 | - | - | - | - | - | - | - | | |



Deferred Debits (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | 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 | 2,418 | 36 | 646 | 190 | 336 | 1,072 | 137 | 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 | | | | | 2,418 | 36 | 646 | 190 | 336 | 1,072 | 137 | 1 | - |
| Grand Total | | | | | 116,038 | 1,695 | 30,463 | 8,975 | 15,860 | 50,524 | 6,453 | 44 | #### |

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|------|----------------------------------|-------|--------------|-----------|------------|------------|------------|--------------|------------|----------|----------|
| 1514000 | FUEL STK-FUEL OIL | 0 | FUEL STOCK COAL MINE | SE | 2,722 | 39 | 688 | 203 | 424 | 1,197 | 170 | 1 | - |
| 1514000 Total | | | | | 2,722 | 39 | 688 | 203 | 424 | 1,197 | 170 | 1 | - |
| 1514100 | OIL INVENTORY-CARBON | 0 | OIL INVENTORY - CARBON | SE | - | - | - | - | - | - | - | - | - |
| 1514100 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514120 | OIL INVENTORY-HUNTER | 0 | OIL INVENTORY - HUNTER | SE | - | - | - | - | - | - | - | - | - |
| 1514120 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514130 | OIL INVENTORY-HTG | 0 | OIL INVENTORY - HUNTINGTON | SE | - | - | - | - | - | - | - | - | - |
| 1514130 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514140 | OIL INVENTORY - JB | 0 | OIL INVENTORY - JIM BRIDGER | SE | - | - | - | - | - | - | - | - | - |
| 1514140 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514300 | OIL INVNTY-COLSTRIP | 0 | OIL INVENTORY - COLSTRIP | SE | 131 | 2 | 33 | 10 | 20 | 58 | 8 | 0 | - |
| 1514300 Total | | | | | 131 | 2 | 33 | 10 | 20 | 58 | 8 | 0 | - |
| 1514400 | OIL INVENTORY-CRAIG | 0 | OIL INVENTORY - CRAIG | SE | 66 | 1 | 17 | 5 | 10 | 29 | 4 | 0 | - |
| 1514400 Total | | | | | 66 | 1 | 17 | 5 | 10 | 29 | 4 | 0 | - |
| 1514600 | OIL INVENTORY-DJ | 0 | OIL INVENTORY - DAVE JOHNSTON | SE | - | - | - | - | - | - | - | - | - |
| 1514600 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514800 | OIL INVENTORY-OTHER | 0 | OIL INVENTORY - OTHER | SE | - | - | - | - | - | - | - | - | - |
| 1514800 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1514900 | OIL INVENTORY-HAYDEN | 0 | OIL INVENTORY - HAYDEN | SE | 50 | 1 | 13 | 4 | 8 | 22 | 3 | 0 | - |
| 1514900 Total | | | | | 50 | 1 | 13 | 4 | 8 | 22 | 3 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 0 | MATERIAL CONTROL ADJUST | SO | (148) | (3) | (41) | (11) | (19) | (65) | (8) | (0) | - |
| 1541000 | PLNT M&S STK CNTRL | 1510 | JIM BRIDGER STORE ROOM | SG | 24,978 | 371 | 6,675 | 1,967 | 3,473 | 11,069 | 1,413 | 10 | - |
| 1541000 | PLNT M&S STK CNTRL | 1515 | DAVE JOHNSTON STORE ROOM | SG | 19,543 | 290 | 5,223 | 1,539 | 2,717 | 8,661 | 1,106 | 8 | - |
| 1541000 | PLNT M&S STK CNTRL | 1520 | WYODAK STORE ROOM | SG | 6,615 | 98 | 1,768 | 521 | 920 | 2,932 | 374 | 3 | - |
| 1541000 | PLNT M&S STK CNTRL | 1525 | GADSBY STORE ROOM | SG | 4,404 | 65 | 1,177 | 347 | 612 | 1,952 | 249 | 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 | 13,238 | 197 | 3,538 | 1,042 | 1,841 | 5,867 | 749 | 5 | - |
| 1541000 | PLNT M&S STK CNTRL | 1540 | HUNTINGTON STORE ROOM | SG | 19,437 | 289 | 5,194 | 1,530 | 2,703 | 8,614 | 1,100 | 8 | - |
| 1541000 | PLNT M&S STK CNTRL | 1545 | HUNTER STORE ROOM | SG | 27,869 | 414 | 7,447 | 2,194 | 3,875 | 12,350 | 1,577 | 11 | - |
| 1541000 | PLNT M&S STK CNTRL | 1550 | BLUNDELL STORE ROOM | SG | 1,189 | 18 | 318 | 94 | 165 | 527 | 67 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1560 | WEST VALLEY GAS PLANT | SG | - | - | - | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 1565 | CURRANT CREEK PLANT | SG | 4,004 | 59 | 1,070 | 315 | 557 | 1,774 | 227 | 2 | - |
| 1541000 | PLNT M&S STK CNTRL | 1570 | LAKESIDE PLANT | SG | 6,676 | 99 | 1,784 | 526 | 928 | 2,958 | 378 | 3 | - |
| 1541000 | PLNT M&S STK CNTRL | 1580 | CHEHALIS PLANT | SG | 3,791 | 56 | 1,013 | 298 | 527 | 1,680 | 214 | 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 | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1700 | LEANING JUNIPER STOREROOM | SG | 230 | 3 | 61 | 18 | 32 | 102 | 13 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1705 | GOODNOE HILLS WIND | SG | 116 | 2 | 31 | 9 | 16 | 51 | 7 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1715 | MARENGO WIND | SG | 313 | 5 | 84 | 25 | 43 | 139 | 18 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1720 | Foote Creek | SG | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1725 | Glenrock/Rolling Hills | SG | 982 | 15 | 263 | 77 | 137 | 435 | 56 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1730 | Seven Mile Hill | SG | 605 | 9 | 162 | 48 | 84 | 268 | 34 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1735 | Ekola Flats | SG | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1740 | High Plains/McFadden | SG | 443 | 7 | 118 | 35 | 62 | 196 | 25 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1745 | Dunlap Wind Project | SG | 563 | 8 | 150 | 44 | 78 | 250 | 32 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1750 | TB Flats 1 & 2 | SG | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1760 | Cedar Springs II | SG | 151 | 2 | 40 | 12 | 21 | 67 | 9 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1765 | Pryor Mountain | SG | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 1541000 | PLNT M&S STK CNTRL | 1799 | WIND OFFICE | SG | - | - | - | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2005 | CASPER STORE ROOM | WYP | 818 | - | - | - | 818 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2010 | BUFFALO STORE ROOM | WYP | 163 | - | - | - | 163 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2015 | DOUGLAS STORE ROOM | WYP | 247 | - | - | - | 247 | - | - | - | - |



Material & Supplies (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|---------------------|-------|-----------------------------------|------------|--------|------------|---------|-------|-------|-------|-------|---|---|
| 1541000 | PLNT M&S STK CNTRL | 2020 | CODY STORE ROOM | WYP | 861 | - | - | - | 861 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2025 | LOVELL STORE ROOM | WYP | - | - | - | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2030 | WORLAND STORE ROOM | WYP | 827 | - | - | - | 827 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2035 | RIVERTON STORE ROOM | WYP | 546 | - | - | - | 546 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2040 | EVANSTON STORE ROOM | WYU | 1,014 | - | - | - | 1,014 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2045 | KEMMERER STORE ROOM | WYU | 13 | - | - | - | 13 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2050 | PINEDALE STORE ROOM | WYU | 777 | - | - | - | 777 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2055 | BIG PINEY STORE ROOM | WYU | - | - | - | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2060 | ROCK SPRINGS STORE ROOM | WYP | 1,479 | - | - | - | 1,479 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2065 | RAWLINS STORE ROOM | WYP | 516 | - | - | - | 516 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2070 | LARAMIE STORE ROOM | WYP | 518 | - | - | - | 518 | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2075 | REXBERG STORE ROOM | IDU | 2,429 | - | - | - | - | - | 2,429 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2080 | MUDLAKE STORE ROOM | IDU | 1 | - | - | - | - | - | 1 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2085 | SHELLY STORE ROOM | IDU | 1,059 | - | - | - | - | - | 1,059 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2090 | PRESTON STORE ROOM | IDU | 75 | - | - | - | - | - | 75 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2095 | LAVA HOT SPRINGS STORE ROOM | IDU | 182 | - | - | - | - | - | 182 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2100 | MONTPELIER STORE ROOM | IDU | 299 | - | - | - | - | - | 299 | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2110 | BRIDGERLAND STORE ROOM | UT | 790 | - | - | - | - | 790 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2205 | TREMONTON STORE ROOM | UT | 384 | - | - | - | - | 384 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2210 | OGDEN STORE ROOM | UT | 2,564 | - | - | - | - | 2,564 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2215 | LAYTON STORE ROOM | UT | 1,711 | - | - | - | - | 1,711 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2220 | SALT LAKE METRO STORE ROOM | UT | 9,861 | - | - | - | - | 9,861 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2225 | SALT LAKE TOOL ROOM | UT | - | - | - | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2230 | JORDAN VALLEY STORE ROOM | UT | 1,174 | - | - | - | - | 1,174 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2235 | PARK CITY STORE ROOM | UT | 2,433 | - | - | - | - | 2,433 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2240 | TOOELE STORE ROOM | UT | 819 | - | - | - | - | 819 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2245 | WASATCH RESTORATION CENTER | UT | 1,042 | - | - | - | - | 1,042 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2400 | PLNT M&S STK CNTRL EAGLE MOUNTAIN | UT | 756 | - | - | - | - | 756 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2405 | AMERICAN FORK STORE ROOM | UT | 2,272 | - | - | - | - | 2,272 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2410 | SANTAQUIN STORE ROOM | UT | 716 | - | - | - | - | 716 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2415 | DELTA STORE ROOM | UT | 475 | - | - | - | - | 475 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2420 | VERNAL STORE ROOM | UT | 846 | - | - | - | - | 846 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2425 | PRICE STORE ROOM | UT | 857 | - | - | - | - | 857 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2430 | MOAB STORE ROOM | UT | 1,159 | - | - | - | - | 1,159 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2435 | BLANDING STORE ROOM | UT | 116 | - | - | - | - | 116 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2445 | RICHFIELD STORE ROOM | UT | 129 | - | - | - | - | 129 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2450 | CEDAR CITY STORE ROOM | UT | 2,259 | - | - | - | - | 2,259 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2455 | MILFORD STORE ROOM | UT | 124 | - | - | - | - | 124 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2460 | WASHINGTON STORE ROOM | UT | 750 | - | - | - | - | 750 | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2620 | WALLA WALLA STORE ROOM | WA | 2,343 | - | - | 2,343 | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2625 | SUNNYSIDE STORE ROOM | WA | 0 | - | - | 0 | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2630 | YAKIMA STORE ROOM | WA | 400 | - | - | 400 | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2635 | ENTERPRISE STORE ROOM | OR | 233 | - | 233 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2640 | PENDLETON STORE ROOM | OR | 1,056 | - | 1,056 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2650 | HOOD RIVER STORE ROOM | OR | 567 | - | 567 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2655 | PORTLAND METRO - STORE ROOM | OR | 15,247 | - | 15,247 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2660 | ASTORIA STORE ROOM | OR | 1,388 | - | 1,388 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2665 | MADRAS STORE ROOM | OR | 95 | - | 95 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2670 | PRINEVILLE STORE ROOM | OR | 1 | - | 1 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2675 | BEND STORE ROOM | OR | 2,874 | - | 2,874 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2805 | ALBANY STORE ROOM | OR | 270 | - | 270 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2810 | LINCOLN CITY STORE ROOM | OR | 245 | - | 245 | - | - | - | - | - | - |
| 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 | 4,438 | - | 4,438 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2835 | COOS BAY STORE ROOM | OR | 968 | - | 968 | - | - | - | - | - | - |
| 1541000 | PLNT M&S STK CNTRL | 2840 | GRANTS PASS STORE ROOM | OR | 1,526 | - | 1,526 | - | - | - | - | - | - |



Material & Supplies (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|-------|
| 1630000 Total | | | | - | - | - | - | - | - | - | - | - |
| 2531600 | WORK CAP DEP-UAMPS | 289920 | SE | (3,122) | (45) | (790) | (233) | (486) | (1,373) | (194) | (1) | - |
| 2531600 Total | | | | (3,122) | (45) | (790) | (233) | (486) | (1,373) | (194) | (1) | - |
| 2531700 | WORKG CAP DEP-DG&T | 289921 | SE | (2,605) | (38) | (659) | (194) | (406) | (1,145) | (162) | (1) | - |
| 2531700 Total | | | | (2,605) | (38) | (659) | (194) | (406) | (1,145) | (162) | (1) | - |
| 2531800 | WCD-PROVO-PLNT M&S | 289922 | SG | (273) | (4) | (73) | (21) | (38) | (121) | (15) | (0) | - |
| 2531800 Total | | | | (273) | (4) | (73) | (21) | (38) | (121) | (15) | (0) | - |
| Grand Total | | | | 471,824 | 6,991 | 139,713 | 35,867 | 57,794 | 204,917 | 26,427 | 115 | - |

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)

12 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|----------|--|-------|-----------------|--------------|----------------|--------------|----------------|----------------|--------------|------------|----------------|
| 1430000 | OTHER ACCTS REC | 0 | OTHER ACCOUNTS RECEIVABLE | SO | (3,416) | (74) | (949) | (263) | (446) | (1,494) | (190) | (1) | - |
| 1430000 Total | | | | | (3,416) | (74) | (949) | (263) | (446) | (1,494) | (190) | (1) | - |
| 1431000 | EMP ACCOUNTS REC | 0 | EMPLOYEE RECEIVABLES | SO | 4,636 | 101 | 1,288 | 357 | 605 | 2,028 | 257 | 1 | - |
| 1431000 Total | | | | | 4,636 | 101 | 1,288 | 357 | 605 | 2,028 | 257 | 1 | - |
| 1431500 | INC TAXES RECEIVABLE | 0 | INCOME TAXES RECEIVABLE | SO | (70) | (2) | (20) | (5) | (9) | (31) | (4) | (0) | - |
| 1431500 | INC TAXES RECEIVABLE | 116133 | InterCo State Tax Rec-(Even Years)- MEHC | SO | 254 | 6 | 70 | 20 | 33 | 111 | 14 | 0 | - |
| 1431500 | INC TAXES RECEIVABLE | 116134 | InterCo State Tax Rec -(Odd Years)- MEHC | SO | (7) | (0) | (2) | (1) | (1) | (3) | (0) | (0) | - |
| 1431500 Total | | | | | 177 | 4 | 49 | 14 | 23 | 77 | 10 | 0 | - |
| 1433000 | JOINT OWNER REC | 0 | JOINT OWNER RECEIVABLE | SO | 8,560 | 186 | 2,377 | 659 | 1,116 | 3,745 | 475 | 2 | - |
| 1433000 Total | | | | | 8,560 | 186 | 2,377 | 659 | 1,116 | 3,745 | 475 | 2 | - |
| 1436000 | OTH ACCT REC | 0 | OTHER ACCOUNTS RECEIVABLE | SO | 37,770 | 820 | 10,489 | 2,906 | 4,926 | 16,522 | 2,097 | 10 | - |
| 1436000 Total | | | | | 37,770 | 820 | 10,489 | 2,906 | 4,926 | 16,522 | 2,097 | 10 | - |
| 1437000 | CSS OAR BILLINGS | 0 | CSS OAR BILLINGS | SO | 8,388 | 182 | 2,329 | 645 | 1,094 | 3,669 | 466 | 2 | - |
| 1437000 Total | | | | | 8,388 | 182 | 2,329 | 645 | 1,094 | 3,669 | 466 | 2 | - |
| 1437100 | CSS OAR BILLINGS-WOR | 0 | OTHER ACCT REC CCS | SO | (9,895) | (215) | (2,748) | (761) | (1,290) | (4,329) | (549) | (3) | - |
| 1437100 Total | | | | | (9,895) | (215) | (2,748) | (761) | (1,290) | (4,329) | (549) | (3) | - |
| 2300000 | ASSET RETIREMENT OBL | 284915 | ARO LIAB - DEER CREEK MINE RECLAMATION | OTHER | (2,186) | - | - | - | - | - | - | - | (2,186) |
| 2300000 Total | | | | | (2,186) | - | - | - | - | - | - | - | (2,186) |
| 2320000 | ACCOUNTS PAYABLE | 210460 | JOINT OWNER RECEIVABLES - CREDIT | SE | (497) | (7) | (126) | (37) | (77) | (218) | (31) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 210677 | Bronco Utah Operations LLC - Coal | SE | (1,491) | (22) | (377) | (111) | (232) | (656) | (93) | (1) | - |
| 2320000 | ACCOUNTS PAYABLE | 211108 | UNION DUES/CONTRIBUTIONS WITHHOLDING | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 211109 | MET PAY HOME & AUTO WITHHOLDINGS | SO | (2) | (0) | (1) | (0) | (0) | (1) | (0) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 211115 | Allstate Voluntary Benefit Withholdings | SO | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 211116 | DEPENDENT SUPPORT/LEVY WITHHOLDINGS | SO | (2) | (0) | (1) | (0) | (0) | (1) | (0) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215077 | K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCE | SO | (615) | (13) | (171) | (47) | (80) | (269) | (34) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215078 | K-Plus Employer Contributions - Fixed | SO | (348) | (8) | (97) | (27) | (45) | (152) | (19) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215080 | METLIFE MEDICAL INSURANCE | SO | (3,714) | (81) | (1,031) | (286) | (484) | (1,625) | (206) | (1) | - |
| 2320000 | ACCOUNTS PAYABLE | 215082 | METLIFE DENTAL INSURANCE | SO | (62) | (1) | (17) | (5) | (8) | (27) | (3) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215084 | METLIFE VISION INSURANCE | SO | (93) | (2) | (26) | (7) | (12) | (41) | (5) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215085 | Western Utilities Dental Payable | SO | 46 | 1 | 13 | 4 | 6 | 20 | 3 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 215086 | Western Utilities Vision Payable | SO | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 215088 | UWUA Health & Welfare Payable | SO | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 215095 | HMO HEALTH PLAN | SO | (35) | (1) | (10) | (3) | (5) | (15) | (2) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215112 | Minnesota Life Insurance | SO | (26) | (1) | (7) | (2) | (3) | (11) | (1) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215116 | IBEW 57 MEDICAL INSURANCE | SO | (231) | (5) | (64) | (18) | (30) | (101) | (13) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215350 | "IBEW 57 HEALTH REIMBURSEMENT, CURRENT | SO | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 215351 | "IBEW 57 DEPENDENT CARE REIMBURSEMENT, | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2320000 | ACCOUNTS PAYABLE | 215356 | "HEALTH REIMBURSEMENT, CURRENT YEAR" | SO | (31) | (1) | (9) | (2) | (4) | (13) | (2) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215357 | "DEPENDENT CARE REIMBURSEMENT, CURREN | SO | (19) | (0) | (5) | (1) | (2) | (8) | (1) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 215425 | OR DOE Cool School Program | OTHER | (20) | - | - | - | - | - | - | - | (20) |
| 2320000 | ACCOUNTS PAYABLE | 215439 | Cal ISO Trans Payable | SG | (3,513) | (52) | (939) | (277) | (488) | (1,557) | (199) | (1) | - |
| 2320000 | ACCOUNTS PAYABLE | 215850 | Subscription Fee - OR Community Solar | OTHER | (2) | - | - | - | - | - | - | - | (2) |
| 2320000 | ACCOUNTS PAYABLE | 215851 | Participation Fee - OR Community Solar | OTHER | (0) | - | - | - | - | - | - | - | (0) |
| 2320000 | ACCOUNTS PAYABLE | 235230 | ACCRUAL - ROYALTIES | SE | (59) | (1) | (15) | (4) | (9) | (26) | (4) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 235599 | Safety Award | SO | (1,008) | (22) | (280) | (78) | (131) | (441) | (56) | (0) | - |
| 2320000 | ACCOUNTS PAYABLE | 240330 | PROVISION FOR WORKERS' COMPENSATION | SO | (11) | (0) | (3) | (1) | (1) | (5) | (1) | (0) | - |
| 2320000 Total | | | | | (11,708) | (215) | (3,157) | (900) | (1,606) | (5,137) | (666) | (4) | (23) |
| 2533000 | O DEF CR-MISC PPL | 289517 | TRAPPER MINE FINAL RECLAMATION | SE | (9,566) | (138) | (2,419) | (712) | (1,490) | (4,206) | (596) | (4) | - |
| 2533000 Total | | | | | (9,566) | (138) | (2,419) | (712) | (1,490) | (4,206) | (596) | (4) | - |
| 2541050 | FAS143 ARO REG LIAB | 00111920 | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC | SE | (20) | (0) | (5) | (1) | (3) | (9) | (1) | (0) | - |
| 2541050 | FAS143 ARO REG LIAB | 111920 | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC | SE | 20 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | - |
| 2541050 Total | | | | | - | - | - | - | - | - | - | - | - |
| Grand Total | | | | | 22,761 | 651 | 7,259 | 1,943 | 2,931 | 10,876 | 1,304 | 5 | (2,208) |

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|-------------------------|---------|---|------------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|-------------|--------|
| 1140000 | EL PLT ACQUIST ADJ | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS | SG | 144,705 | 2,149 | 38,670 | 11,394 | 20,122 | 64,127 | 8,187 | 56 | - |
| 1140000 | EL PLT ACQUIST ADJ | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS | UT | 11,764 | - | - | - | - | 11,764 | - | - | - |
| 1140000 Total | | | | | 156,468 | 2,149 | 38,670 | 11,394 | 20,122 | 75,891 | 8,187 | 56 | - |
| 1149000 | EL PLT ACQST ADJ-OTH | 0 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS | UT | - | - | - | - | - | - | - | - | - |
| 1149000 Total | | | | | - | - | - | - | - | - | - | - | - |
| 1150000 | Accum Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION ADJ | SG | (141,649) | (2,104) | (37,853) | (11,153) | (19,697) | (62,773) | (8,014) | (55) | - |
| 1150000 | Accum Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION ADJ | UT | (2,199) | - | - | - | - | (2,199) | - | - | - |
| 1150000 Total | | | | | (143,848) | (2,104) | (37,853) | (11,153) | (19,697) | (64,972) | (8,014) | (55) | - |
| 1156000 | ACCUM PROV-CRAIG/HAY | 0 | ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY | UT | (149) | - | - | - | - | (149) | - | - | - |
| 1156000 Total | | | | | (149) | - | - | - | - | (149) | - | - | - |
| 1281000 | Oth Special Funds-Pn | 0 | Other special funds - Pensions | SO | 105,992 | 2,301 | 29,433 | 8,155 | 13,823 | 46,365 | 5,885 | 29 | - |
| 1281000 Total | | | | | 105,992 | 2,301 | 29,433 | 8,155 | 13,823 | 46,365 | 5,885 | 29 | - |
| 1651000 | PREPAY-INSURANCE | 0 | INSURANCE | SO | - | - | - | - | - | - | - | - | - |
| 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 | 15,801 | 343 | 4,388 | 1,216 | 2,061 | 6,912 | 877 | 4 | - |
| 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 INSURANC | SO | 2,102 | 46 | 584 | 162 | 274 | 920 | 117 | 1 | - |
| 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 | 439 | 10 | 122 | 34 | 57 | 192 | 24 | 0 | - |
| 1651000 | PREPAY-INSURANCE | 132045 | PREPAID WORKERS COMPENSATION | SO | 162 | 4 | 45 | 12 | 21 | 71 | 9 | 0 | - |
| 1651000 | PREPAY-INSURANCE | 132050 | PREPAID IBEW 57 MEDICAL | SO | - | - | - | - | - | - | - | - | - |
| 1651000 | PREPAY-INSURANCE | 132055 | PREPAID EMPLOYEE BENEFIT COSTS | SO | 295 | 6 | 82 | 23 | 39 | 129 | 16 | 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 | | | | | 18,800 | 408 | 5,221 | 1,446 | 2,452 | 8,224 | 1,044 | 5 | - |
| 1652000 | PREPAY-TAXES | 132101 | PREPAID PROPERTY TAX | GPS | 9,188 | 200 | 2,552 | 707 | 1,198 | 4,019 | 510 | 3 | - |
| 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 1652000 | PREPAY-TAXES | 132110 | SHO-BAN-PREPAID POSSESSORY INTEREST | GPS | 69 | 1 | 19 | 5 | 9 | 30 | 4 | 0 | - |
| 1652000 | PREPAY-TAXES | 132111 | Goshute - Prepaid Possessory Interest | GPS | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 1652000 | PREPAY-TAXES | 132200 | "Prepaid Taxes (Federal, State, Local)" | SO | 29 | 1 | 8 | 2 | 4 | 13 | 2 | 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 | 843 | 18 | 234 | 65 | 110 | 369 | 47 | 0 | - |
| 1652000 | PREPAY-TAXES | 248050 | UNCLAIMED/OUTSTANDING | SO | - | - | - | - | - | - | - | - | - |
| 1652000 Total | | | | | 10,138 | 220 | 2,815 | 780 | 1,322 | 4,435 | 563 | 3 | - |
| 1652100 | PREPAY - OTHER | 132040 | PREPAID PENSION COSTS | SO | - | - | - | - | - | - | - | - | - |
| 1652100 | PREPAY - OTHER | 132095 | PREPAID EMISSIONS PERMIT FEES (UT) | SG | 453 | 7 | 121 | 36 | 63 | 201 | 26 | 0 | - |
| 1652100 | PREPAY - OTHER | 132097 | Prepaid CA GHG Cap & Trade Allowances | OTHER | 10,951 | - | - | - | - | - | - | - | 10,951 |
| 1652100 | PREPAY - OTHER | 132098 | Prepaid - CA GHG Wholesale | OTHER | 6,173 | - | - | - | - | - | - | - | 6,173 |
| 1652100 | PREPAY - OTHER | 132310 | PREPAID RATING AGENCY | SO | 74 | 2 | 21 | 6 | 10 | 33 | 4 | 0 | - |
| 1652100 | PREPAY - OTHER | 132320 | Prepaid Surety Bond Costs | SO | - | - | - | - | - | - | - | - | - |
| 1652100 | PREPAY - OTHER | 132548 | Prepaid-FSA O&M - Cedar Springs II | SG | 99 | 1 | 27 | 8 | 14 | 44 | 6 | 0 | - |
| 1652100 | PREPAY - OTHER | 132551 | Prepaid-FSA O&M - Dunlap | SG | 216 | 3 | 58 | 17 | 30 | 96 | 12 | 0 | - |
| 1652100 | PREPAY - OTHER | 132552 | Prepaid-FSA O&M - Ekola Flats | SG | 121 | 2 | 32 | 10 | 17 | 54 | 7 | 0 | - |
| 1652100 | PREPAY - OTHER | 132554 | Prepaid-FSA O&M - Foote Creek | SG | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 1652100 | PREPAY - OTHER | 132557 | Prepaid-FSA O&M - Glenrock I | SG | 228 | 3 | 61 | 18 | 32 | 101 | 13 | 0 | - |



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | FERC Secondary Description | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------|----------------------------|---|-------|---------------|------------|---------------|--------------|--------------|---------------|--------------|----------|---------------|
| 1652100 | PREPAY - OTHER | 132558 | Prepaid-FSA O&M - Glenrock III | SG | 81 | 1 | 22 | 6 | 11 | 36 | 5 | 0 | |
| 1652100 | PREPAY - OTHER | 132561 | Prepaid-FSA O&M - Goodnoe Hills | SG | 87 | 1 | 23 | 7 | 12 | 38 | 5 | 0 | |
| 1652100 | PREPAY - OTHER | 132564 | Prepaid-FSA O&M - High Plains | SG | 342 | 5 | 91 | 27 | 48 | 152 | 19 | 0 | |
| 1652100 | PREPAY - OTHER | 132567 | Prepaid-FSA O&M - Leaning Juniper | SG | 282 | 4 | 75 | 22 | 39 | 125 | 16 | 0 | |
| 1652100 | PREPAY - OTHER | 132570 | Prepaid-FSA O&M - Marengo I | SG | 162 | 2 | 43 | 13 | 22 | 72 | 9 | 0 | |
| 1652100 | PREPAY - OTHER | 132571 | Prepaid-FSA O&M - Marengo II | SG | 81 | 1 | 22 | 6 | 11 | 36 | 5 | 0 | |
| 1652100 | PREPAY - OTHER | 132574 | Prepaid-FSA O&M - McFadden Ridge | SG | 51 | 1 | 14 | 4 | 7 | 23 | 3 | 0 | |
| 1652100 | PREPAY - OTHER | 132576 | Prepaid-FSA O&M - Pryor Mtn | SG | 208 | 3 | 56 | 16 | 29 | 92 | 12 | 0 | |
| 1652100 | PREPAY - OTHER | 132577 | Prepaid-FSA O&M - Rolling Hills | SG | 235 | 3 | 63 | 19 | 33 | 104 | 13 | 0 | |
| 1652100 | PREPAY - OTHER | 132580 | Prepaid-FSA O&M - Seven Mile I | SG | 228 | 3 | 61 | 18 | 32 | 101 | 13 | 0 | |
| 1652100 | PREPAY - OTHER | 132581 | Prepaid-FSA O&M - Seven Mile II | SG | 45 | 1 | 12 | 4 | 6 | 20 | 3 | 0 | |
| 1652100 | PREPAY - OTHER | 132584 | Prepaid-FSA O&M - TB Flats I | SG | 70 | 1 | 19 | 6 | 10 | 31 | 4 | 0 | |
| 1652100 | PREPAY - OTHER | 132585 | Prepaid-FSA O&M - TB Flats II | SG | 73 | 1 | 20 | 6 | 10 | 32 | 4 | 0 | |
| 1652100 | PREPAY - OTHER | 132601 | OTH PREPAY - LEASE - SHREWSBURY PROPERT | 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 | 20 | 0 | 5 | 2 | 3 | 9 | 1 | 0 | |
| 1652100 | PREPAY - OTHER | 132605 | GADSBY GAS TURBINES | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132606 | OTHER PREPAY - LEASE COMMISSIONS | SO | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132607 | OTHER PREP-FERC LAND | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132608 | Prepaid - Records Management Costs | SG | 30 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | |
| 1652100 | PREPAY - OTHER | 132620 | PREPAYMENTS - WATER RIGHTS LEASE | SG | 2,274 | 34 | 608 | 179 | 316 | 1,008 | 129 | 1 | |
| 1652100 | PREPAY - OTHER | 132621 | Prepayments - Water Rights (Ferron Canal) | SG | 260 | 4 | 70 | 20 | 36 | 115 | 15 | 0 | |
| 1652100 | PREPAY - OTHER | 132622 | Prepayments - Water Rights (Hntgtn-Clev) | SG | 254 | 4 | 68 | 20 | 35 | 113 | 14 | 0 | |
| 1652100 | PREPAY - OTHER | 132623 | Prepaid Lake Side CUWCD Water Fee | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132625 | PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERG | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132630 | PREPAID OR RENEWAL & HABITAT RESTORATIO | OTHER | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132650 | PREPAID DUES | SO | 2,013 | 44 | 559 | 155 | 263 | 881 | 112 | 1 | |
| 1652100 | PREPAY - OTHER | 132700 | PREPAID RENT | GPS | 34 | 1 | 9 | 3 | 4 | 15 | 2 | 0 | |
| 1652100 | PREPAY - OTHER | 132701 | INTERCO PREPAID RENT | GPS | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132705 | Prepaid Pole Contact | SG | 227 | 3 | 61 | 18 | 32 | 101 | 13 | 0 | |
| 1652100 | PREPAY - OTHER | 132735 | PREPAID RENT WEST VALLEY | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132740 | PREPAID O&M WIND | SG | 89 | 1 | 24 | 7 | 12 | 39 | 5 | 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 | 131 | 2 | 35 | 10 | 18 | 58 | 7 | 0 | |
| 1652100 | PREPAY - OTHER | 132825 | Prepaid LGIA Transmission | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132831 | PREPAID BPA TRANSM - WINE COUNTRY | SG | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132900 | PREPAYMENTS - OTHER | SE | 72 | 1 | 18 | 5 | 11 | 32 | 4 | 0 | |
| 1652100 | PREPAY - OTHER | 132900 | PREPAYMENTS - OTHER | SO | 2,489 | 54 | 691 | 191 | 325 | 1,089 | 138 | 1 | |
| 1652100 | PREPAY - OTHER | 132901 | PRE FEES - OREGON PUB UTIL COMMISSION | OR | 3,074 | - | 3,074 | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132902 | PREP FEES-WASH UTIL & TRANSP COMMISSION | WA | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 132903 | PREP FEES-UTAH PUBLIC SERVICE COMMISSION | UT | 3,669 | - | - | - | - | 3,669 | - | - | |
| 1652100 | PREPAY - OTHER | 132904 | PREP FEES-IDAHO PUB UTIL COMMISSION | IDU | 223 | - | - | - | - | - | 223 | - | |
| 1652100 | PREPAY - OTHER | 132905 | PREP FEES-WYO PUBLIC SERVICE COMMISSION | WYP | 133 | - | - | - | 133 | - | - | - | |
| 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 | 18,092 | 393 | 5,024 | 1,392 | 2,359 | 7,914 | 1,005 | 5 | |
| 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 | (7) | (0) | (2) | (1) | (1) | (3) | (0) | (0) | |
| 1652100 | PREPAY - OTHER | 132999 | PREPAY - RECLASS TO LT | SO | (9,264) | (201) | (2,572) | (713) | (1,208) | (4,052) | (514) | (3) | |
| 1652100 | PREPAY - OTHER | 134000 | LT PREPAY RECLASS | SO | 9,271 | 201 | 2,574 | 713 | 1,209 | 4,055 | 515 | 3 | |
| 1652100 | PREPAY - OTHER | 134100 | Prepaid CA GHG Retail - Non-Current | OTHER | 5,033 | - | - | - | - | - | - | 5,033 | |
| 1652100 | PREPAY - OTHER | 134101 | Prepaid CA GHG Wholesale - Non-Current | OTHER | 2,125 | - | - | - | - | - | - | 2,125 | |
| 1652100 | PREPAY - OTHER | 182200 | Prepay-Taxes | OR | - | - | - | - | - | - | - | - | |
| 1652100 | PREPAY - OTHER | 182600 | PREPAYMENT-OTHER | SE | - | - | - | - | - | - | - | - | |
| 1652100 Total | | | | | 60,529 | 589 | 11,101 | 2,254 | 3,991 | 16,457 | 1,849 | 9 | 24,281 |
| 1653000 | PREPAY-INTEREST | 132301 | DOMESTIC COMMERCIAL PAPER | SO | - | - | - | - | - | - | - | - | |
| 1653000 Total | | | | | - | - | - | - | - | - | - | - | |
| 1655000 | PREPAY-COAL MIN EX | 132400 | PREPAID - TAXES | SE | 288 | 4 | 73 | 21 | 45 | 127 | 18 | 0 | |
| 1655000 Total | | | | | 288 | 4 | 73 | 21 | 45 | 127 | 18 | 0 | |
| 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 | (247) | (247) | - | - | - | - | - | - | |



Miscellaneous Rate Base (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|---|------------|------------------|----------------|------------------|-----------------|-----------------|------------------|-----------------|
| 2281000 | ACC PROV-PROP INS | 288712 | Reg Liab - OR Property Insurance Reserve | OR | 26,360 | - | 26,360 | - | - | - | - |
| 2281000 | ACC PROV-PROP INS | 288713 | Reg Liab - WA Property Insurance Reserve | WA | 71 | - | - | 71 | - | - | - |
| 2281000 | ACC PROV-PROP INS | 288714 | Reg Liab - ID Property Insurance Reserve | IDU | (1,117) | - | - | - | (1,117) | - | - |
| 2281000 | ACC PROV-PROP INS | 288715 | Reg Liab - UT Property Insurance Reserve | UT | (954) | - | - | - | (954) | - | - |
| 2281000 | ACC PROV-PROP INS | 288716 | Reg Liab - WY Property Insurance Reserve | WYP | (931) | - | - | (931) | - | - | - |
| 2281000 | ACC PROV-PROP INS | 288747 | RegL-CA Insurance Reserves-Recl to Asst | OTHER | (344) | - | - | - | - | - | (344) |
| 2281000 | ACC PROV-PROP INS | 288748 | RegL-WA Insurance Reserves-Recl to Asst | OTHER | (102) | - | - | - | - | - | (102) |
| 2281000 | ACC PROV-PROP INS | 288749 | RegL - Insurance Reserves - Reclass | OTHER | (26,360) | - | - | - | - | - | (26,360) |
| 2281000 Total | | | | | (3,624) | (247) | 26,360 | 71 | (931) | (954) | (1,117) |
| 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 | (3,154) | (68) | (876) | (243) | (411) | (1,380) | (175) |
| 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 | | | | | (3,154) | (68) | (876) | (243) | (411) | (1,380) | (175) |
| 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 | 280310 | Prov for Injuries & Damages - General | SO | (428) | (9) | (119) | (33) | (56) | (187) | (24) |
| 2282100 | ACC PRV IN & DAMAG | 280311 | ACC. PROV. I & D - EXCL. AUTO | SO | (368,461) | (8,000) | (102,320) | (28,348) | (48,052) | (161,180) | (20,459) |
| 2282100 Total | | | | | (368,889) | (8,010) | (102,439) | (28,381) | (48,108) | (161,367) | (20,483) |
| 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 | (11,496) | - | (11,496) | - | - | - | - |
| 2282400 | ACCUM PRV FR I&D-OR | 288701 | Contra Reg Liab - OR Injuries & Damages | OR | (754) | - | (754) | - | - | - | - |
| 2282400 Total | | | | | (12,249) | - | (12,249) | - | - | - | - |
| 2282500 | Acc Prov I&D-Insur | 116925 | Insurance Reimbursements Receivable I&D | SO | 8,192 | 178 | 2,275 | 630 | 1,068 | 3,584 | 455 |
| 2282500 | Acc Prov I&D-Insur | 116926 | I&D Insurance Reim for Legal Fees | SO | 46 | 1 | 13 | 4 | 6 | 20 | 3 |
| 2282500 | Acc Prov I&D-Insur | 156909 | Insurance Reim Receivable (I&D)-NonCurr | SO | 190,781 | 4,142 | 52,979 | 14,678 | 24,881 | 83,456 | 10,593 |
| 2282500 Total | | | | | 199,020 | 4,321 | 55,267 | 15,312 | 25,955 | 87,059 | 11,051 |
| 2283000 | PEN/BENFT-SICK | 187240 | CONTRA REG ASSET - TRANSITION PLAN SEVER | SO | - | - | - | - | - | - | - |
| 2283000 | PEN/BENFT-SICK | 280319 | ACCRUAL-TRANSITION PLAN SEVERANCE PAYM | SO | - | - | - | - | - | - | - |
| 2283000 | PEN/BENFT-SICK | 280349 | SUPL. PENSION BENEFITS (RETIRE ALLOW) | SO | (1,472) | (32) | (409) | (113) | (192) | (644) | (82) |
| 2283000 Total | | | | | (1,472) | (32) | (409) | (113) | (192) | (644) | (82) |
| 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 | 486 | 6,217 | 1,723 | 2,920 | 9,794 | 1,243 |
| 2283400 | POST-RETIREMENT BEN | 280440 | FAS 158 PR Liab Medicare Sub (Non-Deduct) | SO | (5,429) | (118) | (1,508) | (418) | (708) | (2,375) | (301) |
| 2283400 | POST-RETIREMENT BEN | 280454 | FAS 158 PR Liab Reg Medicare (Non-Deduct) | SO | 5,429 | 118 | 1,508 | 418 | 708 | 2,375 | 301 |
| 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) | (368) | (4,710) | (1,305) | (2,212) | (7,419) | (942) |
| 2283400 | POST-RETIREMENT BEN | 280457 | FAS 158 - CONTRA LIA - Reg Medicare | SO | (5,429) | (118) | (1,508) | (418) | (708) | (2,375) | (301) |
| 2283400 | POST-RETIREMENT BEN | 280459 | PR Liab - Early Retiree Reinsurance Prog | SO | - | - | - | - | - | - | - |
| 2283400 Total | | | | | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 2283500 | PENSIONS | 280340 | PENSION | SO | - | - | - | - | - | - | - |
| 2283500 | PENSIONS | 280350 | Pension - Local 57 | SO | (507) | (11) | (141) | (39) | (66) | (222) | (28) |
| 2283500 | PENSIONS | 280355 | FAS 158 Pension Liability | SO | - | - | - | - | - | - | - |
| 2283500 | PENSIONS | 280365 | FAS 158 Pension Liab-Rcls to Current | SO | 473 | 10 | 131 | 36 | 62 | 207 | 26 |
| 2283500 Total | | | | | (34) | (1) | (9) | (3) | (4) | (15) | (2) |
| 2284100 | AC MIS OP PR-OTHER | 284901 | BLACK LUNG RESERVE | SE | - | - | - | - | - | - | - |
| 2284100 | AC MIS OP PR-OTHER | 289320 | CHEHALIS WA EFSEC CO2 MITIGATION OBLIG | SG | (235) | (3) | (63) | (18) | (33) | (104) | (13) |
| 2284100 Total | | | | | (235) | (3) | (63) | (18) | (33) | (104) | (13) |
| 2284200 | ACC PRV DECOM-TRJN | 284910 | DECOMMISSIONING LIABILITY | TROJD | - | - | - | - | - | - | - |
| 2284200 | ACC PRV DECOM-TRJN | 284911 | INTEREST ON DECOMM. TRUST FUNDS | TROJD | - | - | - | - | - | - | - |



Miscellaneous Rate Base (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|----------|------------|---------|---------|----------|------|----------|
| 2540000 | REGULATORY LIAB | 288243 | Reg Liability - WA PCAM CY2018 | OTHER | 13,557 | - | - | - | - | - | 13,557 |
| 2540000 | REGULATORY LIAB | 288244 | Reg Liability - WA PCAM Reserve 2016 | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288245 | Contra Reg Liability - WA PCAM CY2018 | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288246 | Reg Liability - WA PCAM CY2019 | OTHER | (1,824) | - | - | - | - | - | (1,824) |
| 2540000 | REGULATORY LIAB | 288247 | Contra Reg Liability - WA PCAM CY2019 | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288248 | Reg Liability - WA PCAM CY2020 | OTHER | (13,661) | - | - | - | - | - | (13,661) |
| 2540000 | REGULATORY LIAB | 288249 | Contra Reg Liability - WA PCAM CY2020 | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288250 | Reg Liability -Tax Rev Req Adj - UT | UT | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288260 | Reg Liability - WA PCAM CY2021 | OTHER | 32,127 | - | - | - | - | - | 32,127 |
| 2540000 | REGULATORY LIAB | 288261 | Contra Reg Liability - WA PCAM CY2021 | OTHER | (10,719) | - | - | - | - | - | (10,719) |
| 2540000 | REGULATORY LIAB | 288262 | Reg Liability - WA PCAM CY2022 | OTHER | 10,782 | - | - | - | - | - | 10,782 |
| 2540000 | REGULATORY LIAB | 288263 | Contra Reg Liability - WA PCAM CY2022 | OTHER | (551) | - | - | - | - | - | (551) |
| 2540000 | REGULATORY LIAB | 288264 | Reg Liability - WA PCAM PTC CY2021 | OTHER | 1,656 | - | - | - | - | - | 1,656 |
| 2540000 | REGULATORY LIAB | 288281 | Reg Liab-Excess Income Tax Deferral-CA | OTHER | (1,561) | - | - | - | - | - | (1,561) |
| 2540000 | REGULATORY LIAB | 288282 | Reg Liab-Excess Income Tax Deferral-ID | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288283 | Reg Liab-Excess Income Tax Deferral-OR | OTHER | (3,311) | - | - | - | - | - | (3,311) |
| 2540000 | REGULATORY LIAB | 288284 | Reg Liab-Excess Income Tax Deferral-UT | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288285 | Reg Liab-Excess Income Tax Deferral-WA | OTHER | (8,245) | - | - | - | - | - | (8,245) |
| 2540000 | REGULATORY LIAB | 288286 | Reg Liab-Excess Income Tax Deferral-WY | OTHER | (1,256) | - | - | - | - | - | (1,256) |
| 2540000 | REGULATORY LIAB | 288290 | RegLiab-Contr Exc Inc Tax Def-OR 18 TAM | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288295 | RegL - BPA Balancing Accts - Recl to Curr | OTHER | 304 | - | - | - | - | - | 304 |
| 2540000 | REGULATORY LIAB | 288400 | Regulatory Liability - OR Balance Consol | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288402 | RegL-OR Sch 291 Standard Rate-Clearing | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288403 | RegL-OR Sch 291 RestrictedRate-Clearing | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288404 | Reg Liab - OR Fly Ash | OTHER | (523) | - | - | - | - | - | (523) |
| 2540000 | REGULATORY LIAB | 288405 | Reg Liab-OR Direct Access 5 yr Opt Out | OTHER | (6,014) | - | - | - | - | - | (6,014) |
| 2540000 | REGULATORY LIAB | 288406 | Reg L-OR-Bridger Mine Accel Depr&Reclm | OR | (5,459) | - | (5,459) | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288409 | Reg Liab-WA-Plant Closure Cost Deferral | WA | (2,034) | - | - | (2,034) | - | - | - |
| 2540000 | REGULATORY LIAB | 288410 | Reg Liab-WA-Bridger Mine Accel Depr | WA | (3,824) | - | - | - | (3,824) | - | - |
| 2540000 | REGULATORY LIAB | 288411 | Reg Liab - WA-Accel Depr 2015 GRC | WA | (26,127) | - | - | - | (26,127) | - | - |
| 2540000 | REGULATORY LIAB | 288412 | Reg Liab - Depr Decrease Deferral - OR | OTHER | (4,118) | - | - | - | - | - | (4,118) |
| 2540000 | REGULATORY LIAB | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288415 | REGULATORY LIABILITY - DEF. BENEFIT- ARC | SE | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288420 | Reg Liab - CA GHG Allowance Revenues | OTHER | (2,407) | - | - | - | - | - | (2,407) |
| 2540000 | REGULATORY LIAB | 288421 | Reg Liab - CY14 CA GHG Allow Revenues | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288422 | Reg Liab - CA Solar (SOMAH)-GHG Funds | OTHER | (6,889) | - | - | - | - | - | (6,889) |
| 2540000 | REGULATORY LIAB | 288423 | RegL - CA GHG Allowances - Recl to Curr | OTHER | 517 | - | - | - | - | - | 517 |
| 2540000 | REGULATORY LIAB | 288424 | RegL - CA GHG Allowances - Balance Recl | OTHER | 2,407 | - | - | - | - | - | 2,407 |
| 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 | 2,938 | - | - | - | - | - | 2,938 |
| 2540000 | REGULATORY LIAB | 288444 | RegL - UT RECs in Rates - Recl to Curr | OTHER | 734 | - | - | - | - | - | 734 |
| 2540000 | REGULATORY LIAB | 288445 | RegL - WA RECs in Rates - Recl to Curr | OTHER | 23 | - | - | - | - | - | 23 |
| 2540000 | REGULATORY LIAB | 288446 | RegL - WY RECs in Rates - Recl to Curr | OTHER | 291 | - | - | - | - | - | 291 |
| 2540000 | REGULATORY LIAB | 288451 | RegL - WA Pryor Mtn REC | OTHER | (75) | - | - | - | - | - | (75) |
| 2540000 | REGULATORY LIAB | 288453 | RegL - OR RECs in Rates - Balance Recl | OTHER | (311) | - | - | - | - | - | (311) |
| 2540000 | REGULATORY LIAB | 288454 | RegL - UT RECs in Rates - Balance Recl | OTHER | (1,488) | - | - | - | - | - | (1,488) |
| 2540000 | REGULATORY LIAB | 288455 | RegL - WA RECs in Rates - Balance Recl | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288456 | RegL - WY RECs in Rates - Balance Recl | OTHER | (560) | - | - | - | - | - | (560) |
| 2540000 | REGULATORY LIAB | 288459 | Reg Liab - Def RECs in Rates - Reclass | OTHER | (148) | - | - | - | - | - | (148) |
| 2540000 | REGULATORY LIAB | 288461 | RegL - CA Def Exc NPC - Recl to Curr | OTHER | 2,274 | - | - | - | - | - | 2,274 |
| 2540000 | REGULATORY LIAB | 288463 | RegL - OR Def Exc NPC - Recl to Curr | OTHER | 3,088 | - | - | - | - | - | 3,088 |
| 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 | 538 | - | - | - | - | - | 538 |
| 2540000 | REGULATORY LIAB | 288466 | RegL - WY Def Exc NPC - Recl to Curr | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288470 | Reg L-WA Decoupling Mechanism-Reclass | OTHER | (4,738) | - | - | - | - | - | (4,738) |
| 2540000 | REGULATORY LIAB | 288471 | RegL - CA Def Exc NPC - Balance Reclass | OTHER | (2,046) | - | - | - | - | - | (2,046) |
| 2540000 | REGULATORY LIAB | 288474 | RegL - UT Def Exc NPC - Balance Reclass | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288475 | RegL - WA Def Exc NPC - Balance Reclass | OTHER | (30,846) | - | - | - | - | - | (30,846) |
| 2540000 | REGULATORY LIAB | 288476 | RegL - WY Def Exc NPC - Balance Reclass | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288479 | Reg Liability - Def NPC Balance Reclass | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288481 | RegL - CA Solar Feed-In - Recl to Curr | OTHER | - | - | - | - | - | - | - |
| 2540000 | REGULATORY LIAB | 288484 | RegL - UT Solar Feed-In - Recl to Curr | OTHER | 3,272 | - | - | - | - | - | 3,272 |
| 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 | (12,428) | - | - | - | - | - | (12,428) |



Miscellaneous Rate Base (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------|---------------------|--|-------|--------------------|-----------------|------------------|------------------|------------------|------------------|------------------|--------------|-----------------|
| 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 | 1,971 | - | - | - | - | - | - | 1,971 | |
| 2540000 | REGULATORY LIAB | 288817 | RegL - DSM - CA - Reclass to Current | OTHER | - | - | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288819 | Reg Liab - DSM - CA - Balance Reclass | OTHER | (36) | - | - | - | - | - | - | (36) | |
| 2540000 | REGULATORY LIAB | 288827 | RegL - DSM - ID - Reclass to Current | OTHER | 600 | - | - | - | - | - | - | 600 | |
| 2540000 | REGULATORY LIAB | 288829 | Reg Liab - DSM - ID - Balance Reclass | OTHER | (659) | - | - | - | - | - | - | (659) | |
| 2540000 | REGULATORY LIAB | 288837 | RegL - DSM - OR - Reclass to Current | OTHER | - | - | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288839 | Reg Liab - DSM - OR - Balance Reclass | OTHER | (1) | - | - | - | - | - | - | (1) | |
| 2540000 | REGULATORY LIAB | 288847 | RegL - DSM - UT - Reclass to Current | OTHER | - | - | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288849 | Reg Liab - DSM - UT - Balance Reclass | OTHER | - | - | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288857 | RegL - DSM - WA - Reclass to Current | OTHER | 2,813 | - | - | - | - | - | - | 2,813 | |
| 2540000 | REGULATORY LIAB | 288859 | Reg Liab - DSM - WA - Balance Reclass | OTHER | (2,905) | - | - | - | - | - | - | (2,905) | |
| 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 | (31,999) | (31,999) | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288932 | Reg Liab - Protected PP&E EDIT - ID | IDU | (81,942) | - | - | - | - | (81,942) | - | - | |
| 2540000 | REGULATORY LIAB | 288933 | Reg Liab - Protected PP&E EDIT - OR | OR | (358,293) | - | (358,293) | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288934 | Reg Liab - Protected PP&E EDIT - WA | WA | (82,033) | - | (82,033) | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288935 | Reg Liab - Protected PP&E EDIT - WY | WYP | (203,292) | - | - | (203,292) | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288936 | Reg Liab - Protected PP&E EDIT - UT | UT | (633,980) | - | - | - | (633,980) | - | - | - | |
| 2540000 | REGULATORY LIAB | 288937 | Reg Liab - Protected PP&E EDIT - U FERC | FERC | - | - | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288941 | Reg Liab - Protected PP&E ARAM - CA | CA | (1,543) | (1,543) | - | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288942 | Reg Liab - Protected PP&E ARAM - ID | IDU | (6,863) | - | - | - | - | (6,863) | - | - | |
| 2540000 | REGULATORY LIAB | 288943 | Reg Liab - Protected PP&E ARAM - OR | OR | (2) | - | (2) | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288944 | Reg Liab - Protected PP&E ARAM - UT | UT | (14,339) | - | - | - | (14,339) | - | - | - | |
| 2540000 | REGULATORY LIAB | 288945 | Reg Liab - Protected PP&E ARAM - WA | WA | (11,559) | - | (11,559) | - | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288946 | Reg Liab - Protected PP&E ARAM - WY | WYU | (29,211) | - | - | (29,211) | - | - | - | - | |
| 2540000 | REGULATORY LIAB | 288948 | RegL-Income Tax Related-Recl to Asset | OTHER | (27) | - | - | - | - | - | - | (27) | |
| 2540000 | REGULATORY LIAB | 288949 | RegL - EDIT Deferral - Recl to Curr | OTHER | 71,484 | - | - | - | - | - | - | 71,484 | |
| 2540000 | REGULATORY LIAB | 288995 | RegL - Other - Recl to Curr | OTHER | 11,708 | - | - | - | - | - | - | 11,708 | |
| 2540000 Total | | | | | (1,672,268) | (35,609) | (379,529) | (147,625) | (266,901) | (679,029) | (92,801) | (8) | (70,768) |
| 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 | | | | | (1,934,779) | (40,317) | (436,680) | (169,258) | (308,641) | (790,940) | (110,251) | (115) | (78,578) |

B16. REGULATORY ASSETS



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------------------|--|-------|------------|--------|------------|---------|-------|---------|-------|-------|
| 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 Pit In Svc | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186802 | Reg Asset-Deer Creek-EPIS Intangibles | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186805 | Reg Asset-Deer Creek-CWIP | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186806 | Reg Asset-Deer Creek-PS&I | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186811 | Reg Asset-Deer Creek Sale-EPIS | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186812 | Contra RA-DCM PP&E-OR-To G/L Bal Acct | OR | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186815 | Reg Asset-Deer Creek Sale-CWIP | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186816 | Contra RA-DCM PP&E-To Joint Owners | SE | - | - | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | CA | 328 | 328 | - | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | OR | 324 | - | 324 | - | - | - | - | - |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | SE | (2,294) | (33) | (580) | (171) | (357) | (1,009) | (143) | (1) |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|--------|---|------------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|-----------|-----------------|
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | UT | 43 | - | - | - | 43 | - | - | | |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | WA | 1,473 | - | 1,473 | - | - | - | - | | |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | WYU | 125 | - | - | 125 | - | - | - | | |
| 1823700 | OTH REGA-ENERGY WEST | 186820 | Reg Asset-Deer Creek Mine ARO | SE | 6,586 | 95 | 1,666 | 491 | 1,026 | 2,896 | 410 | 3 | |
| 1823700 | OTH REGA-ENERGY WEST | 186825 | Reg Asset-Deer Creek Mine M&S | SE | 4,492 | 65 | 1,136 | 335 | 700 | 1,975 | 280 | 2 | |
| 1823700 | OTH REGA-ENERGY WEST | 186826 | Reg Asset-Deer Creek-Prepaid Royalties | SE | 843 | 12 | 213 | 63 | 131 | 371 | 52 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186828 | Reg Asset-Deer Creek-Recovery Royalties | SE | 15,160 | 219 | 3,834 | 1,129 | 2,362 | 6,666 | 944 | 6 | |
| 1823700 | OTH REGA-ENERGY WEST | 186829 | Contra RA-DCM Closure-Royalties Amortz | IDU | (173) | - | - | - | - | (173) | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186829 | Contra RA-DCM Closure-Royalties Amortz | WYU | (2,929) | - | - | (2,929) | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186830 | Reg Asset-Deer Creek-Union Suppl Ben | SE | 1,612 | 23 | 408 | 120 | 251 | 709 | 100 | 1 | |
| 1823700 | OTH REGA-ENERGY WEST | 186833 | Reg Asset-Deer Creek-Nonunion Severance | SE | 2,770 | 40 | 701 | 206 | 432 | 1,218 | 173 | 1 | |
| 1823700 | OTH REGA-ENERGY WEST | 186835 | Reg Asset-Deer Creek-Misc Closure Costs | SE | 45,112 | 651 | 11,408 | 3,360 | 7,029 | 19,837 | 2,809 | 18 | |
| 1823700 | OTH REGA-ENERGY WEST | 186836 | Contra RA-DCM Closure-To Joint Owners | SE | (3,161) | (46) | (799) | (235) | (493) | (1,390) | (197) | (1) | |
| 1823700 | OTH REGA-ENERGY WEST | 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | IDU | (632) | - | - | - | - | (632) | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | OTHER | (7,024) | - | - | - | - | - | - | (7,024) | |
| 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 | (26,234) | - | - | - | (26,234) | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | WYU | (10,671) | - | - | (10,671) | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186839 | Reg Asset-Deer Creek-Tax Flow-Through | SE | 2,979 | 43 | 753 | 222 | 464 | 1,310 | 186 | 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 | - | - | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186844 | Contra Reg Asset-Deer Creek Aband-UT | UT | - | - | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186845 | Contra Reg Asset-Deer Creek Aband-WA | WA | - | - | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186846 | Contra Reg Asset-Deer Creek Aband-WY | WYU | - | - | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186851 | Contra Reg Asset-Deer Creek Closure-CA | CA | (1,268) | (1,268) | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186852 | CONTRA REG ASSET-DEER CREEK CLOSURE-ID | IDU | (2,227) | - | - | - | - | (2,227) | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186853 | Contra Reg Asset-Deer Creek Closure-OR | OR | (5,643) | - | (5,643) | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186854 | CONTRA REG ASSET-DEER CREEK CLOSURE-UT | UT | - | - | - | - | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186855 | Contra Reg Asset-Deer Creek Closure-WA | WA | (4,286) | - | (4,286) | - | - | - | - | - | |
| 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 | 16 | - | - | - | 16 | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186860 | RA-Deer Creek-ROR Offset-Assets Sold | WYU | (16) | - | - | (16) | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | IDU | (1,669) | - | - | - | - | (1,669) | - | - | |
| 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 | (8,931) | - | - | - | (8,931) | - | - | - | |
| 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 | 53 | - | - | - | 53 | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | WYU | (53) | - | - | (53) | - | - | - | - | |
| 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 | (16) | - | - | - | (16) | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186870 | RA-DC ROR Offset-Assets Sold-Amortz | WYP | 16 | - | - | 16 | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186871 | RA-DC ROR Offset-Fuel Inventory-Amortz | IDU | 278 | - | - | - | - | 278 | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186871 | RA-DC ROR Offset-Fuel Inventory-Amortz | UT | 8,931 | - | - | - | 8,931 | - | - | - | |
| 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 | (53) | - | - | - | (53) | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186872 | RA-DC ROR Offset-Fossil Rock-Amortz | WYP | 53 | - | - | 53 | - | - | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186873 | RA-DC ROR Offset-Note Interest-Amortz | IDU | 32 | - | - | - | - | 32 | - | - | |
| 1823700 | OTH REGA-ENERGY WEST | 186881 | Reg Asset-UMWA Pension Trust Oblig | SE | 115,119 | 1,662 | 29,111 | 8,574 | 17,936 | 50,621 | 7,169 | 46 | |
| 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 | - | - | - | - | - | - | - | - | |
| 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 | | | | | 116,025 | 1,791 | 42,529 | 11,281 | 16,006 | 57,014 | 7,201 | 76 | (19,873) |
| 1823750 | OTHER REG A-CHLA U4 | 185831 | Reg Asset - Cholla Unrec Plant - CA | CA | 4,167 | 4,167 | - | - | - | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185836 | Reg Asset - Cholla Unrec Plant - WY | WYP | 38,099 | - | - | 38,099 | - | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185864 | Reg Asset-Cholla U4-Property Taxes-OR | OTHER | 634 | - | - | - | - | - | - | 634 | - |
| 1823750 | OTHER REG A-CHLA U4 | 185866 | Reg Asset-Cholla U4-Nonunion Severance | SG | 2,541 | 38 | 679 | 200 | 353 | 1,126 | 144 | 1 | - |
| 1823750 | OTHER REG A-CHLA U4 | 185867 | Reg Asset-Cholla U4-Safe Harbor Lease | SG | 107 | 2 | 29 | 8 | 15 | 47 | 6 | 0 | - |
| 1823750 | OTHER REG A-CHLA U4 | 185868 | Reg Asset-Cholla U4-Tax Flow-Through | SG | - | - | - | - | - | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185869 | Reg Asset-Cholla U4-ID-O&M/Depr Savings | IDU | - | - | - | - | - | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185873 | Contra Reg Asset-Cholla U4 Closure-OR | OR | (732) | - | (732) | - | - | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185874 | Contra Reg Asset-Cholla U4 Closure-UT | UT | (1,238) | - | - | - | (1,238) | - | - | - | - |
| 1823750 | OTHER REG A-CHLA U4 | 185876 | Contra Reg Asset-Cholla U4 Closure-WY | WYP | (411) | - | - | (411) | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|---|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|--------------|
| 1823750 Total | | | | 43,166 | 4,206 | (25) | 208 | 38,055 | (65) | 150 | 1 | 634 |
| 1823870 | DEFERRED PENSION | 111550 | REG ASSET-FAS87/88 PENSION UT | UT | - | - | - | - | - | - | - | - |
| 1823870 | DEFERRED PENSION | 187017 | FAS 158 Pen Liab Adj | SO | 267,890 | 5,817 | 74,392 | 20,610 | 34,937 | 117,186 | 14,875 | 74 |
| 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 | 819 | - | - | - | - | - | - | 819 |
| 1823870 | DEFERRED PENSION | 187611 | Reg Asset - Pension Settlement - OR | OTHER | 4,788 | - | - | - | - | - | - | 4,788 |
| 1823870 | DEFERRED PENSION | 187612 | Reg Asset - Pension Settlement - UT | OTHER | 2,053 | - | - | - | - | - | - | 2,053 |
| 1823870 | DEFERRED PENSION | 187613 | Reg Asset - Pension Settlement - WY | WYU | 2,200 | - | - | 2,200 | - | - | - | - |
| 1823870 | DEFERRED PENSION | 187621 | Reg Asset FAS - 158 | SO | (28,248) | (613) | (7,844) | (2,173) | (3,684) | (12,357) | (1,568) | (8) |
| 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 | IDU | (87) | - | - | - | - | - | (87) | - |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | OTHER | (879) | - | - | - | - | - | - | (879) |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | SO | 8,323 | 181 | 2,311 | 640 | 1,085 | 3,641 | 462 | 2 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | UT | (3,566) | - | - | - | - | (3,566) | - | - |
| 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 Stlmt Loss-CC-UT | UT | - | - | - | - | - | - | - | - |
| 1823870 | DEFERRED PENSION | 187641 | Reg Asset-PostRet Stlmt Loss-CC-WY | WYU | - | - | - | - | - | - | - | - |
| 1823870 | DEFERRED PENSION | 187649 | Reg Asset-FAS 158 Post-Ret - Reclass | SO | 27,417 | 595 | 7,614 | 2,109 | 3,576 | 11,993 | 1,522 | 8 |
| 1823870 Total | | | | 278,510 | 5,852 | 76,473 | 20,527 | 36,701 | 116,897 | 15,204 | 76 | 6,781 |
| 1823910 | ENVIR CST UNDR AMORT | 102465 | UTAH METALS CLEANUP | SO | 191 | 4 | 53 | 15 | 25 | 84 | 11 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 102570 | D-SM RETAIL MINOR SITES | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103408 | D-SM RETAIL MINOR SITES | SO | 3,984 | 87 | 1,106 | 307 | 520 | 1,743 | 221 | 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 | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103420 | ASTORIA YOUNGS BAY CLEANUP | SO | - | - | - | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103422 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 498 | 11 | 138 | 38 | 65 | 218 | 28 | 0 |
| 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 | - | - | - | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103426 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 5,230 | 114 | 1,452 | 402 | 682 | 2,288 | 290 | 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 | - | - | - | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103440 | WASHINGTON NON-DEFERRED COSTS | WA | (22) | - | - | (22) | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103445 | American Barrel (UT) | SO | 343 | 7 | 95 | 26 | 45 | 150 | 19 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103446 | Astoria/Unocal (Downtown) | SO | 913 | 20 | 254 | 70 | 119 | 399 | 51 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103447 | Big Fork Hydro Plant (MT) | SO | 766 | 17 | 213 | 59 | 100 | 335 | 43 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103448 | Bridger Coal Fuel Oil Spill | SO | 477 | 10 | 133 | 37 | 62 | 209 | 27 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103449 | Bridger FGD Pond 1 Closure | SO | 552 | 12 | 153 | 42 | 72 | 241 | 31 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103450 | Bridger Plant Oil Spills | SO | 345 | 8 | 96 | 27 | 45 | 151 | 19 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103451 | Cedar Stream Plant (UT) | SO | 38 | 1 | 11 | 3 | 5 | 17 | 2 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103452 | Dave Johnston Oil Spill | SO | 561 | 12 | 156 | 43 | 73 | 245 | 31 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103453 | Eugene MGP (50% PCRP) | SO | 268 | 6 | 74 | 21 | 35 | 117 | 15 | 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 | 50 | 1 | 14 | 4 | 6 | 22 | 3 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103456 | Huntington Ash Landfill | SO | 772 | 17 | 214 | 59 | 101 | 338 | 43 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103457 | Idaho Falls Pole Yard | SO | 1,329 | 29 | 369 | 102 | 173 | 581 | 74 | 0 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|----------------------|--------|--|------------|--------|------------|---------|-------|-------|-------|-------|---|---|
| 1823910 | ENVIR CST UNDR AMORT | 103458 | Jordan Plant Substation | SO | 91 | 2 | 25 | 7 | 12 | 40 | 5 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103459 | Little Mountain Gas Plant | SO | 278 | 6 | 77 | 21 | 36 | 121 | 15 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103460 | Montague Ranch (CA) | SO | 34 | 1 | 9 | 3 | 4 | 15 | 2 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103461 | Naughton FGD Pond Closure | SO | 108 | 2 | 30 | 8 | 14 | 47 | 6 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103462 | Ogden MGP | SO | 2,042 | 44 | 567 | 157 | 266 | 893 | 113 | 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 | 34 | 1 | 10 | 3 | 4 | 15 | 2 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103466 | Portland Harbor Service Ctr | SO | 4,931 | 107 | 1,369 | 379 | 643 | 2,157 | 274 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103467 | Wyodak Fuel Oil Spill | SO | 84 | 2 | 23 | 6 | 11 | 37 | 5 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103585 | CLINE FALLS-HYDRO | SO | 24 | 1 | 7 | 2 | 3 | 11 | 1 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103737 | Geneva Rock Bldg - Hunter Plant | SO | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103851 | Alturas Service Center (CA) | SO | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103852 | Pendleton Service Center (OR) | SO | 2 | 0 | 0 | 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 | 9 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103941 | D-SM Retail Minor Sites - RMP - 2013 | SO | 75 | 2 | 21 | 6 | 10 | 33 | 4 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 103942 | D-SM Retail Minor Sites - RMP - 2014 | SO | 223 | 5 | 62 | 17 | 29 | 98 | 12 | 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 | - | - | - | - | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103948 | WASHINGTON NON-DEFERRED COSTS-SPPC PAC | WA | (70) | - | - | (70) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103949 | WASHINGTON NON-DEFERRED COSTS-SPPC ROC | WA | (53) | - | - | (53) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103950 | WASHINGTON NON-DEFERRED COSTS-REMEDIA | WA | (69) | - | - | (69) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103951 | WASHINGTON NON-DEFERRED COSTS-REMEDIA | WA | (294) | - | - | (294) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103952 | WASHINGTON NON-DEFERRED COSTS-REMEDIA | WA | (60) | - | - | (60) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103953 | Wash Non-Def Costs - SPPC - RMP - 2012 | WA | (5) | - | - | (5) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103954 | Wash Non-Def Costs - SPPC - RMP - 2013 | WA | (28) | - | - | (28) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103955 | Wash Non-Def Costs - SPPC - RMP - 2014 | WA | (103) | - | - | (103) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 103961 | D-SM RETAIL MINOR SITES - RMP | SO | 3,538 | 77 | 983 | 272 | 461 | 1,548 | 196 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104072 | FREEPORT SUBSTATION | SO | 44 | 1 | 12 | 3 | 6 | 19 | 2 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104108 | Bors Property (OR) - 2016 | SO | 11 | 0 | 3 | 1 | 1 | 5 | 1 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104112 | Carbon Ash Spill (UT) - 2016 | SO | 2,309 | 50 | 641 | 178 | 301 | 1,010 | 128 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104143 | Hunter Fuel Oil Spills - 2017 | SO | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104144 | Naughton Oil Spill | SO | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104175 | Ririe Substation | SO | 7 | 0 | 2 | 1 | 1 | 3 | 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 | 2,587 | 56 | 718 | 199 | 337 | 1,132 | 144 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104198 | Bridger Plant - FGD Pond 2 | SO | 32 | 1 | 9 | 2 | 4 | 14 | 2 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104199 | Naughton Plant - FGD Pond 1 | SO | 3,967 | 86 | 1,102 | 305 | 517 | 1,735 | 220 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104200 | Naughton Plant - FGD Pond 2 | SO | 2,515 | 55 | 698 | 193 | 328 | 1,100 | 140 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104201 | Huntington Plant Ash Landfill | SO | 409 | 9 | 114 | 31 | 53 | 179 | 23 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104202 | Dave Johnston Pond 4A & 4B | SO | 2,552 | 55 | 709 | 196 | 333 | 1,116 | 142 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104203 | Colstrip Pond | SO | 2,509 | 54 | 697 | 193 | 327 | 1,097 | 139 | 1 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104204 | Cholla Ash-Flyash Pond | SO | 561 | 12 | 156 | 43 | 73 | 245 | 31 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104205 | Naughton North Ash Pond | SO | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104206 | Naughton South Ash Pond | SO | 43 | 1 | 12 | 3 | 6 | 19 | 2 | 0 | - |
| 1823910 | ENVIR CST UNDR AMORT | 104210 | American Barrel (UT)-WA | WA | (17) | - | - | (17) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104211 | Astoria/Unocal (Downtown)-WA | WA | (45) | - | - | (45) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104212 | ASTORIA YOUNGS BAY CLEANUP-WA | WA | (28) | - | - | (28) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104213 | Big Fork Hydro Plant (MT)-WA | WA | (38) | - | - | (38) | - | - | - | - | - |
| 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 | (25) | - | - | (25) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104216 | Bridger FGD Pond 1 Closure-WA | WA | (22) | - | - | (22) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104218 | Bridger Plant - FGD Pond 1-WA | WA | (176) | - | - | (176) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104219 | Bridger Plant - FGD Pond 2-WA | WA | (2) | - | - | (2) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104220 | Bridger Plant Oil Spills-2018 | WA | (15) | - | - | (15) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104221 | Carbon Ash Spill (UT) - WA | WA | (49) | - | - | (49) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104222 | Cedar Steam - WA | WA | (2) | - | - | (2) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104223 | Colstrip Pond - WA | WA | (170) | - | - | (170) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104224 | Cholla Ash - WA | WA | (38) | - | - | (38) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104225 | DJ Oil Spill - WA | WA | (10) | - | - | (10) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104226 | DJ 4A&4B - WA | WA | (172) | - | - | (172) | - | - | - | - | - |
| 1823910 | ENVIR CST UNDR AMORT | 104227 | Eugene MGP (50%PCRP) - WA | WA | (15) | - | - | (15) | - | - | - | - | - |
| 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 | (32) | - | - | (32) | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|--------|------------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED | 101222 | COMM RETROFIT 93 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101223 | FINANSWER 12000 92 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101224 | FINANSWER 12000 93 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101225 | "FINANSWER 12,000 - UTAH 1994" | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101226 | WHOLESALE PURCH 92 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101228 | EF SCHOOLS 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101230 | REFRIGERATION 94 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101231 | REFRIGERATION 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101232 | REFRIGERATION 96 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101237 | SUPER GOOD CENTS95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101239 | HEAT PUMP H PRO 94 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101240 | HEAT PUMP H PRO 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101241 | HEAT PUMP H PRO 96 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101242 | DSM OTHER PROGS 94 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101243 | DSM OTHER PROGS 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101244 | DSM OTHER PROGS 96 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101245 | ECONS 94 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101246 | ECONS 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101247 | ECONS 96 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101248 | RFP EUA ONSITE 94 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101249 | RFP EUA ONSITE 95 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101250 | RFP EUA ONSITE 96 | UT | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101253 | MAJOR CUSTOMER 95 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101254 | MAJOR CUSTOMER 96 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101255 | MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101258 | ENERGY FINANSWER95 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101259 | ENERGY FINANSWER96 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101260 | "ENERGY FINANCER, WYO-P 1997" | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101261 | "ENERGY FINANCER, WYO-P 1998" | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101262 | MAP 96 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101264 | IND FINANSWER 95 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101265 | IND FINANSWER 96 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101266 | INDUSTRIAL FINANSWER - WYOMING P - 1997 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101267 | INDUSTRIAL FINANSWER - WYOMING P - 1998 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101270 | COMMERCIAL RETROFIT - WYOMING P 1998 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101274 | REFRIGERATION 95 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101278 | SUPER GOOD CENTS WYP 1995 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101279 | SUPER GOOD CENTS WYP 1996 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101280 | SUPER GOOD CENTS WYP 1997 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101281 | SUPER GOOD CENTS WYP 1998 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101285 | REFRIGERATION 95 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101288 | ENERGY FINANSWER95 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101292 | IND FINANSWER 95 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101293 | IND FINANSWER 96 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101294 | INDUSTRIAL FINANSWER - WYOMING U 1997 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101295 | INDUSTRIAL FINANSWER - WYOMING U 1998 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101299 | SUPER GOOD CENTS95 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101902 | ENERGY FINANSWER - WY PPL 1999 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101903 | INDUSTRIAL FINANSWER - WY PPL 1999 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101944 | COMMERCIAL RETROFIT - WYOMING - PPL 2000 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101945 | ENERGY FINANSWER-WYOMING - PPL 2000 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101946 | INDUSTRIAL FINANSWER-WYOMING - PPL 2000 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101947 | SELF AUDIT - WYOMING - PPL 2000 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101948 | SPECIAL CONTRACTS-DSM-WY-PPL 2001 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101949 | SELF AUDIT - WYOMING - UP&L 2000 | WYU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101998 | OREGON - DECOUPLING - 2000 | OTHER | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102030 | ENERGY FINANSWER - WASHINGTON | OTHER | 5,065 | - | - | - | - | - | 5,065 |
| 1823920 | DSR COSTS AMORTIZED | 102032 | INDUSTRIAL FINANSWER - WASHINGTON | OTHER | 26,337 | - | - | - | - | - | 26,337 |
| 1823920 | DSR COSTS AMORTIZED | 102033 | LOW INCOME - WASHINGTON | OTHER | 10,718 | - | - | - | - | - | 10,718 |
| 1823920 | DSR COSTS AMORTIZED | 102034 | SELF AUDIT - WASHINGTON | OTHER | 14 | - | - | - | - | - | 14 |
| 1823920 | DSR COSTS AMORTIZED | 102036 | COMMERCIAL SMALL RETROFIT - WASHINGTON | OTHER | 788 | - | - | - | - | - | 788 |
| 1823920 | DSR COSTS AMORTIZED | 102037 | INDUSTRIAL SMALL RETROFIT - WASHINGTON | OTHER | 13 | - | - | - | - | - | 13 |
| 1823920 | DSR COSTS AMORTIZED | 102038 | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | OTHER | 624 | - | - | - | - | - | 624 |
| 1823920 | DSR COSTS AMORTIZED | 102039 | INDUSTRIAL RETROFIT LIGHTING-WA | OTHER | 88 | - | - | - | - | - | 88 |
| 1823920 | DSR COSTS AMORTIZED | 102040 | NEEA - WASHINGTON | OTHER | 11,185 | - | - | - | - | - | 11,185 |
| 1823920 | DSR COSTS AMORTIZED | 102043 | ENERGY CODE DEVELOPMENT | OTHER | 2 | - | - | - | - | - | 2 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|-----------|------------|---------|------|-------|------|-----------|
| 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) |
| 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 | - | - | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|-----------|------------|---------|------|-------|------|-----------|
| 1823920 | DSR COSTS AMORTIZED | 102360 | REFRIGERATOR RECYCLING PGM - WYP 2004 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102362 | ENERGY FINANSWER - WYP 2004 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102363 | INDUSTRIAL FINANSWER - WYP 2004 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102364 | SELF AUDIT - WYOMING - PPL 2004 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102443 | ESIDENTIAL NEW CONSTRUCTION - WASHINGTON | OTHER | 561 | - | - | - | - | - | 561 |
| 1823920 | DSR COSTS AMORTIZED | 102444 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 76 | - | - | - | - | - | 76 |
| 1823920 | DSR COSTS AMORTIZED | 102458 | COMMERCIAL FINANSWER EXPRESS - WASHINGT | OTHER | 9,257 | - | - | - | - | - | 9,257 |
| 1823920 | DSR COSTS AMORTIZED | 102459 | INDUSTRIAL FINANSWER EXPRESS - WASHINGTON | OTHER | 3,275 | - | - | - | - | - | 3,275 |
| 1823920 | DSR COSTS AMORTIZED | 102460 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 446 | - | - | - | - | - | 446 |
| 1823920 | DSR COSTS AMORTIZED | 102461 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 146 | - | - | - | - | - | 146 |
| 1823920 | DSR COSTS AMORTIZED | 102462 | UTAH REVENUE RECOVERY - SBC OFFSET | OTHER | (587,832) | - | - | - | - | - | (587,832) |
| 1823920 | DSR COSTS AMORTIZED | 102502 | RETROFIT COMMISSIONING PROGRAM - UTAH | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 102503 | C&I LIGHTING LOAD CONTROL - UTAH - 2004 | OTHER | 23 | - | - | - | - | - | 23 |
| 1823920 | DSR COSTS AMORTIZED | 102504 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102506 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102507 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102508 | IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102518 | ENERGY FINANSWER - ID/UT 2005 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102525 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102528 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102529 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102530 | IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102532 | LOW INCOME - UTAH - 2005 | OTHER | 48 | - | - | - | - | - | 48 |
| 1823920 | DSR COSTS AMORTIZED | 102533 | REFRIGERATOR RECYCLING PGM- UTAH - 2005 | OTHER | 3,306 | - | - | - | - | - | 3,306 |
| 1823920 | DSR COSTS AMORTIZED | 102534 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,060 | - | - | - | - | - | 3,060 |
| 1823920 | DSR COSTS AMORTIZED | 102535 | AIR CONDITIONING - UTAH - 2005 | OTHER | 2,347 | - | - | - | - | - | 2,347 |
| 1823920 | DSR COSTS AMORTIZED | 102536 | COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65 | - | - | - | - | - | 65 |
| 1823920 | DSR COSTS AMORTIZED | 102537 | COMMERCIAL SMALL RETROFIT - UTAH - 2005 | OTHER | 223 | - | - | - | - | - | 223 |
| 1823920 | DSR COSTS AMORTIZED | 102539 | ENERGY FINANSWER - UTAH - 2005 | OTHER | 1,476 | - | - | - | - | - | 1,476 |
| 1823920 | DSR COSTS AMORTIZED | 102540 | INDUSTRIAL FINANSWER - UTAH - 2005 | OTHER | 3,485 | - | - | - | - | - | 3,485 |
| 1823920 | DSR COSTS AMORTIZED | 102541 | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 60 | - | - | - | - | - | 60 |
| 1823920 | DSR COSTS AMORTIZED | 102542 | 1823920/102542 | OTHER | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102543 | POWER FORWARD - UTAH - 2005 | OTHER | 50 | - | - | - | - | - | 50 |
| 1823920 | DSR COSTS AMORTIZED | 102544 | COMMERCIAL SELF-DIRECT - UTAH - 2005 | OTHER | 67 | - | - | - | - | - | 67 |
| 1823920 | DSR COSTS AMORTIZED | 102545 | INDUSTRIAL SELF-DIRECT - UTAH - 2005 | OTHER | 103 | - | - | - | - | - | 103 |
| 1823920 | DSR COSTS AMORTIZED | 102546 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 944 | - | - | - | - | - | 944 |
| 1823920 | DSR COSTS AMORTIZED | 102547 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967 | - | - | - | - | - | 1,967 |
| 1823920 | DSR COSTS AMORTIZED | 102548 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 421 | - | - | - | - | - | 421 |
| 1823920 | DSR COSTS AMORTIZED | 102549 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 105 | - | - | - | - | - | 105 |
| 1823920 | DSR COSTS AMORTIZED | 102550 | C&I LIGHTING LOAD CONTROL - UTAH - 2005 | OTHER | 36 | - | - | - | - | - | 36 |
| 1823920 | DSR COSTS AMORTIZED | 102552 | ENERGY FINANSWER - WYOMING PPL - 2005 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102553 | INDUSTRIAL FINANSWER-WYOMING - PPL 2005 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102554 | SELF AUDIT - WYOMING - PPL 2005 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102555 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102556 | 1823920/102556 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102562 | APPLIANCE INCENTIVE - WASHWISE - WASHING | OTHER | 53 | - | - | - | - | - | 53 |
| 1823920 | DSR COSTS AMORTIZED | 102586 | IRRIGATION LOAD CONTROL - UTAH - 2005 | OTHER | 3 | - | - | - | - | - | 3 |
| 1823920 | DSR COSTS AMORTIZED | 102702 | ENERGY FINANSWER - WYOMING PPL - 2006 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102703 | INDUSTRIAL FINANSWER-WYOMING-PPL 2006 | WYP | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 102706 | LOW INCOME-UTAH-2006 | OTHER | 119 | - | - | - | - | - | 119 |
| 1823920 | DSR COSTS AMORTIZED | 102707 | REFRIGERATOR RECYCLING PGM-UTAH-2006 | OTHER | 3,752 | - | - | - | - | - | 3,752 |
| 1823920 | DSR COSTS AMORTIZED | 102708 | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006 | OTHER | 8,624 | - | - | - | - | - | 8,624 |
| 1823920 | DSR COSTS AMORTIZED | 102709 | AIR CONDITIONING-UTAH-2006 | OTHER | 1,499 | - | - | - | - | - | 1,499 |
| 1823920 | DSR COSTS AMORTIZED | 102712 | ENERGY FINANSWER-UTAH-2006 | OTHER | 2,187 | - | - | - | - | - | 2,187 |
| 1823920 | DSR COSTS AMORTIZED | 102713 | INDUSTRIAL FINANSWER-WYOMING-UTAH-2006 | OTHER | 2,748 | - | - | - | - | - | 2,748 |
| 1823920 | DSR COSTS AMORTIZED | 102717 | COMMERCIAL SELF-DIRECT-UTAH-2006 | OTHER | 65 | - | - | - | - | - | 65 |
| 1823920 | DSR COSTS AMORTIZED | 102718 | INDUSTRIAL SELF-DIRECT-UTAH-2006 | OTHER | 122 | - | - | - | - | - | 122 |
| 1823920 | DSR COSTS AMORTIZED | 102719 | RESIDENTIAL NEW CONSTRUCTION-UTAH-2006 | OTHER | 1,848 | - | - | - | - | - | 1,848 |
| 1823920 | DSR COSTS AMORTIZED | 102720 | COMMERCIAL FINANSWER EXPRESS-UTAH-2006 | OTHER | 2,469 | - | - | - | - | - | 2,469 |
| 1823920 | DSR COSTS AMORTIZED | 102721 | INDUSTRIAL FINANSWER-UTAH-2006 | OTHER | 536 | - | - | - | - | - | 536 |
| 1823920 | DSR COSTS AMORTIZED | 102722 | RETROFIT COMMISSIONING PROGRAM - UTAH-200 | OTHER | 211 | - | - | - | - | - | 211 |
| 1823920 | DSR COSTS AMORTIZED | 102723 | C&I LIGHTING LOAD CONTROL -UTAH-2006 | OTHER | 8 | - | - | - | - | - | 8 |
| 1823920 | DSR COSTS AMORTIZED | 102725 | CALIFORNIA DSM EXPENSE-2006 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102759 | HOME ENERGY EFF INCENTIVE PROG-UTAH-2006 | OTHER | 241 | - | - | - | - | - | 241 |
| 1823920 | DSR COSTS AMORTIZED | 102760 | HOME ENERGY EFF INCENTIVE PROG-WA-2006 | OTHER | 15,240 | - | - | - | - | - | 15,240 |
| 1823920 | DSR COSTS AMORTIZED | 102761 | HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI | WYP | - | - | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|----------|------------|---------|------|-------|------|----------|
| 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 |
| 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 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|--------|------------|---------|------|-------|------|--------|
| 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 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103300 | AGRICULTURAL FINANSWER EXPRESS - WASHING | OTHER | 75 | - | - | - | - | - | 75 |
| 1823920 | DSR COSTS AMORTIZED | 103301 | PORTFOLIO -WY-2011 CAT2 | OTHER | 74 | - | - | - | - | - | 74 |
| 1823920 | DSR COSTS AMORTIZED | 103302 | PORTFOLIO -WY-2011 CAT3 | OTHER | 110 | - | - | - | - | - | 110 |
| 1823920 | DSR COSTS AMORTIZED | 103308 | Home Energy Reporting -OPower -WA 2011 | OTHER | 1,292 | - | - | - | - | - | 1,292 |
| 1823920 | DSR COSTS AMORTIZED | 103309 | Industrial Curtailment -WA 2011 | OTHER | - | - | - | - | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 103311 | CALIFORNIA DSM EXPENSE - 2012 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103324 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,794 | - | - | - | - | - | 5,794 |
| 1823920 | DSR COSTS AMORTIZED | 103325 | AIR CONDITIONING - UTAH - 2012 | OTHER | 1,470 | - | - | - | - | - | 1,470 |
| 1823920 | DSR COSTS AMORTIZED | 103326 | ENERGY FINANSWER - UTAH - 2012 | OTHER | 6,899 | - | - | - | - | - | 6,899 |
| 1823920 | DSR COSTS AMORTIZED | 103327 | INDUSTRIAL FINANSWER - UTAH - 2012 | OTHER | 2,935 | - | - | - | - | - | 2,935 |
| 1823920 | DSR COSTS AMORTIZED | 103328 | LOW INCOME - UTAH - 2012 | OTHER | 177 | - | - | - | - | - | 177 |
| 1823920 | DSR COSTS AMORTIZED | 103330 | REFRIGERATOR RECYCLING PGM- UTAH - 2012 | OTHER | 1,474 | - | - | - | - | - | 1,474 |
| 1823920 | DSR COSTS AMORTIZED | 103331 | COMMERCIAL SELF-DIRECT - UTAH - 2012 | OTHER | 172 | - | - | - | - | - | 172 |
| 1823920 | DSR COSTS AMORTIZED | 103332 | INDUSTRIAL SELF-DIRECT - UTAH - 2012 | OTHER | 429 | - | - | - | - | - | 429 |
| 1823920 | DSR COSTS AMORTIZED | 103333 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,943 | - | - | - | - | - | 1,943 |
| 1823920 | DSR COSTS AMORTIZED | 103334 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 6,221 | - | - | - | - | - | 6,221 |
| 1823920 | DSR COSTS AMORTIZED | 103335 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,280 | - | - | - | - | - | 1,280 |
| 1823920 | DSR COSTS AMORTIZED | 103336 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 460 | - | - | - | - | - | 460 |
| 1823920 | DSR COSTS AMORTIZED | 103337 | IRRIGATION LOAD CONTROL - UTAH - 2012 | OTHER | 2,097 | - | - | - | - | - | 2,097 |
| 1823920 | DSR COSTS AMORTIZED | 103338 | HOME ENERGY EFF INCENTIVE PROG - UT 2012 | OTHER | 11,113 | - | - | - | - | - | 11,113 |
| 1823920 | DSR COSTS AMORTIZED | 103339 | OUTREACH and COMMUNICATIONS - UT 2012 | OTHER | 1,836 | - | - | - | - | - | 1,836 |
| 1823920 | DSR COSTS AMORTIZED | 103340 | COMMERCIAL DIRECT INSTALL - UT 2012 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103341 | COMMERCIAL CURTAILMENT - UT 2012 | OTHER | (30) | - | - | - | - | - | (30) |
| 1823920 | DSR COSTS AMORTIZED | 103342 | ENERGY STORAGE DEMO PROJECT - UT 2012 | OTHER | 6 | - | - | - | - | - | 6 |
| 1823920 | DSR COSTS AMORTIZED | 103343 | AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 21 | - | - | - | - | - | 21 |
| 1823920 | DSR COSTS AMORTIZED | 103346 | HOME ENERGY REPORTING - UT 2012 | OTHER | 534 | - | - | - | - | - | 534 |
| 1823920 | DSR COSTS AMORTIZED | 103347 | ENERGY FINANSWER-WY-2012 CAT3 | OTHER | 20 | - | - | - | - | - | 20 |
| 1823920 | DSR COSTS AMORTIZED | 103348 | INDUSTRIAL FINANSWER-WY-2012 CAT3 | OTHER | 606 | - | - | - | - | - | 606 |
| 1823920 | DSR COSTS AMORTIZED | 103349 | REFRIGERATOR RECYCLING-WY -2012 CAT1 | OTHER | 169 | - | - | - | - | - | 169 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

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



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|--------|------------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED | 103734 | INDUSTRIAL (WSB) WATTSMART BUSINESS - UT | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103735 | WSB - WATTSMART BUSINESS - UT- 2013 | OTHER | 12 | - | - | - | - | - | 12 |
| 1823920 | DSR COSTS AMORTIZED | 103740 | COMMERCIAL (WSB) WATTSMART BUSINESS - WA | OTHER | 5,435 | - | - | - | - | - | 5,435 |
| 1823920 | DSR COSTS AMORTIZED | 103741 | INDUSTRIAL WATTSMART BUSINESS - WA-2013 | OTHER | 6,233 | - | - | - | - | - | 6,233 |
| 1823920 | DSR COSTS AMORTIZED | 103742 | WSB - WATTSMART BUSINESS - WA- 2013 | OTHER | 4,049 | - | - | - | - | - | 4,049 |
| 1823920 | DSR COSTS AMORTIZED | 103743 | AGRICULTURAL (WSB) WATTSMART BUSINESS - | OTHER | 306 | - | - | - | - | - | 306 |
| 1823920 | DSR COSTS AMORTIZED | 103745 | CALIFORNIA DSM EXPENSE - 2014 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103754 | PORTFOLIO - IDAHO 2014 | OTHER | 30 | - | - | - | - | - | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103756 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 24,564 | - | - | - | - | - | 24,564 |
| 1823920 | DSR COSTS AMORTIZED | 103757 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103758 | AIR CONDITIONING - UTAH - 2014 | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103759 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 401 | - | - | - | - | - | 401 |
| 1823920 | DSR COSTS AMORTIZED | 103760 | ENERGY FINANSWER - UTAH - 2014 | OTHER | 37 | - | - | - | - | - | 37 |
| 1823920 | DSR COSTS AMORTIZED | 103761 | HOME ENERGY EFF INCENTIVE PROG - UT 2014 | OTHER | 24,908 | - | - | - | - | - | 24,908 |
| 1823920 | DSR COSTS AMORTIZED | 103762 | HOME ENERGY REPORTING - UT 2014 | OTHER | 1,630 | - | - | - | - | - | 1,630 |
| 1823920 | DSR COSTS AMORTIZED | 103763 | INDUSTRIAL FINANSWER - UTAH - 2014 | OTHER | 60 | - | - | - | - | - | 60 |
| 1823920 | DSR COSTS AMORTIZED | 103764 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 144 | - | - | - | - | - | 144 |
| 1823920 | DSR COSTS AMORTIZED | 103765 | IRRIGATION LOAD CONTROL - UTAH - 2014 | OTHER | 597 | - | - | - | - | - | 597 |
| 1823920 | DSR COSTS AMORTIZED | 103766 | LOW INCOME - UTAH - 2014 | OTHER | 170 | - | - | - | - | - | 170 |
| 1823920 | DSR COSTS AMORTIZED | 103767 | OUTREACH and COMMUNICATIONS - UT 2014 | OTHER | 1,585 | - | - | - | - | - | 1,585 |
| 1823920 | DSR COSTS AMORTIZED | 103768 | PORTFOLIO - UTAH 2014 | OTHER | 242 | - | - | - | - | - | 242 |
| 1823920 | DSR COSTS AMORTIZED | 103769 | REFRIGERATOR RECYCLING PGM- UTAH - 2014 | OTHER | 1,762 | - | - | - | - | - | 1,762 |
| 1823920 | DSR COSTS AMORTIZED | 103770 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,203 | - | - | - | - | - | 1,203 |
| 1823920 | DSR COSTS AMORTIZED | 103771 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103772 | COMMERCIAL SELF-DIRECT - UTAH - 2014 | OTHER | 29 | - | - | - | - | - | 29 |
| 1823920 | DSR COSTS AMORTIZED | 103773 | INDUSTRIAL SELF-DIRECT - UTAH - 2014 | OTHER | 53 | - | - | - | - | - | 53 |
| 1823920 | DSR COSTS AMORTIZED | 103774 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 12,239 | - | - | - | - | - | 12,239 |
| 1823920 | DSR COSTS AMORTIZED | 103775 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014 | OTHER | 6,640 | - | - | - | - | - | 6,640 |
| 1823920 | DSR COSTS AMORTIZED | 103776 | WSB - WATTSMART BUS- UT- 2014 | OTHER | 3,636 | - | - | - | - | - | 3,636 |
| 1823920 | DSR COSTS AMORTIZED | 103777 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 161 | - | - | - | - | - | 161 |
| 1823920 | DSR COSTS AMORTIZED | 103778 | U of Utah Student Energy Sponsorship- UT | OTHER | 5 | - | - | - | - | - | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103779 | AGRICULTURAL FINANSWER EXP WY-2014 CAT2 | OTHER | 4 | - | - | - | - | - | 4 |
| 1823920 | DSR COSTS AMORTIZED | 103780 | AGRICULTURAL FINANSWER EXP WY-2014 CAT3 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103781 | COMMERCIAL FINANSWER EXP- WY-2014 CAT2 | OTHER | 1,178 | - | - | - | - | - | 1,178 |
| 1823920 | DSR COSTS AMORTIZED | 103782 | COMMERCIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 255 | - | - | - | - | - | 255 |
| 1823920 | DSR COSTS AMORTIZED | 103783 | ENERGY FINANSWER -WY 2014 CAT2 | OTHER | 32 | - | - | - | - | - | 32 |
| 1823920 | DSR COSTS AMORTIZED | 103784 | ENERGY FINANSWER-WY-2014 CAT3 | OTHER | 71 | - | - | - | - | - | 71 |
| 1823920 | DSR COSTS AMORTIZED | 103785 | HOME ENERGY EFF INCENT PROG Y-2014 CAT1 | OTHER | 1,183 | - | - | - | - | - | 1,183 |
| 1823920 | DSR COSTS AMORTIZED | 103786 | INDUSTRIAL FINANSWER -WY 2014 CAT2 | OTHER | 95 | - | - | - | - | - | 95 |
| 1823920 | DSR COSTS AMORTIZED | 103787 | INDUSTRIAL FINANSWER-WY-2014 CAT3 | OTHER | 356 | - | - | - | - | - | 356 |
| 1823920 | DSR COSTS AMORTIZED | 103788 | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2 | OTHER | 136 | - | - | - | - | - | 136 |
| 1823920 | DSR COSTS AMORTIZED | 103789 | INDUSTRIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 203 | - | - | - | - | - | 203 |
| 1823920 | DSR COSTS AMORTIZED | 103790 | LOW-INCOME WEATHERZTN - WY 2014 CAT1 | OTHER | 30 | - | - | - | - | - | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103791 | OUTREACH AND COMMUNICATION WATTSMT WY | OTHER | 157 | - | - | - | - | - | 157 |
| 1823920 | DSR COSTS AMORTIZED | 103792 | PORTFOLIO WY-2014 CAT1 | OTHER | 63 | - | - | - | - | - | 63 |
| 1823920 | DSR COSTS AMORTIZED | 103793 | PORTFOLIO WY-2014 CAT2 | OTHER | 147 | - | - | - | - | - | 147 |
| 1823920 | DSR COSTS AMORTIZED | 103794 | PORTFOLIO WY-2014 CAT3 | OTHER | 258 | - | - | - | - | - | 258 |
| 1823920 | DSR COSTS AMORTIZED | 103795 | REFRIGERATOR RECYCLING-WY -2014 CAT1 | OTHER | 159 | - | - | - | - | - | 159 |
| 1823920 | DSR COSTS AMORTIZED | 103796 | SELF DIRECT - COMMERCIAL WY-2014 CAT2 | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103797 | SELF DIRECT - COMMERCIAL -WY-2014 CAT3 | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103798 | SELF DIRECT- INDUSTRIAL WY-2014 CAT2 | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103799 | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3 | OTHER | 198 | - | - | - | - | - | 198 |
| 1823920 | DSR COSTS AMORTIZED | 103805 | WSB - WATTSMART BUSINESS - CA- 2014 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103808 | WSB - WATTSMART BUSINESS - ID- 2014 | OTHER | 32 | - | - | - | - | - | 32 |
| 1823920 | DSR COSTS AMORTIZED | 103809 | WSB Small Business Comm - ID-2014 | OTHER | 11 | - | - | - | - | - | 11 |
| 1823920 | DSR COSTS AMORTIZED | 103810 | WSB Small Business Ind -ID 2014 | OTHER | 8 | - | - | - | - | - | 8 |
| 1823920 | DSR COSTS AMORTIZED | 103811 | WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 26 | - | - | - | - | - | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103812 | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 7 | - | - | - | - | - | 7 |
| 1823920 | DSR COSTS AMORTIZED | 103813 | WBS Small Business Ind - WY Cat2-2014 | OTHER | 5 | - | - | - | - | - | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103814 | WSB Small Business Comm- UT-2014 | OTHER | 1,635 | - | - | - | - | - | 1,635 |
| 1823920 | DSR COSTS AMORTIZED | 103815 | WBS Small Business Ind- UT-2014 | OTHER | 23 | - | - | - | - | - | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103816 | WSB Small Business Comm- WA-2014 | OTHER | 557 | - | - | - | - | - | 557 |
| 1823920 | DSR COSTS AMORTIZED | 103817 | WBS Small Business Ind- WA-2014 | OTHER | 46 | - | - | - | - | - | 46 |
| 1823920 | DSR COSTS AMORTIZED | 103834 | HOME ENERGY REPORTING - ID 2014 | OTHER | 20 | - | - | - | - | - | 20 |
| 1823920 | DSR COSTS AMORTIZED | 103835 | HOME ENERGY REPORTING - WY 2014 | OTHER | 23 | - | - | - | - | - | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103845 | REFRIGERATOR RECYCLING COMM - WASHINGTO | OTHER | 1 | - | - | - | - | - | 1 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|--------|------------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED | 103856 | WSB Wattsmart Business Agric - ID-2014 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103858 | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 8 | - | - | - | - | - | 8 |
| 1823920 | DSR COSTS AMORTIZED | 103859 | WBS Wattsmart Business Ind- WY Cat2-2014 | OTHER | 26 | - | - | - | - | - | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103860 | WSB- Wattsmart Business- WY Cat 3- 2014 | OTHER | 5 | - | - | - | - | - | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103862 | OUTREACH AND COMMUNICATION ID-2014 | OTHER | 5 | - | - | - | - | - | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103865 | CALIFORNIA DSM EXPENSE - 2015 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103874 | PORTFOLIO - IDAHO 2015 | OTHER | 23 | - | - | - | - | - | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103876 | WSB - WATTSMART BUSINESS - ID- 2015 | OTHER | 410 | - | - | - | - | - | 410 |
| 1823920 | DSR COSTS AMORTIZED | 103877 | WSB Small Business Comm - ID-2015 | OTHER | 1,345 | - | - | - | - | - | 1,345 |
| 1823920 | DSR COSTS AMORTIZED | 103878 | WSB Small Business Ind - ID 2015 | OTHER | 264 | - | - | - | - | - | 264 |
| 1823920 | DSR COSTS AMORTIZED | 103879 | HOME ENERGY REPORTING - ID 2015 | OTHER | 136 | - | - | - | - | - | 136 |
| 1823920 | DSR COSTS AMORTIZED | 103880 | WSB Wattsmart Business Agric - ID-2015 | OTHER | 227 | - | - | - | - | - | 227 |
| 1823920 | DSR COSTS AMORTIZED | 103881 | OUTREACH AND COMMUNICATION ID-2015 | OTHER | 153 | - | - | - | - | - | 153 |
| 1823920 | DSR COSTS AMORTIZED | 103882 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,174 | - | - | - | - | - | 4,174 |
| 1823920 | DSR COSTS AMORTIZED | 103887 | HOME ENERGY EFF INCENTIVE PROG - UT 2015 | OTHER | 18,922 | - | - | - | - | - | 18,922 |
| 1823920 | DSR COSTS AMORTIZED | 103888 | HOME ENERGY REPORTING - UT 2015 | OTHER | 2,878 | - | - | - | - | - | 2,878 |
| 1823920 | DSR COSTS AMORTIZED | 103891 | IRRIGATION LOAD CONTROL - UTAH - 2015 | OTHER | 476 | - | - | - | - | - | 476 |
| 1823920 | DSR COSTS AMORTIZED | 103892 | LOW INCOME - UTAH - 2015 | OTHER | 64 | - | - | - | - | - | 64 |
| 1823920 | DSR COSTS AMORTIZED | 103893 | OUTREACH and COMMUNICATIONS - UT 2015 | OTHER | 1,611 | - | - | - | - | - | 1,611 |
| 1823920 | DSR COSTS AMORTIZED | 103894 | PORTFOLIO - UTAH 2015 | OTHER | 370 | - | - | - | - | - | 370 |
| 1823920 | DSR COSTS AMORTIZED | 103895 | REFRIGERATOR RECYCLING PGM- UTAH - 2015 | OTHER | 1,125 | - | - | - | - | - | 1,125 |
| 1823920 | DSR COSTS AMORTIZED | 103896 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,890 | - | - | - | - | - | 1,890 |
| 1823920 | DSR COSTS AMORTIZED | 103900 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 15,213 | - | - | - | - | - | 15,213 |
| 1823920 | DSR COSTS AMORTIZED | 103901 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015 | OTHER | 6,316 | - | - | - | - | - | 6,316 |
| 1823920 | DSR COSTS AMORTIZED | 103902 | WSB - WATTSMART BUS- UT- 2015 | OTHER | 4,777 | - | - | - | - | - | 4,777 |
| 1823920 | DSR COSTS AMORTIZED | 103903 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 257 | - | - | - | - | - | 257 |
| 1823920 | DSR COSTS AMORTIZED | 103904 | U.of Utah Student Energy Sponsorship- UT | OTHER | 6 | - | - | - | - | - | 6 |
| 1823920 | DSR COSTS AMORTIZED | 103905 | WSB Small Business Comm- UT-2015 | OTHER | 3,896 | - | - | - | - | - | 3,896 |
| 1823920 | DSR COSTS AMORTIZED | 103906 | WBS Small Business Ind- UT-2015 | OTHER | 262 | - | - | - | - | - | 262 |
| 1823920 | DSR COSTS AMORTIZED | 103907 | AGRICULTURAL FINANSWER EXP WY-2015 CAT2 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103909 | COMMERCIAL FINANSWER EXP- WY-2015 CAT2 | OTHER | 97 | - | - | - | - | - | 97 |
| 1823920 | DSR COSTS AMORTIZED | 103910 | COMMERCIAL FINANSWER EXP WY-2015 CAT3 | OTHER | 54 | - | - | - | - | - | 54 |
| 1823920 | DSR COSTS AMORTIZED | 103911 | ENERGY FINANSWER -WY 2015 CAT2 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103912 | ENERGY FINANSWER-WY-2015 CAT3 | OTHER | 43 | - | - | - | - | - | 43 |
| 1823920 | DSR COSTS AMORTIZED | 103913 | HOME ENERGY EFF INCENT PROG Y-2015 CAT1 | OTHER | 1,207 | - | - | - | - | - | 1,207 |
| 1823920 | DSR COSTS AMORTIZED | 103914 | INDUSTRIAL FINANSWER -WY 2015 CAT2 | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103915 | INDUSTRIAL FINANSWER-WY-2015 CAT3 | OTHER | 85 | - | - | - | - | - | 85 |
| 1823920 | DSR COSTS AMORTIZED | 103916 | INDUSTRIAL FINAN EXPRESS WY-2015 CAT2 | OTHER | 9 | - | - | - | - | - | 9 |
| 1823920 | DSR COSTS AMORTIZED | 103917 | INDUSTRIAL FINANSWER EXP WY-2015 CAT3 | OTHER | 3 | - | - | - | - | - | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103918 | LOW-INCOME WEATHERZTN - WY 2015 CAT1 | OTHER | 30 | - | - | - | - | - | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103919 | OUTREACH AND COMMUNICATION WATTSMT WY | OTHER | 121 | - | - | - | - | - | 121 |
| 1823920 | DSR COSTS AMORTIZED | 103920 | PORTFOLIO WY-2015 CAT1 | OTHER | 71 | - | - | - | - | - | 71 |
| 1823920 | DSR COSTS AMORTIZED | 103921 | PORTFOLIO WY-2015 CAT2 | OTHER | 29 | - | - | - | - | - | 29 |
| 1823920 | DSR COSTS AMORTIZED | 103922 | PORTFOLIO WY-2015 CAT3 | OTHER | 47 | - | - | - | - | - | 47 |
| 1823920 | DSR COSTS AMORTIZED | 103923 | REFRIGERATOR RECYCLING-WY -2015 CAT1 | OTHER | 99 | - | - | - | - | - | 99 |
| 1823920 | DSR COSTS AMORTIZED | 103925 | SELF DIRECT - COMMERCIAL-WY-2015 CAT3 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103927 | SELF DIRECT -INDUSTRIAL -WY-2015 CAT3 | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103928 | WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 639 | - | - | - | - | - | 639 |
| 1823920 | DSR COSTS AMORTIZED | 103929 | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 1,071 | - | - | - | - | - | 1,071 |
| 1823920 | DSR COSTS AMORTIZED | 103930 | WBS- Wattsmart Business Ind -WY Cat2-201 | OTHER | 286 | - | - | - | - | - | 286 |
| 1823920 | DSR COSTS AMORTIZED | 103931 | HOME ENERGY REPORTING - WY 2015 | OTHER | 139 | - | - | - | - | - | 139 |
| 1823920 | DSR COSTS AMORTIZED | 103932 | WSB- Wattsmart Business- WY Cat 3- 2015 | OTHER | 178 | - | - | - | - | - | 178 |
| 1823920 | DSR COSTS AMORTIZED | 103933 | REFRIG RECYCLE COMM -WY 2015 CAT2 | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103934 | REFRIG RECYCLE COMM -WY 2015 CAT3 | OTHER | 1 | - | - | - | - | - | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103935 | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 381 | - | - | - | - | - | 381 |
| 1823920 | DSR COSTS AMORTIZED | 103936 | WBS- Wattsmart Bus Ind- WY Cat3-2015 | OTHER | 1,487 | - | - | - | - | - | 1,487 |
| 1823920 | DSR COSTS AMORTIZED | 103937 | WSB- Wattsmart Business Agric- WY Cat2 - | OTHER | 18 | - | - | - | - | - | 18 |
| 1823920 | DSR COSTS AMORTIZED | 103938 | WSB- Wattsmart Business Agric- WY Cat3 - | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103959 | COMMERCIAL ENERGY REPORTS-SMB -UT 2015 | OTHER | 3 | - | - | - | - | - | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103962 | Portfolio - EM&V C&I - ID- 2015 | OTHER | 2 | - | - | - | - | - | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103963 | Portfolio - EM&V RES - ID- 2015 | OTHER | 41 | - | - | - | - | - | 41 |
| 1823920 | DSR COSTS AMORTIZED | 104013 | CALIFORNIA DSM EXPENSE - 2016 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823920 | DSR COSTS AMORTIZED | 104015 | HOME ENERGY REPORTING - ID 2016 | OTHER | 94 | - | - | - | - | - | 94 |
| 1823920 | DSR COSTS AMORTIZED | 104018 | OUTREACH AND COMMUNICATION ID-2016 | OTHER | 98 | - | - | - | - | - | 98 |
| 1823920 | DSR COSTS AMORTIZED | 104019 | PORTFOLIO - IDAHO 2016 | OTHER | 6 | - | - | - | - | - | 6 |
| 1823920 | DSR COSTS AMORTIZED | 104020 | Portfolio - EM&V C&I - ID- 2016 | OTHER | 166 | - | - | - | - | - | 166 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|--------|------------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 101322 | "WEATHER LOANS, IDAHO - U 1997" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101323 | "WEATHER LOANS, IDAHO - U 1998" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101324 | EARLY PAYOFF ID 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101325 | EARLY PAYOFF ID 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101326 | IRRIGATION ID 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101327 | IRRIGATION ID 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101328 | IRRIGATION ID 95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101329 | SELF AUDIT - IDAHO-UT 1998 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101330 | REG MOBILE HOME 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101331 | REG MOBILE HOME 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101332 | REG MOBILE HOME 95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101333 | REG MOBILE HOME 96 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101334 | "REGIONAL MOBILE HOME (MAP), ID-UT 1997" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101335 | TECH MONITOR ID 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101336 | TECH MONITOR ID 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101337 | HASSLE FREE ID 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101338 | HASSLE FREE ID 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101339 | HASSLE FREE ID 95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101340 | HASSLE FREE ID 96 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101341 | HASSLE FREE EFFICIENCY - IDAHO-UT 1997 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101342 | HASSLE FREE EFFICIENCY - IDAHO-UT 1998 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101343 | ENERGY FINANSWER91 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101344 | ENERGY FINANSWER92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101345 | ENERGY FINANSWER93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101346 | ENERGY FINANSWER94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101347 | ENERGY FINANSWER95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101348 | ENERGY FINANSWER96 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101349 | "ENERGY FINANSWER, ID-UT 1997" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101350 | "ENERGY FINANSWER, ID-UT 1998" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101351 | MAJOR CUSTOMER 95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101353 | IND FINANSWER 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101354 | IND FINANSWER 96 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101355 | "INDUSTRIAL FINANSWER, ID-UT 1997" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101356 | "INDUSTRIAL FINANSWER, ID-UT 1998" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101357 | COMM RETROFIT 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101358 | FINANSWER 12000 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101359 | FINANSWER 12000 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101360 | FINANSWER 12000 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101361 | WHOLESALE PURCH 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101362 | MANF ACQUISITION92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101363 | HOME COMFORT 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101364 | REFRIGERATION 92 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101365 | REFRIGERATION 93 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101366 | REFRIGERATION 94 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101367 | REFRIGERATION 95 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101368 | REFRIGERATION 96 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101369 | SUPER EFFICIENT REFRIGERATOR ID-UT 1997 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101370 | SUPER EFFICIENT REFRIGERATOR ID-UT 1998 | IDU | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|--------|------------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 101389 | NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101881 | HASSEL FREE EFFICIENCY IDAHO-UT 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101883 | LOW INCOME WEATHER - 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101884 | SELF AUDIT - 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101886 | ENERGY FINANSWER - IDAHO UP&L - 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101887 | INDUSTRIAL FINANSWER - IDAHO UP&L - 199 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101914 | NEEA - IDAHO UTAH 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101917 | WEATHERIZATION LOANS - IDAHO UP&L - 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101920 | LOW INCOME BID WZ - IDU 1999 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101926 | ENERGY FINANSWER - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101927 | HASSLEFREE EFFICIENCY - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101928 | INDUSTRIAL FINANSWER - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101929 | LOW INCOME WZ - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101930 | SELF AUDIT - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101950 | "LOW INCOME BID WZ, ID 2000" | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 101955 | NEEA - IDAHO-UT 2000 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102062 | ENERGY FINANSWER - ID-UT 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102063 | HASSLEFREE EFFICIENCY - ID-UT 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102064 | INDUSTRIAL FINANSWER - ID-UT 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102065 | LOW INCOME WZ - ID-UT 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102066 | SELF AUDIT - ID-UT 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102079 | NEEA - IDAHO - UTAH 2001 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102180 | HASSLEFREE EFFICIENCY - IDU - 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102181 | INDUSTRIAL FINANSWER - IDU - 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102182 | LOW INCOME WZ - IDU - 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102183 | SELF AUDIT - IDU - 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102184 | NEEA - IDU - 2002 ACTUALS | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102204 | COMPACT FLUORESCENT - UT 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102216 | WEATHERIZATION LOANS - RES UT 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102217 | COMPACT FLOURESCENT - IDU 2002 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102218 | ENERGY FINANSWER - IDU 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102219 | INDUSTRIAL FINANSWER - IDU 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102220 | LOAN INCOME WZ - IDU 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102221 | NEEA - IDU 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102222 | SELF AUDIT - IDAHO-UT 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102263 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2003 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102352 | INDUSTRIAL FINANSWER - IDU 2004 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102353 | LOW INCOME WZ - IDU 2004 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102354 | NEEA - IDU 2004 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102355 | SELF AUDIT - IDAHO-UT 2004 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102356 | IRRIGATION INTERRUPTIBLE - IDU 2004 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102358 | WEATHERIZATION LOANS - RESIDENTIAL UT 20 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102519 | INDUSTRIAL FINANSWER - IDAHO-UT 2005 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102520 | LOW INCOME WZ - IDAHO-UT 2005 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102521 | NEEA - IDAHO - UTAH 2005 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102522 | SELF AUDIT - IDAHO-UT 2005 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102523 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102524 | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 102573 | ENERGY FINANSWER ID/UT 2006 | 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-RESIDL/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 RESIDL/ 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 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|--------|------------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 102815 | COMMERCIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 61 | - | - | - | - | - | 61 |
| 1823930 | DSR COSTS NOT AMORT | 102816 | INDUSTRIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 120 | - | - | - | - | - | 120 |
| 1823930 | DSR COSTS NOT AMORT | 102817 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2007 | OTHER | 275 | - | - | - | - | - | 275 |
| 1823930 | DSR COSTS NOT AMORT | 102818 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 229 | - | - | - | - | - | 229 |
| 1823930 | DSR COSTS NOT AMORT | 102896 | ENERGY FINANSWER - ID/UT 2008 | OTHER | 19 | - | - | - | - | - | 19 |
| 1823930 | DSR COSTS NOT AMORT | 102897 | INDUSTRIAL FINANSWER - ID-UT 2008 | OTHER | 102 | - | - | - | - | - | 102 |
| 1823930 | DSR COSTS NOT AMORT | 102898 | IRRIGATION INTERRUPTIBLE - IDAHO - 2008 | OTHER | 3,127 | - | - | - | - | - | 3,127 |
| 1823930 | DSR COSTS NOT AMORT | 102899 | LOW INCOME WEATHERIZATION - IDAHO 2008 | OTHER | 165 | - | - | - | - | - | 165 |
| 1823930 | DSR COSTS NOT AMORT | 102900 | NEEA - IDAHO - 2008 | OTHER | 317 | - | - | - | - | - | 317 |
| 1823930 | DSR COSTS NOT AMORT | 102901 | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113 | - | - | - | - | - | 113 |
| 1823930 | DSR COSTS NOT AMORT | 102902 | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108 | - | - | - | - | - | 108 |
| 1823930 | DSR COSTS NOT AMORT | 102903 | INDUSTRIAL FINANSWER - IDAHO - 2008 | OTHER | 58 | - | - | - | - | - | 58 |
| 1823930 | DSR COSTS NOT AMORT | 102904 | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268 | - | - | - | - | - | 268 |
| 1823930 | DSR COSTS NOT AMORT | 102905 | HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | OTHER | 490 | - | - | - | - | - | 490 |
| 1823930 | DSR COSTS NOT AMORT | 102957 | CATEGORY 1 - WYOMING - 2008 | OTHER | 17 | - | - | - | - | - | 17 |
| 1823930 | DSR COSTS NOT AMORT | 102958 | CATEGORY 2 - WYOMING - 2008 | OTHER | 9 | - | - | - | - | - | 9 |
| 1823930 | DSR COSTS NOT AMORT | 102959 | CATEGORY 3 - WYOMING - 2008 | OTHER | 33 | - | - | - | - | - | 33 |
| 1823930 | DSR COSTS NOT AMORT | 102966 | ENERGY FINANSWER - ID/UT 2009 | OTHER | 50 | - | - | - | - | - | 50 |
| 1823930 | DSR COSTS NOT AMORT | 102967 | INDUSTRIAL FINANSWER - ID-UT 2009 | OTHER | 309 | - | - | - | - | - | 309 |
| 1823930 | DSR COSTS NOT AMORT | 102968 | IRRIGATION INTERRUPTIBLE ID-UT 2009 | OTHER | 3,816 | - | - | - | - | - | 3,816 |
| 1823930 | DSR COSTS NOT AMORT | 102969 | LOW INCOME WZ - ID-UT 2009 | OTHER | 198 | - | - | - | - | - | 198 |
| 1823930 | DSR COSTS NOT AMORT | 102970 | NEEA - IDAHO - UTAH 2009 | OTHER | 287 | - | - | - | - | - | 287 |
| 1823930 | DSR COSTS NOT AMORT | 102971 | REFRIGERATOR RECYCLING PGM - ID-UT 2009 | OTHER | 108 | - | - | - | - | - | 108 |
| 1823930 | DSR COSTS NOT AMORT | 102972 | COMMERCIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 190 | - | - | - | - | - | 190 |
| 1823930 | DSR COSTS NOT AMORT | 102973 | INDUSTRIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 74 | - | - | - | - | - | 74 |
| 1823930 | DSR COSTS NOT AMORT | 102974 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2009 | OTHER | 807 | - | - | - | - | - | 807 |
| 1823930 | DSR COSTS NOT AMORT | 102975 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 594 | - | - | - | - | - | 594 |
| 1823930 | DSR COSTS NOT AMORT | 103061 | ENERGY FINANSWER - ID/UT 2010 | OTHER | 47 | - | - | - | - | - | 47 |
| 1823930 | DSR COSTS NOT AMORT | 103062 | INDUSTRIAL FINANSWER - ID-UT 2010 | OTHER | 322 | - | - | - | - | - | 322 |
| 1823930 | DSR COSTS NOT AMORT | 103063 | IRRIGATION INTERRUPTIBLE ID-UT 2010 | OTHER | 4,283 | - | - | - | - | - | 4,283 |
| 1823930 | DSR COSTS NOT AMORT | 103064 | LOW INCOME WZ - ID-UT 2010 | OTHER | 134 | - | - | - | - | - | 134 |
| 1823930 | DSR COSTS NOT AMORT | 103065 | NEEA - IDAHO - UTAH 2010 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823930 | DSR COSTS NOT AMORT | 103066 | REFRIGERATOR RECYCLING PGM - ID-UT 2010 | OTHER | 166 | - | - | - | - | - | 166 |
| 1823930 | DSR COSTS NOT AMORT | 103067 | COMMERCIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 513 | - | - | - | - | - | 513 |
| 1823930 | DSR COSTS NOT AMORT | 103068 | INDUSTRIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 107 | - | - | - | - | - | 107 |
| 1823930 | DSR COSTS NOT AMORT | 103069 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2010 | OTHER | 637 | - | - | - | - | - | 637 |
| 1823930 | DSR COSTS NOT AMORT | 103070 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 1,305 | - | - | - | - | - | 1,305 |
| 1823930 | DSR COSTS NOT AMORT | 103171 | ENERGY FINANSWER - ID/UT 2011 | OTHER | 23 | - | - | - | - | - | 23 |
| 1823930 | DSR COSTS NOT AMORT | 103172 | INDUSTRIAL FINANSWER - ID-UT 2011 | OTHER | 143 | - | - | - | - | - | 143 |
| 1823930 | DSR COSTS NOT AMORT | 103173 | IRRIGATION INTERRUPTIBLE ID-UT 2011 | OTHER | 37 | - | - | - | - | - | 37 |
| 1823930 | DSR COSTS NOT AMORT | 103174 | LOW INCOME WZ - ID-UT 2011 | OTHER | 425 | - | - | - | - | - | 425 |
| 1823930 | DSR COSTS NOT AMORT | 103176 | REFRIGERATOR RECYCLING PGM - ID-UT 2011 | OTHER | 126 | - | - | - | - | - | 126 |
| 1823930 | DSR COSTS NOT AMORT | 103177 | COMMERCIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 632 | - | - | - | - | - | 632 |
| 1823930 | DSR COSTS NOT AMORT | 103178 | INDUSTRIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 77 | - | - | - | - | - | 77 |
| 1823930 | DSR COSTS NOT AMORT | 103179 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2011 | OTHER | 508 | - | - | - | - | - | 508 |
| 1823930 | DSR COSTS NOT AMORT | 103180 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 699 | - | - | - | - | - | 699 |
| 1823930 | DSR COSTS NOT AMORT | 103312 | ENERGY FINANSWER - ID 2012 | OTHER | 35 | - | - | - | - | - | 35 |
| 1823930 | DSR COSTS NOT AMORT | 103313 | INDUSTRIAL FINANSWER - ID 2012 | OTHER | 303 | - | - | - | - | - | 303 |
| 1823930 | DSR COSTS NOT AMORT | 103314 | IRRIGATION INTERRUPTIBLE- ID 2012 | OTHER | 44 | - | - | - | - | - | 44 |
| 1823930 | DSR COSTS NOT AMORT | 103315 | LOW INCOME WZ - ID- 2012 | OTHER | 296 | - | - | - | - | - | 296 |
| 1823930 | DSR COSTS NOT AMORT | 103317 | REFRIGERATOR RECYCLING PGM - ID 2012 | OTHER | 115 | - | - | - | - | - | 115 |
| 1823930 | DSR COSTS NOT AMORT | 103318 | COMMERCIAL FINANSWER EXPR - ID 2012 | OTHER | 706 | - | - | - | - | - | 706 |
| 1823930 | DSR COSTS NOT AMORT | 103319 | INDUSTRIAL FINANSWER EXPR - ID 2012 | OTHER | 226 | - | - | - | - | - | 226 |
| 1823930 | DSR COSTS NOT AMORT | 103320 | IRRIGATION EFFICIENCY PRGRM - ID 2012 | OTHER | 847 | - | - | - | - | - | 847 |
| 1823930 | DSR COSTS NOT AMORT | 103321 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 789 | - | - | - | - | - | 789 |
| 1823930 | DSR COSTS NOT AMORT | 103322 | COMMERCIAL DIRECT INSTALL - ID 2012 | OTHER | 0 | - | - | - | - | - | 0 |
| 1823930 | DSR COSTS NOT AMORT | 103323 | AGRICULTURAL FINANSWER EXPR - ID 2012 | OTHER | 7 | - | - | - | - | - | 7 |
| 1823930 | DSR COSTS NOT AMORT | 103396 | ENERGY MANAGEMENT-COMM - UT 2012 | OTHER | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 103397 | ENERGY MANAGEMENT-IND - UT 2012 | OTHER | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 103398 | RECOMMISSIONING INDUSTRIAL - UT 2012 | OTHER | 6 | - | - | - | - | - | 6 |
| 1823930 | DSR COSTS NOT AMORT | 103399 | ENERGY MANAGEMENT-COMM - WA 2012 | OTHER | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 103400 | ENERGY MANAGEMENT-IND - WA 2012 | OTHER | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 103403 | ENERGY MGMT INDUST- WY CAT2 -2012 | OTHER | - | - | - | - | - | - | - |
| 1823930 | DSR COSTS NOT AMORT | 103634 | AGRICULTURAL FINANSWER EXPR - ID 2013 | OTHER | 21 | - | - | - | - | - | 21 |
| 1823930 | DSR COSTS NOT AMORT | 103635 | ENERGY FINANSWER - ID 2013 | OTHER | 77 | - | - | - | - | - | 77 |
| 1823930 | DSR COSTS NOT AMORT | 103636 | INDUSTRIAL FINANSWER - ID 2013 | OTHER | 294 | - | - | - | - | - | 294 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|--|------------|---------|------------|---------|------|-------|------|---------|
| 1823960 | DSR DEF NET LOST REV | 101665 | NET LOST REVN ECONS | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101666 | NET LOST REVN ECONS | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101667 | UTAH NET LOST REV - LOW INCOME - 1995 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101668 | UTAH NET LOST REV - LOW INCOME - 1996 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101669 | NET LOST REVN LOW | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101670 | NET LOST REVN SERP | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101671 | NET LOST REVN SERP | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101672 | NET LOST REVN SERP | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101673 | NET LOST REVN 12000 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101674 | NET LOST REVN 12000 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101675 | NET LOST REVN 12000 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101676 | NET LOST REVN SCHD 5 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101678 | NET LOST REVN MAJOR | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101679 | NET LOST REVN MAJOR | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101680 | NET LOST REVN MAJOR | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101681 | UTAH NET LOST REV - COMM. SPACE - 1994 | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101682 | NET LOST REVN COMM | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101683 | NET LOST REVN COMM | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101684 | NET LOST REVN COMM | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101685 | NET LOST REVN IND | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101686 | NET LOST REVN IND | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101687 | NET LOST REVN IND | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101688 | NET LOST REVN IND | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101691 | NET LOST EF RETRO | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101692 | NET LOST EF RETRO | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101693 | NET LOST CES WAY | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101694 | NET LOST CES WAY | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101695 | NET LOST EF CUSTOM | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101696 | NET LOST EF CUSTOM | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101697 | NET LOST EF PRESCRIPT | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101698 | NET LOST EF PRESCRIPT | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101699 | NET LOST EF COMMERCIAL | UT | - | - | - | - | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101700 | NET LOST EF COMMERCIAL | UT | - | - | - | - | - | - | - |
| 1823960 Total | | | | | | | | | | | |
| 1823990 | OTHR REG ASSET-N CST | 138010 | Reg Asset Current - Decom Costs | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 138014 | Reg Asset Current - Cholla Closure | OTHER | 619 | - | - | - | - | - | 619 |
| 1823990 | OTHR REG ASSET-N CST | 138015 | Reg Asset Current - Energy West Mining | SE | 1,874 | 27 | 474 | 140 | 292 | 824 | 117 |
| 1823990 | OTHR REG ASSET-N CST | 138020 | Reg Asset Current - DSM | OTHER | 1,033 | - | - | - | - | - | 1,033 |
| 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 | 3,165 | - | - | - | - | - | 3,165 |
| 1823990 | OTHR REG ASSET-N CST | 138050 | Reg Asset Current - Def Net Power Costs | OTHER | 110,499 | - | - | - | - | - | 110,499 |
| 1823990 | OTHR REG ASSET-N CST | 138055 | Reg Asset Current - Def RECs in Rates | OTHER | 46 | - | - | - | - | - | 46 |
| 1823990 | OTHR REG ASSET-N CST | 138060 | Reg Asset Current - BPA Balancing Accts | OTHER | 2,279 | - | - | - | - | - | 2,279 |
| 1823990 | OTHR REG ASSET-N CST | 138070 | Reg Asset Current - Intervenor/Eval Fees | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 138075 | Reg Asset Current - Wildfire Mitigation | OTHER | 3,473 | - | - | - | - | - | 3,473 |
| 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 | 6,036 | - | - | - | - | - | 6,036 |
| 1823990 | OTHR REG ASSET-N CST | 138190 | Reg Asset Current - Other | OTHER | 11,077 | - | - | - | - | - | 11,077 |
| 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 | (619) | - | - | - | - | - | (619) |
| 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 | (282) | - | - | - | - | - | (282) |
| 1823990 | OTHR REG ASSET-N CST | 186117 | RegA - DSM - CA - Reclass to Current | OTHER | (181) | - | - | - | - | - | (181) |
| 1823990 | OTHR REG ASSET-N CST | 186119 | Reg Asset - DSM - CA - Balance Reclass | OTHER | 36 | - | - | - | - | - | 36 |
| 1823990 | OTHR REG ASSET-N CST | 186127 | RegA - DSM - ID - Reclass to Current | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 186129 | Reg Asset - DSM - ID - Balance Reclass | OTHER | 659 | - | - | - | - | - | 659 |
| 1823990 | OTHR REG ASSET-N CST | 186137 | RegA - DSM - OR - Reclass to Current | OTHER | (323) | - | - | - | - | - | (323) |
| 1823990 | OTHR REG ASSET-N CST | 186139 | Reg Asset - DSM - OR - Balance Reclass | OTHER | 1 | - | - | - | - | - | 1 |
| 1823990 | OTHR REG ASSET-N CST | 186147 | RegA - DSM - UT - Reclass to Current | OTHER | (529) | - | - | - | - | - | (529) |
| 1823990 | OTHR REG ASSET-N CST | 186149 | Reg Asset - DSM - UT - Balance Reclass | OTHER | - | - | - | - | - | - | - |
| 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 | 2,905 | - | - | - | - | - | 2,905 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|--------|--|-------|------------|--------|------------|---------|-------|-------|------|---------|
| 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 | - | - | - | - | - | - | - | - |
| 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 | (1,113) | (16) | (282) | (83) | (173) | (490) | (69) | (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 | 7,673 | - | - | - | - | - | - | 7,673 |
| 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 | (3,165) | - | - | - | - | - | - | (3,165) |
| 1823990 | OTHR REG ASSET-N CST | 187049 | RegA - CA GHG Allowances - Balance Recl | OTHER | (2,407) | - | - | - | - | - | - | (2,407) |
| 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 | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187058 | TRAIL MOUNTAIN MINE CLOSURE COSTS | SE | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187059 | TRAIL MTN MINE UNRECOVERED INVEST | SE | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187070 | Trail Mtn Mine Costs - Deseret Settlemen | SE | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187082 | RTO Grid West N/R - WY | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187090 | REGULATORY ASSET - FEDERAL INT EXP | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187091 | Regulatory Asset - Federal Int Exp (WY) | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187092 | Reg Asset - Federal Repair Interest (ID) | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187095 | Reg Asset - Medicare Subsidy | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187096 | Reg Asset - Tax Rev Req Adj-WY | WYU | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187105 | Y2K DEFERRAL - OREGON 98-00 | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187106 | BSIP/SAP - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187107 | GLENROCK MINE EXCLUDING RECLAMATION - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187108 | SOFTWARE WRITE DOWN 1997 - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187109 | SOFTWARE WRITE DOWN 1999 - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187110 | TRANSITION TEAM COSTS - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187111 | NOELL KEMPF CAP - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187112 | P&M STRIKE AMORT - UT | UT | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187113 | 98 EARLY RETIREMENT - OR | OR | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187114 | 94-98 FED/STATE INCOME TAX AUDIT PAYMENT | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187190 | Reg Asset-WA REC CY2014 Forward | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187191 | Reg Asset - WA RPS Purchase | OTHER | 311 | - | - | - | - | - | - | 311 |
| 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 | 111 | - | - | - | - | - | - | 111 |
| 1823990 | OTHR REG ASSET-N CST | 187231 | Reg Asset - Oregon Metro BIT | OTHER | 92 | - | - | - | - | - | - | 92 |
| 1823990 | OTHR REG ASSET-N CST | 187239 | RegA-Income Tax Related-Recl to Liab | OTHER | 27 | - | - | - | - | - | - | 27 |
| 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 | (2,279) | - | - | - | - | - | - | (2,279) |
| 1823990 | OTHR REG ASSET-N CST | 187300 | CA - Jan 2010 Storm Costs | OTHER | 119 | - | - | - | - | - | - | 119 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | 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 | (712) | - | - | - | - | - | (712) |
| 1823990 | OTHR REG ASSET-N CST | 187831 | Reg Asset - UT RBA CY2022 | OTHER | (797) | - | - | - | - | - | (797) |
| 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 | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187858 | Reg Asset - WY ECAM CY2018 | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187859 | Reg Asset - WY ECAM CY2019 | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187860 | Reg Asset - WY RRA CY2022 | OTHER | (159) | - | - | - | - | - | (159) |
| 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 | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187869 | Reg Asset - WY RRA CY2019 | OTHER | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187880 | Reg Asset - UT RBA CY2019 | OTHER | - | - | - | - | - | - | - |
| 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 | 33 | - | - | - | - | - | 33 |
| 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 | 43 | - | - | - | - | - | 43 |
| 1823990 | OTHR REG ASSET-N CST | 187885 | Reg Asset - WY RRA CY2021 | OTHER | (398) | - | - | - | - | - | (398) |
| 1823990 | OTHR REG ASSET-N CST | 187886 | Reg Asset-OR RPS Compliance Purchases | OTHER | (311) | - | - | - | - | - | (311) |
| 1823990 | OTHR REG ASSET-N CST | 187888 | RegA - WA RECs in Rates - Recl to Curr | OTHER | (46) | - | - | - | - | - | (46) |
| 1823990 | OTHR REG ASSET-N CST | 187889 | RegA - WA RECs in Rates - Balance Recl | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187890 | Contra Reg Asset - WA Deferral of RECs | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187891 | Deferral of Excess RECs in Rates - UT | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187892 | Deferral of Excess RECs in Rates - WA | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187893 | Deferral of Excess RECs in Rates - WY | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187894 | RegA - OR RECs in Rates - Recl to Curr | OTHER | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187895 | RegA - OR RECs in Rates - Balance Recl | OTHER | 311 | - | - | - | - | - | 311 |
| 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 | 1,488 | - | - | - | - | - | 1,488 |
| 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 | 560 | - | - | - | - | - | 560 |
| 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 | - | - | - | - | - | - | - |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | 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 | 690 | - | - | - | 690 | - | - | - |
| 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 | 244 | - | - | - | 244 | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187914 | "Reg Asset-UT-Liq. Damages JB4, N1&2" | UT | 402 | - | - | - | - | 402 | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187915 | Reg Asset-WY-Liq. Damages N2 | WYP | 66 | - | - | - | 66 | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187916 | Reg Asset-WY Wind Test Energy Deferral | WYU | 217 | - | - | - | 217 | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187920 | OR-RCAC REV REQUIREMENT | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187921 | WA-Chehalis Plant Rev Reqmt - Reg Asset | WA | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187922 | Reg Asset-RECs & SO2 Revenue Req - WY | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187923 | Reg Asset-OR Sch 203-Black Cap Solar | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187925 | RegA - New Res/Renewables - Recl to Curr | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187930 | OR SB 408 REG ASSET | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187935 | RegA - OR SB 408 - Recl to Curr | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187936 | SB 408 REG ASSET - MCBIT (EVEN YEAR 1) | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187937 | SB 408 REG ASSET - MCBIT (ODD YEAR 1) | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187938 | SB 408 REG ASSET - MCBIT (EVEN YEAR 2) | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187951 | DEFERRED COST OF TOU GUARANTEE | OR | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187952 | DEFERRED INTERVENOR | OTHER | 0 | - | - | - | - | - | - | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187953 | CA Klamath Transition Memo Account (KTMA | CA | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187956 | CA DEFERRED INTERVENOR FUNDING | OTHER | 396 | - | - | - | - | - | - | 396 |
| 1823990 | OTHR REG ASSET-N CST | 187957 | DEFERRED OR INDEPENDENT EVALUATOR FEES | OTHER | 39 | - | - | - | - | - | - | 39 |
| 1823990 | OTHR REG ASSET-N CST | 187958 | ID Deferred Intervenor Funding | IDU | 37 | - | - | - | - | 37 | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187964 | RegA - Intervenor Fees - Recl to Liab | OTHER | 148 | - | - | - | - | - | - | 148 |
| 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 | 282 | - | - | - | - | - | - | 282 |
| 1823990 | OTHR REG ASSET-N CST | 187967 | RegA - OR Asset Sale Gain-Balance Recl | OTHER | 2,411 | - | - | - | - | - | - | 2,411 |
| 1823990 | OTHR REG ASSET-N CST | 187968 | Reg A - Insurance Reserves - Reclass | OTHER | 26,360 | - | - | - | - | - | - | 26,360 |
| 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 | (2,647) | - | - | - | - | - | - | (2,647) |
| 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 | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187979 | Contra Reg Asset - CA ECAC CY2018 | OTHER | (49) | - | - | - | - | - | - | (49) |
| 1823990 | OTHR REG ASSET-N CST | 187980 | Deferred Net Power Costs - ID 09 | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187981 | Deferred Net Power Costs - ID 10 | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187982 | Deferred Net Power Costs - ID 11 | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187983 | "Reg Asset - ID ECAM Dec10-Nov11, Mnsant | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187984 | "Reg Asset - ID ECAM Dec10-Nov11, Agrium | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187985 | Utah ECAM Regulatory Asset | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187988 | Deferred Net Power Costs - OR | OTHER | - | - | - | - | - | - | - | - |
| 1823990 | OTHR REG ASSET-N CST | 187989 | Reg Asset - OR PCAM FY2021 | OTHER | 44,715 | - | - | - | - | - | - | 44,715 |
| 1823990 | OTHR REG ASSET-N CST | 187990 | Contra Reg Asset - OR PCAM FY2021 | OTHER | (28,764) | - | - | - | - | - | - | (28,764) |
| 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 | 217 | - | - | - | - | - | - | 217 |
| 1823990 | OTHR REG ASSET-N CST | 189002 | RegA-CA Wildfire Mitigation Plan(WMPMA) | OTHER | 26,859 | - | - | - | - | - | - | 26,859 |
| 1823990 | OTHR REG ASSET-N CST | 189003 | Contra RegA-CA Fire/Wildlife Mitigation | OTHER | (1,500) | - | - | - | - | - | - | (1,500) |
| 1823990 | OTHR REG ASSET-N CST | 189004 | RegA-CA Fire Hazard Prevention (FHPMA) | OTHER | 3,120 | - | - | - | - | - | - | 3,120 |
| 1823990 | OTHR REG ASSET-N CST | 189005 | RegA-CA Wildfire/Natl Disaster (WNDRR) | OTHER | 69 | - | - | - | - | - | - | 69 |
| 1823990 | OTHR REG ASSET-N CST | 189006 | RegA-CA Emerg Cust Protections (ECPMA) | OTHER | 2 | - | - | - | - | - | - | 2 |
| 1823990 | OTHR REG ASSET-N CST | 189011 | Reg Asset-UT Wildland Fire Protection | OTHER | 188 | - | - | - | - | - | - | 188 |



Regulatory Assets (Actuals)

13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|--------|--|------------|------------------|---------------|----------------|---------------|----------------|----------------|-----------------|------------|----------------|
| 1823990 | OTHR REG ASSET-N CST | 189689 | RegA - WY Def Exc NPC - Recl to Liab | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 288712 | Reg Liab - OR Property Insurance Reserve | OR | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 503110 | Lodging | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 503120 | Meals & Entertainment | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 503125 | Vehicle Rental and Expense | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 530065 | Engineering Services | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 530070 | Environmental Services | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 530190 | Miscellaneous Contracts & Services | OTHER | - | - | - | - | - | - | - | | |
| 1823990 | OTHR REG ASSET-N CST | 610000 | Blank | OTHER | 25 | - | - | - | - | - | 25 | | |
| 1823990 | OTHR REG ASSET-N CST | 610099 | Blank | OTHER | 49 | - | - | - | - | - | 49 | | |
| 1823990 | OTHR REG ASSET-N CST | 701010 | LABOR COSTS SETTLED TO CAPITAL | OTHER | (74) | - | - | - | - | - | (74) | | |
| 1823990 Total | | | | | 431,803 | 201 | 1,622 | 530 | 17,853 | 8,908 | 12,399 | 1 | 390,288 |
| 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 | 213 | - | - | - | - | - | 213 | | |
| 1823999 | REGULATORY ASST-OTH | 186015 | DSM Reg Asset - Balancing Acct - CA | OTHER | (61) | - | - | - | - | - | (61) | | |
| 1823999 | REGULATORY ASST-OTH | 186021 | DSM Reg Asset - Accruals - ID | OTHER | 339 | - | - | - | - | - | 339 | | |
| 1823999 | REGULATORY ASST-OTH | 186025 | DSM Reg Asset - Balancing Acct - ID | OTHER | (998) | - | - | - | - | - | (998) | | |
| 1823999 | REGULATORY ASST-OTH | 186035 | DSM Reg Asset - Balancing Acct - OR | OTHER | 328 | - | - | - | - | - | 328 | | |
| 1823999 | REGULATORY ASST-OTH | 186041 | DSM Reg Asset - Accruals - UT | OTHER | 3,511 | - | - | - | - | - | 3,511 | | |
| 1823999 | REGULATORY ASST-OTH | 186045 | DSM Reg Asset - Balancing Acct - UT | OTHER | (40,256) | - | - | - | - | - | (40,256) | | |
| 1823999 | REGULATORY ASST-OTH | 186051 | DSM Reg Asset - Accruals - WA | OTHER | 1,138 | - | - | - | - | - | 1,138 | | |
| 1823999 | REGULATORY ASST-OTH | 186055 | DSM Reg Asset - Balancing Acct - WA | OTHER | (4,043) | - | - | - | - | - | (4,043) | | |
| 1823999 | REGULATORY ASST-OTH | 186061 | DSM Reg Asset - Accruals - WY | OTHER | 221 | - | - | - | - | - | 221 | | |
| 1823999 | REGULATORY ASST-OTH | 186065 | DSM Reg Asset - Balancing Acct - WY | OTHER | (1,741) | - | - | - | - | - | (1,741) | | |
| 1823999 | REGULATORY ASST-OTH | 186071 | DSM Reg Asset - Accruals - WY Cat 1 | OTHER | 185 | - | - | - | - | - | 185 | | |
| 1823999 | REGULATORY ASST-OTH | 186075 | DSM Reg Asset-Balancing Acct-WY Cat 1 | OTHER | 1,168 | - | - | - | - | - | 1,168 | | |
| 1823999 | REGULATORY ASST-OTH | 186081 | DSM Reg Asset - Accruals - WY Cat 2 | OTHER | 66 | - | - | - | - | - | 66 | | |
| 1823999 | REGULATORY ASST-OTH | 186085 | DSM Reg Asset-Balancing Acct-WY Cat 2 | OTHER | (4,109) | - | - | - | - | - | (4,109) | | |
| 1823999 | REGULATORY ASST-OTH | 186140 | Reg Asset-UT Rev Req DSM/STEP-Cirg | OTHER | - | - | - | - | - | - | - | | |
| 1823999 Total | | | | | (44,038) | - | - | - | - | - | (44,038) | | |
| Grand Total | | | | | 1,122,749 | 13,043 | 133,290 | 32,890 | 114,576 | 202,746 | 37,492 | 166 | 588,547 |

B17.DEPRECIATION RESERVE



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|---|-------|-------------|------------|-----------|------------|-----------|-------------|-----------|-------|-------|
| 1080000 | AC PR DPR EL PL SR | 3102000 | LAND RIGHTS | SG | (28,472) | (423) | (7,609) | (2,242) | (3,959) | (12,617) | (1,611) | (11) | - |
| 1080000 | AC PR DPR EL PL SR | 3103000 | WATER RIGHTS | SG | (14,473) | (215) | (3,868) | (1,140) | (2,013) | (6,414) | (819) | (6) | - |
| 1080000 | AC PR DPR EL PL SR | 3108000 | FEE LAND - LEASED | SG | - | - | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | (600,838) | (8,925) | (160,564) | (47,309) | (83,548) | (266,266) | (33,993) | (233) | - |
| 1080000 | AC PR DPR EL PL SR | 3120000 | BOILER PLANT EQUIPMENT | SG | (2,273,428) | (33,769) | (607,537) | (179,005) | (316,126) | (1,007,487) | (128,620) | (883) | - |
| 1080000 | AC PR DPR EL PL SR | 3140000 | TURBOGENERATOR UNITS | SG | (495,254) | (7,356) | (132,349) | (38,995) | (68,866) | (219,476) | (28,019) | (192) | - |
| 1080000 | AC PR DPR EL PL SR | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | (256,853) | (3,815) | (68,640) | (20,224) | (35,716) | (113,827) | (14,532) | (100) | - |
| 1080000 | AC PR DPR EL PL SR | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | (35) | (1) | (9) | (3) | (5) | (15) | (2) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | (16,445) | (244) | (4,395) | (1,295) | (2,287) | (7,288) | (930) | (6) | - |
| 1080000 | AC PR DPR EL PL SR | 3302000 | LAND RIGHTS | SG-P | (4,152) | (62) | (1,109) | (327) | (577) | (1,840) | (235) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3302000 | LAND RIGHTS | SG-U | (171) | (3) | (46) | (13) | (24) | (76) | (10) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3303000 | WATER RIGHTS | SG-P | (1) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3303000 | WATER RIGHTS | SG-U | (107) | (2) | (28) | (8) | (15) | (47) | (6) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3304000 | FLOOD RIGHTS | SG-P | (291) | (4) | (78) | (23) | (40) | (129) | (16) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3304000 | FLOOD RIGHTS | SG-U | (91) | (1) | (24) | (7) | (13) | (40) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | (161) | (2) | (43) | (13) | (22) | (71) | (9) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3310000 | STRUCTURES AND IMPROVE | SG-P | (71) | (1) | (19) | (6) | (10) | (31) | (4) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3310000 | STRUCTURES AND IMPROVE | SG-U | (5,771) | (86) | (1,542) | (454) | (803) | (2,558) | (327) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | (34,814) | (517) | (9,303) | (2,741) | (4,841) | (15,428) | (1,970) | (14) | - |
| 1080000 | AC PR DPR EL PL SR | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | (2,820) | (42) | (754) | (222) | (392) | (1,250) | (160) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | (36,842) | (547) | (9,845) | (2,901) | (5,123) | (16,327) | (2,084) | (14) | - |
| 1080000 | AC PR DPR EL PL SR | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | (272) | (4) | (73) | (21) | (38) | (121) | (15) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | (8,061) | (120) | (2,154) | (635) | (1,121) | (3,572) | (456) | (3) | - |
| 1080000 | AC PR DPR EL PL SR | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | (1,208) | (18) | (323) | (95) | (168) | (536) | (68) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | (1,751) | (26) | (468) | (138) | (243) | (776) | (99) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | (19,457) | (289) | (5,199) | (1,532) | (2,705) | (8,622) | (1,101) | (8) | - |
| 1080000 | AC PR DPR EL PL SR | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | (208,872) | (3,103) | (55,818) | (16,446) | (29,044) | (92,563) | (11,817) | (81) | - |
| 1080000 | AC PR DPR EL PL SR | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | (37,868) | (562) | (10,120) | (2,982) | (5,266) | (16,782) | (2,142) | (15) | - |
| 1080000 | AC PR DPR EL PL SR | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF" | SG-P | (10,233) | (152) | (2,735) | (806) | (1,423) | (4,535) | (579) | (4) | - |
| 1080000 | AC PR DPR EL PL SR | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF" | SG-U | (314) | (5) | (84) | (25) | (44) | (139) | (18) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | (80) | (1) | (21) | (6) | (11) | (36) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | (50) | (1) | (13) | (4) | (7) | (22) | (3) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | (53,928) | (801) | (14,411) | (4,246) | (7,499) | (23,899) | (3,051) | (21) | - |
| 1080000 | AC PR DPR EL PL SR | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | (23,528) | (349) | (6,287) | (1,853) | (3,272) | (10,427) | (1,331) | (9) | - |
| 1080000 | AC PR DPR EL PL SR | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | (35,656) | (530) | (9,529) | (2,808) | (4,958) | (15,801) | (2,017) | (14) | - |
| 1080000 | AC PR DPR EL PL SR | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | (7,859) | (117) | (2,100) | (619) | (1,093) | (3,483) | (445) | (3) | - |
| 1080000 | AC PR DPR EL PL SR | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | (2,638) | (39) | (705) | (208) | (367) | (1,169) | (149) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | (18) | (0) | (5) | (1) | (3) | (8) | (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 | (127) | (2) | (34) | (10) | (18) | (56) | (7) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | (1,455) | (22) | (389) | (115) | (202) | (645) | (82) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | (10,851) | (161) | (2,900) | (854) | (1,509) | (4,809) | (614) | (4) | - |
| 1080000 | AC PR DPR EL PL SR | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | (1,339) | (20) | (358) | (105) | (186) | (594) | (76) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3402000 | LAND RIGHTS | SG | 3,727 | 55 | 996 | 293 | 518 | 1,652 | 211 | 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 | OR | (0) | - | (0) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3410000 | STRUCTURES & IMPROVEMENTS | SG | (27,774) | (413) | (7,422) | (2,187) | (3,862) | (12,308) | (1,571) | (11) | - |
| 1080000 | AC PR DPR EL PL SR | 3410000 | STRUCTURES & IMPROVEMENTS | UT | (4) | - | - | - | - | (4) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | (4,661) | (69) | (1,246) | (367) | (648) | (2,066) | (264) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3430000 | PRIME MOVERS | SG | (147,991) | (2,198) | (39,548) | (11,652) | (20,578) | (65,583) | (8,373) | (57) | - |
| 1080000 | AC PR DPR EL PL SR | 3440000 | GENERATORS | SG | (105,195) | (1,563) | (28,112) | (8,283) | (14,628) | (46,618) | (5,951) | (41) | - |
| 1080000 | AC PR DPR EL PL SR | 3440000 | GENERATORS | UT | (16) | - | - | - | - | (16) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | (21,804) | (324) | (5,827) | (1,717) | (3,032) | (9,662) | (1,234) | (8) | - |
| 1080000 | AC PR DPR EL PL SR | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | UT | (4) | - | - | - | - | (4) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | (2,548) | (38) | (681) | (201) | (354) | (1,129) | (144) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3502000 | LAND RIGHTS | SG | (48,755) | (724) | (13,029) | (3,839) | (6,780) | (21,606) | (2,758) | (19) | - |
| 1080000 | AC PR DPR EL PL SR | 3520000 | STRUCTURES & IMPROVEMENTS | SG | (60,927) | (905) | (16,282) | (4,797) | (8,472) | (27,000) | (3,447) | (24) | - |
| 1080000 | AC PR DPR EL PL SR | 3530000 | STATION EQUIPMENT | SG | (548,090) | (8,141) | (146,468) | (43,155) | (76,213) | (242,890) | (31,008) | (213) | - |
| 1080000 | AC PR DPR EL PL SR | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMER | SG | (44,223) | (657) | (11,818) | (3,482) | (6,149) | (19,598) | (2,502) | (17) | - |
| 1080000 | AC PR DPR EL PL SR | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | (6,459) | (96) | (1,726) | (509) | (898) | (2,862) | (365) | (3) | - |
| 1080000 | AC PR DPR EL PL SR | 3540000 | TOWERS AND FIXTURES | SG | (401,363) | (5,962) | (107,258) | (31,602) | (55,811) | (177,867) | (22,707) | (156) | - |
| 1080000 | AC PR DPR EL PL SR | 3550000 | POLES AND FIXTURES | SG | (439,005) | (6,521) | (117,317) | (34,566) | (61,045) | (194,549) | (24,837) | (171) | - |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|---------------------------------------|-------|-----------|------------|-----------|------------|----------|-----------|----------|-------|-------|
| 1080000 | AC PR DPR EL PL SR | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | (538,953) | (8,006) | (144,027) | (42,436) | (74,943) | (238,841) | (30,492) | (209) | - |
| 1080000 | AC PR DPR EL PL SR | 3570000 | UNDERGROUND CONDUIT | SG | (1,395) | (21) | (373) | (110) | (194) | (618) | (79) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | (3,406) | (51) | (910) | (268) | (474) | (1,509) | (193) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3590000 | ROADS AND TRAILS | SG | (5,290) | (79) | (1,414) | (416) | (736) | (2,344) | (299) | (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 | (794) | (794) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | IDU | (526) | - | - | - | - | - | (526) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | OR | (2,461) | - | (2,461) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | UT | (3,314) | - | - | - | - | (3,314) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WA | (208) | - | - | (208) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYP | (1,567) | - | - | - | (1,567) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYU | (1,201) | - | - | - | (1,201) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | CA | (1,697) | (1,697) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | (943) | - | - | - | - | - | (943) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | OR | (9,368) | - | (9,368) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | UT | (16,182) | - | - | - | - | (16,182) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WA | (1,500) | - | - | (1,500) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | (4,354) | - | - | - | (4,354) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | (901) | - | - | - | (901) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | CA | (10,984) | (10,984) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | IDU | (12,534) | - | - | - | - | - | (12,534) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | OR | (101,753) | - | (101,753) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | UT | (157,480) | - | - | - | - | (157,480) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WA | (28,025) | - | - | (28,025) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYP | (45,069) | - | - | - | (45,069) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYU | (4,334) | - | - | - | (4,334) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | (133) | (133) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | (169) | - | - | - | - | - | (169) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | (1,498) | - | (1,498) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | (2,058) | - | - | - | - | (2,058) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | (480) | - | - | (480) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | (828) | - | - | - | (828) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | (41) | - | - | - | (41) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | (44,113) | (44,113) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | (50,423) | - | - | - | - | - | (50,423) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | (262,396) | - | (262,396) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | (172,835) | - | - | - | - | (172,835) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | (78,356) | - | - | (78,356) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | (74,972) | - | - | - | (74,972) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | (16,491) | - | - | - | (16,491) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | (22,487) | (22,487) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | (17,285) | - | - | - | - | - | (17,285) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | (141,124) | - | (141,124) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | (87,960) | - | - | - | - | (87,960) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | (38,526) | - | - | (38,526) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | (45,042) | - | - | - | (45,042) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | (6,057) | - | - | - | (6,057) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | CA | (13,257) | (13,257) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | IDU | (4,881) | - | - | - | - | - | (4,881) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | OR | (50,280) | - | (50,280) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | UT | (90,941) | - | - | - | - | (90,941) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WA | (11,543) | - | - | (11,543) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WYP | (11,762) | - | - | - | (11,762) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WYU | (3,173) | - | - | - | (3,173) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | (13,788) | (13,788) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | (13,510) | - | - | - | - | - | (13,510) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | (99,341) | - | (99,341) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | (213,052) | - | - | - | - | (213,052) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | (14,213) | - | - | (14,213) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | (25,909) | - | - | - | (25,909) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | (14,520) | - | - | - | (14,520) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | CA | (30,792) | (30,792) | - | - | - | - | - | - | - |



Depreciation Reserve (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|----------------------------------|-------|-----------|------------|-----------|------------|----------|-----------|----------|------|-------|
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | IDU | (35,234) | - | - | - | - | - | (35,234) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | OR | (258,205) | - | (258,205) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | UT | (174,041) | - | - | - | - | (174,041) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WA | (66,798) | - | - | (66,798) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WYP | (50,115) | - | - | - | (50,115) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WYU | (7,925) | - | - | - | (7,925) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | CA | (4,352) | (4,352) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | IDU | (5,044) | - | - | - | - | - | (5,044) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | OR | (47,787) | - | (47,787) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | UT | (41,986) | - | - | - | - | (41,986) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WA | (10,077) | - | - | (10,077) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WYP | (7,712) | - | - | - | (7,712) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WYU | (1,269) | - | - | - | (1,269) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | CA | (9,308) | (9,308) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | IDU | (14,802) | - | - | - | - | - | (14,802) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | OR | (103,197) | - | (103,197) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | UT | (81,592) | - | - | - | - | (81,592) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WA | (24,314) | - | - | (24,314) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WYP | (21,411) | - | - | - | (21,411) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WYU | (6,169) | - | - | - | (6,169) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | CA | (1,825) | (1,825) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | IDU | (5,189) | - | - | - | - | - | (5,189) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | OR | (26,575) | - | (26,575) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | UT | (55,698) | - | - | - | - | (55,698) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WA | (8,621) | - | - | (8,621) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WYP | (8,539) | - | - | - | (8,539) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WYU | (1,729) | - | - | - | (1,729) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | (258) | (258) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | (130) | - | - | - | - | - | (130) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | (2,139) | - | (2,139) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | (3,385) | - | - | - | - | (3,385) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | (428) | - | - | (428) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | (831) | - | - | - | (831) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | (141) | - | - | - | (141) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | (405) | (405) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | (484) | - | - | - | - | - | (484) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | (12,507) | - | (12,507) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | (13,524) | - | - | - | - | (13,524) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | (1,814) | - | - | (1,814) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | (4,085) | - | - | - | (4,085) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | (1,289) | - | - | - | (1,289) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | IDU | (3) | - | - | - | - | - | (3) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | OR | (0) | - | (0) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | SG | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | SO | (6) | (0) | (2) | (0) | (1) | (3) | (0) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | UT | (23) | - | - | - | - | (23) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | WYP | (11) | - | - | - | (11) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | WYU | (5) | - | - | - | (5) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | (919) | (919) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | (2,651) | (60) | (823) | (178) | (189) | (1,290) | (112) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | (5,315) | - | - | - | - | - | (5,315) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | (11,213) | - | (11,213) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | (257) | (4) | (65) | (19) | (40) | (113) | (16) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | (3,002) | (45) | (802) | (236) | (417) | (1,330) | (170) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | (33,101) | (719) | (9,192) | (2,547) | (4,317) | (14,480) | (1,838) | (9) | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | (14,217) | - | - | - | - | (14,217) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | (8,055) | - | - | (8,055) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | (1,749) | - | - | - | (1,749) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | (1,439) | - | - | - | (1,439) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CA | (98) | (98) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CN | (829) | (19) | (257) | (56) | (59) | (403) | (35) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | IDU | (30) | - | - | - | - | - | (30) | - | - |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|--|-------|----------|------------|---------|------------|---------|----------|---------|------|-------|
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | OR | (949) | - | (949) | - | - | - | - | - | - |
| 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 | (885) | (13) | (236) | (70) | (123) | (392) | (50) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SO | (6,784) | (147) | (1,884) | (522) | (885) | (2,967) | (377) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | UT | (383) | - | - | - | - | (383) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WA | (41) | - | - | (41) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYP | (282) | - | - | - | (282) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYU | (17) | - | - | - | (17) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | CA | (15) | (15) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | CN | (1,722) | (39) | (534) | (115) | (123) | (838) | (73) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | IDU | (203) | - | - | - | - | - | (203) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | OR | (369) | - | (369) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | SE | (14) | (0) | (4) | (1) | (2) | (6) | (1) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | SG | (1,585) | (24) | (424) | (125) | (220) | (702) | (90) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | SO | (30,489) | (662) | (8,467) | (2,346) | (3,976) | (13,337) | (1,693) | (8) | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | UT | (365) | - | - | - | - | (365) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | WA | (159) | - | - | (159) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | WYP | (964) | - | - | - | (964) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTE | WYU | (31) | - | - | - | (31) | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | OR | (2) | - | (2) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SG | (27) | (0) | (7) | (2) | (4) | (12) | (2) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SO | (90) | (2) | (25) | (7) | (12) | (39) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | UT | (6) | - | - | - | - | (6) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | WYP | - | - | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | WYU | (5) | - | - | - | (5) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | CA | (37) | (37) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | (131) | - | - | - | - | - | (131) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | (934) | - | (934) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SE | (20) | (0) | (5) | (1) | (3) | (9) | (1) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SG | (337) | (5) | (90) | (27) | (47) | (149) | (19) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | (307) | (7) | (85) | (24) | (40) | (134) | (17) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | (1,631) | - | - | - | - | (1,631) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WA | (119) | - | - | (119) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | (290) | - | - | - | (290) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | (83) | - | (83) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920200 | MID AND FULL SIZE AUTOMOBILES | SG | - | - | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | (86) | (2) | (24) | (7) | (11) | (38) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | (228) | - | - | - | - | (228) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | (1) | - | - | (1) | - | - | - | - | - |
| 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 | (223) | (223) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | (1,032) | - | - | - | - | - | (1,032) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | (3,068) | - | (3,068) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE | (53) | (1) | (13) | (4) | (8) | (23) | (3) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG | (4,886) | (73) | (1,306) | (385) | (679) | (2,165) | (276) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | (756) | (16) | (210) | (58) | (99) | (330) | (42) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | (5,002) | - | - | - | - | (5,002) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | (1,021) | - | - | (1,021) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | (879) | - | - | - | (879) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | (265) | - | - | - | (265) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | (486) | (486) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | (1,433) | - | - | - | - | - | (1,433) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | (8,656) | - | (8,656) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SE | (167) | (2) | (42) | (12) | (26) | (74) | (10) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SG | (3,830) | (57) | (1,024) | (302) | (533) | (1,697) | (217) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SO | (213) | (5) | (59) | (16) | (28) | (93) | (12) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | UT | (10,341) | - | - | - | - | (10,341) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WA | (1,869) | - | - | (1,869) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYP | (1,896) | - | - | - | (1,896) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYU | (465) | - | - | - | - | (465) | - | - | - |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|--|-------|----------|------------|---------|------------|---------|---------|---------|------|-------|
| 1080000 | AC PR DPR EL PL SR | 3920600 | DUMP TRUCKS | OR | (135) | - | (135) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920600 | DUMP TRUCKS | SE | (4) | (0) | (1) | (0) | (1) | (2) | (0) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920600 | DUMP TRUCKS | SG | (2,370) | (35) | (633) | (187) | (329) | (1,050) | (134) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3920600 | DUMP TRUCKS | UT | (108) | - | - | - | - | (108) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | CA | (234) | (234) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | IDU | (481) | - | - | - | - | - | (481) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | OR | (1,738) | - | (1,738) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | SE | (32) | (0) | (8) | (2) | (5) | (14) | (2) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | SG | (793) | (12) | (212) | (62) | (110) | (351) | (45) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | SO | (351) | (8) | (98) | (27) | (46) | (154) | (20) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | UT | (3,618) | - | - | - | - | (3,618) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | WA | (384) | - | - | (384) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | WYP | (1,364) | - | - | - | (1,364) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3920900 | TRAILERS | WYU | (292) | - | - | - | (292) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | CA | (91) | (91) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | IDU | (53) | - | - | - | - | - | (53) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | OR | (272) | - | (272) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | SE | (5) | (0) | (1) | (0) | (1) | (2) | (0) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | SG | (495) | (7) | (132) | (39) | (69) | (220) | (28) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | SO | (29) | (1) | (8) | (2) | (4) | (13) | (2) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | UT | (193) | - | - | - | - | (193) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | WA | (65) | - | - | (65) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | WYP | (139) | - | - | - | (139) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A | WYU | (22) | - | - | - | (22) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | OR | (244) | - | (244) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SG | (357) | (5) | (95) | (28) | (50) | (158) | (20) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SO | (152) | (3) | (42) | (12) | (20) | (67) | (8) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | UT | (798) | - | - | - | - | (798) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WA | (155) | - | - | (155) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WYP | (60) | - | - | - | (60) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3923000 | TRANSPORTATION EQUIPMENT | SO | (1,271) | (28) | (353) | (98) | (166) | (556) | (71) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | CA | (94) | (94) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | IDU | (304) | - | - | - | - | - | (304) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | OR | (1,331) | - | (1,331) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | SG | (2,853) | (42) | (762) | (225) | (397) | (1,264) | (161) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | SO | (115) | (3) | (32) | (9) | (15) | (51) | (6) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | UT | (1,815) | - | - | - | - | (1,815) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | WA | (374) | - | - | (374) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | WYP | (587) | - | - | - | (587) | - | - | - | - |
| 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 | (405) | (405) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | (1,174) | - | - | - | - | - | (1,174) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | (5,518) | - | (5,518) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | (80) | (1) | (20) | (6) | (12) | (35) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | (11,501) | (171) | (3,073) | (906) | (1,599) | (5,097) | (651) | (4) | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | (1,438) | (31) | (399) | (111) | (187) | (629) | (80) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | (7,545) | - | - | - | - | (7,545) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | (1,347) | - | - | (1,347) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | (1,970) | - | - | - | (1,970) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | (271) | - | - | - | (271) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | CA | (196) | (196) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | IDU | (795) | - | - | - | - | - | (795) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | OR | (4,680) | - | (4,680) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | SE | (681) | (10) | (172) | (51) | (106) | (299) | (42) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | SG | (3,870) | (57) | (1,034) | (305) | (538) | (1,715) | (219) | (2) | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | SO | (2,634) | (57) | (731) | (203) | (343) | (1,152) | (146) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | UT | (3,985) | - | - | - | - | (3,985) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WA | (798) | - | - | (798) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WYP | (1,321) | - | - | - | (1,321) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WYU | (82) | - | - | - | (82) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVV | CA | (945) | (945) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVV | IDU | (1,891) | - | - | - | - | - | (1,891) | - | - |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|---------------------|--|-------|----------|------------|----------|------------|----------|----------|---------|------|-------|
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | OR | (9,322) | - | (9,322) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | SG | (276) | (4) | (74) | (22) | (38) | (122) | (16) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | SO | (626) | (14) | (174) | (48) | (82) | (274) | (35) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | UT | (7,936) | - | - | - | - | (7,936) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WA | (1,988) | - | - | (1,988) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYP | (3,191) | - | - | - | (3,191) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYU | (553) | - | - | - | (553) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | - | - | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | (141) | - | - | - | - | - | (141) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | (590) | - | (590) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | SG | (85) | (1) | (23) | (7) | (12) | (38) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | (273) | - | - | - | - | (273) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | (108) | - | - | - | (108) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | (435) | (435) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | (1,214) | - | - | - | - | - | (1,214) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | (6,032) | - | (6,032) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SG | (650) | (10) | (174) | (51) | (90) | (288) | (37) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | (591) | (13) | (164) | (45) | (77) | (258) | (33) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | (5,548) | - | - | - | - | (5,548) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | (1,799) | - | - | (1,799) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | (1,620) | - | - | - | (1,620) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | (313) | - | - | - | - | (313) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | OR | (244) | - | (244) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | SG | (1,372) | (20) | (367) | (108) | (191) | (608) | (78) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | UT | (12) | - | - | - | - | (12) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | WYP | (3) | - | - | - | (3) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGG | OR | (473) | - | (473) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGG | SG | (10,194) | (151) | (2,724) | (803) | (1,417) | (4,517) | (577) | (4) | - |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGG | SO | (571) | (12) | (159) | (44) | (75) | (250) | (32) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGG | UT | (799) | - | - | - | - | (799) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGG | WYP | (204) | - | - | - | (204) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CA | (506) | (506) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | (1,290) | - | - | - | - | - | (1,290) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | (5,318) | - | (5,318) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SG | (200) | (3) | (53) | (16) | (28) | (89) | (11) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SO | (467) | (10) | (130) | (36) | (61) | (204) | (26) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | (6,644) | - | - | - | - | (6,644) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | (1,225) | - | - | (1,225) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | (1,307) | - | - | - | (1,307) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | (241) | - | - | - | (241) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | CA | (302) | (302) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | IDU | (685) | - | - | - | - | - | (685) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | OR | (1,408) | - | (1,408) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | SG | (129) | (2) | (33) | (10) | (20) | (57) | (8) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | SO | (2,710) | (40) | (724) | (213) | (377) | (1,201) | (153) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | UT | (227) | (5) | (63) | (18) | (30) | (100) | (13) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | UT | (2,479) | - | - | - | - | (2,479) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | WA | (437) | - | - | (437) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | WYP | (692) | - | - | - | (692) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL | WYU | (237) | - | - | - | (237) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CA | (1,954) | (1,954) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CN | (1,754) | (40) | (544) | (118) | (125) | (853) | (74) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | IDU | (5,750) | - | - | - | - | - | (5,750) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | OR | (21,789) | - | (21,789) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | SE | (144) | (2) | (37) | (11) | (23) | (64) | (9) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | SG | (77,331) | (1,149) | (20,665) | (6,089) | (10,753) | (34,270) | (4,375) | (30) | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | SO | (40,772) | (885) | (11,322) | (3,137) | (5,317) | (17,836) | (2,264) | (11) | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | UT | (27,303) | - | - | - | - | (27,303) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WA | (5,228) | - | - | (5,228) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WYP | (11,255) | - | - | - | (11,255) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WYU | (2,759) | - | - | - | (2,759) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | CA | (260) | (260) | - | - | - | - | - | - | - |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------------------|---|-------|---------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------|----------------|------------|
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | IDU | (268) | - | - | - | - | - | (268) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | OR | (2,133) | - | (2,133) | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | SE | (75) | (1) | (19) | (6) | (12) | (33) | (5) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | SG | (3,344) | (50) | (894) | (263) | (465) | (1,482) | (189) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | SO | (134) | (3) | (37) | (10) | (17) | (58) | (7) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | UT | (1,720) | - | - | - | - | (1,720) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WA | (448) | - | - | (448) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WYP | (537) | - | - | - | (537) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WYU | (96) | - | - | - | (96) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CA | (31) | (31) | - | - | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CN | (51) | (1) | (16) | (3) | (4) | (25) | (2) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | (39) | - | - | - | - | - | (39) | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | OR | (622) | - | (622) | - | - | - | - | - | - |
| 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 | (1,536) | (23) | (410) | (121) | (214) | (681) | (87) | (1) | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | SO | (1,371) | (30) | (381) | (105) | (179) | (600) | (76) | (0) | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | UT | (646) | - | - | - | - | (646) | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | WA | (100) | - | - | (100) | - | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | (91) | - | - | - | (91) | - | - | - | - |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | (13) | - | - | - | (13) | - | - | - | - |
| 1080000 Total | | | | | (10,350,366) | (264,314) | (3,042,281) | (850,862) | (1,358,377) | (4,260,237) | (571,644) | (2,650) | - |
| 1083000 | AC PR DPR-REMOVAL | 288351 | REG LIAB - STEAM DECOMM - ID | IDU | (174) | - | - | - | - | - | (174) | - | - |
| 1083000 | AC PR DPR-REMOVAL | 288353 | REG LIAB - STEAM DECOMM - UT | UT | (25,580) | - | - | - | - | (25,580) | - | - | - |
| 1083000 | AC PR DPR-REMOVAL | 288355 | REG LIAB - STEAM DECOMM - WY | WYP | (5,669) | - | - | - | (5,669) | - | - | - | - |
| 1083000 | AC PR DPR-REMOVAL | 288365 | Reg Liab - Steam Decomm - WA | WA | (5,354) | - | - | (5,354) | - | - | - | - | - |
| 1083000 Total | | | | | (36,778) | - | - | (5,354) | (5,669) | (25,580) | (174) | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLAS | SG | (227) | (3) | (61) | (18) | (32) | (101) | (13) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLAS | SG-P | (23) | (0) | (6) | (2) | (3) | (10) | (1) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLAS | SG-U | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144145 | TRANSMISSION PLANT ACCUM DEPN-NON-CLASS | SG | (328) | (5) | (88) | (26) | (46) | (145) | (19) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | CA | (12) | (12) | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | IDU | (11) | - | - | - | - | - | (11) | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | OR | (54) | - | (54) | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | UT | (99) | - | - | - | - | (99) | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | WA | (16) | - | - | (16) | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144165 | DISTRIBUTION - ACCUM DEPN-NON-CCLASSIFIED | WYP | (24) | - | - | - | (24) | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | SG | (1) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | SO | (218) | (5) | (61) | (17) | (28) | (96) | (12) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | UT | (0) | - | - | - | - | (0) | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145129 | BUILDINGS - ACCUMULATED DEPRECIATION-NO | SE | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145129 | BUILDINGS - ACCUMULATED DEPRECIATION-NO | SO | 1,112 | 24 | 309 | 86 | 145 | 487 | 62 | 0 | - |
| 1085000 | AC PR DPR-ACCRUAL | 145131 | Accum Depr - Hydro - ID Klamath Adj | OTHER | 207 | - | - | - | - | - | - | - | 207 |
| 1085000 | AC PR DPR-ACCRUAL | 145134 | Accum Depr - Hydro - WY Klamath Adj | OTHER | 495 | - | - | - | - | - | - | - | 495 |
| 1085000 | AC PR DPR-ACCRUAL | 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING | SG-P | (6,122) | (91) | (1,636) | (482) | (851) | (2,713) | (346) | (2) | - |
| 1085000 | AC PR DPR-ACCRUAL | 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING | SG-U | (570) | (8) | (152) | (45) | (79) | (252) | (32) | (0) | - |
| 1085000 | AC PR DPR-ACCRUAL | 145139 | PRODUCTION PLANT-ACCUM DEPRECIATION | SE | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145139 | PRODUCTION PLANT-ACCUM DEPRECIATION | SG | 23,455 | 348 | 6,268 | 1,847 | 3,261 | 10,394 | 1,327 | 9 | - |
| 1085000 | AC PR DPR-ACCRUAL | 145149 | TRANSMISSION PLANT ACCUMULATED DEPR NC | SG | 3,474 | 52 | 928 | 274 | 483 | 1,540 | 197 | 1 | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | CA | 531 | 531 | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | IDU | 617 | - | - | - | - | - | 617 | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | OR | 1,338 | - | 1,338 | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | UT | 2,038 | - | - | - | - | 2,038 | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | WA | 354 | - | - | 354 | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | WYU | 672 | - | - | - | 672 | - | - | - | - |
| 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 | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 1085000 | AC PR DPR-ACCRUAL | 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | OR | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SG | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SO | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145219 | MINING ASSETS - ACCUM DEPR - NON-REC | SE | - | - | - | - | - | - | - | - | - |
| 1085000 | AC PR DPR-ACCRUAL | 145231 | A/D - Retired Plant-Decommissioning | SG | - | - | - | - | - | - | - | - | - |
| 1085000 Total | | | | | 26,610 | 831 | 6,792 | 1,956 | 3,501 | 11,051 | 1,769 | 8 | 701 |



Depreciation Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

| Primary Account | Primary Account Name | FERC Secondary Acct | FERC Secondary Acct Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|--------------------|----------------------|---------------------|--------------------------|-------|-------|--------------|-----------|-------------|-----------|-------------|-------------|-----------|---------|-----|
| Grand Total | | | | | | (10,360,535) | (263,483) | (3,035,489) | (854,261) | (1,360,545) | (4,274,767) | (570,049) | (2,643) | 701 |

B18.AMORTIZATION RESERVE



Amortization Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|---------------------|---------|---|------------|-----------|------------|----------|----------|----------|----------|---------|------|---|
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | IDU | (987) | - | - | - | - | (987) | - | - | |
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | SG | (6,184) | (92) | (1,652) | (487) | (860) | (2,740) | (350) | (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 | (111,410) | (1,655) | (29,773) | (8,772) | (15,492) | (49,372) | (6,303) | (43) | - |
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | SG-U | (6,476) | (96) | (1,731) | (510) | (901) | (2,870) | (366) | (3) | - |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | OR | (131) | - | (131) | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | SG | (17,866) | (265) | (4,774) | (1,407) | (2,484) | (7,917) | (1,011) | (7) | - |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | UT | (125) | - | - | - | - | (125) | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | WYP | (232) | - | - | - | (232) | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3031050 | REGIONAL CONST MGMT SYS | SO | (11,120) | (241) | (3,088) | (856) | (1,450) | (4,864) | (617) | (3) | - |
| 1110000 | AC PR AMR EL PT SR | 3031080 | FUEL MGMT SYSTEM | SO | (3,293) | (71) | (914) | (253) | (429) | (1,440) | (183) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3031230 | AFPR - AUTOMATED FACILITY POINT RECORDS | SO | (4,410) | (96) | (1,225) | (339) | (575) | (1,929) | (245) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3031680 | CADOPS - COMPUTER-ASSISTED DISTRIBUTIO | SO | (14,504) | (315) | (4,028) | (1,116) | (1,892) | (6,345) | (805) | (4) | - |
| 1110000 | AC PR AMR EL PT SR | 3031830 | CUSTOMER SERVICE SYSTEM | CN | (131,441) | (2,994) | (40,783) | (8,815) | (9,356) | (63,940) | (5,553) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3032040 | SAP | SO | (164,552) | (3,573) | (45,695) | (12,660) | (21,460) | (71,982) | (9,137) | (45) | - |
| 1110000 | AC PR AMR EL PT SR | 3032130 | NODAL PRICING SOFTWARE | SG | (773) | (11) | (207) | (61) | (108) | (343) | (44) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032140 | ESM-IRP | SO | (581) | (13) | (161) | (45) | (76) | (254) | (32) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032150 | CELONIS | SO | (1,155) | (25) | (321) | (89) | (151) | (505) | (64) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032160 | ARCOS | SO | (514) | (11) | (143) | (40) | (67) | (225) | (29) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032170 | AZURE B2C - IDENTITY MGT | SO | (226) | (5) | (63) | (17) | (29) | (99) | (13) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032180 | IAM - SCHEDULING/TAGGING SYSTEM | SO | (148) | (3) | (41) | (11) | (19) | (65) | (8) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032190 | 1110000/3032190 | SO | (1,313) | (29) | (365) | (101) | (171) | (574) | (73) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032200 | ITOA | SO | (456) | (10) | (127) | (35) | (59) | (200) | (25) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032210 | FACILITY INSPECTION REPORTING SYS | SO | (150) | (3) | (42) | (12) | (20) | (66) | (8) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032220 | COGNOS - EDW REPORTING TOOL | SO | (512) | (11) | (142) | (39) | (67) | (224) | (28) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032270 | ENTERPRISE DATA WAREHOUSE | SO | (5,877) | (128) | (1,632) | (452) | (766) | (2,571) | (326) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3032330 | FIELDNET PRO METER READING SYST -HRP RE | SO | (2,908) | (63) | (807) | (224) | (379) | (1,272) | (161) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | (2,018) | (44) | (560) | (155) | (263) | (883) | (112) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032360 | 2002 GRID NET POWER COST MODELING | SO | (8,999) | (195) | (2,499) | (692) | (1,174) | (3,936) | (500) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | (10,565) | (229) | (2,934) | (813) | (1,378) | (4,622) | (587) | (3) | - |
| 1110000 | AC PR AMR EL PT SR | 3032510 | OPERATIONS MAPPING SYSTEM | SO | (10,386) | (226) | (2,884) | (799) | (1,355) | (4,543) | (577) | (3) | - |
| 1110000 | AC PR AMR EL PT SR | 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | (1,901) | (41) | (528) | (146) | (248) | (832) | (106) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIO | SO | (2,416) | (52) | (671) | (186) | (315) | (1,057) | (134) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032600 | SINGLE PERSON SCHEDULING | SO | (13,202) | (287) | (3,666) | (1,016) | (1,722) | (5,775) | (733) | (4) | - |
| 1110000 | AC PR AMR EL PT SR | 3032640 | TIBCO SOFTWARE | SO | (6,432) | (140) | (1,786) | (495) | (839) | (2,813) | (357) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | (1,600) | (24) | (427) | (126) | (222) | (709) | (90) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032690 | UTILITY INTERNATIONAL FORECASTING MODE | SO | (2,040) | (44) | (567) | (157) | (266) | (892) | (113) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | (103) | (2) | (28) | (8) | (14) | (46) | (6) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032740 | GADSBY INTANGIBLE ASSETS | SG | (14) | (0) | (4) | (1) | (2) | (6) | (1) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032760 | SWIFT 2 IMPROVEMENTS | SG | (7,709) | (115) | (2,060) | (607) | (1,072) | (3,416) | (436) | (3) | - |
| 1110000 | AC PR AMR EL PT SR | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | (259) | (4) | (69) | (20) | (36) | (115) | (15) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | (72) | (1) | (19) | (6) | (10) | (32) | (4) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG-U | (13) | (0) | (3) | (1) | (2) | (6) | (1) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3032830 | VCPRO - VISUALCOMPUSETPRO XEROX CUST | SO | (2,620) | (57) | (728) | (202) | (342) | (1,146) | (145) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3032860 | WEB SOFTWARE | SO | (8,189) | (178) | (2,274) | (630) | (1,068) | (3,582) | (455) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED AS | SG | (3,867) | (57) | (1,033) | (304) | (538) | (1,714) | (219) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT | SO | (6,310) | (137) | (1,752) | (485) | (823) | (2,760) | (350) | (2) | - |
| 1110000 | AC PR AMR EL PT SR | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | (34,142) | (507) | (9,124) | (2,688) | (4,748) | (15,130) | (1,932) | (13) | - |
| 1110000 | AC PR AMR EL PT SR | 3033170 | GTX VERSION 7 SOFTWARE | CN | - | - | - | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033190 | ITRON METER READING SOFTWARE | CN | (5,868) | (134) | (1,821) | (394) | (418) | (2,855) | (248) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033210 | ARCFM SOFTWARE | SO | (3,978) | (86) | (1,105) | (306) | (519) | (1,740) | (221) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3033220 | MONARCH EMS/SCADA | SO | (18,289) | (397) | (5,079) | (1,407) | (2,385) | (8,000) | (1,016) | (5) | - |
| 1110000 | AC PR AMR EL PT SR | 3033240 | IEE - Itron Enterprise Addition | CN | (3,981) | (91) | (1,235) | (267) | (283) | (1,937) | (168) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033250 | AMI Metering Software | CN | (19,645) | (447) | (6,095) | (1,318) | (1,398) | (9,557) | (830) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033260 | Big Data & Analytics | SO | (3,129) | (68) | (869) | (241) | (408) | (1,369) | (174) | (1) | - |



Amortization Reserve (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|---------|--|------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|--------------|---|
| 1110000 | AC PR AMR EL PT SR | 3033270 | CES - Customer Experience System | CN | (3,153) | (72) | (978) | (211) | (224) | (1,534) | (133) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033280 | MAPAPPS - Mapping Systems Application | SO | (1,513) | (33) | (420) | (116) | (197) | (662) | (84) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033290 | CUSTOMER CONTACTS | CN | (876) | (20) | (272) | (59) | (62) | (426) | (37) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | (1,085) | (25) | (337) | (73) | (77) | (528) | (46) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033310 | C&T - ENERGY TRADING SYSTEM | SO | (18,793) | (408) | (5,219) | (1,446) | (2,451) | (8,221) | (1,043) | (5) | - |
| 1110000 | AC PR AMR EL PT SR | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SG | (10,020) | (149) | (2,678) | (789) | (1,393) | (4,440) | (567) | (4) | - |
| 1110000 | AC PR AMR EL PT SR | 3033370 | DISTRIBUTION INTANGIBLES | WYP | (37) | - | - | - | (37) | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3033380 | GAS PLANT INTANGIBLES | SG | (836) | (12) | (223) | (66) | (116) | (370) | (47) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033390 | CYME GATEWAY | SO | (923) | (20) | (256) | (71) | (120) | (404) | (51) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033410 | M365 | SO | (773) | (17) | (215) | (59) | (101) | (338) | (43) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033420 | SUBSTATION RELIABILITY SOFTWARE | SO | (26) | (1) | (7) | (2) | (3) | (11) | (1) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033430 | DEPLOY DISTRIBUTION MGMT SYSTEM | SO | (115) | (2) | (32) | (9) | (15) | (50) | (6) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033440 | DISTRIBUTION ENGINEERING COSTS | SO | (102) | (2) | (28) | (8) | (13) | (44) | (6) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033450 | MAXIMO | SO | (161) | (4) | (45) | (12) | (21) | (71) | (9) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033460 | AURORA | SO | (31) | (1) | (8) | (2) | (4) | (13) | (2) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033470 | AUGMENTED REALITY | SO | (12) | (0) | (3) | (1) | (2) | (5) | (1) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3033480 | CXP | CN | (4) | (0) | (1) | (0) | (0) | (2) | (0) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CA | (8) | (8) | - | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CN | - | - | - | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | IDU | (12) | - | - | - | - | - | (12) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | OR | (10) | - | (10) | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SE | (4) | (0) | (1) | (0) | (1) | (2) | (0) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SG | (28,265) | (420) | (7,553) | (2,225) | (3,930) | (12,526) | (1,599) | (11) | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SO | (1,319) | (29) | (366) | (101) | (172) | (577) | (73) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | UT | (5) | - | - | - | - | (5) | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WA | (14) | - | - | (14) | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WYP | (217) | - | - | - | (217) | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG | (918) | (14) | (245) | (72) | (128) | (407) | (52) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | (131) | (2) | (35) | (10) | (18) | (58) | (7) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3035322 | ACD-Call Center Automated Call Distribut | CN | (4,132) | (94) | (1,282) | (277) | (294) | (2,010) | (175) | - | - |
| 1110000 | AC PR AMR EL PT SR | 3035330 | OATI-OASIS INTERFACE | SO | (1,277) | (28) | (355) | (98) | (167) | (559) | (71) | (0) | - |
| 1110000 | AC PR AMR EL PT SR | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | (3,451) | (51) | (922) | (272) | (480) | (1,529) | (195) | (1) | - |
| 1110000 | AC PR AMR EL PT SR | 3456000 | Electric Equipment - Leasehold Improveme | OR | (33) | - | (33) | - | - | - | - | - | - |
| 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 | (4,919) | - | (4,919) | - | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | (1,283) | (28) | (356) | (99) | (167) | (561) | (71) | (0) | - |
| 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 | (1,952) | - | - | (1,952) | - | - | - | - | - |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | (4,515) | - | - | - | (4,515) | - | - | - | - |
| 1110000 Total | | | | | (727,273) | (15,218) | (214,465) | (57,857) | (93,816) | (305,169) | (40,563) | (184) | - |
| 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 | | | | | (727,273) | (15,218) | (214,465) | (57,857) | (93,816) | (305,169) | (40,563) | (184) | - |

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



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|--|------------|-----------------|--------------|------------|----------------|----------------|----------------|----------------|
| 1900000 | ACM DEF INCM TAXES | 287061 | DTA 705.346 - CA - Protected PP&E ARAM | CA | 379.3 | - | - | - | - | - | - |
| 1900000 | ACM DEF INCM TAXES | 287062 | DTA 705.347 - ID - Protected PP&E ARAM | IDU | 1,687.3 | - | - | - | 1,687.3 | - | - |
| 1900000 | ACM DEF INCM TAXES | 287063 | DTA 705.348 - OR - Protected PP&E ARAM | OR | 0.4 | 0.4 | - | - | - | - | - |
| 1900000 | ACM DEF INCM TAXES | 287064 | DTA 705.349 - UT - Protected PP&E ARAM | UT | 3,525.5 | - | - | 3,525.5 | - | - | - |
| 1900000 | ACM DEF INCM TAXES | 287065 | DTA 705.350 - WA - Protected PP&E ARAM | WA | 2,842.0 | - | 2,842.0 | - | - | - | - |
| 1900000 | ACM DEF INCM TAXES | 287066 | DTA 705.351 - WY - Protected PP&E ARAM | WYU | 7,182.0 | - | - | 7,182.0 | - | - | - |
| 1900000 Total | | | | | 15,616.6 | 379.3 | 0.4 | 2,842.0 | 7,182.0 | 3,525.5 | 1,687.3 |
| 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 Prqum CA | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137300 | DTA 610.144 Reg Liability Current - DSM | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137400 | Valuation Allowance for DTA - Current | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137402 | DTA NOL Carryforward State Current | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137403 | DTA State NOL Fed Detriment - Current | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137404 | DTA 105.154 Section 383 capital loss CF | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137405 | DTA 205.025 PMI Fuel Cost Adjustment | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137406 | DTA 205.200 M&S Inventory Write-off | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137407 | DTA 210.105 Self Insured Health Benefit | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137408 | DTA 220.100 Bad Debts Allowance - Cash | BADDEBT | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137410 | DTA 505.100 Energy West Accrued Liab | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137411 | DTA 505.115 Sales & Use Tax Audit Exp | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137413 | DTA 505.160 CA PUC Fee | CA | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137414 | DTA 505.400 Accrued Bonus | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137415 | DTA 505.600 Accrued Vacation | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137417 | DTA 610.143 RL - WA Low Energy Program | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137418 | DTA 705.265 RL - OR Energy Conserv Chrg | OR | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137425 | DTA 705.600 RL - OR 2012 GRC Giveback | OTHER | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137426 | DTA 720.500 Accrued Severance | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137429 | DTA 910.245 Contra Rec from Joint Owners | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 137510 | DTL 415.815 Insurance Reserve - Current | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190101 | ADIT-AMORT OF DEBT DISC & EXP | SNP | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190102 | ADIT-AMORT OF DEBT DISC & EXP-STATE | SNP | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190103 | ADIT-OBSOLETE MINE INVENTORY | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190104 | ADIT-OBSOLETE MINE INVENTORY-STATE | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190105 | ADIT-DEFERRED COMP | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190106 | ADIT-PPL DEFERRED COMP-STATE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190107 | ADIT-FED INC TAX INTEREST | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190108 | ADIT-FED INC TAX INTEREST-STATE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190109 | DEFERRED LUMP-SUM PENSION PAYMENTS-FE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190110 | DEFERRED LUMP-SUM PENSION PAYMENTS-ST | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190111 | ADIT-BAD DEBT | BADDEBT | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190112 | ADIT-BAD DEBT-STATE | BADDEBT | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190113 | **ADIT-SICK LEAVE, VACATION & PT* | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190114 | **ADIT-SICK LEAVE, VACATION & PT-STATE* | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190115 | ADIT-INJURY & DAMAGES | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190116 | ADIT-INJURY & DAMAGES-STATE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190117 | ADIT-PPL 85 PREPAID PENSION-FED | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190118 | ADIT-PPL 85 PREPAID PENSION-STATE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190119 | ADIT-SERP UTILITY | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190120 | ADIT-SERP UTILITY-STATE | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190121 | CHOLLA/GE CONTRACT AMORT | SG | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190122 | ADIT-DELTA LAND & WATER WRITE DOWN-FED | DGU | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 190123 | ADIT-DELTA LAND & WATER WRITE DOWN-STA | 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-STA | 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 | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|---------------------|--------|-------------------------------------|------------|--------|------------|---------|------|-------|------|-------|-----|
| 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 CAMT WRITEOFF - FED | CA | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190187 | ADIT CAMT WRITEOFF - ST | CA | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190188 | ADIT UNIVERSITY OF WYOMING - FED | WYP | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190189 | ADIT UNIVERSITY OF WYOMING - ST | WYP | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190400 | PMI-VACATION/BONUS ADJ. | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190401 | PMI-RENT EXP (SAFE HARBOR LEASE) | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190402 | PMI-SEC. 263A ADJ. | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190403 | PMI-RECL TRUST EARN-INTEREST | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190404 | PMI-WY EXTRACTION TAXES | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190406 | PMI-MISC | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190407 | PMI VACATION/BONUS ADJ-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190408 | PMI-RENT EXP (SAFE HARBOR LEASE) ST | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190409 | PMI SEC. 263 A ADJ-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190410 | PMI-RECL TRUST EARN-INT STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190411 | PMI-WY EXTRACTION TAX-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190500 | CMC-ACCRUED FINAL RECLAM. | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190501 | CMC-ACCRUED FINAL RECLAM.-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190502 | CMC-VACATION ACCRUAL-FED | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190503 | CMC-VACATION ACCRUAL-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190504 | CMC-AMORT. OVERBURDEN | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190505 | CMC-AMORT. OVERBURDEN-STATE | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 190600 | GCC-MISCELLANEOUS | SE | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 286800 | DTA 505.525 PMI Accrued Severance | SE | 94.3 | 1.4 | 23.8 | 7.0 | 14.7 | 41.5 | 5.9 | 0.0 |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|---------------------|--------|--|------------|-----------|------------|----------|----------|----------|-----------|----------|------|---------|
| 1901000 | ACCUM DEF INC TAX | 286801 | DTA 105.150 PMI CWIP Adjustment | SE | 471.4 | 6.8 | 119.2 | 35.1 | 73.4 | 207.3 | 29.4 | 0.2 | - |
| 1901000 | ACCUM DEF INC TAX | 286845 | DTA 715.295 RL-OR Fly Ash | OTHER | 128.6 | - | - | - | - | - | - | - | 128.6 |
| 1901000 | ACCUM DEF INC TAX | 287045 | DTA 610.155 RL - WA-Plant Closure Cost | WA | 500.0 | - | - | 500.0 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287047 | DTA 610.150 RL-Bridger Acc Dep&Reclm-OR | OR | 1,342.2 | - | 1,342.2 | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287048 | DTA 705.425 RL-Bridger Accel Depr- WA | WA | 940.2 | - | - | 940.2 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287049 | DTA 705.352 RL-Klamath Dams Removal-CA | CA | 64.2 | 64.2 | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287051 | DTA 705.340 RL-Income Tax Deferral-CA | OTHER | 383.8 | - | - | - | - | - | - | - | 383.8 |
| 1901000 | ACCUM DEF INC TAX | 287052 | DTA 705.341 RL-Income Tax Deferral-ID | OTHER | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287053 | DTA 705.342 RL-Income Tax Deferral-OR | OTHER | 814.1 | - | - | - | - | - | - | - | 814.1 |
| 1901000 | ACCUM DEF INC TAX | 287054 | DTA 705.343 RL-Income Tax Deferral-UT | OTHER | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287055 | DTA 705.344 RL-Income Tax Deferral-WA | OTHER | 2,027.2 | - | - | - | - | - | - | - | 2,027.2 |
| 1901000 | ACCUM DEF INC TAX | 287056 | DTA 705.345 RL-Income Tax Deferral-WY | OTHER | 308.7 | - | - | - | - | - | - | - | 308.7 |
| 1901000 | ACCUM DEF INC TAX | 287067 | DTA 505.450 PMI Accrued Payroll Taxes | SE | 114.4 | 1.7 | 28.9 | 8.5 | 17.8 | 50.3 | 7.1 | 0.0 | - |
| 1901000 | ACCUM DEF INC TAX | 287111 | DTA 705.287 RL - Prot PP&E EDIT - CA | CA | 7,867.4 | 7,867.4 | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287112 | DTA 705.288 RL - Prot PP&E EDIT - ID | IDU | 20,146.7 | - | - | - | - | - | 20,146.7 | - | - |
| 1901000 | ACCUM DEF INC TAX | 287113 | DTA 705.289 RL - Prot PP&E EDIT - OR | OR | 88,092.0 | - | 88,092.0 | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287114 | DTA 705.290 RL - Prot PP&E EDIT - WA | WA | 20,169.1 | - | - | 20,169.1 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287115 | DTA 705.291 RL - Prot PP&E EDIT - WY | WYP | 49,982.5 | - | - | - | 49,982.5 | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287116 | DTA 705.292 RL - Prot PP&E EDIT - UT | UT | 155,874.0 | - | - | - | - | 155,874.0 | - | - | - |
| 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 | 247.7 | 247.7 | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287122 | DTA 705.295 RL-NonProt PP&E EDIT-ID | IDU | 0.0 | - | - | - | - | - | 0.0 | - | - |
| 1901000 | ACCUM DEF INC TAX | 287124 | DTA 705.296 RL-NonProt PP&E EDIT-WA | WA | 4,666.0 | - | - | 4,666.0 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287125 | DTA 705.297 RL-NonProt PP&E EDIT-WY | WYP | 7,567.6 | - | - | - | 7,567.6 | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287126 | DTA 705.298 RL-NonProt PP&E EDIT-UT | UT | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287173 | DTA 415.942 RL-Steam Decomm-WA | WA | 1,316.5 | - | - | 1,316.5 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287174 | DTA 705.410 RL-Cholla Decomm-CA | CA | (15.3) | (15.3) | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287175 | DTA 705.411 RL-Cholla Decomm-ID | IDU | 608.2 | - | - | - | - | 608.2 | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287176 | DTA 705.412 RL-Cholla Decomm-OR | OR | 2,006.7 | - | 2,006.7 | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287177 | DTA 705.413 RL-Cholla Decomm-UT | UT | 4,601.8 | - | - | - | 4,601.8 | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287178 | DTA 705.414 RL-Cholla Decomm-WY | WYP | 10.6 | - | - | - | 10.6 | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287180 | DTA 505.450 - Accrued Payroll Taxes | SO | 2,848.2 | 61.8 | 790.9 | 219.1 | 371.4 | 1,245.9 | 158.1 | 0.8 | - |
| 1901000 | ACCUM DEF INC TAX | 287191 | DTA 705.280 RL Excess Def Inc Taxes CA | CA | 65.3 | 65.3 | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287192 | DTA 705.281 RL Excess Def Inc Taxes ID | IDU | (0.0) | - | - | - | - | - | (0.0) | - | - |
| 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 | 236.2 | - | - | 236.2 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287196 | DTA 705.285 RL Excess Def Inc Taxes WY | WYU | 0.0 | - | - | - | 0.0 | - | - | - | - |
| 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 | 6,740.9 | 146.4 | 1,871.9 | 518.6 | 879.1 | 2,948.8 | 374.3 | 1.9 | - |
| 1901000 | ACCUM DEF INC TAX | 287199 | DTA 220.101 Bad Debt | BADDEBT | (40.8) | (0.9) | (17.6) | (5.5) | (2.3) | (13.8) | (0.6) | - | - |
| 1901000 | ACCUM DEF INC TAX | 287200 | DTA 705.267 RL-WA Decoup Mech | OTHER | 372.6 | - | - | - | - | - | - | - | 372.6 |
| 1901000 | ACCUM DEF INC TAX | 287203 | DTA for AMT Tax | SO | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287206 | DTA 415.710 RL-WA Accel Depr | WA | 6,423.8 | - | - | 6,423.8 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287209 | DTA 705.266 RL-Energy Savings Assist-CA | OTHER | 95.9 | - | - | - | - | - | - | - | 95.9 |
| 1901000 | ACCUM DEF INC TAX | 287210 | DTA 505.115 - Sales & Use Tax Audit Exp | OTHER | 20.0 | - | - | - | - | - | - | - | 20.0 |
| 1901000 | ACCUM DEF INC TAX | 287211 | DTA 425.226 - Deferred Revenue Other | OTHER | 148.7 | - | - | - | - | - | - | - | 148.7 |
| 1901000 | ACCUM DEF INC TAX | 287212 | DTA 705.245-RL-OR Dir Acc 5 yr Opt Out | OTHER | 1,478.7 | - | - | - | - | - | - | - | 1,478.7 |
| 1901000 | ACCUM DEF INC TAX | 287214 | DTA 910.245 - Contra Rec. Joint Owners | SO | 30.0 | 0.7 | 8.3 | 2.3 | 3.9 | 13.1 | 1.7 | 0.0 | - |
| 1901000 | ACCUM DEF INC TAX | 287216 | DTA 605.715 Trapper Mine Contract Oblig | SE | 2,293.1 | 33.1 | 579.9 | 170.8 | 357.3 | 1,008.3 | 142.8 | 0.9 | - |
| 1901000 | ACCUM DEF INC TAX | 287219 | DTA 715.810 Chehalis Mitigation Oblig | SG | 57.8 | 0.9 | 15.4 | 4.5 | 8.0 | 25.6 | 3.3 | 0.0 | - |
| 1901000 | ACCUM DEF INC TAX | 287220 | DTA 720.560 Pension Liab UMWA Withdraw | SE | 28,303.9 | 408.5 | 7,157.3 | 2,108.1 | 4,409.8 | 12,446.1 | 1,762.7 | 11.3 | - |
| 1901000 | ACCUM DEF INC TAX | 287225 | DTA 605.103 ARO/Reg Diff - Trojan - WA | WA | 17.4 | - | - | 17.4 | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287227 | DTA 705.531 RL UT Solar Feed-in Tar - NC | OTHER | 3,056.6 | - | - | - | - | - | - | - | 3,056.6 |
| 1901000 | ACCUM DEF INC TAX | 287229 | DTA 705.527 RL CA Solar Feed-in Tar - NC | OTHER | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287230 | DTA 705.521 RL WY Def NPC - Noncurrent | OTHER | - | - | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287231 | DTA 705.519 RL WA Def NPC - Noncurrent | OTHER | 174.1 | - | - | - | - | - | - | - | 174.1 |
| 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 | 1,472.5 | - | - | - | - | - | - | - | 1,472.5 |
| 1901000 | ACCUM DEF INC TAX | 287235 | DTA 705.511 RL CA Def NPC - Noncurrent | OTHER | 419.7 | - | - | - | - | - | - | - | 419.7 |
| 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 | 36.4 | - | - | - | - | - | - | - | 36.4 |
| 1901000 | ACCUM DEF INC TAX | 287238 | DTA 705.420 RL - CA GHG Allowance Rev | OTHER | 1,728.2 | - | - | - | - | - | - | - | 1,728.2 |
| 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 | 18.5 | - | - | - | - | - | - | - | 18.5 |
| 1901000 | ACCUM DEF INC TAX | 287253 | DTA 705.400 Reg Lia - OR Inj & Dam Reser | OR | 3,011.6 | - | 3,011.6 | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | FERC Description | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--|---------|------------|------------|-----------|------------|-----------|-----------|---------|-------|---------|
| 1901000 | ACCUM DEF INC TAX | 287254 DTA 705.450 Reg Lia - CA Property Ins Re | CA | 60.8 | | | | | | | | |
| 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 | (17.4) | | | (17.4) | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287257 DTA 705.453 Reg Lia - ID Property Ins Re | IDU | 274.6 | | | | | | 274.6 | | |
| 1901000 | ACCUM DEF INC TAX | 287258 DTA 705.454 Reg Lia - UT Property Ins Re | UT | 234.4 | | | | | 234.4 | | | |
| 1901000 | ACCUM DEF INC TAX | 287259 DTA 705.455 Reg Lia - WY Property Ins Re | WYP | 228.9 | | | | 228.9 | | | | |
| 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 Reg Adj -UT | UT | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287270 Valuation Allowance for DTA | SO | (10,038.8) | (218.0) | (2,787.7) | (772.3) | (1,309.2) | (4,391.4) | (557.4) | (2.8) | |
| 1901000 | ACCUM DEF INC TAX | 287271 DTA 705.336 RL - Sale of RECs - UT | OTHER | 342.9 | | | | | | | | 342.9 |
| 1901000 | ACCUM DEF INC TAX | 287272 DTA 705.337 RL - Sale of RECs - WY | OTHER | 130.1 | | | | | | | | 130.1 |
| 1901000 | ACCUM DEF INC TAX | 287274 DTA 705.261 Reg Liab-Sale of RECs-OR | OTHER | 138.8 | | | | | | | | 138.8 |
| 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 | 275.4 | | | | | | | | 275.4 |
| 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 | 501.6 | 7.2 | 126.8 | 37.4 | 78.1 | 220.6 | 31.2 | 0.2 | |
| 1901000 | ACCUM DEF INC TAX | 287299 DTA 705.265 Reg Liab-OR Energy Conservat | OTHER | 1,325.9 | | | | | | | | 1,325.9 |
| 1901000 | ACCUM DEF INC TAX | 287302 DTA-610.114 PMI EITF 04-06 PRE STRIPPING | SE | 1,331.7 | 19.2 | 336.7 | 99.2 | 207.5 | 585.6 | 82.9 | 0.5 | - |
| 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 | (112.1) | | (112.1) | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287305 DTA Misc. Timing Difference - PMI | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287306 DTA Rent Expense (safe harbor lease) - | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287307 DTA 910.910 Bridger Section 471 Adjustme | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287308 DTA 920.100 Bridger Reclamation Trust Ea | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287309 DTA 705.200 Oregon Gain on Sale-Halsey | OTHER | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287310 DTA 705.210 Property Insurance/Injuries | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287314 DTA 415.700 Reg liability BPA balancing | OTHER | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287322 DTA 720.100 FAS 106 Accruals - Cash Basis | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287323 DTA 505.400 Bonus Liab. Elec.-Cash Basis | SO | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | |
| 1901000 | ACCUM DEF INC TAX | 287324 DTA 720.200 Deferred Comp. Accrual - Cas | SO | 1,612.5 | 35.0 | 447.8 | 124.1 | 210.3 | 705.4 | 89.5 | 0.4 | |
| 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 | 754.3 | 16.4 | 209.5 | 58.0 | 98.4 | 330.0 | 41.9 | 0.2 | |
| 1901000 | ACCUM DEF INC TAX | 287327 DTA 720.300 Pension/Retirement Accrual - | SO | 361.8 | 7.9 | 100.5 | 27.8 | 47.2 | 158.3 | 20.1 | 0.1 | |
| 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 | 7,634.6 | 165.8 | 2,120.1 | 587.4 | 995.7 | 3,339.7 | 423.9 | 2.1 | |
| 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 | 185.2 | 2.8 | 49.5 | 14.6 | 25.7 | 82.1 | 10.5 | 0.1 | |
| 1901000 | ACCUM DEF INC TAX | 287338 DTA415.110 Def Reg Asset-Transmission Sr | SG | 527.4 | 7.8 | 140.9 | 41.5 | 73.3 | 233.7 | 29.8 | 0.2 | |
| 1901000 | ACCUM DEF INC TAX | 287340 DTA 220.100 Bad Debts Allowance - Cash B | BADDEBT | 4,872.3 | 107.1 | 2,106.0 | 655.6 | 280.8 | 1,646.5 | 76.3 | - | |
| 1901000 | ACCUM DEF INC TAX | 287341 DTA 910.530 Injuries & Damages Accrual - | SO | 91,453.7 | 1,985.8 | 25,396.4 | 7,036.1 | 11,926.8 | 40,005.6 | 5,078.0 | 25.1 | |
| 1901000 | ACCUM DEF INC TAX | 287342 DTA 205.050 M&S Inventory Write-Off | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287343 DTA 415.120 Def Reg Asset-Foote Creek Co | SG | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287344 DTA 715.800 Redding Contract - Prepaid | SG | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287347 DTA 730.160 WEATHER | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287348 DTA 425.210 Amort of Debt Disc & Exp | SNP | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287350 DTA 505.110 OREGON LICENSE LIAB RESERVE | OTHER | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287353 DTA 505.140 Purchase Card Trans Povision | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287355 DTA 505.150 MISC. ACCRUED LIABILITIES | UT | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287358 DTA 425.205 MISC DEF | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287359 DTA 425.330 Bogus Creek Settlement | SG | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287360 DTA 425.700 Special Assessment - DOE | TROJD | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287361 DTA505.200 Extraction Tax Accrual-CashBa | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287362 DTA 605.700 Final Reclamation - Cash Bas | OTHER | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287363 DTA Amortization Overburden | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287364 DTA 910.670 Merger Cost Amort | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287367 DTA 305.100 Amort of Projects-Klamath En | DGP | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287368 DTA 910.240 Legal Reserve | SO | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287369 DTA 205.411 Sec. 263A Inventory Change - | SE | - | | | | | | | | |
| 1901000 | ACCUM DEF INC TAX | 287370 DTA 425.215 Unearned Joint Use Pole Cont | SNPD | 836.3 | 28.2 | 227.4 | 52.2 | 83.7 | 402.5 | 42.4 | - | |
| 1901000 | ACCUM DEF INC TAX | 287371 DTA 930.100 Oregon BETC Credits | SG | 560.8 | 8.3 | 149.9 | 44.2 | 78.0 | 248.5 | 31.7 | 0.2 | |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|------------|------------|-----------|-----------|-----------|-----------|---------|
| 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 | 885.3 | - | - | - | - | - | 885.3 |
| 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 | 3.6 | 0.1 | 1.0 | 0.3 | 0.5 | 1.6 | 0.2 |
| 1901000 | ACCUM DEF INC TAX | 287415 | DTA 205.200 M&S INV | SNPD | 414.9 | 14.0 | 112.8 | 25.9 | 41.5 | 199.7 | 21.0 |
| 1901000 | ACCUM DEF INC TAX | 287417 | DTA 605.710 ACCRUED FINAL RECLAMATION | OTHER | 540.0 | - | - | - | - | - | 540.0 |
| 1901000 | ACCUM DEF INC TAX | 287418 | DTA 705.240 Calif Alt. Rate for Energy P | OTHER | 69.4 | - | - | - | - | - | 69.4 |
| 1901000 | ACCUM DEF INC TAX | 287419 | DTA 425.125 Deferred Coal Cost-Arch | SE | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287420 | DTA 705.250 A&G Credit - WA | WA | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287422 | DTA 705.252 A&G Credit - CA | CA | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287423 | DTA 705.253 A&G Credit - ID | IDU | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287424 | DTA 705.254 A&G Credit - WY | WYP | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287429 | DTA 425.225 Duke Contract Novation | SG | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287430 | DTA 505.125 Accrued Royalties | SE | 3,735.8 | 53.9 | 944.7 | 278.2 | 582.0 | 1,642.7 | 232.7 |
| 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 | 66,444.5 | 1,442.7 | 18,451.4 | 5,112.0 | 8,665.3 | 29,065.5 | 3,689.3 |
| 1901000 | ACCUM DEF INC TAX | 287441 | DTA 605.100 Trojan Decom Cost-Regulatory | TROJD | 1,260.9 | 18.6 | 333.7 | 98.3 | 179.1 | 558.0 | 72.6 |
| 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 | (13,993.1) | (303.8) | (3,885.8) | (1,076.6) | (1,824.9) | (6,121.2) | (777.0) |
| 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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1901000 | ACCUM DEF INC TAX | 287461 | DTA 720.810 FAS 158 Post-Retirement Liab | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287463 | DTA 605.300 Perco Environmental Liabilit | SO | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287464 | DTA 425.300 Mead Phoenix Avail & Trans | SG | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287465 | DTA 610.100N 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 | 460.8 | - | - | - | - | - | 460.8 |
| 1901000 | ACCUM DEF INC TAX | 287474 | DTA 705.271 Reg Liab | OTHER | 124.6 | - | - | - | - | - | 124.6 |
| 1901000 | ACCUM DEF INC TAX | 287475 | DTA 705.272 Reg Liab | OTHER | 35.8 | - | - | - | - | - | 35.8 |
| 1901000 | ACCUM DEF INC TAX | 287476 | DTA 705.273 Reg Liab | OTHER | 1,231.3 | - | - | - | - | - | 1,231.3 |
| 1901000 | ACCUM DEF INC TAX | 287477 | DTA 705.274 Reg Liab | OTHER | 38.4 | - | - | - | - | - | 38.4 |
| 1901000 | ACCUM DEF INC TAX | 287478 | DTA 705.275 Reg Liab | OTHER | 163.2 | - | - | - | - | - | 163.2 |
| 1901000 | ACCUM DEF INC TAX | 287479 | DTA 105.221 Saf Har | SG | - | - | - | - | - | - | - |
| 1901000 | ACCUM DEF INC TAX | 287482 | DTA 205.025 PMI Fuel Cost Adjustment | SE | 1,387.7 | 20.0 | 350.9 | 103.4 | 216.2 | 610.2 | 86.4 |
| 1901000 | ACCUM DEF INC TAX | 287483 | DTA 120.105 Willow Wind Account Receivab | WA | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|---------------------|--------|--|------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|-----------------|
| 1901000 | ACCUM DEF INC TAX | 287486 | DTA 415.926 RL-Depreciation Decrease-OR | OTHER | 1,012.4 | - | - | - | - | - | 1,012.4 | | |
| 1901000 | ACCUM DEF INC TAX | 287487 | DTA 415.927 RL-Depreciation Decrease-WA | WA | - | - | - | - | - | - | - | | |
| 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 | 2,258.0 | 32.6 | 571.0 | 168.2 | 351.8 | 992.9 | 140.6 | 0.9 | |
| 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 | (505.7) | (7.3) | (127.9) | (37.7) | (78.8) | (222.4) | (31.5) | (0.2) | |
| 1901000 | ACCUM DEF INC TAX | 287718 | DTL 610.111 PMI Gain/Loss on Assets | SE | - | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 287719 | DTL 910.910 PMI Sec. 471 Inv Adj | SE | - | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 287720 | DTL 610.100 PMI DEVT COST AMORT | SE | (85.4) | (1.2) | (21.6) | (6.4) | (13.3) | (37.5) | (5.3) | (0.0) | |
| 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 | 117.9 | 1.7 | 29.8 | 8.8 | 18.4 | 51.9 | 7.3 | 0.0 | |
| 1901000 | ACCUM DEF INC TAX | 287723 | DTL 205.411 PMI SEC. 263A | SE | 616.4 | 8.9 | 155.9 | 45.9 | 96.0 | 271.0 | 38.4 | 0.2 | |
| 1901000 | ACCUM DEF INC TAX | 287726 | DTL PMI PP&E | SE | (4,836.5) | (69.8) | (1,223.0) | (360.2) | (753.5) | (2,126.8) | (301.2) | (1.9) | |
| 1901000 | ACCUM DEF INC TAX | 287735 | DTL 910.905 PMI COST DEPLETION | SE | (134.5) | (1.9) | (34.0) | (10.0) | (21.0) | (59.1) | (8.4) | (0.1) | |
| 1901000 | ACCUM DEF INC TAX | 287848 | DTL 320.281 RA Post-Ret Settlement Loss | SO | - | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 287933 | DTL 320.282-RA PostRet Stmt Loss-CC-UT | UT | - | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 287934 | DTL 320.283-RA PostRet Stmt Loss-CC-WY | WYU | - | - | - | - | - | - | - | - | |
| 1901000 | ACCUM DEF INC TAX | 287937 | DTA 505.601 PMI - Sick Leave Accrual | SE | 6.4 | 0.1 | 1.6 | 0.5 | 1.0 | 2.8 | 0.4 | 0.0 | |
| 1901000 | ACCUM DEF INC TAX | 287938 | DTA 205.205 Inventory Reserve - PMI | SE | 255.3 | 3.7 | 64.6 | 19.0 | 39.8 | 112.2 | 15.9 | 0.1 | |
| 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 | (46,885.8) | (1,018.0) | (13,020.0) | (3,607.2) | (6,114.5) | (20,509.8) | (2,603.3) | (12.9) | |
| 1901000 | ACCUM DEF INC TAX | 287981 | DTL 415.920 RA-Depreciation Increase-ID | IDU | - | - | - | - | - | - | - | - | |
| 1901000 Total | | | | | 547,436.2 | 11,318.0 | 136,247.2 | 46,088.5 | 78,104.7 | 226,682.1 | 29,493.1 | 44.8 | 19,457.7 |
| 1901090 | FAS109 DEF TAX ASS | 287374 | DTA 100.105 FAS 109 Deferred Tax Liabili | WA | 0.0 | - | - | 0.0 | - | - | - | - | - |
| 1901090 Total | | | | | 0.0 | - | - | 0.0 | - | - | - | - | - |
| 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 | (138,869.1) | (2,062.8) | (37,110.6) | (10,934.3) | (19,310.1) | (61,540.9) | (7,856.6) | (53.9) | - |
| 2811000 Total | | | | | (138,869.1) | (2,062.8) | (37,110.6) | (10,934.3) | (19,310.1) | (61,540.9) | (7,856.6) | (53.9) | - |
| 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 | (146.8) | (2.9) | (39.6) | (10.9) | (19.1) | (66.1) | (8.2) | (0.0) | (0.0) |
| 2820000 Total | | | | | (146.8) | (2.9) | (39.6) | (10.9) | (19.1) | (66.1) | (8.2) | (0.0) | (0.0) |
| 2821000 | AC DEF TAX-UTILITY | 286605 | DTL 105.136 PP&E | DITBAL | (383.9) | (6.4) | (94.5) | (27.7) | (55.8) | (172.3) | (22.5) | (0.8) | - |
| 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 | - | - | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|--|------------|----------------------|-------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 2821000 | AC DEF TAX-UTILITY | 287028 | ACCUM DIT - SOGA PPL - STATE | WYP | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287029 | CHOLLA CONTRACT DISCOUNT AMORT | SG | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287030 | PMI - SALE OF ASSETS | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287031 | PMI - DEPRECIATION (TAX) | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287032 | PMI - DEPRECIATION (BOOK) | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287033 | PMI - AMORT DEVELOP EXPENSE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287034 | PMI - REBUILD EQUIP EXPENSE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287035 | PMI - RECEDING FACE EXPENSE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287036 | PMI - DEVELOPMENT COSTS | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287037 | PMI - REPAIRS & MAINTENANCE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287038 | PMI - DEPRECIATION (TAX) - STATE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287039 | PMI - DEPRECIATION (BOOK) - STATE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287040 | PMI - REBUILD EQUIP EXPENSE - STATE | SE | - | - | - | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287221 | DTA 415.933 RL Contra-Carbon Decomm-ID | IDU | 42.9 | - | - | - | 42.9 | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287222 | DTA 415.934 RL Contra-Carbon Decomm-UT | UT | 6,289.4 | - | - | 6,289.4 | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287223 | DTA 415.935 RL Contra-Carbon Decomm-WY | WYP | 1,393.8 | - | 1,393.8 | - | - | - | - |
| 2821000 | AC DEF TAX-UTILITY | 287301 | DTA 105.471 UT Klamath Relicensing | OTHER | 7,280.9 | - | - | - | - | - | 7,280.9 |
| 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 | (2,887,993.0) | (63,117.2) | (710,651.5) | (208,465.9) | (420,093.5) | (1,296,285.0) | (169,113.9) |
| 2821000 | AC DEF TAX-UTILITY | 287606 | DTL PP&E Adjustment | DITBAL | - | - | - | - | - | - | (5,971.8) |
| 2821000 | AC DEF TAX-UTILITY | 287607 | DTL PMI PP&E | SE | (1,535.8) | (22.2) | (388.4) | (114.4) | (239.3) | (675.4) | (95.6) |
| 2821000 | AC DEF TAX-UTILITY | 287608 | DTL Safe Harbor Lease Cholla | SG | - | - | - | - | - | - | (0.6) |
| 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 | 33.5 | 0.7 | 9.3 | 2.6 | 4.4 | 14.6 | 1.9 |
| 2821000 | AC DEF TAX-UTILITY | 287767 | DTL 610.070N NOPA | SO | - | - | - | - | - | - | 0.0 |
| 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 | 75.9 | 1.1 | 19.2 | 5.7 | 11.8 | 33.4 | 4.7 |
| 2821000 | AC DEF TAX-UTILITY | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | - | - | - | - | - | - | 0.0 |
| 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 | (2,881.7) | - | - | - | - | - | (2,881.7) |
| 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 | | | | | (2,877,678.1) | (63,145.9) | (711,105.8) | (208,599.8) | (418,978.6) | (1,290,795.4) | (169,182.5) |
| 2830000 | ACC DEF TAX-OTHER | 287936 | DTL 205.025 PMI Fuel Cost Adjustment | SE | - | - | - | - | - | - | - |
| 2830000 Total | | | | | - | - | - | - | - | - | - |
| 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: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | 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 | (1,177.1) | - | - | - | - | - | (1,177.1) | |
| 2831000 | AC DEF IN TX UTIL | 286888 | DTL 320.287 RA-Pension Settlement-UT | OTHER | (504.7) | - | - | - | - | - | (504.7) | |
| 2831000 | AC DEF IN TX UTIL | 286889 | DTL 320.288 RA-Pension Settlement-WY | WYU | (540.9) | - | - | (540.9) | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286890 | DTL 415.100 RA - Equity Adv Group - WA | OTHER | (176.9) | - | - | - | - | - | (176.9) | |
| 2831000 | AC DEF IN TX UTIL | 286891 | DTL 415.943-RA-COV19 Bill Assist Prg-OR | OTHER | (2,916.5) | - | - | - | - | - | (2,916.5) | |
| 2831000 | AC DEF IN TX UTIL | 286892 | DTL 415.944-RA-COV19 Bill Assist Prg-WA | OTHER | (759.7) | - | - | - | - | - | (759.7) | |
| 2831000 | AC DEF IN TX UTIL | 286893 | DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip | WA | (63.7) | - | (63.7) | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286894 | DTL 415.261 RA-Wildland Fire Protect-UT | OTHER | (46.3) | - | - | - | - | - | (46.3) | |
| 2831000 | AC DEF IN TX UTIL | 286895 | DTL 415.262 RA-Wildfire Mitigation-OR | OTHER | (5,263.3) | - | - | - | - | - | (5,263.3) | |
| 2831000 | AC DEF IN TX UTIL | 286896 | DTL 415.734 RA-Cholla Unrec Plant-CA | CA | (1,024.5) | (1,024.5) | - | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286898 | DTL 415.736 RA-Cholla Unrec Plant-WY | WYP | (9,367.2) | - | - | (9,367.2) | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286899 | DTL 415.939 RA - Carbon Plt Dec/Inv-WY | WYP | - | - | - | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286901 | DTL 415.938 RA - Carbon Plt Dec/Inv-CA | CA | 12.8 | 12.8 | - | - | - | - | - | |
| 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 | (1,164.8) | - | - | - | - | - | (1,164.8) | |
| 2831000 | AC DEF IN TX UTIL | 286905 | DTL 415.530 RA-ID 2017 Protocol-MSP Def | IDU | - | - | - | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286906 | DTL 415.531 RA-UT 2017 Protocol-MSP Def | UT | - | - | - | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286907 | DTL 415.532 RA-WY 2017 Protocol-MSP Def | WYP | - | - | - | - | - | - | - | |
| 2831000 | AC DEF IN TX UTIL | 286908 | DTL 210.201 Property Tax | GPS | (3,391.8) | (73.6) | (941.9) | (261.0) | (442.3) | (1,483.7) | (188.3) | (0.9) |
| 2831000 | AC DEF IN TX UTIL | 286909 | DTL 720.815 Post-Retirement Asset | SO | (8,383.5) | (182.0) | (2,328.1) | (645.0) | (1,093.3) | (3,667.3) | (465.5) | (2.3) |
| 2831000 | AC DEF IN TX UTIL | 286910 | DTL 415.200 RA-OR Transp Elect PilotPgm | OTHER | (460.2) | - | - | - | - | - | - | (460.2) |
| 2831000 | AC DEF IN TX UTIL | 286911 | DTL 415.430 - RA-Transp Elect Pilot-CA | OTHER | 55.5 | - | - | - | - | - | - | 55.5 |
| 2831000 | AC DEF IN TX UTIL | 286912 | DTL 415.431 - RA-Transp Elect Pilot-WA | OTHER | (158.9) | - | - | - | - | - | - | (158.9) |
| 2831000 | AC DEF IN TX UTIL | 286913 | DTL 415.720 RA-OR Community Solar | OTHER | (525.4) | - | - | - | - | - | - | (525.4) |
| 2831000 | AC DEF IN TX UTIL | 286917 | DTL 415.260 RA-Fire Risk Mitigation-CA | OTHER | (7,072.8) | - | - | - | - | - | - | (7,072.8) |
| 2831000 | AC DEF IN TX UTIL | 286918 | DTL 210.175 - Prepaid - FSA O&M - East | SG | (497.5) | (7.4) | (132.9) | (39.2) | (69.2) | (220.5) | (28.1) | (0.2) |
| 2831000 | AC DEF IN TX UTIL | 286919 | DTL 210.170 - Prepaid - FSA O&M - West | SG | (150.4) | (2.2) | (40.2) | (11.8) | (20.9) | (66.7) | (8.5) | (0.1) |
| 2831000 | AC DEF IN TX UTIL | 286925 | DTL 415.728 Contra RA-Cholla U4-OR | OTHER | 24.2 | - | - | - | - | - | - | 24.2 |
| 2831000 | AC DEF IN TX UTIL | 286926 | DTL 415.729 Contra RA-Cholla U4-UT | UT | 304.4 | - | - | - | - | 304.4 | - | - |
| 2831000 | AC DEF IN TX UTIL | 286927 | DTL 415.730 Contra RA-Cholla U4-WY | WYP | 101.2 | - | - | - | 101.2 | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 286928 | DTL 415.833 RA-Pension Settlement-CA | OTHER | (201.4) | - | - | - | - | - | - | (201.4) |
| 2831000 | AC DEF IN TX UTIL | 286929 | DTL 415.841 RA-Emerg Svc Prgms-BS-CA | OTHER | 102.4 | - | - | - | - | - | - | 102.4 |
| 2831000 | AC DEF IN TX UTIL | 286930 | DTL 415.426-RA-2020 GRC-AMI Meter-OR | OTHER | (3,022.7) | - | - | - | - | - | - | (3,022.7) |
| 2831000 | AC DEF IN TX UTIL | 286931 | DTL 415.724-RA-Cholla U4-TaxFlowthrough | SG | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 286932 | DTL 415.723-RA-Cholla U4-O&MDepr-ID | IDU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 286933 | DTL 415.845 RA-Oregon OCAT Expense Def | OTHER | (27.3) | - | - | - | - | - | - | (27.3) |
| 2831000 | AC DEF IN TX UTIL | 286934 | DTL 415.842 RA-Arrearage Pymt Pgm-CA | OTHER | (4.3) | - | - | - | - | - | - | (4.3) |
| 2831000 | AC DEF IN TX UTIL | 286935 | DTL 415.251 RA-LowCarbon Enrgy Strnds-WY | OTHER | (80.1) | - | - | - | - | - | - | (80.1) |
| 2831000 | AC DEF IN TX UTIL | 286936 | DTL 415.255 RA-Wind Test Enrgy Def - WY | WYU | (53.4) | - | - | - | (53.4) | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 286937 | DTL 415.270 RA-ElectricVehChrg Infra-UT | OTHER | 605.4 | - | - | - | - | - | - | 605.4 |
| 2831000 | AC DEF IN TX UTIL | 286938 | DTL 415.646 Reg Asset - OR Metro BIT | OTHER | (22.6) | - | - | - | - | - | - | (22.6) |
| 2831000 | AC DEF IN TX UTIL | 286941 | DTL 415.440 RA-Low Income Bill Disc-OR | OTHER | (8.1) | - | - | - | - | - | - | (8.1) |
| 2831000 | AC DEF IN TX UTIL | 286942 | DTL 415.441 RA-Utility Community AG-OR | OTHER | (4.2) | - | - | - | - | - | - | (4.2) |
| 2831000 | AC DEF IN TX UTIL | 286943 | DTL 415.263 RA-Wildfire DamagedAsset-OR | OR | (238.4) | (238.4) | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 286944 | DTL 415.252-RA-Distrib System Plan - OR | OTHER | (60.9) | - | - | - | - | - | - | (60.9) |
| 2831000 | AC DEF IN TX UTIL | 286946 | DTL 415.264 RA-OR TB Flats | OTHER | (434.0) | - | - | - | - | - | - | (434.0) |
| 2831000 | AC DEF IN TX UTIL | 286947 | DTL 415.843 RA-Arrearage Pymt Prog-WA | OTHER | 4.4 | - | - | - | - | - | - | 4.4 |
| 2831000 | AC DEF IN TX UTIL | 286949 | DTL 415.305 RA-Cedar Springs II-OR | OTHER | (5.7) | - | - | - | - | - | - | (5.7) |
| 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 | - | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|------------|------------|------------|-----------|-----------|-----------|-----------|---------|
| 2831000 | AC DEF IN TX UTIL | 287507 | ACCUM DIT - FAS106 | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287508 | ACCUM DIT - FAS106 - STATE | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287509 | ADIT REGULATORY ASSET 186.2 - FED | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287510 | ADIT REGULATORY ASSET 186.2 - STATE | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287511 | ACCUM DIT - COAL PILE INVENTORY | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287512 | ACCUM DIT - COAL PILE INVENTORY - STATE | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287513 | ACCUM DIT - CAL & OREGON PROP TAX - FED | GPS | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287514 | ACCUM DIT - CAL & OREGON PROP TAX-STATE | GPS | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287515 | DIT - POST MERGER DEBT LOST | SNP | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287516 | DIT - POST MERGER DEBT LOST - STATE | SNP | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287517 | ACCUM DIT - MERGER COST AMORT - FED | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287518 | ACCUM DIT - MERGER COST AMORT - STATE | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287519 | ACCUM DIT-APS ABANDONMENT | SGCT | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287520 | ACCUM DIT-APS ABANDONMENT-STATE | SG | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287521 | ACCUM DIT - WEATHERIZATION | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287522 | ACCUM DIT - WEATHERIZATION - STATE | SO | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287523 | ADIT - IDAHO CUSTOMER BAL ACCT - FED | IDU | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287524 | ADIT - IDAHO CUSTOMER BAL ACCT - STATE | IDU | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287525 | ADIT - PREPAID TAXES | GPS | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287526 | ADIT - PREPAID TAXES - STATE | GPS | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287527 | ADIT - TRUST INC + EXP | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287528 | ADIT - TRUST INC + EXP - STATE | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287529 | ADIT - AGNEW ROYALTY PAYMENT - FED | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287530 | ADIT - AGNEW ROYALTY PAYMENT - STATE | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287531 | ADIT - ENVIRONMENTAL CLEANUP | SG | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287532 | ADIT - ENVIRONMENTAL CLEANUP - STATE | SG | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287533 | ADIT - EXTRACTION TAX | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287534 | ADIT - EXTRACTION TAX - STATE | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287539 | INVENTORY ADJ. - GLENROCK - FED | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287540 | INVENTORY ADJ. - GLENROCK - STATE | SE | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287541 | ADIT - MINE ROAD 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 | (16,916.8) | (367.3) | (4,697.7) | (1,301.5) | (2,206.2) | (7,400.1) | (939.3) |
| 2831000 | AC DEF IN TX UTIL | 287570 | DTL 415.701 CA Deferred Intervenor Fundi | OTHER | (97.4) | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287571 | DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU | (169.7) | - | - | (169.7) | - | - | - |
| 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 | (885.3) | - | - | - | - | - | (885.3) |
| 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 | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287590 | DTL 415.840 Reg Asset - Deferred OR Ind | OTHER | (9.6) | - | - | - | - | - | (9.6) |
| 2831000 | AC DEF IN TX UTIL | 287591 | DTL 415.301 Environmental Clean-up Acrl | WA | 780.9 | - | 780.9 | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287592 | DTL 705.300 Reg Liab-Def Benefit-Arch Se | SE | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|------------|---------|------------|-----------|-----------|------------|-----------|------------|
| 2831000 | AC DEF IN TX UTIL | 287593 | DTL 415.874 Deferred Net Power Costs-WY | | | | | | | | (10,440.9) |
| 2831000 | AC DEF IN TX UTIL | 287594 | DTL 720.830 Western Coal Carrier FAS 106 | | | | | | | | (10,440.9) |
| 2831000 | AC DEF IN TX UTIL | 287596 | DTL 415.892 Deferred Net Power Costs - I | | | | | | | | (7,859.8) |
| 2831000 | AC DEF IN TX UTIL | 287597 | DTL 415.703 Goodnoe Hills Liquidation Da | | | | | | (60.1) | | (7,859.8) |
| 2831000 | AC DEF IN TX UTIL | 287601 | DTL 415.677 RA Pref Stock Redemption WA | | | | | | | | (5.5) |
| 2831000 | AC DEF IN TX UTIL | 287613 | DTL 605.100 Trojan Decommissioning Costs | | | | | | | | (5.5) |
| 2831000 | AC DEF IN TX UTIL | 287614 | DTL 430.100 Weatherization | | | | | | | | (51,667.6) |
| 2831000 | AC DEF IN TX UTIL | 287616 | DTL Interim provision reg assets/Liabil | | | | | | | | (51,667.6) |
| 2831000 | AC DEF IN TX UTIL | 287617 | DTL 320.130 May 2000 Transition Plan Cos | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287618 | DTL 320.140 May 2000 Transition Plan Cos | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287619 | DTL 320.150 May 2000 Transition Plan Cos | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287620 | DTL 320.160 May 2000 Transition Plan Cos | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287621 | DTL 320.170 May 2000 Transition Plan Cos | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287622 | DTL 320.230 FAS 87/88 Pension Writeoff - | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287623 | DTL 320.180 Y2K Expense-OR | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287624 | DTL 320.220 Glenrock Excluding Reclamat | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287625 | DTL 320.195 97 Software WriteDown-UT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287626 | DTL 320.205 99 Software WriteDown-UT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287627 | DTL 320.110 Transition Team Costs-UT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287628 | DTL 415.660 Noell Kempf CAP - UT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287629 | DTL 415.670 P&M Strike Amortization - UT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287630 | DTL 320.240 98 Early Retirement-OR rate | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287634 | DTL 415.300 Environmental Clean-up Accru | (27,718.0) | (601.8) | (7,697.2) | (2,132.5) | (3,614.8) | (12,125.0) | (1,539.0) | (7.6) |
| 2831000 | AC DEF IN TX UTIL | 287635 | DTL 415.500 Cholla Pit Transit Costs-AP | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287636 | DTL 415.570 Trail Mountain Mine Closure | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287637 | DTL 415.580 Trail Moutain Unrecovered In | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287638 | DTL 415.640 IDAI Costs - direct access C | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287639 | DTL 415.510 WA Disallowed Colstrip 3-Wri | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287640 | DTL 415.680 Deferred Intervener Funding | (678.2) | | | | | | | (678.2) |
| 2831000 | AC DEF IN TX UTIL | 287641 | DTL 415.650 SB 1149-Related Regulatory A | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287644 | DTL 415.690 Contra-reg assets - transit | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287645 | DTL 320.250 WA state Transition Costs | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287646 | DTL 145.010 Glenrock Reclamation - UT rat | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287647 | DTL 425.100 IDAHO DEFERRED REGULATORY E | (9.1) | | | | | (9.1) | | - |
| 2831000 | AC DEF IN TX UTIL | 287650 | DTL 205.100 Coal Pile Inventory Adjustme | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287653 | DTL 425.250 TGS Buyout | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287654 | DTL 425.260 Lakeview Buyout | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287655 | DTL 425.270 Buffalo Settlement | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287656 | DTL 425.280 Joseph Settlement | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287657 | DTL 425.290 TriState Firm Wheeling | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287658 | DTL 425.300 Mead Phoenix Availability&Tr | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287659 | DTL 425.340 Firth Cogen Settlement | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287660 | DTL 425.350 Option Purchases | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287661 | DTL 425.360 Hermiston Swap | (594.5) | (8.8) | (158.9) | (46.8) | (82.7) | (263.5) | (33.6) | (0.2) |
| 2831000 | AC DEF IN TX UTIL | 287662 | DTL 210.100 Prepaid Taxes - OR PUC | (755.9) | | (755.9) | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287664 | DTL 210.120 Prepaid Taxes - UT PUC | (902.1) | | | | | (902.1) | | - |
| 2831000 | AC DEF IN TX UTIL | 287665 | DTL 210.130 Prepaid Taxes - ID PUC | (54.9) | | | | | | (54.9) | - |
| 2831000 | AC DEF IN TX UTIL | 287666 | DTL 210.140 Prepaid Taxes - WY PSC | (32.6) | | | | (32.6) | | | - |
| 2831000 | AC DEF IN TX UTIL | 287667 | DTL 210.150 Prepaid Taxes - CA Property | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287668 | DTL 210.160 Prepaid Taxes - OR Property | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287669 | DTL 210.180 PRE MEM | (603.0) | (13.1) | (167.4) | (46.4) | (78.6) | (263.8) | (33.5) | (0.2) |
| 2831000 | AC DEF IN TX UTIL | 287670 | DTL 330.100 PollutionControlFacility(Bk/ | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287672 | DTL 900.210 YAKIMA H | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287675 | DTL 740.100 Post Merger Loss-Reacq Debt | (638.5) | (12.7) | (172.1) | (47.3) | (63.0) | (287.5) | (35.6) | (0.2) |
| 2831000 | AC DEF IN TX UTIL | 287678 | DTL 320.210 R & E - Sec 174 Deduction | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287681 | DTL 920.110 Bridger Extraction Taxes Pay | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287682 | DTL 705.190 Oregon Share of Hermiston | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287683 | DTL 205.200 Coal M&S Inventory Write-Off | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287685 | DTL 425.380 Idaho Customer Balancing Acc | (115.4) | | | | | | | (115.4) |
| 2831000 | AC DEF IN TX UTIL | 287686 | DTL 605.710 Reverse Accrued Final Reclam | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287689 | DTL 205.100N, 99-00 RAR | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287690 | DTL 610.112N, BCC 99-00 RAR | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287691 | DTL 610.065N, 99-00 RAR | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287692 | DTL 610.005N, SEC. 174 | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287693 | DTL 610.030N, 99-00 RAR - BCC | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287694 | DTL 610.095N, 99-00 RAR | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287695 | DTL 610.120, REG ASSET TRAIL MTN | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287697 | DTL 610.130, REG ASSET, SCH 781 INCENT | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287698 | DTL 610.135, REG ASSET, SB 1149 | | | | | | | | - |
| 2831000 | AC DEF IN TX UTIL | 287702 | DTL 610.057N, BCC 99-00 RAR | | | | | | | | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|---------------------|--------|--|------------|------------|------------|------------|-----------|-----------|------------|-----------|---------|
| 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 | (5,575.7) | (121.1) | (1,548.3) | (429.0) | (727.1) | (2,439.0) | (309.6) | (1.5) |
| 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 | (65,865.1) | (1,430.1) | (18,290.5) | (5,067.4) | (8,589.7) | (28,812.1) | (3,657.2) | (18.1) |
| 2831000 | AC DEF IN TX UTIL | 287739 | DTL 320.280 Reg Asset FAS 158 Post-Ret | SO | 204.3 | 4.4 | 56.7 | 15.7 | 26.6 | 89.4 | 11.3 | 0.1 |
| 2831000 | AC DEF IN TX UTIL | 287747 | DTL 705.240 CA Energy Program | OTHER | - | - | - | - | - | - | - | - |
| 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 | (881.5) | - | - | - | - | - | - | (881.5) |
| 2831000 | AC DEF IN TX UTIL | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287774 | DTL 610.122N Contingency Tracking FERC 2 | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287779 | DTL 415.850 Unrec Plt | SG | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287781 | DTL 415.870 Def CA | OTHER | (728.6) | - | - | - | - | - | - | (728.6) |
| 2831000 | AC DEF IN TX UTIL | 287782 | DTL 415.871 Def Wy | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287784 | DTL 415.900 OR SB RE | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287786 | DTL 415.890 ID MEHC 2006 TRANSITION COST | IDU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287787 | DTL 415.895 OR RCAC SEP-DEC 07 | OR | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287789 | DTL 415.804 RTO GW | OR | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287790 | DTL 415.805 RTO Grid West N/R - WY | WYP | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287791 | DTL 415.806 RTO GW | IDU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287792 | DTL 505.125 ACCRUED ROYALTIES | SE | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287801 | ADIT INVESTMENTS - FED | GPS | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287802 | ADIT INVESTMENTS - STATE | GPS | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287840 | DTL 415.410 RA Energy West Mining | SE | (47,863.5) | (690.8) | (12,103.4) | (3,565.0) | (7,457.3) | (21,047.0) | (2,980.8) | (19.1) |
| 2831000 | AC DEF IN TX UTIL | 287841 | DTL 415.411 ContraRA DeerCreekAband CA | CA | - | 311.8 | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287842 | DTL 415.412 ContraRA DeerCreekAband ID | IDU | 586.7 | - | - | - | - | - | 586.7 | - |
| 2831000 | AC DEF IN TX UTIL | 287843 | DTL 415.413 ContraRA DeerCreekAband OR | OR | 1,537.9 | - | 1,537.9 | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287844 | DTL 415.414 ContraRA DeerCreekAband UT | UT | (0.0) | - | - | - | - | (0.0) | - | - |
| 2831000 | AC DEF IN TX UTIL | 287845 | DTL 415.415 ContraRA DeerCreekAband WA | WA | 1,053.7 | - | - | 1,053.7 | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287846 | DTL 415.416 ContraRA DeerCreekAband WY | WYU | 762.9 | - | - | - | 762.9 | - | - | - |
| 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 | (391.3) | (8.5) | (108.6) | (30.1) | (51.0) | (171.1) | (21.7) | (0.1) |
| 2831000 | AC DEF IN TX UTIL | 287849 | DTL 415.424 ContraRA DeerCreekAband | SE | 12,075.1 | 174.3 | 3,053.5 | 899.4 | 1,881.3 | 5,309.8 | 752.0 | 4.8 |
| 2831000 | AC DEF IN TX UTIL | 287850 | DTL 415.425 Contra RA UMWA Pension | OTHER | 1,168.5 | - | - | - | - | - | - | 1,168.5 |
| 2831000 | AC DEF IN TX UTIL | 287851 | DTL 415.417 Contra RA UMWA Pension CA | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287855 | DTL 415.421 Contra RA UMWA Pension WA | OTHER | 1,990.7 | - | - | - | - | - | - | 1,990.7 |
| 2831000 | AC DEF IN TX UTIL | 287857 | DTL 415.545 Reg Asset WA Merwin Project | OTHER | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287858 | DTL 415.676 RA Pref Stock Redemption-WY | OTHER | (11.9) | - | - | - | - | - | - | (11.9) |
| 2831000 | AC DEF IN TX UTIL | 287860 | DTL 415.855 Reg Asset-CA-Jan10 Storm Cos | OTHER | (65.4) | - | - | - | - | - | - | (65.4) |
| 2831000 | AC DEF IN TX UTIL | 287861 | DTL 415.857 Reg Asset-ID-Def Overburden | OTHER | (150.6) | - | - | - | - | - | - | (150.6) |
| 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 | - | - | - | - | - | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|-------|------------|--------|------------|---------|-----------|-----------|--------|------------|
| 2831000 | AC DEF IN TX UTIL | 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU | (0.0) | - | - | - | - | (0.0) | - | - |
| 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 | (380.1) | - | - | (380.1) | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287869 | DTL 415.859 Reg Asset-UT 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 | (1,071.4) | - | - | - | - | - | - | (1,071.4) |
| 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 Reg Adj-WY | WYU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287882 | DTL 415.876 Deferred Net Power Costs-OR | OTHER | (5,162.8) | - | - | - | - | - | - | (5,162.8) |
| 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 | 19.9 | - | - | - | - | - | - | 19.9 |
| 2831000 | AC DEF IN TX UTIL | 287888 | DTL 415.882 Def of Excess RECs WA | OTHER | (76.4) | - | - | - | - | - | - | (76.4) |
| 2831000 | AC DEF IN TX UTIL | 287889 | DTL 415.883 Def of Excess RECs WY | OTHER | (3.8) | - | - | - | - | - | - | (3.8) |
| 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 | (30,332.6) | - | - | - | - | - | - | (30,332.6) |
| 2831000 | AC DEF IN TX UTIL | 287897 | DTL 425.400 RA - UT Klamath Relicensing | OTHER | (512.1) | - | - | - | - | - | - | (512.1) |
| 2831000 | AC DEF IN TX UTIL | 287899 | DTL 415.878 RA-UT Liq Damages | UT | (99.0) | - | - | - | (99.0) | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287903 | DTL 415.879 RA-Liq Damages N2-WY | WYP | (16.1) | - | - | (16.1) | - | - | - | - |
| 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 | (466.5) | - | - | - | (466.5) | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287907 | DTL 210.185-Prepaid Aircraft Maint Cost | SG | (32.3) | (0.5) | (8.6) | (2.5) | (4.5) | (14.3) | (1.8) | (0.0) |
| 2831000 | AC DEF IN TX UTIL | 287908 | DTL 210.190 - Prepaid Water Rights | SG | (126.5) | (1.9) | (33.8) | (10.0) | (17.6) | (56.0) | (7.2) | (0.0) |
| 2831000 | AC DEF IN TX UTIL | 287909 | DTL 210.195 - Prepaid Surety Bond Costs | SO | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287916 | DTL 705.455 RL - WY Property Ins Res | WYP | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287917 | DTL 705.451 - RL - OR Property Ins Res | OR | (6,481.0) | - | (6,481.0) | - | - | - | - | - |
| 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 | (592.9) | - | - | - | - | - | - | (592.9) |
| 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 Stmnt Loss-CC-UT | UT | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287934 | DTL 320.283-RA PostRet Stmnt Loss-CC-WY | WYU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287935 | DTL 415.936 RA - Carbon Plt Decom/Inv | SG | (339.2) | (5.0) | (90.6) | (26.7) | (47.2) | (150.3) | (19.2) | (0.1) |
| 2831000 | AC DEF IN TX UTIL | 287939 | DTL 415.115 RA-UT STEP Pilot Program | OTHER | 2,769.9 | - | - | - | - | - | - | 2,769.9 |
| 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 | (3,832.6) | - | - | - | - | - | - | (3,832.6) |
| 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- | 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 | (2,769.9) | - | - | - | - | - | - | (2,769.9) |
| 2831000 | AC DEF IN TX UTIL | 287975 | DTL 415.655 RA - CA GHG Allowances | OTHER | (1,329.0) | - | - | - | - | - | - | (1,329.0) |
| 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 | (36.4) | - | - | - | - | - | - | (36.4) |
| 2831000 | AC DEF IN TX UTIL | 287978 | DTL 415.906 RA OR RECs in Rate - NC | OTHER | 4.3 | - | - | - | - | - | - | 4.3 |
| 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 | (2,999.0) | - | - | - | - | (2,999.0) | - | - |
| 2831000 | AC DEF IN TX UTIL | 287982 | DTL 415.921 RA-Depreciation Increase-UT | UT | (283.3) | - | - | - | (283.3) | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287983 | DTL 415.922 RA-Depreciation Increase-WY | WYP | (978.5) | - | - | (978.5) | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287984 | DTL 415.923 RA-Carbon Unrec Plant - ID | IDU | - | - | - | - | - | - | - | - |
| 2831000 | AC DEF IN TX UTIL | 287985 | DTL 415.924 RA-Carbon Unrec Plant - UT | UT | (1,805.2) | - | - | - | (1,805.2) | - | - | - |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2022
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|---------------------|--------|---|------------|----------------------|-------------------|--------------------|--------------------|--------------------|----------------------|--------------------|------------------|--------------------|
| 2831000 | AC DEF IN TX UTIL | 287986 | DTL 415.925 RA-Carbon Unrec Plant - WY | WYP | - | - | - | - | - | - | - | | |
| 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 | (49.6) | (49.6) | - | - | - | - | - | | |
| 2831000 | AC DEF IN TX UTIL | 287996 | DTL 415.675 RA Pref Stock Redemption-UT | OTHER | (34.7) | - | - | - | - | - | (34.7) | | |
| 2831000 | AC DEF IN TX UTIL | 287997 | DTL 415.862 RA-CA Mobile Home Park Conv | OTHER | (52.2) | - | - | - | - | - | (52.2) | | |
| 2831000 Total | | | | | (324,943.7) | (4,097.8) | (51,347.7) | (10,976.2) | (33,412.0) | (76,320.5) | (11,982.0) | (50.5) | (136,757.2) |
| Grand Total | | | | | (2,778,585.0) | (57,612.1) | (663,356.0) | (181,590.5) | (386,433.1) | (1,198,515.3) | (157,848.8) | (6,032.9) | (112,900.2) |



Investment Tax Credit Balance (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | 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 | - | - | - | - | - | - | - | - | - |
| 2551000 | ACC DEF ITC - FED | 285609 | ACCUM DEFERRED ITC - UPL - 70 PR | SG | - | - | - | - | - | - | - | - | - |
| 2551000 | ACC DEF ITC - FED | 285620 | Accum Def ITC - Solar Arrays - 2013 | SG | (108) | (2) | (29) | (8) | (15) | (48) | (6) | (0) | - |
| 2551000 | ACC DEF ITC - FED | 285621 | Accum Def ITC - Solar Arrays - 2014 | SG | (74) | (1) | (20) | (6) | (10) | (33) | (4) | (0) | - |
| 2551000 | ACC DEF ITC - FED | 285622 | Accum Def ITC - Solar Battery | UT | (1,289) | - | - | - | - | (1,289) | - | - | - |
| 2551000 | ACC DEF ITC - FED | 285623 | Accum Def ITC - Solar Facility | UT | (925) | - | - | - | - | (925) | - | - | - |
| 2551000 Total | | | | | (2,395) | (3) | (48) | (14) | (25) | (2,294) | (10) | (0) | - |
| 2552000 | ACC DEF ITC-IDAHO | 285612 | Acc Def Idaho ITC-ID situs ATL | IDU | (23) | - | - | - | - | - | (23) | - | - |
| 2552000 Total | | | | | (23) | - | - | - | - | - | (23) | - | - |
| Grand Total | | | | | (2,418) | (3) | (48) | (14) | (25) | (2,294) | (33) | (0) | - |

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | 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 | (12,069) | - | (12,069) | - | - | - | - | - |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | SG | (38,505) | (572) | (10,290) | (3,032) | (5,354) | (17,064) | (2,178) | (15) |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | UT | (287) | - | - | - | - | (287) | - | - |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WA | (5) | - | - | (5) | - | - | - | - |
| 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 | (6,460) | (96) | (1,726) | (509) | (898) | (2,863) | (365) | (3) |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | UT | (27) | - | - | - | - | (27) | - | - |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | WA | (3) | - | - | (3) | - | - | - | - |
| 2520000 | CUST ADV CONSTRUCT | 215438 | So. OR Solar Project | SG | - | - | - | - | - | - | - | - |
| 2520000 | CUST ADV CONSTRUCT | 285460 | Transm Intercon Deposits - w/3rd Party | SG | (78,559) | (1,167) | (20,994) | (6,186) | (10,924) | (34,814) | (4,444) | (31) |
| 2520000 Total | | | | | (135,914) | (1,835) | (45,079) | (9,734) | (17,176) | (55,054) | (6,988) | (48) |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UP | CA | - | - | - | - | - | - | - | - |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UP | CN | - | - | - | - | - | - | - | - |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UP | IDU | - | - | - | - | - | - | - | - |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UP | UT | - | - | - | - | - | - | - | - |
| 2521000 Total | | | | | - | - | - | - | - | - | - | - |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE | CA | - | - | - | - | - | - | - | - |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE | CN | - | - | - | - | - | - | - | - |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE | OR | - | - | - | - | - | - | - | - |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE | UT | - | - | - | - | - | - | - | - |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE | 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 | | | | | (135,914) | (1,835) | (45,079) | (9,734) | (17,176) | (55,054) | (6,988) | (48) |