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COMPANY NAME:

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April 27, 2022

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 2021

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2021 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, 2021, 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@pacificorp.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,



Shelley McCoy
Director, Regulation

Enclosures

cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2021

Tab 1

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2021

| | (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 | 1,251,099,183 | (13,932,239) | 1,237,166,944 | 3,975,626 | 1,241,142,570 | (15,196,502) | 1,225,946,068 |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 48,684,161 | - | 48,684,161 | - | 48,684,161 | 94,858,970 | 143,543,131 |
| 5 Other Operating Revenues | 67,900,532 | (1,752,551) | 66,147,982 | 1,431,776 | 67,579,758 | (2,407,805) | 65,171,953 |
| 6 Total Operating Revenues | 1,367,683,876 | (15,684,790) | 1,351,999,086 | 5,407,402 | 1,357,406,489 | 77,254,663 | 1,434,661,152 |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 236,357,759 | 3,782,726 | 240,140,485 | 36,311 | 240,176,796 | (10,577,448) | 229,599,347 |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 4,969,712 | 6,776,671 | 11,746,383 | 7,740 | 11,754,123 | 45,587 | 11,799,710 |
| 12 Other Power Supply | 306,509,656 | (17,995,652) | 288,514,004 | 14,571 | 288,528,575 | 79,683,142 | 368,211,717 |
| 13 Transmission | 62,244,254 | (391,337) | 61,852,917 | 12,392 | 61,865,310 | 3,712,758 | 65,578,068 |
| 14 Distribution | 90,345,072 | (11,427) | 90,333,644 | 105,960 | 90,439,604 | 544,009 | 90,983,613 |
| 15 Customer Accounting | 21,131,768 | (12,577) | 21,119,191 | 14,522 | 21,133,713 | (32,413) | 21,101,300 |
| 16 Customer Service | 5,191,665 | 10,054 | 5,201,719 | 6,669 | 5,208,387 | 34,772 | 5,243,160 |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 54,240,476 | (2,090,819) | 52,149,658 | 21,436 | 52,171,094 | 3,685,392 | 55,856,486 |
| xx | | | | | | | |
| 19 Total O&M Expenses | 780,990,362 | (9,932,360) | 771,058,002 | 219,601 | 771,277,602 | 77,095,799 | 848,373,402 |
| xx | | | | | | | |
| 20 Depreciation | 263,260,145 | 28,146,535 | 291,406,680 | 5,201,437 | 296,608,117 | 1,546,787 | 298,154,904 |
| 21 Amortization | 19,269,830 | (4,102,209) | 15,167,621 | 561,077 | 15,728,698 | (2,485,315) | 13,243,383 |
| 22 Taxes Other Than Income | 80,455,030 | - | 80,455,030 | - | 80,455,030 | 5,857,762 | 86,312,792 |
| 23 Income Taxes - Federal | (48,861,943) | (3,287,474) | (52,149,417) | 461,920 | (51,687,496) | (13,429,095) | (65,116,591) |
| 24 Income Taxes - State | (1,039,808) | (744,522) | (1,784,330) | 104,612 | (1,679,718) | (726,811) | (2,406,529) |
| 25 Income Taxes - Def Net | 22,401,135 | (565,888) | 21,835,247 | (1,416,807) | 20,418,440 | 2,534,789 | 22,953,229 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | (354,111) | 356,686 | 2,575 | - | 2,575 | - | 2,575 |
| xx | | | | | | | |
| 28 Total Operating Expenses: | 1,116,120,640 | 9,870,768 | 1,125,991,408 | 5,131,841 | 1,131,123,249 | 70,393,915 | 1,201,517,165 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 251,563,236 | (25,555,558) | 226,007,678 | 275,561 | 226,283,240 | 6,860,748 | 233,143,987 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 8,733,680,486 | (34,749,428) | 8,698,931,058 | 133,109,778 | 8,832,040,836 | 61,191,866 | 8,893,232,703 |
| 34 Plant Held for Future Use | 9,562,956 | (9,562,956) | - | - | - | - | - |
| 35 Misc Deferred Debits | 186,382,617 | (112,612,446) | 73,770,171 | - | 73,770,171 | (2,352,213) | 71,417,958 |
| 36 Elec Plant Acq Adj | 1,811,970 | - | 1,811,970 | - | 1,811,970 | (988,454) | 823,516 |
| 37 Pensions | 10,833,104 | (10,833,104) | - | - | - | - | - |
| 38 Prepayments | 14,561,730 | - | 14,561,730 | - | 14,561,730 | - | 14,561,730 |
| 39 Fuel Stock | 50,706,706 | - | 50,706,706 | - | 50,706,706 | (7,181,280) | 43,525,426 |
| 40 Material & Supplies | 83,712,816 | - | 83,712,816 | - | 83,712,816 | - | 83,712,816 |
| 41 Working Capital | 14,639,024 | (131,991) | 14,507,033 | 7,431 | 14,514,463 | 243,697 | 14,758,161 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| xx | | | | | | | |
| 44 Total Electric Plant: | 9,105,891,408 | (167,889,925) | 8,938,001,483 | 133,117,209 | 9,071,118,692 | 50,913,617 | 9,122,032,309 |
| 45 | | | | | | | |
| 46 Rate Base Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (2,872,034,835) | (438,803,015) | (3,310,837,850) | (5,201,437) | (3,316,039,287) | 6,547,434 | (3,309,491,853) |
| 48 Accum Prov For Amort | (206,212,385) | - | (206,212,385) | (561,077) | (206,773,463) | (57,345) | (206,830,808) |
| 49 Accum Def Income Tax | (631,364,534) | 27,217,689 | (604,146,846) | 708,404 | (603,438,441) | (4,785,177) | (608,223,619) |
| 50 Unamortized ITC | (52,044) | - | (52,044) | - | (52,044) | - | (52,044) |
| 51 Customer Adv For Const | (35,087,653) | 9,777,658 | (25,309,995) | - | (25,309,995) | - | (25,309,995) |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Misc Rate Base Deductions | (481,525,374) | 51,998,977 | (429,526,396) | - | (429,526,396) | 11,516,005 | (418,010,392) |
| 54 | | | | | | | |
| 55 Total Rate Base Deductions | (4,226,276,826) | (349,808,691) | (4,576,085,516) | (5,054,111) | (4,581,139,627) | 13,220,917 | (4,567,918,710) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 4,879,614,582 | (517,698,615) | 4,361,915,967 | 128,063,098 | 4,489,979,065 | 64,134,534 | 4,554,113,599 |
| 58 | | | | | | | |
| 59 Return on Rate Base | 5.155% | | 5.181% | | 5.040% | | 5.119% |
| xx | | | | | | | |
| 60 Return on Equity | 5.551% | 0.050% | 5.600% | -0.271% | 5.330% | 0.152% | 5.482% |
| 61 | | | | | | | |
| 62 TAX CALCULATION: | | | | | | | |
| 63 Operating Revenue | 224,062,620 | (30,153,442) | 193,909,179 | (574,713) | 193,334,466 | (4,760,369) | 188,574,096 |
| 64 Other Deductions | - | - | - | - | - | - | - |
| 65 Interest (AFUDC) | (13,510,999) | - | (13,510,999) | - | (13,510,999) | - | (13,510,999) |
| 66 Interest | 109,717,623 | (11,501,333) | 98,216,290 | 2,883,568 | 101,099,858 | 1,444,103 | 102,543,961 |
| 67 Schedule "M" Additions | 323,930,703 | 15,772,217 | 339,702,920 | 5,762,515 | 345,465,434 | 1,749,436 | 347,214,870 |
| 68 Schedule "M" Deductions | 474,689,963 | 13,519,266 | 488,209,229 | - | 488,209,229 | 11,554,021 | 499,763,250 |
| 69 Income Before Tax | (22,903,264) | (16,399,157) | (39,302,421) | 2,304,233 | (36,998,188) | (16,009,058) | (53,007,246) |
| 70 | | | | | | | |
| 71 State Income Taxes | (1,039,808) | (744,522) | (1,784,330) | 104,612 | (1,679,718) | (726,811) | (2,406,529) |
| 72 Taxable Income | (21,863,456) | (15,654,636) | (37,518,091) | 2,199,621 | (35,318,470) | (15,282,247) | (50,600,717) |
| 73 | | | | | | | |
| 58 Federal Income Taxes + Other | (48,861,943) | (3,287,474) | (52,149,417) | 461,920 | (51,687,496) | (13,429,095) | (65,116,591) |

(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 | (25,153,115) | (25,943,444) | 790,329 | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 94,858,970 | - | - | 94,858,970 | - | - | - |
| 5 Other Operating Revenues | (2,728,580) | (2,728,580) | - | - | - | - | - |
| 6 Total Operating Revenues | 66,977,276 | (28,672,023) | 790,329 | 94,858,970 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (6,758,412) | - | 5,375,831 | (10,791,319) | - | - | (1,342,925) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 6,829,998 | - | 6,829,998 | - | - | - | - |
| 12 Other Power Supply | 61,702,061 | - | 1,050,479 | 60,958,484 | - | - | (306,902) |
| 13 Transmission | 3,333,814 | - | (305,952) | 3,639,766 | - | - | - |
| 14 Distribution | 638,541 | - | 638,541 | - | - | - | - |
| 15 Customer Accounting | (30,468) | - | (30,468) | - | - | - | - |
| 16 Customer Service & Info | 51,495 | - | 51,495 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 1,616,010 | - | 3,349,859 | - | - | - | (1,733,849) |
| 19 Total O&M Expenses | 67,383,040 | - | 16,959,784 | 53,806,932 | - | - | (3,383,675) |
| 20 Depreciation | 34,894,759 | - | - | - | 37,179,660 | - | (2,284,901) |
| 21 Amortization | (6,026,447) | - | - | - | (3,375,437) | - | (2,651,010) |
| 22 Taxes Other Than Income | 5,857,762 | - | (636,589) | - | - | 6,494,350 | - |
| 23 Income Taxes: Federal | (16,254,648) | (5,747,766) | (3,185,315) | 8,229,538 | (6,803,752) | (10,083,644) | 1,336,291 |
| 24 State | (1,366,721) | (1,301,710) | (721,386) | 1,863,763 | (1,540,861) | 30,841 | 302,633 |
| 25 Deferred Income Taxes | 552,094 | - | - | - | 33,306 | 124,174 | 394,613 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 356,686 | - | 356,686 | - | - | - | - |
| 28 Total Operating Expenses: | 85,396,525 | (7,049,476) | 12,773,180 | 63,900,232 | 25,492,916 | (3,434,279) | (6,286,049) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (18,419,249) | (21,622,548) | (11,982,852) | 30,958,738 | (25,492,916) | 3,434,279 | 6,286,049 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 159,552,217 | - | - | - | - | - | 159,552,217 |
| 34 Plant Held for Future Use | (9,562,956) | - | - | - | - | - | (9,562,956) |
| 35 Misc Deferred Debits | (114,964,658) | - | - | - | - | - | (114,964,658) |
| 36 Elec Plant Acq Adj | (988,454) | - | - | - | - | - | (988,454) |
| 37 Pensions | (10,833,104) | - | - | - | - | - | (10,833,104) |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | (7,181,280) |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 119,137 | - | - | - | - | - | 119,137 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 16,140,901 | - | - | - | - | - | 16,140,901 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (437,457,018) | - | - | - | (432,744,830) | - | (4,712,188) |
| 48 Accum Prov For Amort | (618,422) | - | - | - | (618,422) | - | - |
| 49 Accum Def Income Tax | 23,140,915 | - | (9,386,399) | - | (1,207,183) | (5,201,145) | 38,935,642 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 9,777,658 | - | - | - | - | - | 9,777,658 |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 63,514,982 | - | 38,176,888 | - | - | 17,800,298 | 7,537,797 |
| 54 | | | | | | | |
| 55 Total Deductions: | (341,641,884) | - | 28,790,489 | - | (434,570,435) | 12,599,153 | 51,538,909 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (325,500,983) | - | 28,790,489 | - | (434,570,435) | 12,599,153 | 67,679,810 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.069% | -0.847% | -0.525% | 1.213% | -0.133% | 0.109% | 0.108% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (35,488,524) | (28,672,023) | (15,889,552) | 41,052,039 | (33,804,223) | (6,494,350) | 8,319,586 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (7,173,662) | - | - | - | - | (7,173,662) | - |
| 70 Schedule "M" Additions | 23,284,167 | - | - | - | (135,458) | - | 23,419,625 |
| 72 Schedule "M" Deductions | 25,073,287 | - | - | - | - | - | 25,073,287 |
| 73 Income Before Tax | (30,103,982) | (28,672,023) | (15,889,552) | 41,052,039 | (33,939,681) | 679,311 | 6,665,924 |
| 74 | | | | | | | |
| 76 State Income Taxes | (1,366,721) | (1,301,710) | (721,386) | 1,863,763 | (1,540,861) | 30,841 | 302,633 |
| 77 Taxable Income | (28,737,261) | (27,370,313) | (15,168,166) | 39,188,276 | (32,398,819) | 648,470 | 6,363,291 |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (16,254,648) | (5,747,766) | (3,185,315) | 8,229,538 | (6,803,752) | (10,083,644) | 1,336,291 |

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 | (13,932,239) | (14,722,568) | 790,329 | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | (1,752,551) | (1,752,551) | - | - | - | - | - |
| 6 Total Operating Revenues | (15,684,790) | (16,475,118) | 790,329 | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 3,782,726 | - | 5,125,651 | - | - | - | (1,342,925) |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 6,776,671 | - | 6,776,671 | - | - | - | - |
| 12 Other Power Supply | (17,995,652) | - | 950,138 | (18,638,888) | - | - | (306,902) |
| 13 Transmission | (391,337) | - | (391,337) | - | - | - | - |
| 14 Distribution | (11,427) | - | (11,427) | - | - | - | - |
| 15 Customer Accounting | (12,577) | - | (12,577) | - | - | - | - |
| 16 Customer Service & Info | 10,054 | - | 10,054 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (2,090,819) | - | (136,023) | - | - | - | (1,954,795) |
| 19 Total O&M Expenses | (9,932,360) | - | 12,311,149 | (18,638,888) | - | - | (3,604,622) |
| 20 Depreciation | 28,146,535 | - | - | - | 30,431,436 | - | (2,284,901) |
| 21 Amortization | (4,102,209) | - | - | - | (4,102,209) | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (3,287,474) | (3,302,701) | (2,381,036) | 3,736,463 | (5,278,115) | 2,305,626 | 1,632,289 |
| 24 State | (744,522) | (747,970) | (539,239) | 846,205 | (1,195,347) | 522,161 | 369,668 |
| 25 Deferred Income Taxes | (565,888) | - | - | - | - | - | (565,888) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 356,686 | - | 356,686 | - | - | - | - |
| 28 Total Operating Expenses: | 9,870,768 | (4,050,671) | 9,747,560 | (14,056,219) | 19,855,765 | 2,827,787 | (4,453,454) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (25,555,558) | (12,424,447) | (8,957,232) | 14,056,219 | (19,855,765) | (2,827,787) | 4,453,454 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (34,749,428) | - | - | - | - | - | (34,749,428) |
| 34 Plant Held for Future Use | (9,562,956) | - | - | - | - | - | (9,562,956) |
| 35 Misc Deferred Debits | (112,612,446) | - | - | - | - | - | (112,612,446) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | (10,833,104) | - | - | - | - | - | (10,833,104) |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | (131,991) | - | - | - | - | - | (131,991) |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (167,889,925) | - | - | - | - | - | (167,889,925) |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (438,803,015) | - | - | - | (434,064,312) | - | (4,738,702) |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 27,217,689 | - | (9,386,399) | - | - | (825,405) | 37,429,492 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 9,777,658 | - | - | - | - | - | 9,777,658 |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 51,998,977 | - | 38,176,888 | - | - | 961 | 13,821,129 |
| 54 | | | | | | | |
| 55 Total Deductions: | (349,808,691) | - | 28,790,489 | - | (434,064,312) | (824,444) | 56,289,576 |
| 56 | | | | | | | |
| 57 Total Rate Base: | (517,698,615) | - | 28,790,489 | - | (434,064,312) | (824,444) | (111,600,348) |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.050% | -0.487% | -0.407% | 0.551% | 0.108% | -0.109% | 0.409% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (30,153,442) | (16,475,118) | (11,877,507) | 18,638,888 | (26,329,227) | - | 5,889,523 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (11,501,333) | - | - | - | - | (11,501,333) | - |
| 70 Schedule "M" Additions | 15,772,217 | - | - | - | - | - | 15,772,217 |
| 72 Schedule "M" Deductions | 13,519,266 | - | - | - | - | - | 13,519,266 |
| 73 Income Before Tax | (16,399,157) | (16,475,118) | (11,877,507) | 18,638,888 | (26,329,227) | 11,501,333 | 8,142,474 |
| 74 | | | | | | | |
| 76 State Income Taxes | (744,522) | (747,970) | (539,239) | 846,205 | (1,195,347) | 522,161 | 369,668 |
| 77 Taxable Income | (15,654,636) | (15,727,148) | (11,338,268) | 17,792,682 | (25,133,880) | 10,979,172 | 7,772,806 |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (3,287,474) | (3,302,701) | (2,381,036) | 3,736,463 | (5,278,115) | 2,305,626 | 1,632,289 |

OREGON SUMMARY OF ADJUSTMENTS TYPE 2

| | 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 | 3,975,626 | 3,975,626 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | 1,431,776 | 1,431,776 | - | - | - | - | - |
| 6 Total Operating Revenues | 5,407,402 | 5,407,402 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 36,311 | - | 36,311 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 7,740 | - | 7,740 | - | - | - | - |
| 12 Other Power Supply | 14,571 | - | 14,571 | - | - | - | - |
| 13 Transmission | 12,392 | - | 12,392 | - | - | - | - |
| 14 Distribution | 105,960 | - | 105,960 | - | - | - | - |
| 15 Customer Accounting | 14,522 | - | 14,522 | - | - | - | - |
| 16 Customer Service & Info | 6,669 | - | 6,669 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 21,436 | - | 21,436 | - | - | - | - |
| 19 Total O&M Expenses | 219,601 | - | 219,601 | - | - | - | - |
| 20 Depreciation | 5,201,437 | - | - | - | 5,201,437 | - | - |
| 21 Amortization | 561,077 | - | - | - | 561,077 | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 461,920 | 1,084,000 | (44,023) | - | (1,155,188) | (578,057) | 1,155,188 |
| 24 State | 104,612 | 245,496 | (9,970) | - | (261,618) | (130,914) | 261,618 |
| 25 Deferred Income Taxes | (1,416,807) | - | - | - | - | - | (1,416,807) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 5,131,841 | 1,329,496 | 165,609 | - | 4,345,708 | (708,971) | (1) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 275,561 | 4,077,906 | (165,609) | - | (4,345,708) | 708,971 | 1 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 133,109,778 | - | - | - | - | - | 133,109,778 |
| 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 | 7,431 | - | - | - | - | - | 7,431 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 133,117,209 | - | - | - | - | - | 133,117,209 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (5,201,437) | - | - | - | (5,201,437) | - | - |
| 48 Accum Prov For Amort | (561,077) | - | - | - | (561,077) | - | - |
| 49 Accum Def Income Tax | 708,404 | - | - | - | - | - | 708,404 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (5,054,111) | - | - | - | (5,762,515) | - | 708,404 |
| 56 | | | | | | | |
| 57 Total Rate Base: | 128,063,098 | - | - | - | (5,762,515) | - | 133,825,613 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.271% | 0.179% | -0.007% | 0.000% | -0.178% | 0.031% | -0.295% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (574,713) | 5,407,402 | (219,601) | - | (5,762,515) | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 2,883,568 | - | - | - | - | 2,883,568 | - |
| 70 Schedule "M" Additions | 5,762,515 | - | - | - | - | - | 5,762,515 |
| 72 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 73 Income Before Tax | 2,304,233 | 5,407,402 | (219,601) | - | (5,762,515) | (2,883,568) | 5,762,515 |
| 74 | | | | | | | |
| 76 State Income Taxes | 104,612 | 245,496 | (9,970) | - | (261,618) | (130,914) | 261,618 |
| 77 Taxable Income | 2,199,621 | 5,161,906 | (209,631) | - | (5,500,896) | (2,752,654) | 5,500,896 |
| 78 | | | | | | | |
| 79 Federal Income Taxes | 461,920 | 1,084,000 | (44,023) | - | (1,155,188) | (578,057) | 1,155,188 |

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 | (15,196,502) | (15,196,502) | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 94,858,970 | - | - | 94,858,970 | - | - | - |
| 5 Other Operating Revenues | (2,407,805) | (2,407,805) | - | - | - | - | - |
| 6 Total Operating Revenues | 77,254,663 | (17,604,307) | - | 94,858,970 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (10,577,448) | - | 213,870 | (10,791,319) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 45,587 | - | 45,587 | - | - | - | - |
| 12 Other Power Supply | 79,683,142 | - | 85,770 | 79,597,371 | - | - | - |
| 13 Transmission | 3,712,758 | - | 72,992 | 3,639,766 | - | - | - |
| 14 Distribution | 544,009 | - | 544,009 | - | - | - | - |
| 15 Customer Accounting | (32,413) | - | (32,413) | - | - | - | - |
| 16 Customer Service & Info | 34,772 | - | 34,772 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 3,685,392 | - | 3,464,446 | - | - | - | 220,946 |
| 19 Total O&M Expenses | 77,095,799 | - | 4,429,033 | 72,445,819 | - | - | 220,946 |
| 20 Depreciation | 1,546,787 | - | - | - | 1,546,787 | - | - |
| 21 Amortization | (2,485,315) | - | - | - | 165,695 | - | (2,651,010) |
| 22 Taxes Other Than Income | 5,857,762 | - | (636,589) | - | - | 6,494,350 | - |
| 23 Income Taxes: Federal | (13,429,095) | (3,529,065) | (760,256) | 4,493,075 | (370,449) | (11,811,213) | (1,451,186) |
| 24 State | (726,811) | (799,236) | (172,177) | 1,017,557 | (83,896) | (360,406) | (328,654) |
| 25 Deferred Income Taxes | 2,534,789 | - | - | - | 33,306 | 124,174 | 2,377,309 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 70,393,915 | (4,328,301) | 2,860,011 | 77,956,451 | 1,291,442 | (5,553,094) | (1,832,595) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 6,860,748 | (13,276,007) | (2,860,011) | 16,902,519 | (1,291,442) | 5,553,094 | 1,832,595 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 61,191,866 | - | - | - | - | - | 61,191,866 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,352,213) | - | - | - | - | - | (2,352,213) |
| 36 Elec Plant Acq Adj | (988,454) | - | - | - | - | - | (988,454) |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | (7,181,280) |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | 243,697 | - | - | - | - | - | 243,697 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 50,913,617 | - | - | - | - | - | 50,913,617 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | 6,547,434 | - | - | - | 6,520,919 | - | 26,515 |
| 48 Accum Prov For Amort | (57,345) | - | - | - | (57,345) | - | - |
| 49 Accum Def Income Tax | (4,785,177) | - | - | - | (1,207,183) | (4,375,740) | 797,745 |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 11,516,005 | - | - | - | - | 17,799,337 | (6,283,332) |
| 54 | | | | | | | |
| 55 Total Deductions: | 13,220,917 | - | - | - | 5,256,392 | 13,423,597 | (5,459,072) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 64,134,534 | - | - | - | 5,256,392 | 13,423,597 | 45,454,545 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.152% | -0.565% | -0.122% | 0.720% | -0.066% | 0.207% | -0.019% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (4,760,369) | (17,604,307) | (3,792,444) | 22,413,151 | (1,712,482) | (6,494,350) | 2,430,063 |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 1,444,103 | - | - | - | - | 1,444,103 | - |
| 70 Schedule "M" Additions | 1,749,436 | - | - | - | (135,458) | - | 1,884,893 |
| 72 Schedule "M" Deductions | 11,554,021 | - | - | - | - | - | 11,554,021 |
| 73 Income Before Tax | (16,009,058) | (17,604,307) | (3,792,444) | 22,413,151 | (1,847,939) | (7,938,453) | (7,239,064) |
| 74 | | | | | | | |
| 76 State Income Taxes | (726,811) | (799,236) | (172,177) | 1,017,557 | (83,896) | (360,406) | (328,654) |
| 77 Taxable Income | (15,282,247) | (16,805,072) | (3,620,267) | 21,395,594 | (1,764,043) | (7,578,048) | (6,910,411) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (13,429,095) | (3,529,065) | (760,256) | 4,493,075 | (370,449) | (11,811,213) | (1,451,186) |

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2021
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 | 1,251,099,183 | (13,932,239) | 1,237,166,944 | 5,847,440 | 1,243,014,384 |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | 48,684,161 | - | 48,684,161 | - | 48,684,161 |
| 5 Other Operating Revenues | 67,900,532 | (1,752,551) | 66,147,982 | - | 66,147,982 |
| 6 Total Operating Revenues | 1,367,683,876 | (15,684,790) | 1,351,999,086 | 5,847,440 | 1,357,846,526 |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 236,357,759 | 3,782,726 | 240,140,485 | - | 240,140,485 |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | 4,969,712 | 6,776,671 | 11,746,383 | - | 11,746,383 |
| 12 Other Power Supply | 306,509,656 | (17,995,652) | 288,514,004 | 18,638,888 | 307,152,892 |
| 13 Transmission | 62,244,254 | (391,337) | 61,852,917 | - | 61,852,917 |
| 14 Distribution | 90,345,072 | (11,427) | 90,333,644 | - | 90,333,644 |
| 15 Customer Accounting | 21,131,768 | (12,577) | 21,119,191 | - | 21,119,191 |
| 16 Customer Service & Info | 5,191,665 | 10,054 | 5,201,719 | - | 5,201,719 |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | 54,240,476 | (2,090,819) | 52,149,657 | - | 52,149,657 |
| xx | | | | | |
| 19 Total O&M Expenses | 780,990,362 | (9,932,360) | 771,058,001 | 18,638,888 | 789,696,889 |
| xx | | | | | |
| 20 Depreciation | 263,260,145 | 28,146,535 | 291,406,680 | - | 291,406,680 |
| 21 Amortization | 19,269,830 | (4,102,209) | 15,167,621 | - | 15,167,621 |
| 22 Taxes Other Than Income | 80,455,030 | - | 80,455,030 | - | 80,455,030 |
| 23 Income Taxes - Federal | (48,861,943) | (3,287,473) | (52,149,417) | (2,564,911) | (54,714,328) |
| 24 Income Taxes - State | (1,039,808) | (744,522) | (1,784,330) | (580,881) | (2,365,211) |
| 25 Income Taxes - Def Net | 22,401,135 | (565,888) | 21,835,247 | - | 21,835,247 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - |
| 27 Misc Revenue & Expense | (354,111) | 356,686 | 2,575 | - | 2,575 |
| xx | | | | | |
| 28 Total Operating Expenses: | 1,116,120,640 | 9,870,768 | 1,125,991,408 | 15,493,095 | 1,141,484,503 |
| 29 | | | | | |
| 30 Operating Rev For Return: | 251,563,236 | (25,555,558) | 226,007,679 | (9,645,655) | 216,362,024 |
| 31 | | | | | |
| 32 Rate Base: | | | | | |
| 33 Electric Plant In Service | 8,733,680,486 | (34,749,428) | 8,698,931,058 | - | 8,698,931,058 |
| 34 Plant Held for Future Use | 9,562,956 | (9,562,956) | - | - | - |
| 35 Misc Deferred Debits | 186,382,617 | (112,612,446) | 73,770,171 | - | 73,770,171 |
| 36 Elec Plant Acq Adj | 1,811,970 | - | 1,811,970 | - | 1,811,970 |
| 37 Pensions | 10,833,104 | (10,833,104) | - | - | - |
| 38 Prepayments | 14,561,730 | - | 14,561,730 | - | 14,561,730 |
| 39 Fuel Stock | 50,706,706 | - | 50,706,706 | - | 50,706,706 |
| 40 Material & Supplies | 83,712,816 | - | 83,712,816 | - | 83,712,816 |
| 41 Working Capital | 14,639,024 | (131,991) | 14,507,033 | 146,441 | 14,653,474 |
| 42 Weatherization Loans | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - |
| xx | | | | | |
| 44 Total Electric Plant: | 9,105,891,408 | (167,889,925) | 8,938,001,483 | 146,441 | 8,938,147,924 |
| 45 | | | | | |
| 46 Rate Base Deductions: | | | | | |
| 47 Accum Prov For Deprec | (2,872,034,835) | (438,803,015) | (3,310,837,850) | - | (3,310,837,850) |
| 48 Accum Prov For Amort | (206,212,385) | - | (206,212,385) | - | (206,212,385) |
| 49 Accum Def Income Tax | (631,364,534) | 27,217,689 | (604,146,846) | - | (604,146,846) |
| 50 Unamortized ITC | (52,044) | - | (52,044) | - | (52,044) |
| 51 Customer Adv For Const | (35,087,653) | 9,777,658 | (25,309,995) | - | (25,309,995) |
| 52 Customer Service Deposits | - | - | - | - | - |
| 53 Misc Rate Base Deductions | (481,525,374) | 51,998,977 | (429,526,396) | - | (429,526,396) |
| 54 | | | | | |
| 55 Total Rate Base Deductions | (4,226,276,826) | (349,808,691) | (4,576,085,516) | - | (4,576,085,516) |
| 56 | | | | | |
| 57 Total Rate Base: | 4,879,614,582 | (517,698,615) | 4,361,915,966 | 146,441 | 4,362,062,407 |
| 58 | | | | | |
| 59 Return on Rate Base | 5.155% | | 5.181% | | 4.960% |
| xx | | | | | |
| 60 Return on Equity | 5.551% | 0.050% | 5.600% | | 5.177% |

- (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 2021 |
| FILE: | JAM December 2021 Results OR |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 4/26/2022 |
| TIME: | 7:48:40 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 | 47.69% | 4.72% | 2.252% |
| PREFERRED | 0.01% | 6.75% | 0.001% |
| COMMON | 52.30% | 9.50% | 4.969% |
| | <u>100.00%</u> | | <u>7.221%</u> |

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2020 to 12/31/2021

DECEMBER 2021 2020 PROTOCOL
13 Month Average

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | Ref | UNADJUSTED RESULTS | | | OREGON | |
|---------------------------------|------|--------------------|------------------|-----------------|---------------|-----------------|
| | | TOTAL | OTHER | OREGON | ADJUSTMENTS | ADJ TOTAL |
| 1 Operating Revenues | | | | | | |
| 2 General Business Revenues | 2.3 | 4,844,638,943 | 3,593,539,760 | 1,251,099,183 | (25,153,115) | 1,225,946,068 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 193,761,115 | 145,076,954 | 48,684,161 | 94,858,970 | 143,543,131 |
| 5 Other Operating Revenues | 2.4 | 253,452,082 | 185,551,549 | 67,900,532 | (2,728,580) | 65,171,953 |
| 6 Total Operating Revenues | 2.4 | 5,291,852,139 | 3,924,168,263 | 1,367,683,876 | 66,977,276 | 1,434,661,152 |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | 2.5 | 920,254,412 | 683,896,653 | 236,357,759 | (6,758,412) | 229,599,347 |
| 10 Nuclear Production | 2.6 | 0 | 0 | 0 | 0 | 0 |
| 11 Hydro Production | 2.7 | 18,442,601 | 13,472,889 | 4,969,712 | 6,829,998 | 11,799,710 |
| 12 Other Power Supply | 2.8 | 1,109,999,937 | 803,490,282 | 306,509,656 | 61,702,061 | 368,211,717 |
| 13 Transmission | 2.10 | 232,301,840 | 170,057,586 | 62,244,254 | 3,333,814 | 65,578,068 |
| 14 Distribution | 2.11 | 237,239,044 | 146,893,972 | 90,345,072 | 638,541 | 90,983,613 |
| 15 Customer Accounting | 2.11 | 70,217,992 | 49,086,224 | 21,131,768 | (30,468) | 21,101,300 |
| 16 Customer Service & Infor | 2.12 | 114,011,672 | 108,820,008 | 5,191,665 | 51,495 | 5,243,160 |
| 17 Sales | 2.12 | 293 | 293 | 0 | 0 | 0 |
| 18 Administrative & General | 2.13 | 173,646,675 | 119,406,198 | 54,240,476 | 1,616,010 | 55,856,486 |
| 19 | | | | | | |
| 20 Total O & M Expenses | 2.13 | 2,876,114,466 | 2,095,124,104 | 780,990,362 | 67,383,040 | 848,373,402 |
| 21 | | | | | | |
| 22 Depreciation | 2.14 | 957,115,924 | 693,855,779 | 263,260,145 | 34,894,759 | 298,154,904 |
| 23 Amortization | 2.15 | 72,305,716 | 53,035,885 | 19,269,830 | (6,026,447) | 13,243,383 |
| 24 Taxes Other Than Income | 2.16 | 213,406,731 | 132,951,701 | 80,455,030 | 5,857,762 | 86,312,792 |
| 25 Income Taxes - Federal | 2.18 | (141,076,739) | (92,214,796) | (48,861,943) | (16,254,648) | (65,116,591) |
| 26 Income Taxes - State | 2.18 | 5,615,435 | 6,655,244 | (1,039,808) | (1,366,721) | (2,406,529) |
| 27 Income Taxes - Def Net | 2.17 | 55,774,270 | 33,373,135 | 22,401,135 | 552,094 | 22,953,229 |
| 28 Investment Tax Credit Adj. | 2.16 | (1,339,178) | (1,339,178) | 0 | 0 | 0 |
| 29 Misc Revenue & Expense | 2.4 | (2,362,517) | (2,008,406) | (354,111) | 356,686 | 2,575 |
| 30 | | | | | | |
| 31 Total Operating Expenses | 2.18 | 4,035,554,110 | 2,919,433,470 | 1,116,120,640 | 85,396,525 | 1,201,517,165 |
| 32 | | | | | | |
| 33 Operating Revenue for Return | | 1,256,298,030 | 1,004,734,794 | 251,563,236 | (18,419,249) | 233,143,987 |
| 34 | | | | | | |
| 35 Rate Base: | | | | | | |
| 36 Electric Plant in Service | 2.26 | 31,200,610,584 | 22,466,930,098 | 8,733,680,486 | 159,552,217 | 8,893,232,703 |
| 37 Plant Held for Future Use | 2.27 | 23,201,304 | 13,638,349 | 9,562,956 | (9,562,956) | (0) |
| 38 Misc Deferred Debits | 2.28 | 931,961,116 | 745,578,500 | 186,382,617 | (114,964,658) | 71,417,958 |
| 39 Elec Plant Acq Adj | 2.27 | 14,869,089 | 13,057,118 | 1,811,970 | (988,454) | 823,516 |
| 40 Pensions | 2.27 | 38,700,691 | 27,867,586 | 10,833,104 | (10,833,104) | 0 |
| 41 Prepayments | 2.28 | 74,396,148 | 59,834,418 | 14,561,730 | 0 | 14,561,730 |
| 42 Fuel Stock | 2.27 | 201,319,783 | 150,613,077 | 50,706,706 | (7,181,280) | 43,525,426 |
| 43 Material & Supplies | 2.28 | 267,788,163 | 184,075,348 | 83,712,816 | 0 | 83,712,816 |
| 44 Working Capital | 2.28 | 48,066,470 | 33,427,447 | 14,639,024 | 119,137 | 14,758,161 |
| 45 Weatherization Loans | 2.27 | 196,441,685 | 196,441,685 | 0 | 0 | 0 |
| 46 Miscellaneous Rate Base | 2.29 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | |
| 48 Total Electric Plant | | 32,997,355,034 | 23,891,463,626 | 9,105,891,408 | 16,140,901 | 9,122,032,309 |
| 49 | | | | | | |
| 50 Rate Base Deductions: | | | | | | |
| 51 Accum Prov For Depr | 2.32 | (9,638,627,708) | (6,766,592,873) | (2,872,034,835) | (437,457,018) | (3,309,491,853) |
| 52 Accum Prov For Amort | 2.33 | (691,259,032) | (485,046,647) | (206,212,385) | (618,422) | (206,830,808) |
| 53 Accum Def Income Taxes | 2.30 | (2,573,348,771) | (1,941,984,236) | (631,364,534) | 23,140,915 | (608,223,619) |
| 54 Unamortized ITC | 2.30 | (2,348,794) | (2,296,750) | (52,044) | 0 | (52,044) |
| 55 Customer Adv for Const | 2.29 | (108,416,751) | (73,329,098) | (35,087,653) | 9,777,658 | (25,309,995) |
| 56 Customer Service Deposits | 2.29 | 0 | 0 | 0 | 0 | 0 |
| 57 Misc. Rate Base Deductions | 2.29 | (2,220,529,494) | (1,739,004,120) | (481,525,374) | 63,514,982 | (418,010,392) |
| 58 | | | | | | |
| 59 Total Rate Base Deductions | | (15,234,530,549) | (11,008,253,723) | (4,226,276,826) | (341,641,884) | (4,567,918,710) |
| 60 | | | | | | |
| 61 Total Rate Base | | 17,762,824,485 | 12,883,209,903 | 4,879,614,582 | (325,500,983) | 4,554,113,599 |
| 62 | | | | | | |
| 63 Return on Rate Base | | 7.073% | | 5.155% | | 5.119% |
| 64 | | | | | | |
| 65 Return on Equity | | 9.217% | | 5.551% | | 5.482% |
| 66 Net Power Costs | | 1,734,100,717 | | 446,314,024 | | 405,045,140 |
| 67 | | | | | | |
| 68 Revenue Requirement Impact | | 123,187,089 | | 33,840,649 | | 31,583,265 |
| 69 Rate Base Decrease | | (1,223,066,800) | | (449,429,811) | | (422,124,444) |

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| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|------|---------|-------------------------------------|--------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 215 | 500 | Operation Supervision & Engineering | | | | | | | | |
| 216 | | P | SG | | 13,689,068 | 10,000,286 | 3,688,782 | 143,123 | 3,831,905 | |
| 217 | | P | SG | | 13,570 | 9,913 | 3,657 | - | 3,657 | |
| 218 | | | | B2 | 13,702,637 | 10,010,199 | 3,692,438 | 143,123 | 3,835,561 | |
| 219 | | | | | | | | | | |
| 220 | 501 | Fuel Related-Non NPC | | | | | | | | |
| 221 | | P | S | | - | - | - | - | - | |
| 222 | | P | SE | | 16,302,011 | 12,196,000 | 4,106,011 | 216 | 4,106,227 | |
| 223 | | P | SE | | - | - | - | - | - | |
| 224 | | P | SE | | - | - | - | - | - | |
| 225 | | P | SE | | - | - | - | - | - | |
| 226 | | P | SE | | (296,340) | (221,701) | (74,640) | - | (74,640) | |
| 227 | | | | B2 | 16,005,671 | 11,974,299 | 4,031,372 | 216 | 4,031,587 | |
| 228 | | | | | | | | | | |
| 229 | 501NPC | Fuel Related-NPC | | | | | | | | |
| 230 | | P | S | | (425,243) | (425,243) | - | - | - | |
| 231 | | P | SE | | 645,503,142 | 482,919,330 | 162,583,812 | (11,001,793) | 151,582,019 | |
| 232 | | P | SE | | - | - | - | - | - | |
| 233 | | P | SE | | - | - | - | - | - | |
| 234 | | P | SE | | 50,052 | 37,445 | 12,607 | - | 12,607 | |
| 235 | | | | B2 | 645,127,951 | 482,531,532 | 162,596,419 | (11,001,793) | 151,594,626 | |
| 236 | | | | | | | | | | |
| 237 | | Total Fuel Related | | | | | | | | |
| 238 | | | | | 661,133,622 | 494,505,832 | 166,627,790 | (11,001,577) | 155,626,213 | |
| 239 | 502 | Steam Expenses | | | | | | | | |
| 240 | | P | SG | | 74,294,638 | 54,274,524 | 20,020,114 | 0 | 20,020,114 | |
| 241 | | P | SG | | (118,540) | (86,597) | (31,943) | - | (31,943) | |
| 242 | | | | B2 | 74,176,098 | 54,187,927 | 19,988,171 | 0 | 19,988,171 | |
| 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 | | 5,403,741 | 4,042,693 | 1,361,048 | 210,474 | 1,571,523 | |
| 250 | | | | B2 | 5,403,741 | 4,042,693 | 1,361,048 | 210,474 | 1,571,523 | |
| 251 | | | | | | | | | | |
| 252 | 505 | Electric Expenses | | | | | | | | |
| 253 | | P | SG | | 959,699 | 701,089 | 258,609 | - | 258,609 | |
| 254 | | P | SG | | (43,594) | (31,847) | (11,747) | - | (11,747) | |
| 255 | | | | B2 | 916,105 | 669,243 | 246,862 | - | 246,862 | |
| 256 | | | | | | | | | | |
| 257 | 506 | Misc. Steam Expense | | | | | | | | |
| 258 | | P | SG | | 31,183,693 | 22,780,649 | 8,403,044 | 2,248,299 | 10,651,343 | |
| 259 | | P | SE | | - | - | - | - | - | |
| 260 | | P | SG | | (323,910) | (236,626) | (87,284) | - | (87,284) | |
| 261 | | | | B2 | 30,859,783 | 22,544,023 | 8,315,760 | 2,248,299 | 10,564,059 | |
| 262 | | | | | | | | | | |
| 263 | 507 | Rents | | | | | | | | |
| 264 | | P | SG | | 462,726 | 338,035 | 124,690 | - | 124,690 | |
| 265 | | P | SG | | (205) | (150) | (55) | - | (55) | |
| 266 | | | | B2 | 462,521 | 337,886 | 124,635 | - | 124,635 | |
| 267 | | | | | | | | | | |
| 268 | 510 | Maint Supervision & Engineering | | | | | | | | |
| 269 | | P | SG | | 5,291,109 | 3,865,318 | 1,425,791 | 1,534,445 | 2,960,235 | |
| 270 | | P | SG | | (15,413) | (11,260) | (4,153) | - | (4,153) | |
| 271 | | | | B2 | 5,275,696 | 3,854,059 | 1,421,637 | 1,534,445 | 2,956,082 | |
| 272 | | | | | | | | | | |
| 273 | | | | | | | | | | |
| 274 | | | | | | | | | | |
| 275 | 511 | Maintenance of Structures | | | | | | | | |
| 276 | | P | SG | | 19,339,945 | 14,128,427 | 5,211,519 | - | 5,211,519 | |
| 277 | | P | SG | | 253,369 | 185,094 | 68,275 | - | 68,275 | |
| 278 | | | | B2 | 19,593,314 | 14,313,520 | 5,279,794 | - | 5,279,794 | |
| 279 | | | | | | | | | | |
| 280 | 512 | Maintenance of Boiler Plant | | | | | | | | |
| 281 | | P | SG | | 66,437,110 | 48,534,358 | 17,902,752 | 106,842 | 18,009,594 | |
| 282 | | P | SG | | (126,965) | (92,752) | (34,213) | - | (34,213) | |
| 283 | | | | B2 | 66,310,145 | 48,441,606 | 17,868,539 | 106,842 | 17,975,381 | |
| 284 | | | | | | | | | | |
| 285 | 513 | Maintenance of Electric Plant | | | | | | | | |
| 286 | | P | SG | | 31,262,363 | 22,838,120 | 8,424,243 | - | 8,424,243 | |
| 287 | | P | SG | | (64,335) | (46,999) | (17,336) | - | (17,336) | |
| 288 | | | | B2 | 31,198,027 | 22,791,121 | 8,406,906 | - | 8,406,906 | |
| 289 | | | | | | | | | | |
| 290 | 514 | Maintenance of Misc. Steam Plant | | | | | | | | |
| 291 | | P | SG | | 10,877,464 | 7,946,323 | 2,931,141 | (18) | 2,931,123 | |
| 292 | | P | SG | | 345,259 | 252,222 | 93,037 | - | 93,037 | |
| 293 | | | | B2 | 11,222,723 | 8,198,545 | 3,024,178 | (18) | 3,024,159 | |
| 294 | | | | | | | | | | |
| 295 | | Total Steam Power Generation | | | B2 | 920,254,412 | 683,896,653 | 236,357,759 | (6,758,412) | 229,599,347 |

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| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|------|---------|---|--------|-----|--------------------|--------------------|-------------------|------------------|-------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 622 | 571 | Maintenance of Overhead Lines | | | | | | | |
| 623 | | T | SG | | 17,140,571 | 12,521,716 | 4,618,855 | 33,886 | 4,652,742 |
| 624 | | | | | | | | | |
| 625 | | | | B2 | 17,140,571 | 12,521,716 | 4,618,855 | 33,886 | 4,652,742 |
| 626 | | | | | | | | | |
| 627 | 572 | Maintenance of Underground Lines | | | | | | | |
| 628 | | T | SG | | 70,738 | 51,676 | 19,062 | - | 19,062 |
| 629 | | | | | | | | | |
| 630 | | | | B2 | 70,738 | 51,676 | 19,062 | - | 19,062 |
| 631 | | | | | | | | | |
| 632 | 573 | Maint of Misc. Transmission Plant | | | | | | | |
| 633 | | T | SG | | 93,758 | 68,493 | 25,265 | - | 25,265 |
| 634 | | | | | | | | | |
| 635 | | | | B2 | 93,758 | 68,493 | 25,265 | - | 25,265 |
| 636 | | | | | | | | | |
| 637 | | Total Transmission Expense | | B2 | 232,301,840 | 170,057,586 | 62,244,254 | 3,333,814 | 65,578,068 |
| 638 | | | | | | | | | |
| 639 | | Summary of Transmission Expense by Factor | | | | | | | |
| 640 | | SE | | | 20,112,174 | 15,046,491 | 5,065,682 | (2,097,819) | 2,967,863 |
| 641 | | SG | | | 212,189,667 | 155,011,095 | 57,178,572 | 5,431,633 | 62,610,205 |
| 642 | | SNPT | | | - | - | - | - | - |
| 643 | | Total Transmission Expense by Factor | | | 232,301,840 | 170,057,586 | 62,244,254 | 3,333,814 | 65,578,068 |
| 644 | 580 | Operation Supervision & Engineering | | | | | | | |
| 645 | | DPW | S | | 1,284,197 | 886,000 | 398,198 | 119,909 | 518,107 |
| 646 | | DPW | SNPD | | 7,718,156 | 5,619,972 | 2,098,185 | 54,810 | 2,152,995 |
| 647 | | | | B2 | 9,002,354 | 6,505,972 | 2,496,382 | 174,720 | 2,671,102 |
| 648 | | | | | | | | | |
| 649 | 581 | Load Dispatching | | | | | | | |
| 650 | | DPW | S | | - | - | - | - | - |
| 651 | | DPW | SNPD | | 13,698,661 | 9,974,673 | 3,723,988 | (23) | 3,723,964 |
| 652 | | | | B2 | 13,698,661 | 9,974,673 | 3,723,988 | (23) | 3,723,964 |
| 653 | | | | | | | | | |
| 654 | 582 | Station Expense | | | | | | | |
| 655 | | DPW | S | | 4,522,840 | 3,527,656 | 995,184 | - | 995,184 |
| 656 | | DPW | SNPD | | 1,178 | 858 | 320 | - | 320 |
| 657 | | | | B2 | 4,524,018 | 3,528,513 | 995,504 | - | 995,504 |
| 658 | | | | | | | | | |
| 659 | 583 | Overhead Line Expenses | | | | | | | |
| 660 | | DPW | S | | 9,627,800 | 7,598,302 | 2,029,498 | - | 2,029,498 |
| 661 | | DPW | SNPD | | 166 | 121 | 45 | - | 45 |
| 662 | | | | B2 | 9,627,966 | 7,598,423 | 2,029,543 | - | 2,029,543 |
| 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 | | 310,424 | 226,035 | 84,389 | (51) | 84,338 |
| 672 | | | | B2 | 310,424 | 226,035 | 84,389 | (51) | 84,338 |
| 673 | | | | | | | | | |
| 674 | 586 | Meter Expenses | | | | | | | |
| 675 | | DPW | S | | 2,840,279 | 1,534,955 | 1,305,324 | - | 1,305,324 |
| 676 | | DPW | SNPD | | - | - | - | - | - |
| 677 | | | | B2 | 2,840,279 | 1,534,955 | 1,305,324 | - | 1,305,324 |
| 678 | | | | | | | | | |
| 679 | 587 | Customer Installation Expenses | | | | | | | |
| 680 | | DPW | S | | 17,375,269 | 10,821,628 | 6,553,641 | - | 6,553,641 |
| 681 | | DPW | SNPD | | - | - | - | - | - |
| 682 | | | | B2 | 17,375,269 | 10,821,628 | 6,553,641 | - | 6,553,641 |
| 683 | | | | | | | | | |
| 684 | 588 | Misc. Distribution Expenses | | | | | | | |
| 685 | | DPW | S | | (365,267) | (419,342) | 54,075 | 1 | 54,076 |
| 686 | | DPW | SNPD | | 911,958 | 664,042 | 247,916 | (14) | 247,902 |
| 687 | | | | B2 | 546,692 | 244,700 | 301,991 | (13) | 301,978 |
| 688 | | | | | | | | | |
| 689 | 589 | Rents | | | | | | | |
| 690 | | DPW | S | | 3,322,661 | 1,392,983 | 1,929,678 | - | 1,929,678 |
| 691 | | DPW | SNPD | | 18,591 | 13,537 | 5,054 | - | 5,054 |
| 692 | | | | B2 | 3,341,252 | 1,406,520 | 1,934,732 | - | 1,934,732 |
| 693 | | | | | | | | | |
| 694 | 590 | Maint Supervision & Engineering | | | | | | | |
| 695 | | DPW | S | | 3,140,325 | 2,327,487 | 812,838 | - | 812,838 |
| 696 | | DPW | SNPD | | 3,001,656 | 2,185,655 | 816,002 | (3,810) | 812,192 |
| 697 | | | | B2 | 6,141,981 | 4,513,141 | 1,628,840 | (3,810) | 1,625,030 |
| 698 | | | | | | | | | |
| 699 | 591 | Maintenance of Structures | | | | | | | |
| 700 | | DPW | S | | 1,840,797 | 1,400,066 | 440,731 | - | 440,731 |
| 701 | | DPW | SNPD | | 114,475 | 83,355 | 31,120 | - | 31,120 |
| 702 | | | | B2 | 1,955,273 | 1,483,422 | 471,851 | - | 471,851 |

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| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | | |
|------|---------|--|--------|-----|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL | |
| 948 | 403OP | Other Production Depreciation | | | | | | | | |
| 949 | | P | S | | 14,660 | 14,587 | 72 | - | 72 | |
| 950 | | P | SG | | 70,313,209 | 51,365,967 | 18,947,242 | (7,250,669) | 11,696,573 | |
| 951 | | P | SG | | 4,133,743 | 3,019,827 | 1,113,916 | - | 1,113,916 | |
| 952 | | P | SG | | 137,762,589 | 100,639,820 | 37,122,770 | 8,637,458 | 45,760,227 | |
| 953 | | | | B3 | 212,224,201 | 155,040,201 | 57,184,000 | 1,386,789 | 58,570,789 | |
| 954 | | | | | | | | | | |
| 955 | 403TP | Transmission Depreciation | | | | | | | | |
| 956 | | T | SG | | 8,326,555 | 6,082,805 | 2,243,750 | - | 2,243,750 | |
| 957 | | T | SG | | 10,449,830 | 7,633,923 | 2,815,907 | - | 2,815,907 | |
| 958 | | T | SG | | 115,525,372 | 84,394,846 | 31,130,525 | 1,042,680 | 32,173,206 | |
| 959 | | | | B3 | 134,301,757 | 98,111,575 | 36,190,182 | 1,042,680 | 37,232,863 | |
| 960 | | | | | | | | | | |
| 961 | | | | | | | | | | |
| 962 | | | | | | | | | | |
| 963 | 403 | Distribution Depreciation | | | | | | | | |
| 964 | 360 | Land & Land Rights | DPW | S | 424,653 | 364,037 | 60,616 | - | 60,616 | |
| 965 | 361 | Structures | DPW | S | 2,182,313 | 1,677,952 | 504,361 | - | 504,361 | |
| 966 | 362 | Station Equipment | DPW | S | 26,760,276 | 20,444,712 | 6,315,564 | - | 6,315,564 | |
| 967 | 363 | Storage Battery Eq | DPW | S | - | - | - | - | - | |
| 968 | 364 | Poles & Towers | DPW | S | 46,660,471 | 32,051,056 | 14,609,415 | 1,004,902 | 15,614,317 | |
| 969 | 365 | OH Conductors | DPW | S | 20,166,570 | 13,874,905 | 6,291,665 | - | 6,291,665 | |
| 970 | 366 | UG Conduit | DPW | S | 9,539,219 | 7,633,922 | 1,905,297 | - | 1,905,297 | |
| 971 | 367 | UG Conductor | DPW | S | 19,636,058 | 15,447,257 | 4,188,801 | - | 4,188,801 | |
| 972 | 368 | Line Trans | DPW | S | 35,825,253 | 24,277,116 | 11,548,137 | - | 11,548,137 | |
| 973 | 369 | Services | DPW | S | 20,933,530 | 14,229,701 | 6,703,829 | - | 6,703,829 | |
| 974 | 370 | Meters | DPW | S | 10,177,079 | 8,499,139 | 1,677,940 | - | 1,677,940 | |
| 975 | 371 | Inst Cust Prem | DPW | S | 458,722 | 343,019 | 115,704 | - | 115,704 | |
| 976 | 372 | Leased Property | DPW | S | - | - | - | - | - | |
| 977 | 373 | Street Lighting | DPW | S | 2,257,271 | 1,633,312 | 623,958 | - | 623,958 | |
| 978 | | | | B3 | 195,021,417 | 140,476,130 | 54,545,287 | 1,004,902 | 55,550,189 | |
| 979 | | | | | | | | | | |
| 980 | 403GP | General Depreciation | | | | | | | | |
| 981 | | G-SITUS | S | | 15,923,978 | 10,312,472 | 5,611,506 | 37,924 | 5,649,430 | |
| 982 | | PT | SG | | 16,977 | 12,402 | 4,575 | - | 4,575 | |
| 983 | | PT | SG | | 34,736 | 25,376 | 9,360 | - | 9,360 | |
| 984 | | P | SE | | 113,841 | 85,167 | 28,673 | - | 28,673 | |
| 985 | | CUST | CN | | 979,911 | 675,056 | 304,855 | - | 304,855 | |
| 986 | | G-SG | SG | | 10,200,934 | 7,452,097 | 2,748,837 | 26,803 | 2,775,640 | |
| 987 | | PTD | SO | | 17,209,447 | 12,392,176 | 4,817,272 | 277,550 | 5,094,821 | |
| 988 | | G-SG | SG | | 8,187 | 5,981 | 2,206 | - | 2,206 | |
| 989 | | G-SG | SG | | - | - | - | - | - | |
| 990 | | | | B3 | 44,488,010 | 30,960,727 | 13,527,284 | 342,277 | 13,869,561 | |
| 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 | 957,115,924 | 693,855,779 | 263,260,145 | 34,894,759 | 298,154,904 |
| 1010 | | | | | | | | | | |
| 1011 | Summary | S | | | 210,960,054 | 150,803,190 | 60,156,865 | 1,042,826 | 61,199,691 | |
| 1012 | | DGP | | | - | - | - | - | - | |
| 1013 | | DGU | | | - | - | - | - | - | |
| 1014 | | SG | | | 734,601,606 | 536,649,126 | 197,952,480 | 33,574,383 | 231,526,864 | |
| 1015 | | SO | | | 17,209,447 | 12,392,176 | 4,817,272 | 277,550 | 5,094,821 | |
| 1016 | | CN | | | 979,911 | 675,056 | 304,855 | - | 304,855 | |
| 1017 | | SE | | | 113,841 | 85,167 | 28,673 | - | 28,673 | |
| 1018 | | SSGCH | | | - | - | - | - | - | |
| 1019 | | SSGCT | | | - | - | - | - | - | |
| 1020 | | Total Depreciation Expense By Factor | | | | 963,864,859 | 700,604,715 | 263,260,145 | 34,894,759 | 298,154,904 |
| 1021 | | | | | | | | | | |
| 1022 | 404GP | Amort of LT Plant - Leasehold Improvements | | | | | | | | |
| 1023 | | I-SITUS | S | | 427,902 | 149,285 | 278,617 | - | 278,617 | |
| 1024 | | I-SG | SG | | - | - | - | - | - | |
| 1025 | | PTD | SO | | 164,055 | 118,133 | 45,922 | - | 45,922 | |
| 1026 | | P | SG | | - | - | - | - | - | |
| 1027 | | CUST | CN | | - | - | - | - | - | |
| 1028 | | P | SG | | - | - | - | - | - | |
| 1029 | | | | B4 | 591,958 | 267,418 | 324,540 | - | 324,540 | |

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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 | | 4,405,533 | 4,393,829 | 11,704 | - | 11,704 |
| 1038 | | P | SE | | 1,821 | 1,362 | 459 | - | 459 |
| 1039 | | I-SG | SG | | 16,309,535 | 11,914,618 | 4,394,917 | 3,636 | 4,398,552 |
| 1040 | | PTD | SO | | 18,277,360 | 13,161,158 | 5,116,202 | 409,490 | 5,525,691 |
| 1041 | | CUST | CN | | 15,130,050 | 10,423,019 | 4,707,030 | 328,349 | 5,035,379 |
| 1042 | | I-SG | SG | | 2,697,181 | 1,970,374 | 726,807 | - | 726,807 |
| 1043 | | I-SG | SG | | 312,744 | 228,469 | 84,275 | - | 84,275 |
| 1044 | | P | SG | | 78,646 | 57,453 | 21,193 | - | 21,193 |
| 1045 | | I-SG | SG | | - | - | - | - | - |
| 1046 | | I-SG | SG | | - | - | - | - | - |
| 1047 | | P | SG | | 12,470 | 9,110 | 3,360 | - | 3,360 |
| 1048 | | | | B4 | 57,225,339 | 42,159,393 | 15,065,946 | 741,474 | 15,807,420 |
| 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 | | 15,652 | - | 15,652 | - | 15,652 |
| 1056 | | | | B4 | 15,652 | - | 15,652 | - | 15,652 |
| 1057 | | | | | | | | | |
| 1058 | | | | | | | | | |
| 1059 | 404HP | Amortization of Other Electric Plant | | | | | | | |
| 1060 | | P | SG | | 311,696 | 227,703 | 83,992 | - | 83,992 |
| 1061 | | P | SG | | - | - | - | - | - |
| 1062 | | P | SG | | - | - | - | - | - |
| 1063 | | | | B4 | 311,696 | 227,703 | 83,992 | - | 83,992 |
| 1064 | | | | | | | | | |
| 1065 | | Total Amortization of Limited Term Plant | | B4 | 58,144,644 | 42,654,514 | 15,490,130 | 741,474 | 16,231,604 |
| 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 | | 2,811,488 | 2,053,879 | 757,609 | (856,101) | (98,492) |
| 1078 | | P | SO | | - | - | - | - | - |
| 1079 | | | | B4 | 3,113,124 | 2,355,514 | 757,609 | (856,101) | (98,492) |
| 1080 | 407 | Amort of Prop Losses, Unrec Plant, etc | | | | | | | |
| 1081 | | DPW | S | | 11,023,205 | 8,007,782 | 3,015,423 | (5,911,820) | (2,896,396) |
| 1082 | | GP | SO | | - | - | - | - | - |
| 1083 | | P | SG-P | | - | - | - | - | - |
| 1084 | | P | SE | | - | - | - | - | - |
| 1085 | | P | SG | | 24,742 | 18,075 | 6,667 | - | 6,667 |
| 1086 | | P | TROJP | | - | - | - | - | - |
| 1087 | | | | B4 | 11,047,948 | 8,025,857 | 3,022,091 | (5,911,820) | (2,889,729) |
| 1088 | | | | | | | | | |
| 1089 | | Total Amortization Expense | | B4 | 72,305,716 | 53,035,885 | 19,269,830 | (6,026,447) | 13,243,383 |
| 1090 | | | | | | | | | |
| 1091 | | | | | | | | | |
| 1092 | | | | | | | | | |
| 1093 | | Summary of Amortization Expense by Factor | | | | | | | |
| 1094 | | S | | | 16,173,927 | 12,852,531 | 3,321,396 | (5,911,820) | (2,590,424) |
| 1095 | | SE | | | 1,821 | 1,362 | 459 | - | 459 |
| 1096 | | TROJP | | | - | - | - | - | - |
| 1097 | | DGP | | | - | - | - | - | - |
| 1098 | | DGU | | | - | - | - | - | - |
| 1099 | | SO | | | 18,441,415 | 13,279,291 | 5,162,124 | 409,490 | 5,571,614 |
| 1100 | | SSGCT | | | - | - | - | - | - |
| 1101 | | SSGCH | | | - | - | - | - | - |
| 1102 | | SG-P | | | - | - | - | - | - |
| 1103 | | CN | | | 15,130,050 | 10,423,019 | 4,707,030 | 328,349 | 5,035,379 |
| 1104 | | SG | | | 22,558,502 | 16,479,681 | 6,078,821 | (852,466) | 5,226,355 |
| 1105 | | Total Amortization Expense by Factor | | | 72,305,716 | 53,035,885 | 19,269,830 | (6,026,447) | 13,243,383 |

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| 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 | | 24,837,891 | 23,994,119 | 843,772 | (97,431) | 746,341 | |
| 1178 | | P | SCHMDEXP | | - | - | - | - | - | |
| 1179 | | PT | SG | | - | - | - | - | - | |
| 1180 | | LABOR | SO | | 9,377,547 | 6,752,582 | 2,624,965 | 795,699 | 3,420,664 | |
| 1181 | | GP | SNP | | 18,095,279 | 13,191,918 | 4,903,361 | - | 4,903,361 | |
| 1182 | | P | SE | | (20,035,819) | (14,989,368) | (5,046,451) | 5,298,640 | 252,189 | |
| 1183 | | PT | SG | | 40,782,177 | 29,792,638 | 10,989,539 | 1,350,422 | 12,339,961 | |
| 1184 | | P | SG-P | | - | - | - | - | - | |
| 1185 | | GP | GPS | | 21,730,414 | 15,647,633 | 6,082,781 | - | 6,082,781 | |
| 1186 | | TAXDEPR | TAXDEPR | | 354,232,048 | 258,356,302 | 95,875,746 | (1,199,729) | 94,676,017 | |
| 1187 | | P | BADDEBT | | - | - | - | - | - | |
| 1188 | | CUST | CN | | - | - | - | - | - | |
| 1189 | | P | SG-U | | - | - | - | - | - | |
| 1190 | | DPW | SNPD | | (48,860) | (35,577) | (13,283) | - | (13,283) | |
| 1191 | | | | B7 | 448,970,677 | 332,710,246 | 116,260,431 | 6,147,600 | 122,408,031 | |
| 1192 | | | | | | | | | | |
| 1193 | | | | | | | | | | |
| 1194 | | | | | | | | | | |
| 1195 | 41110 | Deferred Income Tax - Federal-CR | | | | | | | | |
| 1196 | | GP | S | | (99,880,458) | (86,875,735) | (13,004,723) | (123,503) | (13,128,226) | |
| 1197 | | P | SE | | 13,185,231 | 9,864,248 | 3,320,983 | (4,561,502) | (1,240,519) | |
| 1198 | | P | SG | | - | - | - | - | - | |
| 1199 | | GP | SNP | | (10,115,501) | (7,374,457) | (2,741,044) | - | (2,741,044) | |
| 1200 | | PT | SG | | 125,110 | 91,397 | 33,713 | (1,282,853) | (1,249,140) | |
| 1201 | | DPW | CIAC | | (30,541,038) | (22,238,442) | (8,302,596) | - | (8,302,596) | |
| 1202 | | CUST | CN | | - | - | - | (80,730) | (80,730) | |
| 1203 | | P | SG-P | | - | - | - | - | - | |
| 1204 | | P | SG-U | | - | - | - | - | - | |
| 1205 | | LABOR | SO | | (3,406,899) | (2,453,239) | (953,660) | (118,322) | (1,071,982) | |
| 1206 | | PT | SNPD | | (975,981) | (710,660) | (265,321) | - | (265,321) | |
| 1207 | | CUST | TAXDEPR | | - | - | - | - | - | |
| 1208 | | P | SGCT | | - | - | - | - | - | |
| 1209 | | BOOKDEPR | SCHMDEXP | | (261,881,949) | (189,849,839) | (72,032,110) | 571,403 | (71,460,707) | |
| 1210 | | P | TROJD | | 19,530 | 14,329 | 5,201 | - | 5,201 | |
| 1211 | | P | BADDEBT | | 20,247 | 11,450 | 8,797 | - | 8,797 | |
| 1212 | | GP | GPS | | 255,301 | 183,837 | 71,464 | - | 71,464 | |
| 1213 | | | | | | | | | | |
| 1214 | | | | B7 | (393,196,407) | (299,337,111) | (93,859,295) | (5,595,507) | (99,454,802) | |
| 1215 | | | | | | | | | | |
| 1216 | | Total Deferred Income Taxes | | | B7 | 55,774,270 | 33,373,135 | 22,401,135 | 552,094 | 22,953,229 |
| 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 | | 103,116 | 77,144 | 25,972 | - | 25,972 | |
| 1229 | | LABOR | SNP | | - | - | - | - | - | |
| 1230 | | SCHMAP-SO | SO | | 1,966,687 | 1,416,172 | 550,515 | - | 550,515 | |
| 1231 | | SCHMAP | SG | | - | - | - | - | - | |
| 1232 | | BOOKDEPR | SCHMDEXP | | 129,988 | 94,234 | 35,754 | - | 35,754 | |
| 1233 | | | | B6 | 2,199,790 | 1,587,549 | 612,241 | - | 612,241 | |
| 1234 | | | | | | | | | | |
| 1235 | SCHMAT | Additions - Temporary | | | | | | | | |
| 1236 | | SCHMAT-SITUS | S | | (68,890,145) | (62,550,582) | (6,339,563) | 1,028,124 | (5,311,439) | |
| 1237 | | P | SG-U | | - | - | - | - | - | |
| 1238 | | P | SG-P | | - | - | - | - | - | |
| 1239 | | DPW | CIAC | | 124,218,224 | 90,449,439 | 33,768,785 | - | 33,768,785 | |
| 1240 | | SCHMAT-SNP | SNP | | 41,142,334 | 29,993,807 | 11,148,528 | - | 11,148,528 | |
| 1241 | | P | TROJD | | (79,436) | (58,280) | (21,156) | - | (21,156) | |
| 1242 | | P | SGCT | | - | - | - | - | - | |
| 1243 | | SCHMAT-SE | SE | | (53,627,720) | (40,120,428) | (13,507,291) | 18,552,796 | 5,045,504 | |
| 1244 | | P | SG | | 2,466,528 | 1,801,875 | 664,653 | 5,217,698 | 5,882,351 | |
| 1245 | | CUST | CN | | - | - | - | 328,349 | 328,349 | |
| 1246 | | SCHMAT-SO | SO | | 13,856,717 | 9,977,942 | 3,878,775 | 481,245 | 4,360,019 | |
| 1247 | | SCHMAT-SNP | SNPD | | 3,969,565 | 2,890,437 | 1,079,128 | - | 1,079,128 | |
| 1248 | | DPW | BADDEBT | | (82,350) | (46,572) | (35,778) | - | (35,778) | |
| 1249 | | SCHMAT-GPS | GPS | | (1,038,374) | (747,712) | (290,662) | - | (290,662) | |
| 1250 | | BOOKDEPR | SCHMDEXP | | 1,065,140,968 | 772,167,924 | 292,973,044 | (2,324,044) | 290,648,999 | |
| 1251 | | | | B6 | 1,127,076,312 | 803,757,850 | 323,318,462 | 23,284,167 | 346,602,629 | |
| 1252 | | | | | | | | | | |
| 1253 | | TOTAL SCHEDULE - M ADDITIONS | | | B6 | 1,129,276,103 | 805,345,400 | 323,930,703 | 23,284,167 | 347,214,870 |

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| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|------|---------|-------------------------------------|----------|-----|--------------------|---------------|---------------|--------------|---------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1254 | | | | | | | | | |
| 1255 | SCHMDF | Deductions - Flow Through | | | | | | | |
| 1256 | | SCHMDF | S | | - | - | - | - | - |
| 1257 | | SCHMDF | DGP | | - | - | - | - | - |
| 1258 | | SCHMDF | DGU | | - | - | - | - | - |
| 1259 | | | | B6 | - | - | - | - | - |
| 1260 | SCHMDP | Deductions - Permanent | | | | | | | |
| 1261 | | SCHMDP | S | | - | - | - | - | - |
| 1262 | | P | SE | | 7,145,561 | 5,345,798 | 1,799,763 | - | 1,799,763 |
| 1263 | | PTD | SNP | | 107,935 | 78,687 | 29,248 | - | 29,248 |
| 1264 | | BOOKDEPR | SCHMDEXP | | - | - | - | - | - |
| 1265 | | P | SG | | - | - | - | - | - |
| 1266 | | SCHMDP-SO | SO | | - | - | - | - | - |
| 1267 | | | | B6 | 7,253,496 | 5,424,485 | 1,829,010 | - | 1,829,010 |
| 1268 | | | | | | | | | |
| 1269 | SCHMDT | Deductions - Temporary | | | | | | | |
| 1270 | | GP | S | | 101,022,065 | 97,590,222 | 3,431,843 | (396,279) | 3,035,565 |
| 1271 | | DPW | BADDEBT | | - | - | - | - | - |
| 1272 | | SCHMDT-SNP | SNP | | 73,598,132 | 53,654,907 | 19,943,224 | - | 19,943,224 |
| 1273 | | SCHMDT | CN | | - | - | - | - | - |
| 1274 | | SCHMDT | SG | | - | - | - | - | - |
| 1275 | | CUST | SG-P | | - | - | - | - | - |
| 1276 | | P | SE | | (81,490,805) | (60,965,598) | (20,525,207) | 21,550,925 | 1,025,718 |
| 1277 | | SCHMDT-SG | SG | | 165,871,560 | 121,174,290 | 44,697,270 | 5,561,933 | 50,259,203 |
| 1278 | | SCHMDT-GPS | GPS | | 88,383,156 | 63,642,927 | 24,740,229 | - | 24,740,229 |
| 1279 | | SCHMDT-SO | SO | | 38,140,880 | 27,464,478 | 10,676,402 | 3,236,313 | 13,912,714 |
| 1280 | | TAXDEPR | TAXDEPR | | 1,440,752,472 | 1,050,801,255 | 389,951,217 | (4,879,605) | 385,071,612 |
| 1281 | | DPW | SNPD | | (198,733) | (144,707) | (54,026) | - | (54,026) |
| 1282 | | | | B6 | 1,826,078,727 | 1,353,217,774 | 472,860,953 | 25,073,287 | 497,934,240 |
| 1283 | | | | | | | | | |
| 1284 | | TOTAL SCHEDULE - M DEDUCTIONS | | B6 | 1,833,332,223 | 1,358,642,260 | 474,689,963 | 25,073,287 | 499,763,250 |
| 1285 | | | | | | | | | |
| 1286 | | TOTAL SCHEDULE - M ADJUSTMENTS | | B6 | (704,056,120) | (553,296,860) | (150,759,260) | (1,789,120) | (152,548,380) |
| 1287 | | | | | | | | | |
| 1288 | | | | | | | | | |
| 1289 | | | | | | | | | |
| 1290 | 40911 | State Income Taxes | | | | | | | |
| 1291 | | S | S | | 5,615,435 | 6,655,244 | (1,039,808) | (1,366,721) | (2,406,529) |
| 1292 | | IBT | SE | | - | - | - | - | - |
| 1293 | | PTC | SG | | - | - | - | - | - |
| 1294 | | IBT | IBT | | - | - | - | - | - |
| 1295 | | Total State Tax Expense | | | 5,615,435 | 6,655,244 | (1,039,808) | (1,366,721) | (2,406,529) |
| 1296 | | | | | | | | | |
| 1297 | | | | | | | | | |
| 1298 | | Calculation of Taxable Income: | | | | | | | |
| 1299 | | Operating Revenues | | | 5,291,852,139 | 3,924,168,263 | 1,367,683,876 | 66,977,276 | 1,434,661,152 |
| 1300 | | Operating Deductions: | | | | | | | |
| 1301 | | O & M Expenses | | | 2,876,114,466 | 2,095,124,104 | 780,990,362 | 67,383,040 | 848,373,402 |
| 1302 | | Depreciation Expense | | | 957,115,924 | 693,855,779 | 263,260,145 | 34,894,759 | 298,154,904 |
| 1303 | | Amortization Expense | | | 72,305,716 | 53,035,885 | 19,269,830 | (6,026,447) | 13,243,383 |
| 1304 | | Taxes Other Than Income | | | 213,406,731 | 132,951,701 | 80,455,030 | 5,857,762 | 86,312,792 |
| 1305 | | Interest & Dividends (AFUDC-Equity) | | | (49,860,757) | (36,349,758) | (13,510,999) | - | (13,510,999) |
| 1306 | | Misc Revenue & Expense | | | (2,362,517) | (2,008,406) | (354,111) | 356,686 | 2,575 |
| 1307 | | Total Operating Deductions | | | 4,066,719,563 | 2,936,609,306 | 1,130,110,257 | 102,465,800 | 1,232,576,057 |
| 1308 | | Other Deductions: | | | | | | | |
| 1309 | | Interest Deductions | | | 404,900,024 | 295,182,401 | 109,717,623 | (7,173,662) | 102,543,961 |
| 1310 | | Interest on PCRBS | | | - | - | - | - | - |
| 1311 | | Schedule M Adjustments | | | (704,056,120) | (553,296,860) | (150,759,260) | (1,789,120) | (152,548,380) |
| 1312 | | | | | | | | | |
| 1313 | | Income Before State Taxes | | | 116,176,433 | 139,079,696 | (22,903,264) | (30,103,982) | (53,007,246) |
| 1314 | | | | | | | | | |
| 1315 | | State Income Taxes | | | 5,615,435 | 6,655,244 | (1,039,808) | (1,366,721) | (2,406,529) |
| 1316 | | | | | | | | | |
| 1317 | | Total Taxable Income | | | 110,560,997 | 132,424,453 | (21,863,456) | (28,737,261) | (50,600,717) |
| 1318 | | | | | | | | | |
| 1319 | | Tax Rate | | | 21.0% | 21.0% | 21.0% | 21.0% | 21.0% |
| 1320 | | | | | | | | | |
| 1321 | | Federal Income Tax - Calculated | | | 23,217,809 | 27,809,135 | (4,591,326) | (6,034,825) | (10,626,151) |
| 1322 | | | | | | | | | |
| 1323 | | Adjustments to Calculated Tax: | | | | | | | |
| 1324 | 40910 | PMI | P | SE | (103,060) | (77,102) | (25,958) | - | (25,958) |
| 1325 | 40910 | PTC | P | SG | (164,180,328) | (119,938,792) | (44,241,536) | (10,219,823) | (54,461,358) |
| 1326 | 40910 | | P | SO | (11,160) | (8,036) | (3,124) | - | (3,124) |
| 1327 | 40910 | IRS Settle | LABOR | S | - | - | - | - | - |
| 1328 | | Federal Income Tax Expense | | | (141,076,739) | (92,214,796) | (48,861,943) | (16,254,648) | (65,116,591) |
| 1329 | | | | | | | | | |
| 1330 | | Total Operating Expenses | | | 4,035,554,110 | 2,919,433,470 | 1,116,120,640 | 85,396,525 | 1,201,517,165 |

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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 | 1,699,969 | 627,064 | - | 627,064 |
| 1333 | | P | SG | | 33,816,564 | 24,704,043 | 9,112,521 | - | 9,112,521 |
| 1334 | | P | SG | | 54,202,075 | 39,596,287 | 14,605,788 | - | 14,605,788 |
| 1335 | | P | S | | - | - | - | - | - |
| 1336 | | P | SG | | 1,372,118 | 1,002,374 | 369,743 | - | 369,743 |
| 1337 | | | | B8 | 91,717,791 | 67,002,674 | 24,715,116 | - | 24,715,116 |
| 1338 | | | | | | | | | |
| 1339 | 311 | Structures and Improvements | | | | | | | |
| 1340 | | P | SG | | 226,322,194 | 165,335,342 | 60,986,852 | - | 60,986,852 |
| 1341 | | P | SG | | 313,237,784 | 228,829,861 | 84,407,924 | - | 84,407,924 |
| 1342 | | P | SG | | 456,262,998 | 333,314,190 | 122,948,808 | - | 122,948,808 |
| 1343 | | P | SG | | 5,050,198 | 3,689,325 | 1,360,873 | - | 1,360,873 |
| 1344 | | | | B8 | 1,000,873,174 | 731,168,718 | 269,704,457 | - | 269,704,457 |
| 1345 | | | | | | | | | |
| 1346 | 312 | Boiler Plant Equipment | | | | | | | |
| 1347 | | P | SG | | 587,183,969 | 428,955,996 | 158,227,973 | - | 158,227,973 |
| 1348 | | P | SG | | 465,330,749 | 339,938,461 | 125,392,288 | - | 125,392,288 |
| 1349 | | P | SG | | 3,277,900,229 | 2,394,607,197 | 883,293,032 | 8,796,553 | 892,089,584 |
| 1350 | | P | SG | | 26,345,136 | 19,245,934 | 7,099,202 | - | 7,099,202 |
| 1351 | | | | B8 | 4,356,760,082 | 3,182,747,588 | 1,174,012,494 | 8,796,553 | 1,182,809,046 |
| 1352 | | | | | | | | | |
| 1353 | 314 | Turbogenerator Units | | | | | | | |
| 1354 | | P | SG | | 109,052,038 | 79,665,877 | 29,386,161 | - | 29,386,161 |
| 1355 | | P | SG | | 109,231,145 | 79,796,720 | 29,434,425 | - | 29,434,425 |
| 1356 | | P | SG | | 724,882,702 | 529,549,167 | 195,333,535 | - | 195,333,535 |
| 1357 | | P | SG | | 5,314,936 | 3,882,725 | 1,432,211 | - | 1,432,211 |
| 1358 | | | | B8 | 948,480,821 | 692,894,488 | 255,586,333 | - | 255,586,333 |
| 1359 | | | | | | | | | |
| 1360 | 315 | Accessory Electric Equipment | | | | | | | |
| 1361 | | P | SG | | 85,783,918 | 62,667,798 | 23,116,121 | - | 23,116,121 |
| 1362 | | P | SG | | 133,124,041 | 97,251,217 | 35,872,824 | - | 35,872,824 |
| 1363 | | P | SG | | 204,596,534 | 149,464,077 | 55,132,457 | - | 55,132,457 |
| 1364 | | P | SG | | 5,302,214 | 3,873,431 | 1,428,783 | - | 1,428,783 |
| 1365 | | | | B8 | 428,806,708 | 313,256,523 | 115,550,185 | - | 115,550,185 |
| 1366 | | | | | | | | | |
| 1367 | | | | | | | | | |
| 1368 | | | | | | | | | |
| 1369 | 316 | Misc Power Plant Equipment | | | | | | | |
| 1370 | | P | SG | | 2,348,343 | 1,715,537 | 632,806 | - | 632,806 |
| 1371 | | P | SG | | 4,912,823 | 3,588,969 | 1,323,854 | - | 1,323,854 |
| 1372 | | P | SG | | 23,658,010 | 17,282,906 | 6,375,104 | - | 6,375,104 |
| 1373 | | P | SG | | 319,949 | 233,733 | 86,216 | - | 86,216 |
| 1374 | | | | B8 | 31,239,125 | 22,821,144 | 8,417,981 | - | 8,417,981 |
| 1375 | | | | | | | | | |
| 1376 | 317 | Steam Plant ARO | | | | | | | |
| 1377 | | P | S | | - | - | - | - | - |
| 1378 | | | | B8 | - | - | - | - | - |
| 1379 | | | | | | | | | |
| 1380 | SP | Unclassified Steam Plant - Account 300 | | | | | | | |
| 1381 | | P | SG | | (42,437,700) | (31,002,049) | (11,435,652) | - | (11,435,652) |
| 1382 | | P | SG | | 66,778,032 | 48,783,412 | 17,994,620 | - | 17,994,620 |
| 1383 | | | | B8 | 24,340,332 | 17,781,363 | 6,558,969 | - | 6,558,969 |
| 1384 | | | | | | | | | |
| 1385 | | | | | | | | | |
| 1386 | | Total Steam Production Plant | | B8 | 6,882,218,033 | 5,027,672,499 | 1,854,545,535 | 8,796,553 | 1,863,342,087 |
| 1387 | | | | | | | | | |
| 1388 | | | | | | | | | |
| 1389 | | Summary of Steam Production Plant by Factor | | | | | | | |
| 1390 | | S | | | - | - | - | - | - |
| 1391 | | DGP | | | - | - | - | - | - |
| 1392 | | DGU | | | - | - | - | - | - |
| 1393 | | SG | | | 6,882,218,033 | 5,027,672,499 | 1,854,545,535 | 8,796,553 | 1,863,342,087 |
| 1394 | | SSGCH | | | - | - | - | - | - |
| 1395 | | Total Steam Production Plant by Factor | | | 6,882,218,033 | 5,027,672,499 | 1,854,545,535 | 8,796,553 | 1,863,342,087 |
| 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 | B8 | - | - | - | - | - |
| 1404 | | | | | - | - | - | - | - |
| 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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13 Month Average

| 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 | | 10,332,372 | 7,548,116 | 2,784,256 | - | 2,784,256 |
| 1445 | | P | SG | | 5,268,322 | 3,848,672 | 1,419,650 | - | 1,419,650 |
| 1446 | | P | SG | | 21,188,756 | 15,479,040 | 5,709,716 | - | 5,709,716 |
| 1447 | | P | SG | | 1,316,755 | 961,930 | 354,825 | - | 354,825 |
| 1448 | | | | B8 | 38,106,204 | 27,837,757 | 10,268,447 | - | 10,268,447 |
| 1449 | | | | | | | | | |
| 1450 | 331 | Structures and Improvements | | | | | | | |
| 1451 | | P | SG | | 19,409,320 | 14,179,106 | 5,230,213 | - | 5,230,213 |
| 1452 | | P | SG | | 4,851,573 | 3,544,224 | 1,307,349 | - | 1,307,349 |
| 1453 | | P | SG | | 249,548,278 | 182,302,712 | 67,245,566 | - | 67,245,566 |
| 1454 | | P | SG | | 14,406,045 | 10,524,060 | 3,881,985 | - | 3,881,985 |
| 1455 | | | | B8 | 288,215,215 | 210,550,102 | 77,665,113 | - | 77,665,113 |
| 1456 | | | | | | | | | |
| 1457 | 332 | Reservoirs, Dams & Waterways | | | | | | | |
| 1458 | | P | SG | | 145,190,772 | 106,066,336 | 39,124,436 | - | 39,124,436 |
| 1459 | | P | SG | | 18,776,869 | 13,717,082 | 5,059,787 | - | 5,059,787 |
| 1460 | | P | SG | | 288,587,420 | 210,822,010 | 77,765,411 | 2,748,203 | 80,513,614 |
| 1461 | | P | SG | | 80,097,741 | 58,513,870 | 21,583,871 | 209,914 | 21,793,786 |
| 1462 | | | | B8 | 532,652,803 | 389,119,298 | 143,533,505 | 2,958,117 | 146,491,622 |
| 1463 | | | | | | | | | |
| 1464 | 333 | Water Wheel, Turbines, & Generators | | | | | | | |
| 1465 | | P | SG | | 28,716,150 | 20,978,033 | 7,738,117 | - | 7,738,117 |
| 1466 | | P | SG | | 6,732,161 | 4,918,051 | 1,814,110 | - | 1,814,110 |
| 1467 | | P | SG | | 67,265,640 | 49,139,624 | 18,126,016 | - | 18,126,016 |
| 1468 | | P | SG | | 43,687,187 | 31,914,838 | 11,772,350 | - | 11,772,350 |
| 1469 | | | | B8 | 146,401,138 | 106,950,546 | 39,450,592 | - | 39,450,592 |
| 1470 | | | | | | | | | |
| 1471 | 334 | Accessory Electric Equipment | | | | | | | |
| 1472 | | P | SG | | 3,653,374 | 2,668,902 | 984,472 | - | 984,472 |
| 1473 | | P | SG | | 3,335,903 | 2,436,980 | 898,923 | - | 898,923 |
| 1474 | | P | SG | | 67,921,306 | 49,618,608 | 18,302,697 | - | 18,302,697 |
| 1475 | | P | SG | | 11,197,592 | 8,180,187 | 3,017,406 | - | 3,017,406 |
| 1476 | | | | B8 | 86,108,175 | 62,904,677 | 23,203,498 | - | 23,203,498 |
| 1477 | | | | | | | | | |
| 1478 | | | | | | | | | |
| 1479 | | | | | | | | | |
| 1480 | 335 | Misc. Power Plant Equipment | | | | | | | |
| 1481 | | P | SG | | 1,129,697 | 825,278 | 304,418 | - | 304,418 |
| 1482 | | P | SG | | 154,113 | 112,584 | 41,529 | - | 41,529 |
| 1483 | | P | SG | | 1,261,938 | 921,884 | 340,053 | - | 340,053 |
| 1484 | | P | SG | | 18,279 | 13,353 | 4,926 | - | 4,926 |
| 1485 | | | | B8 | 2,564,027 | 1,873,101 | 690,926 | - | 690,926 |
| 1486 | | | | | | | | | |
| 1487 | 336 | Roads, Railroads & Bridges | | | | | | | |
| 1488 | | P | SG | | 4,363,451 | 3,187,635 | 1,175,815 | - | 1,175,815 |
| 1489 | | P | SG | | 734,401 | 536,502 | 197,898 | - | 197,898 |
| 1490 | | P | SG | | 18,844,496 | 13,766,486 | 5,078,011 | - | 5,078,011 |
| 1491 | | P | SG | | 2,292,817 | 1,674,974 | 617,844 | - | 617,844 |
| 1492 | | | | B8 | 26,235,165 | 19,165,597 | 7,069,568 | - | 7,069,568 |
| 1493 | | | | | | | | | |
| 1494 | 337 | Hydro Plant ARO | | | | | | | |
| 1495 | | P | S | | - | - | - | - | - |
| 1496 | | | | B8 | - | - | - | - | - |

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| 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 | | | | 497,947 | 310,980 | 186,967 | - | 186,967 | |
| 1577 | DGU | | | | - | - | - | - | - | |
| 1578 | SG | | | | 5,236,071,782 | 3,825,111,900 | 1,410,959,882 | 8,558,222 | 1,419,518,103 | |
| 1579 | SSGCT | | | | - | - | - | - | - | |
| 1580 | Total of Other Production Plant by Factor | | | | | <u>5,236,569,729</u> | <u>3,825,422,880</u> | <u>1,411,146,849</u> | <u>8,558,222</u> | <u>1,419,705,071</u> |
| 1581 | | | | | | | | | | |
| 1582 | Experimental Plant | | | | | | | | | |
| 1583 | 103 | Experimental Plant | | | | | | | | |
| 1584 | | P | SG | | - | - | - | - | - | |
| 1585 | Total Experimental Production Plant | | | | B8 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 1586 | | | | | | | | | | |
| 1587 | Total Production Plant | | | | B8 | <u>13,239,070,489</u> | <u>9,671,496,456</u> | <u>3,567,574,033</u> | <u>20,312,891</u> | <u>3,587,886,924</u> |
| 1588 | 350 | Land and Land Rights | | | | | | | | |
| 1589 | | T | SG | | 20,985,485 | 15,330,544 | 5,654,941 | - | 5,654,941 | |
| 1590 | | T | SG | | 47,346,974 | 34,588,425 | 12,758,549 | - | 12,758,549 | |
| 1591 | | T | SG | | 241,671,918 | 176,548,788 | 65,123,129 | - | 65,123,129 | |
| 1592 | | | | B8 | <u>310,004,377</u> | <u>226,467,757</u> | <u>83,536,620</u> | <u>-</u> | <u>83,536,620</u> | |
| 1593 | | | | | | | | | | |
| 1594 | 352 | Structures and Improvements | | | | | | | | |
| 1595 | | T | S | | - | - | - | - | - | |
| 1596 | | T | SG | | 6,948,138 | 5,075,829 | 1,872,309 | - | 1,872,309 | |
| 1597 | | T | SG | | 17,672,724 | 12,910,470 | 4,762,254 | - | 4,762,254 | |
| 1598 | | T | SG | | 293,343,501 | 214,296,473 | 79,047,028 | (64,085) | 78,982,943 | |
| 1599 | | | | B8 | <u>317,964,363</u> | <u>232,282,772</u> | <u>85,681,591</u> | <u>(64,085)</u> | <u>85,617,506</u> | |
| 1600 | | | | | | | | | | |
| 1601 | 353 | Station Equipment | | | | | | | | |
| 1602 | | T | SG | | 104,729,385 | 76,508,045 | 28,221,340 | - | 28,221,340 | |
| 1603 | | T | SG | | 151,595,856 | 110,745,448 | 40,850,408 | - | 40,850,408 | |
| 1604 | | T | SG | | 2,103,690,968 | 1,536,811,123 | 566,879,845 | - | 566,879,845 | |
| 1605 | | | | B8 | <u>2,360,016,209</u> | <u>1,724,064,616</u> | <u>635,951,593</u> | <u>-</u> | <u>635,951,593</u> | |
| 1606 | | | | | | | | | | |
| 1607 | 354 | Towers and Fixtures | | | | | | | | |
| 1608 | | T | SG | | 128,106,134 | 93,585,481 | 34,520,653 | - | 34,520,653 | |
| 1609 | | T | SG | | 131,225,027 | 95,863,929 | 35,361,098 | - | 35,361,098 | |
| 1610 | | T | SG | | 1,080,101,613 | 789,047,535 | 291,054,078 | - | 291,054,078 | |
| 1611 | | | | B8 | <u>1,339,432,774</u> | <u>978,496,945</u> | <u>360,935,829</u> | <u>-</u> | <u>360,935,829</u> | |
| 1612 | | | | | | | | | | |
| 1613 | 355 | Poles and Fixtures | | | | | | | | |
| 1614 | | T | SG | | 59,918,975 | 43,772,659 | 16,146,316 | - | 16,146,316 | |
| 1615 | | T | SG | | 113,694,137 | 83,057,073 | 30,637,064 | - | 30,637,064 | |
| 1616 | | T | SG | | 944,100,177 | 689,694,293 | 254,405,885 | 60,184,776 | 314,590,661 | |
| 1617 | | | | B8 | <u>1,117,713,290</u> | <u>816,524,025</u> | <u>301,189,265</u> | <u>60,184,776</u> | <u>361,374,041</u> | |
| 1618 | | | | | | | | | | |
| 1619 | 356 | Clearing and Grading | | | | | | | | |
| 1620 | | T | SG | | 157,481,774 | 115,045,292 | 42,436,482 | - | 42,436,482 | |
| 1621 | | T | SG | | 157,196,794 | 114,837,106 | 42,359,689 | - | 42,359,689 | |
| 1622 | | T | SG | | 1,083,026,029 | 791,183,911 | 291,842,118 | - | 291,842,118 | |
| 1623 | | | | B8 | <u>1,397,704,598</u> | <u>1,021,066,309</u> | <u>376,638,288</u> | <u>-</u> | <u>376,638,288</u> | |
| 1624 | | | | | | | | | | |
| 1625 | 357 | Underground Conduit | | | | | | | | |
| 1626 | | T | SG | | 6,371 | 4,654 | 1,717 | - | 1,717 | |
| 1627 | | T | SG | | 91,651 | 66,954 | 24,697 | - | 24,697 | |
| 1628 | | T | SG | | 3,759,795 | 2,746,646 | 1,013,149 | - | 1,013,149 | |
| 1629 | | | | B8 | <u>3,857,816</u> | <u>2,818,254</u> | <u>1,039,562</u> | <u>-</u> | <u>1,039,562</u> | |
| 1630 | | | | | | | | | | |
| 1631 | 358 | Underground Conductors | | | | | | | | |
| 1632 | | T | SG | | - | - | - | - | - | |
| 1633 | | T | SG | | 1,087,552 | 794,490 | 293,062 | - | 293,062 | |
| 1634 | | T | SG | | 7,993,065 | 5,839,181 | 2,153,885 | - | 2,153,885 | |
| 1635 | | | | B8 | <u>9,080,617</u> | <u>6,633,671</u> | <u>2,446,946</u> | <u>-</u> | <u>2,446,946</u> | |
| 1636 | | | | | | | | | | |
| 1637 | 359 | Roads and Trails | | | | | | | | |
| 1638 | | T | SG | | 1,863,032 | 1,361,002 | 502,030 | - | 502,030 | |
| 1639 | | T | SG | | 438,416 | 320,276 | 118,140 | - | 118,140 | |
| 1640 | | T | SG | | 9,842,468 | 7,190,227 | 2,652,242 | - | 2,652,242 | |
| 1641 | | | | B8 | <u>12,143,915</u> | <u>8,871,505</u> | <u>3,272,411</u> | <u>-</u> | <u>3,272,411</u> | |
| 1642 | | | | | | | | | | |
| 1643 | TP | Unclassified Trans Plant - Acct 300 | | | | | | | | |
| 1644 | | T | SG | | 888,294,728 | 648,926,691 | 239,368,037 | - | 239,368,037 | |
| 1645 | | | | B8 | <u>888,294,728</u> | <u>648,926,691</u> | <u>239,368,037</u> | <u>-</u> | <u>239,368,037</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 | <u>7,756,212,686</u> | <u>5,666,152,544</u> | <u>2,090,060,142</u> | <u>60,120,692</u> | <u>2,150,180,834</u> |
| 1652 | Summary of Transmission Plant by Factor | | | | | | | | | |
| 1653 | | DGP | | | - | - | - | - | - | |
| 1654 | | DGU | | | - | - | - | - | - | |
| 1655 | | SG | | | 7,756,212,686 | 5,666,152,544 | 2,090,060,142 | 60,120,692 | 2,150,180,834 | |
| 1656 | Total Transmission Plant by Factor | | | | | <u>7,756,212,686</u> | <u>5,666,152,544</u> | <u>2,090,060,142</u> | <u>60,120,692</u> | <u>2,150,180,834</u> |

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13 Month Average

| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|------|---------|--------------------------------|--------|-----|--------------------|-------------|------------|------------|------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 1739 | 390 | Structures and Improvements | | | | | | | |
| 1740 | | G-SITUS | S | | 138,096,679 | 96,614,463 | 41,482,216 | - | 41,482,216 |
| 1741 | | PT | SG | | 335,238 | 244,902 | 90,336 | - | 90,336 |
| 1742 | | PT | SG | | 1,356,387 | 990,883 | 365,505 | - | 365,505 |
| 1743 | | CUST | CN | | 8,207,715 | 5,654,256 | 2,553,459 | - | 2,553,459 |
| 1744 | | G-SG | SG | | 9,863,616 | 7,205,676 | 2,657,940 | - | 2,657,940 |
| 1745 | | P | SE | | 889,162 | 665,208 | 223,955 | - | 223,955 |
| 1746 | | PTD | SO | | 102,717,290 | 73,964,648 | 28,752,642 | - | 28,752,642 |
| 1747 | | | | B8 | 261,466,087 | 185,340,034 | 76,126,053 | - | 76,126,053 |
| 1748 | | | | | | | | | |
| 1749 | 391 | Office Furniture & Equipment | | | | | | | |
| 1750 | | G-SITUS | S | | 7,298,432 | 4,895,850 | 2,402,582 | - | 2,402,582 |
| 1751 | | PT | SG | | - | - | - | - | - |
| 1752 | | PT | SG | | - | - | - | - | - |
| 1753 | | CUST | CN | | 3,858,021 | 2,657,773 | 1,200,249 | - | 1,200,249 |
| 1754 | | G-SG | SG | | 4,104,622 | 2,998,553 | 1,106,069 | - | 1,106,069 |
| 1755 | | P | SE | | 32,342 | 24,196 | 8,146 | - | 8,146 |
| 1756 | | PTD | SO | | 62,516,898 | 45,017,157 | 17,499,741 | - | 17,499,741 |
| 1757 | | G-SG | SG | | - | - | - | - | - |
| 1758 | | G-SG | SG | | 4,039 | 2,950 | 1,088 | - | 1,088 |
| 1759 | | | | B8 | 77,814,353 | 55,596,478 | 22,217,875 | - | 22,217,875 |
| 1760 | | | | | | | | | |
| 1761 | 392 | Transportation Equipment | | | | | | | |
| 1762 | | G-SITUS | S | | 101,445,130 | 75,697,622 | 25,747,508 | - | 25,747,508 |
| 1763 | | PTD | SO | | 7,528,402 | 5,421,050 | 2,107,352 | - | 2,107,352 |
| 1764 | | G-SG | SG | | 23,145,303 | 16,908,357 | 6,236,945 | - | 6,236,945 |
| 1765 | | CUST | CN | | - | - | - | - | - |
| 1766 | | PT | SG | | 433,681 | 316,818 | 116,864 | - | 116,864 |
| 1767 | | P | SE | | 327,360 | 244,907 | 82,453 | - | 82,453 |
| 1768 | | PT | SG | | 70,616 | 51,587 | 19,029 | - | 19,029 |
| 1769 | | G-SG | SG | | 23,040 | 16,831 | 6,209 | - | 6,209 |
| 1770 | | PT | SG | | 44,655 | 32,622 | 12,033 | - | 12,033 |
| 1771 | | | | B8 | 133,018,187 | 98,689,795 | 34,328,391 | - | 34,328,391 |
| 1772 | | | | | | | | | |
| 1773 | 393 | Stores Equipment | | | | | | | |
| 1774 | | G-SITUS | S | | 9,139,021 | 6,364,645 | 2,774,377 | - | 2,774,377 |
| 1775 | | PT | SG | | - | - | - | - | - |
| 1776 | | PT | SG | | - | - | - | - | - |
| 1777 | | PTD | SO | | 248,585 | 179,001 | 69,584 | - | 69,584 |
| 1778 | | G-SG | SG | | 5,995,156 | 4,379,647 | 1,615,510 | - | 1,615,510 |
| 1779 | | PT | SG | | 53,971 | 39,427 | 14,543 | - | 14,543 |
| 1780 | | | | B8 | 15,436,733 | 10,962,720 | 4,474,014 | - | 4,474,014 |
| 1781 | | | | | | | | | |
| 1782 | 394 | Tools, Shop & Garage Equipment | | | | | | | |
| 1783 | | G-SITUS | S | | 36,579,824 | 25,610,113 | 10,969,711 | - | 10,969,711 |
| 1784 | | PT | SG | | 37,684 | 27,529 | 10,155 | - | 10,155 |
| 1785 | | G-SG | SG | | 21,635,294 | 15,805,250 | 5,830,045 | - | 5,830,045 |
| 1786 | | PTD | SO | | 1,961,209 | 1,412,227 | 548,982 | - | 548,982 |
| 1787 | | P | SE | | 125,691 | 94,033 | 31,658 | - | 31,658 |
| 1788 | | PT | SG | | - | - | - | - | - |
| 1789 | | G-SG | SG | | 117,081 | 85,532 | 31,550 | - | 31,550 |
| 1790 | | G-SG | SG | | 89,913 | 65,684 | 24,229 | - | 24,229 |
| 1791 | | | | B8 | 60,546,697 | 43,100,368 | 17,446,329 | - | 17,446,329 |
| 1792 | | | | | | | | | |
| 1793 | 395 | Laboratory Equipment | | | | | | | |
| 1794 | | G-SITUS | S | | 23,494,046 | 13,917,495 | 9,576,551 | - | 9,576,551 |
| 1795 | | PT | SG | | - | - | - | - | - |
| 1796 | | PT | SG | | - | - | - | - | - |
| 1797 | | PTD | SO | | 4,893,912 | 3,524,007 | 1,369,905 | - | 1,369,905 |
| 1798 | | P | SE | | 1,339,624 | 1,002,211 | 337,413 | - | 337,413 |
| 1799 | | G-SG | SG | | 6,406,282 | 4,679,986 | 1,726,295 | - | 1,726,295 |
| 1800 | | G-SG | SG | | 17,199 | 12,564 | 4,635 | - | 4,635 |
| 1801 | | G-SG | SG | | 14,022 | 10,243 | 3,778 | - | 3,778 |
| 1802 | | | | B8 | 36,165,084 | 23,146,507 | 13,018,577 | - | 13,018,577 |
| 1803 | | | | | | | | | |
| 1804 | 396 | Power Operated Equipment | | | | | | | |
| 1805 | | G-SITUS | S | | 155,560,498 | 110,518,236 | 45,042,262 | - | 45,042,262 |
| 1806 | | PT | SG | | 262,000 | 191,399 | 70,601 | - | 70,601 |
| 1807 | | G-SG | SG | | 45,177,639 | 33,003,658 | 12,173,980 | - | 12,173,980 |
| 1808 | | PTD | SO | | 7,457,786 | 5,370,201 | 2,087,585 | - | 2,087,585 |
| 1809 | | PT | SG | | 921,974 | 673,530 | 248,443 | - | 248,443 |
| 1810 | | P | SE | | 236,686 | 177,072 | 59,614 | - | 59,614 |
| 1811 | | P | SG | | - | - | - | - | - |
| 1812 | | G-SG | SG | | 105,234 | 76,877 | 28,357 | - | 28,357 |
| 1813 | | | | B8 | 209,721,816 | 150,010,973 | 59,710,843 | - | 59,710,843 |

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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 | | 200,546,112 | 122,138,078 | 78,408,034 | 1,580,215 | 79,988,249 |
| 1816 | | COM_EQ | SG | | 278,563 | 203,499 | 75,064 | - | 75,064 |
| 1817 | | COM_EQ | SG | | 139,259 | 101,733 | 37,526 | - | 37,526 |
| 1818 | | COM_EQ | SO | | 94,133,758 | 67,783,819 | 26,349,938 | 4,897,133 | 31,247,071 |
| 1819 | | COM_EQ | CN | | 3,817,759 | 2,630,036 | 1,187,723 | - | 1,187,723 |
| 1820 | | COM_EQ | SG | | 182,836,560 | 133,567,745 | 49,268,815 | 780,293 | 50,049,108 |
| 1821 | | COM_EQ | SE | | 361,776 | 270,655 | 91,121 | - | 91,121 |
| 1822 | | COM_EQ | SG | | 98,909 | 72,256 | 26,653 | - | 26,653 |
| 1823 | | COM_EQ | SG | | 16,633 | 12,151 | 4,482 | - | 4,482 |
| 1824 | | | | B8 | 482,229,328 | 326,779,972 | 155,449,356 | 7,257,641 | 162,706,997 |
| 1825 | | | | | | | | | |
| 1826 | 398 | Misc. Equipment | | | | | | | |
| 1827 | | G-SITUS | S | | 3,168,441 | 1,944,521 | 1,223,919 | - | 1,223,919 |
| 1828 | | PT | SG | | - | - | - | - | - |
| 1829 | | PT | SG | | - | - | - | - | - |
| 1830 | | CUST | CN | | 80,728 | 55,613 | 25,115 | - | 25,115 |
| 1831 | | PTD | SO | | 2,222,354 | 1,600,273 | 622,082 | - | 622,082 |
| 1832 | | P | SE | | 3,966 | 2,967 | 999 | - | 999 |
| 1833 | | G-SG | SG | | 2,856,248 | 2,086,577 | 769,671 | - | 769,671 |
| 1834 | | G-SG | SG | | - | - | - | - | - |
| 1835 | | | | B8 | 8,331,737 | 5,689,952 | 2,641,786 | - | 2,641,786 |
| 1836 | | | | | | | | | |
| 1837 | 399 | Coal Mine | | | | | | | |
| 1838 | | P | SE | | 1,822,901 | 1,363,764 | 459,137 | 14,722,483 | 15,181,619 |
| 1839 | MP | P | SE | | - | - | - | - | - |
| 1840 | | | | B8 | 1,822,901 | 1,363,764 | 459,137 | 14,722,483 | 15,181,619 |
| 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 | | 4,121,534 | 2,508,870 | 1,612,664 | - | 1,612,664 |
| 1851 | | P | SG | | 9,880,847 | 7,218,263 | 2,662,584 | - | 2,662,584 |
| 1852 | | PTD | SO | | 94,687 | 68,182 | 26,505 | - | 26,505 |
| 1853 | | | | B9 | 14,097,068 | 9,795,316 | 4,301,752 | - | 4,301,752 |
| 1854 | | | | | | | | | |
| 1855 | | Remove Capital Leases | | | (14,097,068) | (9,795,316) | (4,301,752) | - | (4,301,752) |
| 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 | | 57,768,621 | 41,598,018 | 16,170,603 | - | 16,170,603 |
| 1868 | | CUST | CN | | - | - | - | - | - |
| 1869 | | G-SG | SG | | - | - | - | - | - |
| 1870 | | G-SG | SG | | (390,637) | (285,372) | (105,265) | - | (105,265) |
| 1871 | | PT | SG | | - | - | - | - | - |
| 1872 | | PT | SG | | - | - | - | - | - |
| 1873 | | | | B8 | 57,377,984 | 41,312,646 | 16,065,338 | - | 16,065,338 |
| 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 | 1,367,727,351 | 957,190,923 | 410,536,428 | 21,980,124 | 432,516,552 |
| 1884 | | | | | | | | | |
| 1885 | | Summary of General Plant by Factor | | | | | | | |
| 1886 | | S | | | 694,504,476 | 469,148,074 | 225,356,402 | 1,580,215 | 226,936,618 |
| 1887 | | DGP | | | - | - | - | - | - |
| 1888 | | DGU | | | - | - | - | - | - |
| 1889 | | SG | | | 315,932,587 | 230,798,497 | 85,134,090 | 780,293 | 85,914,383 |
| 1890 | | SO | | | 349,155,119 | 251,419,556 | 97,735,563 | 4,897,133 | 102,632,696 |
| 1891 | | SE | | | 5,139,507 | 3,845,012 | 1,294,495 | 14,722,483 | 16,016,978 |
| 1892 | | CN | | | 17,092,729 | 11,775,100 | 5,317,629 | - | 5,317,629 |
| 1893 | | DEU | | | - | - | - | - | - |
| 1894 | | SSGCT | | | - | - | - | - | - |
| 1895 | | SSGCH | | | - | - | - | - | - |
| 1896 | | Less Capital Leases | | | (14,097,068) | (9,795,316) | (4,301,752) | - | (4,301,752) |
| 1897 | | Total General Plant by Factor | | | 1,367,727,351 | 957,190,923 | 410,536,428 | 21,980,124 | 432,516,552 |

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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 | | (31,081,215) | (31,081,215) | - | - | - |
| 1905 | | I-SG | SG | | 12,847,224 | 9,385,293 | 3,461,931 | - | 3,461,931 |
| 1906 | | I-SG | SG | | 177,566,774 | 129,718,004 | 47,848,770 | - | 47,848,770 |
| 1907 | | I-SG | SG | | 9,535,611 | 6,966,058 | 2,569,553 | - | 2,569,553 |
| 1908 | | P | SG | | - | - | - | - | - |
| 1909 | | P | SG | | 506,073 | 369,702 | 136,371 | - | 136,371 |
| 1910 | | | | B8 | 169,374,466 | 115,357,842 | 54,016,625 | - | 54,016,625 |
| 1911 | | | | | | | | | |
| 1912 | 303 | Miscellaneous Intangible Plant | | | | | | | |
| 1913 | | I-SITUS | S | | 22,081,962 | 17,465,960 | 4,616,002 | - | 4,616,002 |
| 1914 | | I-SG | SG | | 196,731,006 | 143,718,067 | 53,012,940 | 107,439 | 53,120,379 |
| 1915 | | PTD | SO | | 432,412,154 | 311,371,266 | 121,040,887 | 7,270,054 | 128,310,941 |
| 1916 | | P | SE | | 9,106 | 6,812 | 2,293 | - | 2,293 |
| 1917 | | CUST | CN | | 213,185,666 | 146,862,592 | 66,323,074 | 4,618,296 | 70,941,370 |
| 1918 | | P | SG | | - | - | - | - | - |
| 1919 | | P | SG | | - | - | - | - | - |
| 1920 | | | | B8 | 864,419,894 | 619,424,697 | 244,995,197 | 11,995,789 | 256,990,986 |
| 1921 | 303 | Less Non-Utility Plant | | | | | | | |
| 1922 | | I-SITUS | S | | - | - | - | - | - |
| 1923 | | | | | 864,419,894 | 619,424,697 | 244,995,197 | 11,995,789 | 256,990,986 |
| 1924 | IP | Unclassified Intangible Plant - Acct 300 | | | | | | | |
| 1925 | | I-SITUS | S | | - | - | - | - | - |
| 1926 | | I-SG | SG | | - | - | - | - | - |
| 1927 | | P | SG | | - | - | - | - | - |
| 1928 | | PTD | SO | | - | - | - | - | - |
| 1929 | | | | | - | - | - | - | - |
| 1930 | | | | | | | | | |
| 1931 | | Total Intangible Plant | | B8 | 1,033,794,360 | 734,782,539 | 299,011,821 | 11,995,789 | 311,007,610 |
| 1932 | | | | | | | | | |
| 1933 | | Summary of Intangible Plant by Factor | | | | | | | |
| 1934 | | S | | | (8,999,253) | (13,615,255) | 4,616,002 | - | 4,616,002 |
| 1935 | | DGP | | | - | - | - | - | - |
| 1936 | | DGU | | | - | - | - | - | - |
| 1937 | | SG | | | 397,186,688 | 290,157,123 | 107,029,564 | 107,439 | 107,137,004 |
| 1938 | | SO | | | 432,412,154 | 311,371,266 | 121,040,887 | 7,270,054 | 128,310,941 |
| 1939 | | CN | | | 213,185,666 | 146,862,592 | 66,323,074 | 4,618,296 | 70,941,370 |
| 1940 | | SSGCT | | | - | - | - | - | - |
| 1941 | | SSGCH | | | - | - | - | - | - |
| 1942 | | SE | | | 9,106 | 6,812 | 2,293 | - | 2,293 |
| 1943 | | Total Intangible Plant by Factor | | | 1,033,794,360 | 734,782,539 | 299,011,821 | 11,995,789 | 311,007,610 |
| 1944 | | Summary of Unclassified Plant (Account 106) | | | | | | | |
| 1945 | | DP | | | 156,747,455 | 116,730,932 | 40,016,523 | - | 40,016,523 |
| 1946 | | DS0 | | | - | - | - | - | - |
| 1947 | | GP | | | 57,377,984 | 41,312,646 | 16,065,338 | - | 16,065,338 |
| 1948 | | HP | | | - | - | - | - | - |
| 1949 | | NP | | | - | - | - | - | - |
| 1950 | | OP | | | (553,173) | (404,110) | (149,063) | - | (149,063) |
| 1951 | | TP | | | 888,294,728 | 648,926,691 | 239,368,037 | - | 239,368,037 |
| 1952 | | TS0 | | | - | - | - | - | - |
| 1953 | | IP | | | - | - | - | - | - |
| 1954 | | MP | | | - | - | - | - | - |
| 1955 | | SP | | | 24,340,332 | 17,781,363 | 6,558,969 | - | 6,558,969 |
| 1956 | | Total Unclassified Plant by Factor | | | 1,126,207,326 | 824,347,522 | 301,859,804 | - | 301,859,804 |
| 1957 | | | | | | | | | |
| 1958 | | Total Electric Plant In Service | | B8 | 31,200,610,584 | 22,466,930,098 | 8,733,680,486 | 159,552,217 | 8,893,232,703 |
| 1959 | | Summary of Electric Plant by Factor | | | | | | | |
| 1960 | | S | | | 8,489,808,868 | 5,893,151,435 | 2,596,657,433 | 46,722,936 | 2,643,380,369 |
| 1961 | | SE | | | 5,148,613 | 3,851,824 | 1,296,789 | 14,722,483 | 16,019,271 |
| 1962 | | DGU | | | - | - | - | - | - |
| 1963 | | DGP | | | - | - | - | - | - |
| 1964 | | SG | | | 21,707,904,503 | 15,858,293,641 | 5,849,610,862 | 81,321,316 | 5,930,932,178 |
| 1965 | | SO | | | 781,567,273 | 562,790,822 | 218,776,450 | 12,167,186 | 230,943,637 |
| 1966 | | CN | | | 230,278,395 | 158,637,692 | 71,640,704 | 4,618,296 | 76,258,999 |
| 1967 | | DEU | | | - | - | - | - | - |
| 1968 | | SSGCH | | | - | - | - | - | - |
| 1969 | | SSGCT | | | - | - | - | - | - |
| 1970 | | Less Capital Leases | | | (14,097,068) | (9,795,316) | (4,301,752) | - | (4,301,752) |
| 1971 | | | | | 31,200,610,584 | 22,466,930,098 | 8,733,680,486 | 159,552,217 | 8,893,232,703 |

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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 | | 13,296,954 | 6,402,915 | 6,894,038 | (6,894,038) | - |
| 1974 | | P | SG | | - | - | - | - | - |
| 1975 | | T | SG | | 1,667,457 | 1,218,129 | 449,328 | (2,668,917) | (2,219,589) |
| 1976 | | P | SG | | 8,236,894 | 6,017,305 | 2,219,589 | - | 2,219,589 |
| 1977 | | P | SE | | - | - | - | - | - |
| 1978 | | G | SG | | - | - | - | - | - |
| 1979 | | | | | | | | | |
| 1980 | | | | | | | | | |
| 1981 | | Total Plant Held For Future Use | | B10 | 23,201,304 | 13,638,349 | 9,562,956 | (9,562,956) | (0) |
| 1982 | | | | | | | | | |
| 1983 | 114 | Electric Plant Acquisition Adjustments | | | | | | | |
| 1984 | | P | S | | 11,763,784 | 11,763,784 | - | - | - |
| 1985 | | P | SG | | 144,704,699 | 105,711,245 | 38,993,454 | (23,412,516) | 15,580,938 |
| 1986 | | P | SG | | - | - | - | - | - |
| 1987 | | Total Electric Plant Acquisition Adjustment | | B15 | 156,468,483 | 117,475,029 | 38,993,454 | (23,412,516) | 15,580,938 |
| 1988 | | | | | | | | | |
| 1989 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | | | |
| 1990 | | P | S | | (3,618,917) | (3,618,917) | - | - | - |
| 1991 | | P | SG | | (137,980,477) | (100,798,994) | (37,181,484) | 22,424,062 | (14,757,422) |
| 1992 | | P | SG | | - | - | - | - | - |
| 1993 | | | | B15 | (141,599,394) | (104,417,910) | (37,181,484) | 22,424,062 | (14,757,422) |
| 1994 | | | | | | | | | |
| 1995 | 128 | Pensions | | | | | | | |
| 1996 | | P | SO | | 38,700,691 | 27,867,586 | 10,833,104 | (10,833,104) | - |
| 1997 | | Total Pensions | | B15 | 38,700,691 | 27,867,586 | 10,833,104 | (10,833,104) | - |
| 1998 | | | | | | | | | |
| 1999 | 124 | Weatherization | | | | | | | |
| 2000 | | DMSC | S | | 633,642 | 633,642 | - | - | - |
| 2001 | | DMSC | SO | | - | - | - | - | - |
| 2002 | | | | B16 | 633,642 | 633,642 | - | - | - |
| 2003 | | | | | | | | | |
| 2004 | 182W | Weatherization | | | | | | | |
| 2005 | | DMSC | S | | 195,808,043 | 195,808,043 | - | - | - |
| 2006 | | DMSC | SG | | - | - | - | - | - |
| 2007 | | DMSC | SGCT | | - | - | - | - | - |
| 2008 | | DMSC | SO | | - | - | - | - | - |
| 2009 | | | | B16 | 195,808,043 | 195,808,043 | - | - | - |
| 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 | 196,441,685 | 196,441,685 | - | - | - |
| 2020 | | | | | | | | | |
| 2021 | 151 | Fuel Stock | | | | | | | |
| 2022 | | P | DEU | | - | - | - | - | - |
| 2023 | | P | SE | | 206,711,455 | 154,646,741 | 52,064,714 | (7,021,577) | 45,043,137 |
| 2024 | | P | SE | | - | - | - | - | - |
| 2025 | | P | SE | | 17,774 | 13,297 | 4,477 | - | 4,477 |
| 2026 | | Total Fuel Stock | | B13 | 206,729,229 | 154,660,038 | 52,069,191 | (7,021,577) | 45,047,613 |
| 2027 | | | | | | | | | |
| 2028 | 152 | Fuel Stock - Undistributed | | | | | | | |
| 2029 | | P | SE | | - | - | - | - | - |
| 2030 | | | | | | | | | |
| 2031 | | | | | | | | | |
| 2032 | 25316 | DG&T Working Capital Deposit | | | | | | | |
| 2033 | | P | SE | | (2,735,769) | (2,046,707) | (689,062) | (145,969) | (835,031) |
| 2034 | | | | B13 | (2,735,769) | (2,046,707) | (689,062) | (145,969) | (835,031) |
| 2035 | | | | | | | | | |
| 2036 | 25317 | DG&T Working Capital Deposit | | | | | | | |
| 2037 | | P | SE | | (2,673,677) | (2,000,254) | (673,423) | (13,734) | (687,157) |
| 2038 | | | | B13 | (2,673,677) | (2,000,254) | (673,423) | (13,734) | (687,157) |
| 2039 | | | | | | | | | |
| 2040 | 25319 | Provo Working Capital Deposit | | | | | | | |
| 2041 | | P | SE | | - | - | - | - | - |
| 2042 | | | | | - | - | - | - | - |
| 2043 | | | | | | | | | |
| 2044 | | Total Fuel Stock | | B13 | 201,319,783 | 150,613,077 | 50,706,706 | (7,181,280) | 43,525,426 |

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| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | UNADJUSTED RESULTS | | | OREGON | |
|-----------|---------|-------------------------------|--------|-----|--------------------|-------------|--------------|---------------|-------------|
| | | | | | TOTAL | OTHER | OREGON | ADJUSTMENT | ADJ TOTAL |
| 2045 | 154 | Materials and Supplies | | | | | | | |
| 2046 | | MSS | S | | 142,118,410 | 92,254,549 | 49,863,861 | - | 49,863,861 |
| 2047 | | MSS | SG | | (804,819) | (587,945) | (216,874) | - | (216,874) |
| 2048 | | MSS | SE | | - | - | - | - | - |
| 2049 | | MSS | SO | | (1,152,420) | (829,834) | (322,586) | - | (322,586) |
| 2050 | | MSS | SG | | 120,812,205 | 88,257,041 | 32,555,164 | - | 32,555,164 |
| 2051 | | MSS | SG | | 7,954 | 5,811 | 2,143 | - | 2,143 |
| 2052 | | MSS | SNPD | | (1,312,242) | (955,509) | (356,734) | - | (356,734) |
| 2053 | | MSS | SG | | - | - | - | - | - |
| 2054 | | MSS | SG | | - | - | - | - | - |
| 2055 | | MSS | SG | | - | - | - | - | - |
| 2056 | | MSS | SG | | - | - | - | - | - |
| 2057 | | MSS | SG | | 8,392,075 | 6,130,670 | 2,261,405 | - | 2,261,405 |
| 2058 | | MSS | SG | | - | - | - | - | - |
| 2059 | | Total Materials and Supplies | | B13 | 268,061,163 | 184,274,783 | 83,786,381 | - | 83,786,381 |
| 2060 | | | | | | | | | |
| 2061 | 163 | Stores Expense Undistributed | | | | | | | |
| 2062 | | MSS | SO | | - | - | - | - | - |
| 2063 | | | | | | | | | |
| 2064 | | | | B13 | - | - | - | - | - |
| 2065 | | | | | | | | | |
| 2066 | 25318 | Provo Working Capital Deposit | | | | | | | |
| 2067 | | MSS | SG | | (273,000) | (199,435) | (73,565) | - | (73,565) |
| 2068 | | | | | | | | | |
| 2069 | | | | B13 | (273,000) | (199,435) | (73,565) | - | (73,565) |
| 2070 | | | | | | | | | |
| 2071 | | Total Materials & Supplies | | B13 | 267,788,163 | 184,075,348 | 83,712,816 | - | 83,712,816 |
| 2072 | | | | | | | | | |
| 2073 | 165 | Prepayments | | | | | | | |
| 2074 | | DMSC | S | | 32,237,429 | 29,426,694 | 2,810,735 | - | 2,810,735 |
| 2075 | | GP | GPS | | 8,639,970 | 6,221,468 | 2,418,502 | - | 2,418,502 |
| 2076 | | PT | SG | | 4,669,617 | 3,411,299 | 1,258,318 | - | 1,258,318 |
| 2077 | | P | SE | | 45,600 | 34,115 | 11,485 | - | 11,485 |
| 2078 | | PTD | SO | | 28,803,532 | 20,740,842 | 8,062,690 | - | 8,062,690 |
| 2079 | | Total Prepayments | | B15 | 74,396,148 | 59,834,418 | 14,561,730 | - | 14,561,730 |
| 2080 | | | | | | | | | |
| 2081 | 182M | Misc Regulatory Assets | | | | | | | |
| 2082 | | DDS2 | S | | 198,296,406 | 210,125,465 | (11,829,059) | 12,476,981 | 647,922 |
| 2083 | | DEFSG | SG | | 6,643,767 | 4,853,476 | 1,790,290 | (929,310) | 860,980 |
| 2084 | | P | SGCT | | - | - | - | - | - |
| 2085 | | DEFSG | SG-P | | - | - | - | - | - |
| 2086 | | P | SE | | 192,859,599 | 144,283,772 | 48,575,827 | (18,511,838) | 30,063,989 |
| 2087 | | P | SG | | - | - | - | - | - |
| 2088 | | DDSO2 | SO | | 423,529,021 | 304,974,702 | 118,554,319 | (105,018,923) | 13,535,396 |
| 2089 | | | | B11 | 821,328,793 | 664,237,415 | 157,091,377 | (111,983,090) | 45,108,288 |
| 2090 | | | | | | | | | |
| 2091 | 186M | Misc Deferred Debits | | | | | | | |
| 2092 | | LABOR | S | | 1,888,452 | 1,888,452 | - | - | - |
| 2093 | | P | SG | | - | - | - | - | - |
| 2094 | | P | SG | | - | - | - | - | - |
| 2095 | | DEFSG | SG | | 107,708,572 | 78,684,433 | 29,024,139 | (2,981,569) | 26,042,570 |
| 2096 | | LABOR | SO | | 225,960 | 162,710 | 63,251 | - | 63,251 |
| 2097 | | P | SE | | 809,340 | 605,490 | 203,850 | - | 203,850 |
| 2098 | | P | SG | | - | - | - | - | - |
| 2099 | | GP | EXCTAX | | - | - | - | - | - |
| 2100 | | Total Misc. Deferred Debits | | B11 | 110,632,324 | 81,341,084 | 29,291,239 | (2,981,569) | 26,309,670 |
| 2101 | | | | | | | | | |
| 2102 | | Working Capital | | | | | | | |
| 2103 | CWC | Cash Working Capital | | | | | | | |
| 2104 | | CWC | S | | 27,407,072 | 19,632,387 | 7,774,685 | 525,715 | 8,300,401 |
| 2105 | | CWC | SO | | - | - | - | - | - |
| 2106 | | CWC | SE | | - | - | - | - | - |
| 2107 | | | | B14 | 27,407,072 | 19,632,387 | 7,774,685 | 525,715 | 8,300,401 |
| 2108 | | | | | | | | | |
| 2109 | OWC | Other Work. Cap. | | | | | | | |
| 2110 | 131 | Cash | GP | SNP | - | - | - | - | - |
| 2111 | 135 | Working Funds | GP | SG | - | - | - | - | - |
| 2112 | 141 | Notes Receivable | GP | SO | - | - | - | - | - |
| 2113 | 143 | Other A/R | GP | SO | 43,842,159 | 31,569,854 | 12,272,305 | - | 12,272,305 |
| 2114 | 232 | A/P | PTD | S | (18,964) | (18,964) | - | - | - |
| 2115 | 232 | A/P | PTD | SO | (6,127,332) | (4,412,168) | (1,715,164) | - | (1,715,164) |
| 2116 | 232 | A/P | P | SE | (3,680,141) | (2,753,219) | (926,923) | - | (926,923) |
| 2117 | 232 | A/P | T | SG | (2,993,194) | (2,186,621) | (806,574) | - | (806,574) |
| 2118 | 2533 | Other Msc. Df. Crd. | P | S | - | - | - | - | - |
| 2119 | 2533 | Other Msc. Df. Crd. | P | SE | (7,778,995) | (5,819,688) | (1,959,307) | (406,578) | (2,365,885) |
| 2120 | 230 | Asset Retir. Oblig. | P | SE | - | - | - | - | - |
| 2121 | 230 | Asset Retir. Oblig. | P | S | (2,584,135) | (2,584,135) | - | - | - |
| 2122 | 254105 | ARO Reg Liability | P | SG | - | - | - | - | - |
| 2123 | 254105 | ARO Reg Liability | P | SE | - | - | - | - | - |
| 2124 | 2533 | Cholla Reclamation | P | SE | - | - | - | - | - |
| 2125 | | | | B14 | 20,659,398 | 13,795,060 | 6,864,338 | (406,578) | 6,457,760 |
| 2126 | | | | | | | | | |
| 2127 | | Total Working Capital | | B14 | 48,066,470 | 33,427,447 | 14,639,024 | 119,137 | 14,758,161 |

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| 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 | | (148,106,149) | (108,196,109) | (39,910,040) | 39,910,040 | (0) | |
| 2213 | | T | SNPT | | - | - | - | - | - | |
| 2214 | | | | B19 | (148,106,149) | (108,196,109) | (39,910,040) | 39,910,040 | (0) | |
| 2215 | | | | | | | | | | |
| 2216 | 282 | Accumulated Deferred Income Taxes | | | | | | | | |
| 2217 | | GP | S | | 7,274,319 | 7,274,319 | - | (711,548,671) | (711,548,671) | |
| 2218 | | ACCMDIT | DITBAL | | (2,754,686,094) | (2,074,300,942) | (680,385,151) | 680,290,594 | (94,558) | |
| 2219 | | PT | SNPD | | - | - | - | (487,733) | (487,733) | |
| 2220 | | PT | CN | | - | - | - | 40,365 | 40,365 | |
| 2221 | | P | SG-U | | - | - | - | - | - | |
| 2222 | | P | SG-P | | - | - | - | - | - | |
| 2223 | | PT | CIAC | | - | - | - | 4,512 | 4,512 | |
| 2224 | | LABOR | SO | | 42,717 | 30,759 | 11,957 | 1,970,488 | 1,982,445 | |
| 2225 | | CUST | SNP | | (730,162) | (532,307) | (197,855) | - | (197,855) | |
| 2226 | | P | SE | | (2,429,190) | (1,817,346) | (611,844) | - | (611,844) | |
| 2227 | | P | SG | | (0) | (0) | (0) | 407,540 | 407,540 | |
| 2228 | | | | B19 | (2,750,528,409) | (2,069,345,516) | (681,182,893) | (29,322,905) | (710,505,798) | |
| 2229 | | | | | | | | | | |
| 2230 | 283 | Accumulated Deferred Income Taxes | | | | | | | | |
| 2231 | | GP | S | | (109,406,424) | (106,061,427) | (3,344,997) | (2,336,650) | (5,681,646) | |
| 2232 | | P | SG | | (1,876,350) | (1,370,732) | (505,619) | 119,656 | (385,963) | |
| 2233 | | P | SE | | (38,814,849) | (29,038,496) | (9,776,352) | 9,776,352 | (0) | |
| 2234 | | LABOR | SO | | (128,782,170) | (92,733,442) | (36,048,728) | 28,696,192 | (7,352,536) | |
| 2235 | | GP | GPS | | (8,553,861) | (6,159,463) | (2,394,398) | - | (2,394,398) | |
| 2236 | | PTD | SNP | | (762,146) | (555,624) | (206,522) | - | (206,522) | |
| 2237 | | P | TROJD | | - | - | - | - | - | |
| 2238 | | P | SG | | - | - | - | - | - | |
| 2239 | | P | SGCT | | - | - | - | - | - | |
| 2240 | | P | SG | | - | - | - | - | - | |
| 2241 | | | | B19 | (288,195,800) | (235,919,184) | (52,276,616) | 36,255,550 | (16,021,066) | |
| 2242 | | | | | | | | | | |
| 2243 | | Total Accum Deferred Income Tax | | | B19 | (2,573,348,771) | (1,941,984,236) | (631,364,534) | 23,140,915 | (608,223,619) |
| 2244 | 255 | Accumulated Investment Tax Credit | | | | | | | | |
| 2245 | | PTD | S | | (2,155,657) | (2,155,657) | - | - | - | |
| 2246 | | PTD | ITC84 | | - | - | - | - | - | |
| 2247 | | PTD | ITC85 | | - | - | - | - | - | |
| 2248 | | PTD | ITC86 | | - | - | - | - | - | |
| 2249 | | PTD | ITC88 | | - | - | - | - | - | |
| 2250 | | PTD | ITC89 | | - | - | - | - | - | |
| 2251 | | PTD | ITC90 | | - | - | - | - | - | |
| 2252 | | PTD | SG | | (193,136) | (141,092) | (52,044) | - | (52,044) | |
| 2253 | | Total Accumulated ITC | | | B19 | (2,348,794) | (2,296,750) | (52,044) | - | (52,044) |
| 2254 | | | | | | | | | | |
| 2255 | | Total Rate Base Deductions | | | | (4,904,643,809) | (3,756,614,204) | (1,148,029,605) | 96,433,556 | (1,051,596,050) |
| 2256 | | | | | | | | | | |
| 2257 | | | | | | | | | | |
| 2258 | | | | | | | | | | |
| 2259 | 108SP | Steam Prod Plant Accumulated Depr | | | | | | | | |
| 2260 | | P | S | | (9,861,660) | (9,861,660) | - | - | - | |
| 2261 | | P | SG | | (767,777,589) | (560,885,205) | (206,892,385) | - | (206,892,385) | |
| 2262 | | P | SG | | (732,373,608) | (535,021,505) | (197,352,103) | - | (197,352,103) | |
| 2263 | | P | SG | | (1,874,814,627) | (1,369,609,898) | (505,204,729) | (243,747,946) | (748,952,674) | |
| 2264 | | P | SG | | - | - | - | - | - | |
| 2265 | | P | SG | | 2,000,583 | 1,461,487 | 539,095 | - | 539,095 | |
| 2266 | | | | B17 | (3,382,826,902) | (2,473,916,781) | (908,910,121) | (243,747,946) | (1,152,658,067) | |
| 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 | | 2,104,465 | 2,104,465 | - | - | - | |
| 2277 | | P | SG | | (170,910,530) | (124,855,413) | (46,055,118) | - | (46,055,118) | |
| 2278 | | P | SG | | (31,530,430) | (23,033,951) | (8,496,478) | - | (8,496,478) | |
| 2279 | | P | SG | | (232,771,131) | (170,046,489) | (62,724,642) | 369,924 | (62,354,718) | |
| 2280 | | P | SG | | (62,462,887) | (45,631,065) | (16,831,822) | (75,902) | (16,907,724) | |
| 2281 | | | | B17 | (495,570,513) | (361,462,453) | (134,108,060) | 294,022 | (133,814,038) | |
| 2282 | | | | | | | | | | |
| 2283 | 108OP | Other Production Plant - Accum Depr | | | | | | | | |
| 2284 | | P | S | | (5,679) | (5,661) | (18) | (183,938,102) | (183,938,120) | |
| 2285 | | P | SG | | - | - | - | - | - | |
| 2286 | | P | SG | | 390,559,396 | 285,315,682 | 105,243,714 | (8,637,458) | 96,606,256 | |
| 2287 | | P | SG | | (480,641,115) | (351,123,156) | (129,517,959) | 331,894 | (129,186,065) | |
| 2288 | | P | SG | | (43,835,182) | (32,022,952) | (11,812,230) | - | (11,812,230) | |
| 2289 | | | | B17 | (133,922,580) | (97,836,087) | (36,086,493) | (192,243,665) | (228,330,158) | |

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| 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 | | (11,911,319) | (7,182,741) | (4,728,578) | - | (4,728,578) |
| 2455 | | CUST | CN | | - | - | - | - | - |
| 2456 | | I-SG | SG | | - | - | - | - | - |
| 2457 | | PTD | SO | | (2,445,087) | (1,760,658) | (684,429) | - | (684,429) |
| 2458 | | P | SE | | - | - | - | - | - |
| 2459 | | | | B18 | <u>(14,356,406)</u> | <u>(8,943,399)</u> | <u>(5,413,007)</u> | - | <u>(5,413,007)</u> |
| 2460 | | | | | | | | | |
| 2461 | | | | | | | | | |
| 2462 | 111HP | Accum Prov for Amort-Hydro | | | | | | | |
| 2463 | | P | SG | | - | - | - | - | - |
| 2464 | | P | SG | | - | - | - | - | - |
| 2465 | | P | SG | | (3,139,235) | (2,293,308) | (845,927) | - | (845,927) |
| 2466 | | P | SG | | - | - | - | - | - |
| 2467 | | | | B18 | <u>(3,139,235)</u> | <u>(2,293,308)</u> | <u>(845,927)</u> | - | <u>(845,927)</u> |
| 2468 | | | | | | | | | |
| 2469 | | | | | | | | | |
| 2470 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | | |
| 2471 | | I-SITUS | S | | 30,483,640 | 30,612,817 | (129,177) | - | (129,177) |
| 2472 | | P | SG | | - | - | - | - | - |
| 2473 | | P | SG | | (425,534) | (310,866) | (114,668) | - | (114,668) |
| 2474 | | P | SE | | (1,897) | (1,420) | (478) | - | (478) |
| 2475 | | I-SG | SG | | (104,866,659) | (76,608,328) | (28,258,331) | (3,636) | (28,261,967) |
| 2476 | | I-SG | SG | | (114,544,697) | (83,678,433) | (30,866,264) | - | (30,866,264) |
| 2477 | | I-SG | SG | | (5,757,432) | (4,205,982) | (1,551,450) | - | (1,551,450) |
| 2478 | | CUST | CN | | (161,820,962) | (111,477,691) | (50,343,271) | (328,349) | (50,671,619) |
| 2479 | | P | SG | | - | - | - | - | - |
| 2480 | | P | SG | | (3,433) | (2,508) | (925) | - | (925) |
| 2481 | | PTD | SO | | (316,822,554) | (228,137,528) | (88,685,026) | (286,438) | (88,971,464) |
| 2482 | | | | B18 | <u>(673,759,529)</u> | <u>(473,809,940)</u> | <u>(199,949,590)</u> | <u>(618,422)</u> | <u>(200,568,012)</u> |
| 2483 | 111IP | Less Non-Utility Plant | | | | | | | |
| 2484 | | NUTIL | OTH | | - | - | - | - | - |
| 2485 | | | | | <u>(673,759,529)</u> | <u>(473,809,940)</u> | <u>(199,949,590)</u> | <u>(618,422)</u> | <u>(200,568,012)</u> |
| 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 | | | 18,568,459 | 23,430,075 | (4,861,616) | - | (4,861,616) |
| 2503 | | DGP | | | - | - | - | - | - |
| 2504 | | DGU | | | - | - | - | - | - |
| 2505 | | SE | | | (1,897) | (1,420) | (478) | - | (478) |
| 2506 | | SO | | | (319,267,641) | (229,898,186) | (89,369,455) | (286,438) | (89,655,893) |
| 2507 | | CN | | | (161,820,962) | (111,477,691) | (50,343,271) | (328,349) | (50,671,619) |
| 2508 | | SSGCT | | | - | - | - | - | - |
| 2509 | | SSGCH | | | - | - | - | - | - |
| 2510 | | SG | | | (228,736,991) | (167,099,426) | (61,637,566) | (3,636) | (61,641,201) |
| 2511 | | Less Capital Lease | | | | | | | |
| 2511 | | | | | <u>(691,259,032)</u> | <u>(485,046,647)</u> | <u>(206,212,385)</u> | <u>(618,422)</u> | <u>(206,830,808)</u> |

Tab 3

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 0 | |
|-------------------------------|------------------|---------------|-----------------|--------------|-------------|--------------------|-------------|--------|
| | Temperature | Revenue | Effective Price | | Wheeling | Ancillary Services | | |
| | Normalization | Normalization | Change | REC Revenues | Revenues | Revenue | | |
| | Total Normalized | | | | | | 0 | |
| 1 Operating Revenues: | | | | | | | | |
| 2 General Business Revenues | (25,943,444) | (5,847,440) | (8,875,128) | (11,220,876) | - | - | - | |
| 3 Interdepartmental | - | - | - | - | - | - | - | |
| 4 Special Sales | - | - | - | - | - | - | - | |
| 5 Other Operating Revenues | (2,728,580) | - | - | - | (1,704,790) | 1,854,433 | (2,878,222) | |
| 6 Total Operating Revenues | (28,672,023) | (5,847,440) | (8,875,128) | (11,220,876) | (1,704,790) | 1,854,433 | (2,878,222) | |
| 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 | (5,747,766) | (1,172,213) | (1,779,161) | (2,249,404) | (341,753) | 371,751 | (576,986) | |
| 24 State | (1,301,710) | (265,474) | (402,931) | (509,428) | (77,397) | 84,191 | (130,671) | |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - | |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | |
| 28 Total Operating Expenses: | (7,049,476) | (1,437,687) | (2,182,092) | (2,758,832) | (419,150) | 455,942 | (707,657) | |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | (21,622,548) | (4,409,753) | (6,693,036) | (8,462,044) | (1,285,640) | 1,398,491 | (2,170,565) | |
| 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 | -0.847% | -0.173% | -0.262% | -0.332% | -0.050% | 0.055% | -0.085% | 0.000% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 66 Operating Revenue | (28,672,023) | (5,847,440) | (8,875,128) | (11,220,876) | (1,704,790) | 1,854,433 | (2,878,222) | |
| 67 Other Deductions | - | - | - | - | - | - | - | |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | |
| 69 Interest | - | - | - | - | - | - | - | |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | |
| 72 Income Before Tax | (28,672,023) | (5,847,440) | (8,875,128) | (11,220,876) | (1,704,790) | 1,854,433 | (2,878,222) | |
| 73 | | | | | | | | |
| 74 State Income Taxes | (1,301,710) | (265,474) | (402,931) | (509,428) | (77,397) | 84,191 | (130,671) | |
| 75 | | | | | | | | |
| 76 Taxable Income | (27,370,313) | (5,581,966) | (8,472,197) | (10,711,448) | (1,627,393) | 1,770,241 | (2,747,551) | |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | (5,747,766) | (1,172,213) | (1,779,161) | (2,249,404) | (341,753) | 371,751 | (576,986) | |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 0 |
|-------------------------------|------------------|---------------------------|-----------------------|------------------------|--------------|-------------------|----------------------------|
| | Total Normalized | Temperature Normalization | Revenue Normalization | Effective Price Change | REC Revenues | Wheeling Revenues | Ancillary Services Revenue |
| | | | | | | | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | (14,722,568) | (5,847,440) | (8,875,128) | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | (1,752,551) | - | - | - | (1,704,790) | (47,760) | - |
| 6 Total Operating Revenues | (16,475,118) | (5,847,440) | (8,875,128) | - | (1,704,790) | (47,760) | - |
| 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 | (3,302,701) | (1,172,213) | (1,779,161) | - | (341,753) | (9,574) | - |
| 24 State | (747,970) | (265,474) | (402,931) | - | (77,397) | (2,168) | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (4,050,671) | (1,437,687) | (2,182,092) | - | (419,150) | (11,743) | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (12,424,447) | (4,409,753) | (6,693,036) | - | (1,285,640) | (36,018) | - |
| 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 | -0.487% | -0.173% | -0.262% | 0.000% | -0.050% | -0.001% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 66 Operating Revenue | (16,475,118) | (5,847,440) | (8,875,128) | - | (1,704,790) | (47,760) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (16,475,118) | (5,847,440) | (8,875,128) | - | (1,704,790) | (47,760) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (747,970) | (265,474) | (402,931) | - | (77,397) | (2,168) | - |
| 75 | | | | | | | |
| 76 Taxable Income | (15,727,148) | (5,581,966) | (8,472,197) | - | (1,627,393) | (45,592) | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (3,302,701) | (1,172,213) | (1,779,161) | - | (341,753) | (9,574) | - |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 0 |
|-------------------------------|------------------|---------------|-----------------|--------------|-----------|--------------------|--------|
| | Temperature | Revenue | Effective Price | REC Revenues | Wheeling | Ancillary Services | 0 |
| | Normalization | Normalization | Change | | Revenues | Revenue | |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 3,975,626 | - | 3,975,626 | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | 1,431,776 | - | - | - | 1,431,776 | - | - |
| 6 Total Operating Revenues | 5,407,402 | - | 3,975,626 | - | 1,431,776 | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 1,084,000 | - | 796,978 | - | 287,022 | - | - |
| 24 State | 245,496 | - | 180,493 | - | 65,003 | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 1,329,496 | - | 977,471 | - | 352,025 | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 4,077,906 | - | 2,998,155 | - | 1,079,751 | - | - |
| 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 | 0.179% | 0.000% | 0.000% | 0.131% | 0.000% | 0.047% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 66 Operating Revenue | 5,407,402 | - | 3,975,626 | - | 1,431,776 | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 5,407,402 | - | 3,975,626 | - | 1,431,776 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 245,496 | - | 180,493 | - | 65,003 | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 5,161,906 | - | 3,795,133 | - | 1,366,774 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 1,084,000 | - | 796,978 | - | 287,022 | - | - |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 0 |
|-------------------------------|------------------|---------------------------|-----------------------|------------------------|--------------|-------------------|----------------------------|
| | Total Normalized | Temperature Normalization | Revenue Normalization | Effective Price Change | REC Revenues | Wheeling Revenues | Ancillary Services Revenue |
| | | | | | | | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | (15,196,502) | - | - | (15,196,502) | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | (2,407,805) | - | - | - | - | 470,417 | (2,878,222) |
| 6 Total Operating Revenues | (17,604,307) | - | - | (15,196,502) | - | 470,417 | (2,878,222) |
| 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 | (3,529,065) | - | - | (3,046,382) | - | 94,303 | (576,986) |
| 24 State | (799,236) | - | - | (689,921) | - | 21,357 | (130,671) |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (4,328,301) | - | - | (3,736,303) | - | 115,659 | (707,657) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (13,276,007) | - | - | (11,460,199) | - | 354,757 | (2,170,565) |
| 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 | -0.565% | 0.000% | 0.000% | -0.488% | 0.000% | 0.015% | -0.092% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 66 Operating Revenue | (17,604,307) | - | - | (15,196,502) | - | 470,417 | (2,878,222) |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (17,604,307) | - | - | (15,196,502) | - | 470,417 | (2,878,222) |
| 73 | | | | | | | |
| 74 State Income Taxes | (799,236) | - | - | (689,921) | - | 21,357 | (130,671) |
| 75 | | | | | | | |
| 76 Taxable Income | (16,805,072) | - | - | (14,506,581) | - | 449,060 | (2,747,551) |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (3,529,065) | - | - | (3,046,382) | - | 94,303 | (576,986) |

| | <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 Revenue: | | | | | | | |
| Residential | 440 | 1 | (1,112,031) | OR | Situs | (1,112,031) | 3.1.1 |
| Commercial | 442 | 1 | (3,083,999) | OR | Situs | (3,083,999) | 3.1.1 |
| Industrial ¹ | 442 | 1 | <u>(1,651,410)</u> | OR | Situs | <u>(1,651,410)</u> | 3.1.1 |
| Total | | | <u><u>(5,847,440)</u></u> | | | <u><u>(5,847,440)</u></u> | |

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2021 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 | \$626,082,767 | \$18,616,987 | \$644,699,754 | (\$679,953) | \$644,019,801 | \$0 | (\$1,112,031) | \$642,907,769 | \$1,806,498 | \$644,714,267 | (\$7,064,043) | \$637,650,224 |
| Commercial | \$487,338,230 | (\$16,823,067) | \$470,515,162 | (\$6,191,051) | \$464,324,111 | \$0 | (\$3,083,999) | \$461,240,112 | \$1,643,966 | \$462,884,078 | (\$6,148,221) | \$456,735,857 |
| Industrial | \$109,662,203 | (\$2,290,920) | \$107,371,283 | (\$1,760,011) | \$105,611,271 | \$0 | \$0 | \$105,611,271 | \$456,960 | \$106,068,231 | (\$1,734,787) | \$104,333,444 |
| Irrigation | \$23,653,433 | (\$212,884) | \$23,440,549 | (\$243,907) | \$23,196,642 | \$0 | (\$1,651,410) | \$21,545,233 | \$63,834 | \$21,609,067 | (\$231,510) | \$21,377,557 |
| Public St & Hwy | \$5,183,760 | (\$111,325) | \$5,072,436 | (\$206) | \$5,072,230 | \$0 | \$0 | \$5,072,230 | \$4,368 | \$5,076,598 | (\$17,941) | \$5,058,657 |
| Total Oregon | \$1,251,920,393 | (\$821,210) | \$1,251,099,183 | (\$8,875,128) | \$1,242,224,055 | \$0 | (\$5,847,440) | \$1,236,376,615 | \$3,975,626 | \$1,240,352,241 | (\$15,196,502) | \$1,225,155,739 |
| 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, and Other Customer Retail Revenues

² Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Revenue Adjustment I&D Reserve, Revenue Adjustment Community Solar, DSM, Blue Sky, Customer Bill Credits, Income Tax Deferral Adjustments, Other Customer Retail Revenue, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Oregon Corporate Activity Tax Recovery Adjustment (104), Replaced Meter Deferred Amounts Adjustment (194), Federal Tax Act Adjustment (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 (207)

³ Rate Changes: General Rate Case (GRC) update January 12, 2021; GRC update and Transition Adjustment Mechanism (TAM) update April 9, 2021.

⁴ Rate Changes: TAM January 1, 2022.

| | A | B | C |
|------------------|---------------|------------------------------------|----------------------------|
| | Total MWhs | Temperature Adjustments MWhs | Type 1 Adjusted MWhs |
| Residential | 6,019,655 | (11,213) | 6,008,442 |
| Commercial | 5,687,480 | (55,426) | 5,632,054 |
| Industrial | 1,522,730 | 0 | 1,522,730 |
| Irrigation | 244,904 | (17,724) | 227,180 |
| Public St & Hwy | 35,554 | 0 | 35,554 |
| Total Oregon | 13,510,323 | (84,363) | 13,425,961 |
| Source / Formula | 305 Report | Table 2 | A + B |

| | CUSTOMERS | | | | | KWH | | | | | | | | | | | REVENUES | | | | | | | |
|-----------------------------------|-----------------------------|----------------------|-----------------------------------|------------------------------|---------------------------------|---------------------------|-------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|--------------------------------------|-----------------------------|--|-----------------------------|---|--|--|--|--|--|--|--|
| | 305 Average Customers | 305 Booked kWh | Temperature Adjustments kWh | Type 1 Adjustments kWh | Total Type 1 Adjusted kWh | 305 Booked Revenues | Type 1 | | | | | Temperature Adjustment \$ | Total Type 1 Adjusted Revenues | Type 2 Adjustments \$ | Type 2 Total Type 2 Adjusted Revenues | Type 3 Adjustments \$ | Type 3 Total Adjusted Revenues | | | | | | | |
| | | | | | | | Remove Tariff Riders \$ | Actual Base Rate Revenues | Normalizing Adjustments \$ | Actual Base Rate Revenues | Normalizing Adjustments \$ | | | | | | | | | | | | | |
| Residential | 15 | 2,271 | 1,940,034 | 0 | 1,940,034 | \$296,803 | \$2,882 | \$289,685 | \$0 | \$0 | \$289,685 | \$250 | \$289,935 | \$500 | \$289,435 | \$289,355 | | | | | | | | |
| 4 | 524,064 | 5,827,871,458 | (10,955,903) | (10,955,903) | 5,816,915,555 | \$587,431,367 | \$37,822,627 | \$625,253,994 | \$0 | (\$1,088,216) | \$624,165,778 | \$1,757,270 | \$625,923,048 | (\$6,885,154) | \$619,037,894 | | | | | | | | | |
| 23 | 17,249 | 98,563,693 | (256,616) | (256,616) | 98,307,077 | \$12,298,871 | \$624,876 | \$12,923,747 | \$0 | (\$23,815) | \$12,899,932 | \$36,317 | \$12,936,249 | (\$129,360) | \$12,806,889 | | | | | | | | | |
| 29 | 230 | 44,864,696 | 0 | 0 | 44,864,696 | \$3,541,840 | \$210,927 | \$3,752,767 | \$0 | \$0 | \$3,752,767 | \$0 | \$3,752,767 | (\$48,940) | \$3,703,827 | | | | | | | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | (\$4,198,123) | \$4,198,123 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$2,243,883 | (\$2,243,883) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | \$17,563 | (\$17,563) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | (\$1,490,819) | \$1,490,819 | \$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 | | | | | | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | (\$437,202) | \$437,202 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$238,937 | (\$238,937) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$21,451,304 | (\$21,451,304) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$601,812 | (\$601,812) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | (\$165,055) | \$165,055 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$2,461,678 | (\$2,461,678) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Unbilled | 0 | 46,415,000 | 0 | 0 | 46,415,000 | \$1,792,000 | \$0 | \$1,792,000 | \$0 | \$0 | \$1,792,000 | \$0 | \$1,792,000 | \$0 | \$1,792,000 | | | | | | | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$7,908 | \$0 | \$7,908 | \$0 | \$0 | \$7,908 | \$0 | \$7,908 | \$0 | \$7,908 | | | | | | | | | |
| Total Residential | 543,814 | 6,019,654,681 | (11,212,519) | (11,212,519) | 6,008,442,162 | \$625,062,767 | \$17,937,034 | \$644,019,801 | \$0 | (\$1,112,031) | \$642,907,769 | \$1,806,498 | \$644,714,267 | (\$7,064,043) | \$637,650,224 | | | | | | | | | |
| Commercial | 15 | 3,619 | 6,235,735 | 0 | 6,235,735 | \$710,202 | \$1,165 | \$711,367 | \$0 | \$0 | \$711,367 | \$615 | \$711,982 | (\$1,424) | \$710,558 | | | | | | | | | |
| 23 | 65,393 | 1,085,360,415 | (9,881,169) | (9,881,169) | 1,075,479,246 | \$117,337,890 | (\$333,405) | \$117,004,485 | \$0 | (\$885,248) | \$116,119,237 | \$326,921 | \$116,446,158 | (\$1,164,461) | \$115,281,696 | | | | | | | | | |
| 29 | 9,640 | 1,930,695,972 | (18,559,391) | (18,559,391) | 1,912,136,581 | \$167,266,478 | \$710,183 | \$168,556,296 | \$0 | (\$1,024,444) | \$167,531,852 | \$358,448 | \$167,890,300 | (\$2,159,174) | \$165,731,126 | | | | | | | | | |
| 30 | 683 | 1,047,479,073 | (10,229,406) | (10,229,406) | 1,037,249,667 | \$82,081,408 | (\$375,832) | \$81,705,666 | \$0 | (\$411,976) | \$81,293,690 | \$319,511 | \$81,613,201 | (\$1,142,585) | \$80,470,616 | | | | | | | | | |
| 47 | 5 | 27,897,577 | 0 | 0 | 27,897,577 | \$3,155,763 | (\$19,387) | \$3,136,376 | \$0 | \$0 | \$3,136,376 | \$3,975 | \$3,140,351 | (\$53,556) | \$3,086,795 | | | | | | | | | |
| 48 | 103 | 1,586,473,712 | (16,755,697) | (16,755,697) | 1,570,718,015 | \$95,447,646 | (\$440,630) | \$95,007,016 | \$0 | (\$762,333) | \$95,244,652 | \$424,364 | \$95,669,016 | (\$1,625,375) | \$94,043,641 | | | | | | | | | |
| 54 | 102 | 1,382,524 | 0 | 0 | 1,382,524 | \$129,960 | (\$391) | \$129,569 | \$0 | \$0 | \$129,569 | \$112 | \$129,681 | (\$648) | \$129,033 | | | | | | | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | (\$66,421) | \$66,421 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$2,055,942 | (\$2,055,942) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | \$15,155 | (\$15,155) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | \$3,205,649 | (\$3,205,649) | \$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 | | | | | | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | (\$368,992) | \$368,992 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$173,976 | (\$173,976) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$13,138,704 | (\$13,138,704) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$675,798 | (\$675,798) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | (\$20,212) | \$20,212 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$2,291,748 | (\$2,291,748) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Other Customer Retail Revenue | 0 | 0 | 0 | 0 | 0 | \$33,058 | (\$33,058) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Unbilled | 0 | (16,405,000) | 0 | 0 | (16,405,000) | (\$4,287,000) | \$0 | (\$4,287,000) | \$0 | \$0 | (\$4,287,000) | \$0 | (\$4,287,000) | \$0 | (\$4,287,000) | | | | | | | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$3,360,417 | \$0 | \$3,360,417 | \$0 | \$0 | \$3,360,417 | \$0 | \$3,360,417 | \$0 | \$3,360,417 | | | | | | | | | |
| Total Commercial | 79,544 | 5,687,480,068 | (55,425,663) | (55,425,663) | 5,632,054,405 | \$487,338,230 | (\$23,014,118) | \$464,324,111 | \$0 | (\$3,083,999) | \$461,240,112 | \$1,643,966 | \$462,884,078 | (\$6,148,221) | \$456,735,857 | | | | | | | | | |
| Industrial | 15 | 114 | 242,841 | 0 | 242,841 | \$23,312 | (\$60) | \$23,252 | \$0 | \$0 | \$23,252 | \$27 | \$23,279 | (\$47) | \$23,232 | | | | | | | | | |
| 23 | 976 | 18,146,268 | (7,512) | (7,512) | 18,146,268 | \$1,995,402 | (\$7,512) | \$1,987,890 | \$0 | \$0 | \$1,987,890 | \$5,920 | \$1,993,810 | (\$19,935) | \$1,973,875 | | | | | | | | | |
| 28 | 398 | 78,161,531 | 0 | 0 | 78,161,531 | \$7,342,297 | (\$47,191) | \$7,295,106 | \$0 | \$0 | \$7,295,106 | \$24,611 | \$7,319,717 | (\$95,156) | \$7,224,561 | | | | | | | | | |
| 30 | 129 | 180,092,562 | 0 | 0 | 180,092,562 | \$15,726,748 | (\$115,991) | \$15,610,757 | \$0 | \$0 | \$15,610,757 | \$61,357 | \$15,672,114 | (\$219,115) | \$15,452,999 | | | | | | | | | |
| 34 | 3 | 2,154,000 | 0 | 0 | 2,154,000 | \$81,792 | (\$4,709) | \$77,083 | \$0 | \$0 | \$77,083 | \$2,893 | \$79,976 | (\$14,902) | \$65,074 | | | | | | | | | |
| 48 | 83 | 1,280,090,220 | 0 | 0 | 1,280,090,220 | \$81,787,014 | (\$859,439) | \$81,127,574 | \$0 | \$0 | \$81,127,574 | \$361,482 | \$81,489,056 | (\$1,385,314) | \$80,103,742 | | | | | | | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | (\$309) | \$309 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$536,862 | (\$536,862) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | \$4,697 | (\$4,697) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | \$236,642 | (\$236,642) | \$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 | | | | | | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | 0 | 0 | 0 | (\$13,004) | \$13,004 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Community Solar Revenue | 0 | 0 | 0 | 0 | 0 | \$48,119 | (\$48,119) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| DSM | 0 | 0 | 0 | 0 | 0 | \$947,059 | (\$947,059) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$348,037 | (\$348,037) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Customer Bill Credits | 0 | 0 | 0 | 0 | 0 | (\$3,613) | \$3,613 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Income Tax Deferral Adjustments | 0 | 0 | 0 | 0 | 0 | \$1,211,840 | (\$1,211,840) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Unbilled | 0 | (36,187,000) | 0 | 0 | (36,187,000) | (\$1,419,000) | \$0 | (\$1,419,000) | \$0 | \$0 | (\$1,419,000) | \$0 | (\$1,419,000) | \$0 | (\$1,419,000) | | | | | | | | | |
| AGA | 0 | 0 | 0 | 0 | 0 | \$11,539 | \$0 | \$11,539 | \$0 | \$0 | \$11,539 | \$0 | \$11,539 | \$0 | \$11,539 | | | | | | | | | |
| Total Industrial | 1,700 | 1,522,730,422 | 0 | 0 | 1,522,730,422 | \$109,662,203 | (\$4,050,931) | \$105,611,271 | \$0 | \$0 | \$105,611,271 | \$456,960 | \$106,068,231 | (\$1,734,877) | \$104,333,444 | | | | | | | | | |
| Irrigation | 41 | 7,977 | 226,263,498 | (16,527,997) | 209,735,501 | \$21,162,443 | \$710,974 | \$21,873,419 | \$0 | (\$1,597,100) | \$20,276,319 | \$56,480 | \$20,332,797 | (\$203,328) | \$20,129,469 | | | | | | | | | |
| 23 | 1 | 6,952 | 0 | 0 | 6,952 | \$940 | (\$7) | \$933 | \$0 | \$0 | \$933 | \$2 | \$935 | (\$9) | \$926 | | | | | | | | | |
| 44 | 4 | 24,016,800 | (1,196,335) | (1,196,335) | 22,820,465 | \$1,704,249 | (\$82) | \$1,704,167 | \$0 | (\$54,309) | \$1,649,858 | \$7,352 | \$1,657,210 | (\$28,173) | \$1,629,037 | | | | | | | | | |
| BPA Balancing Account | 0 | 0 | 0 | 0 | 0 | \$69,075 | (\$69,075) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| BPA Adjustment | 0 | 0 | 0 | 0 | 0 | \$49,147 | (\$49,147) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Demand Charge Accrual | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Solar Feed-In Revenue | 0 | 0 | 0 | 0 | 0 | \$100,691 | (\$100,691) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | \$110 | (\$110) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| Revenue Accounting Adjustment | 0 | 0 | 0 | 0 | 0 | (\$61,177) | \$61,177 | \$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 | | | | | | | | |
| Revenue Adjustment - I&D Reserve | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | |

| | 305 Booked Revenues | Remove Tariff Riders | | | | | | | | | | | Total Remove Tariff Riders | Actual Base Rate Revenues | | | | | | | | | | | | |
|-----------------------------------|----------------------|-----------------------|-----------------------|--------------------------------|-----------------------------------|----------------------------------|-------------------------------------|-----------------------|--------------------|-----------------------|---------------------------------|-------------------------------|----------------------------|---------------------------|----------------------|-------------------------------|---------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---------------------|---------------------------|----------------------|------------------|----------------------|
| | | Solar Feed-In Revenue | Gain on Sale of Asset | Revenue Accounting Adjustments | Revenue Adjustment - Deferred NPC | Revenue Adjustment - I&D Reserve | Revenue Adjustment - Community Sol. | DSM Revenue | Blue Sky Revenue | Customer Bill Credits | Income Tax Deferral Adjustments | Other Customer Retail Revenue | | | Sch 98 BPA Adjust | Sch 95 Pilot Cost Adj. Adjust | Sch 104 OCAT Adjust | Sch 194 Repl. Meter Def. Adjust | Sch 195 Fed. Tax Act Adjust | Sch 198 Deer Cr. Def. Adjust | Sch 203 Renew Rarc Def Adjust | Sch 204 OSIP Adjust | Sch 207 Comm. Sol. Adjust | | | |
| Residential | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$286,803 | | | | | | | | | | | \$4,025 | (\$5) | (\$1,496) | (\$58) | \$634 | (\$28) | (\$21) | (\$153) | (\$16) | | | | | | |
| 4 | \$587,431,367 | | | | | | | | | | | \$40,755,297 | (\$58,279) | (\$3,091,409) | (\$1,116,788) | \$4,898,691 | (\$826,986) | (\$201,394) | (\$2,214,591) | (\$233,115) | | | | | | |
| 23 | \$12,298,871 | | | | | | | | | | | \$680,983 | (\$986) | (\$63,548) | (\$19,053) | \$83,725 | (\$13,078) | (\$4,928) | (\$35,483) | (\$2,957) | | | | | | |
| 28 | \$3,541,840 | | | | | | | | | | | \$234,809 | (\$449) | (\$18,410) | (\$6,504) | \$27,469 | (\$5,900) | (\$2,243) | (\$16,600) | (\$1,346) | | | | | | |
| | (\$4,198,123) | | | | | | | | | | | \$4,198,123 | | | | | | | | | | | | | | |
| BPA Balancing Account | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Feed-In Revenue | \$2,243,883 | (\$2,243,883) | | | | | | | | | | | | | | | | | | | | | | | | |
| Gain on Sale of Asset | \$17,563 | | (\$17,563) | | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Accounting Adjustment | (\$1,490,819) | | | \$1,490,819 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - Deferred NPC | \$0 | | | \$0 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - I&D Reserve | (\$437,202) | | | | \$437,202 | | | | | | | | | | | | | | | | | | | | | |
| Community Solar Revenue | \$238,937 | | | | | (\$238,937) | | | | | | | | | | | | | | | | | | | | |
| DSM | \$21,451,304 | | | | | | (\$21,451,304) | | | | | | | | | | | | | | | | | | | |
| Blue Sky | \$601,812 | | | | | | (\$601,812) | | | | | | | | | | | | | | | | | | | |
| Customer Bill Credits | (\$165,055) | | | | | | | \$165,055 | | | | | | | | | | | | | | | | | | |
| Income Tax Deferral Adjustments | \$2,451,678 | | | | | | | | (\$2,461,678) | | | | | | | | | | | | | | | | | |
| Unbilled | \$1,792,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| AGA | \$7,908 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Residential | \$626,082,767 | (\$2,243,883) | (\$17,563) | \$1,490,819 | \$0 | \$437,202 | (\$238,937) | (\$21,451,304) | (\$601,812) | \$165,055 | (\$2,461,678) | \$0 | \$45,873,237 | (\$59,718) | (\$3,174,862) | (\$1,142,402) | \$5,010,718 | (\$844,991) | (\$298,586) | (\$2,266,827) | (\$237,434) | \$17,937,034 | \$1,937,034 | \$644,019,801 | \$289,885 | \$626,253,994 |
| Commercial | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$710,202 | | | | | | | | | | | \$2,916 | (\$15) | (\$3,537) | (\$63) | \$2,470 | (\$73) | (\$59) | (\$430) | (\$34) | | | | | | |
| 23 | \$117,337,860 | | | | | | | | | | | \$172,778 | (\$10,856) | (\$77,850) | (\$217,348) | \$921,585 | (\$144,043) | (\$54,281) | (\$390,822) | (\$32,568) | | | | | | |
| 28 | \$197,296,478 | | | | | | | | | | | \$417,389 | (\$19,455) | (\$624,405) | (\$289,949) | \$1,140,147 | (\$258,355) | (\$97,277) | (\$719,852) | (\$58,366) | | | | | | |
| 30 | \$82,081,498 | | | | | | | | | | | \$252,443 | (\$11,004) | (\$402,711) | (\$151,094) | \$566,804 | (\$146,106) | (\$55,010) | (\$396,135) | (\$33,011) | | | | | | |
| 47 | \$3,155,763 | | | | | | | | | | | \$0 | (\$279) | (\$15,549) | (\$3,249) | \$14,161 | (\$3,313) | (\$1,395) | (\$8,927) | (\$837) | | | | | | |
| 48 | \$96,447,646 | | | | | | | | | | | \$268,744 | (\$19,081) | (\$473,301) | (\$197,108) | \$830,094 | (\$197,980) | (\$81,506) | (\$521,638) | (\$48,904) | | | | | | |
| 54 | \$129,960 | | | | | | | | | | | \$0 | (\$633) | (\$178) | \$974 | (\$81) | | | (\$290) | (\$28) | | | | | | |
| BPA Balancing Account | (\$66,421) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Feed-In Revenue | \$2,055,942 | (\$2,055,942) | | | | | | | | | | | | | | | | | | | | | | | | |
| Gain on Sale of Asset | \$16,155 | | (\$16,155) | | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Accounting Adjustment | \$3,205,649 | | | \$3,205,649 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - Deferred NPC | \$0 | | | \$0 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - I&D Reserve | (\$368,992) | | | | \$368,992 | | | | | | | | | | | | | | | | | | | | | |
| Community Solar Revenue | \$173,976 | | | | | (\$173,976) | | | | | | | | | | | | | | | | | | | | |
| DSM | \$13,138,704 | | | | | | (\$13,138,704) | | | | | | | | | | | | | | | | | | | |
| Blue Sky | \$675,798 | | | | | | (\$675,798) | | | | | | | | | | | | | | | | | | | |
| Customer Bill Credits | (\$20,212) | | | | | | | \$20,212 | | | | | | | | | | | | | | | | | | |
| Income Tax Deferral Adjustments | \$2,291,748 | | | | | | | | (\$2,291,748) | | | | | | | | | | | | | | | | | |
| Other Customer Retail Revenue | \$33,058 | | | | | | | | | (\$33,058) | | | | | | | | | | | | | | | | |
| Unbilled | (\$4,287,000) | | | | | | | | | | | | | | | | | | | | | | | | | |
| AGA | \$3,360,417 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Commercial | \$487,338,230 | (\$2,055,942) | (\$16,155) | (\$3,205,649) | \$0 | \$368,992 | (\$173,976) | (\$13,138,704) | (\$675,798) | \$20,212 | (\$2,291,748) | (\$33,058) | \$1,180,691 | (\$60,704) | (\$2,298,046) | (\$858,988) | \$3,476,135 | (\$749,949) | (\$289,578) | (\$2,038,093) | (\$173,759) | \$12,934,118 | \$1,180,691 | \$464,324,111 | \$23,252 | \$117,004,455 |
| Industrial | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$23,312 | | | | | | | | | | | \$5 | (\$1) | (\$115) | (\$9) | \$94 | (\$4) | (\$3) | (\$24) | (\$3) | | | | | | |
| 23 | \$1,905,402 | | | | | | | | | | | \$933 | (\$181) | (\$9,789) | (\$3,916) | \$15,414 | (\$2,406) | (\$907) | (\$6,533) | (\$544) | | | | | | |
| 28 | \$7,342,297 | | | | | | | | | | | \$556 | (\$782) | (\$35,963) | (\$11,473) | \$46,014 | (\$10,370) | (\$3,908) | (\$28,920) | (\$2,345) | | | | | | |
| 30 | \$15,726,748 | | | | | | | | | | | \$0 | (\$1,801) | (\$77,488) | (\$24,582) | \$91,491 | (\$23,991) | (\$9,005) | (\$64,833) | (\$5,403) | | | | | | |
| 47 | \$879,462 | | | | | | | | | | | \$0 | (\$22) | (\$4,123) | (\$225) | \$841 | (\$296) | (\$109) | (\$699) | (\$56) | | | | | | |
| 48 | \$81,787,014 | | | | | | | | | | | \$0 | (\$13,208) | (\$38,388) | (\$158,699) | \$600,130 | (\$161,096) | (\$68,023) | (\$422,546) | (\$36,614) | | | | | | |
| BPA Balancing Account | (\$309) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Feed-In Revenue | \$536,962 | (\$536,962) | | | | | | | | | | | | | | | | | | | | | | | | |
| Gain on Sale of Asset | \$4,697 | | (\$4,697) | | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Accounting Adjustment | \$236,642 | | | \$236,642 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - Deferred NPC | \$0 | | | \$0 | | | | | | | | | | | | | | | | | | | | | | |
| Revenue Adjustment - I&D Reserve | (\$113,004) | | | | \$113,004 | | | | | | | | | | | | | | | | | | | | | |
| Community Solar Revenue | \$48,119 | | | | | (\$48,119) | | | | | | | | | | | | | | | | | | | | |
| DSM | \$947,059 | | | | | | (\$947,059) | | | | | | | | | | | | | | | | | | | |
| Blue Sky | \$348,037 | | | | | | (\$348,037) | | | | | | | | | | | | | | | | | | | |
| Customer Bill Credits | (\$3,613) | | | | | | | \$3,613 | | | | | | | | | | | | | | | | | | |
| Income Tax Deferral Adjustments | \$1,211,840 | | | | | | | | (\$1,211,840) | | | | | | | | | | | | | | | | | |
| Unbilled | (\$1,419,000) | | | | | | | | | | | | | | | | | | | | | | | | | |
| AGA | \$111,539 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Industrial | \$109,662,293 | (\$536,962) | (\$4,697) | (\$236,642) | \$0 | \$113,004 | (\$48,119) | (\$947,059) | (\$348,037) | \$3,613 | (\$1,211,840) | \$0 | \$1,803 | (\$15,991)</ | | | | | | | | | | | | |

| | Demand Charge Accrual | Subtotal Normalization Adjustments | Temperature Adjustment | Total Type 1 Adjusted Revenues | Jan 12, 2021 GRC Update Price Change | Apr 9, 2021 GRC/TAM Price Change | Total Type 2 Adj. | Total Type 2 Adjusted Revenues | Jan 1, 2022 TAM Price Change | Total Type 3 Adj. | Total Type 3 Adjusted Revenues |
|-----------------------------------|-----------------------|------------------------------------|------------------------|--------------------------------|--------------------------------------|----------------------------------|--------------------|--------------------------------|------------------------------|-----------------------|--------------------------------|
| Residential | | | | | | | | | | | |
| 15 | \$0 | \$0 | | \$289,685 | \$17 | \$233 | \$250 | \$289,935 | (\$580) | (\$580) | \$289,355 |
| 4 | \$0 | \$0 | (\$1,088,216) | \$624,165,778 | \$93,598 | \$1,663,672 | \$1,757,270 | \$625,023,048 | (\$6,885,154) | (\$6,885,154) | \$619,037,894 |
| 23 | \$0 | \$0 | (\$23,815) | \$12,899,732 | \$1,934 | \$34,383 | \$36,317 | \$12,936,049 | (\$129,360) | (\$129,360) | \$12,806,689 |
| 28 | \$0 | \$0 | | \$3,752,667 | \$675 | \$11,986 | \$12,661 | \$3,765,328 | (\$48,949) | (\$48,949) | \$3,716,379 |
| BPA Balancing Account | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | \$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 |
| Community Solar Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | \$0 | \$0 | | \$1,792,000 | \$0 | \$0 | \$0 | \$1,792,000 | \$0 | \$0 | \$1,792,000 |
| AGA | \$0 | \$0 | | \$7,908 | \$0 | \$0 | \$0 | \$7,908 | \$0 | \$0 | \$7,908 |
| Total Residential | \$0 | \$0 | (\$1,112,031) | \$642,907,769 | \$96,224 | \$1,710,274 | \$1,806,498 | \$644,714,267 | (\$7,064,043) | (\$7,064,043) | \$637,650,224 |
| Commercial | | | | | | | | | | | |
| 15 | \$0 | \$0 | | \$711,367 | \$43 | \$572 | \$615 | \$711,982 | (\$1,424) | (\$1,424) | \$710,558 |
| 23 | \$0 | \$0 | (\$885,246) | \$116,119,209 | \$17,413 | \$309,508 | \$326,921 | \$116,446,130 | (\$1,164,461) | (\$1,164,461) | \$115,281,669 |
| 28 | \$0 | \$0 | (\$1,024,444) | \$165,531,852 | \$20,759 | \$528,089 | \$548,848 | \$166,080,701 | (\$2,159,174) | (\$2,159,174) | \$163,921,526 |
| 30 | \$0 | \$0 | (\$411,979) | \$81,203,600 | \$17,034 | \$302,477 | \$319,511 | \$81,613,201 | (\$1,142,585) | (\$1,142,585) | \$80,470,616 |
| 47 | \$0 | \$0 | | \$3,136,376 | \$657 | \$13,318 | \$13,975 | \$3,150,351 | (\$53,556) | (\$53,556) | \$3,096,795 |
| 48 | \$0 | \$0 | (\$762,333) | \$95,244,632 | \$19,957 | \$404,427 | \$424,384 | \$95,669,016 | (\$1,626,373) | (\$1,626,373) | \$94,042,643 |
| 54 | \$0 | \$0 | | \$129,569 | \$8 | \$104 | \$112 | \$129,681 | (\$648) | (\$648) | \$129,033 |
| BPA Balancing Account | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | \$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 |
| Community Solar Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Customer Retail Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | \$0 | \$0 | | (\$4,287,000) | \$0 | \$0 | \$0 | (\$4,287,000) | \$0 | \$0 | (\$4,287,000) |
| AGA | \$0 | \$0 | | \$3,360,417 | \$0 | \$0 | \$0 | \$3,360,417 | \$0 | \$0 | \$3,360,417 |
| Total Commercial | \$0 | \$0 | (\$3,083,999) | \$461,240,112 | \$84,871 | \$1,559,095 | \$1,643,966 | \$462,884,078 | (\$6,148,221) | (\$6,148,221) | \$456,735,857 |
| Industrial | | | | | | | | | | | |
| 15 | \$0 | \$0 | | \$23,252 | \$1 | \$19 | \$20 | \$23,272 | (\$47) | (\$47) | \$23,225 |
| 23 | \$0 | \$0 | | \$1,987,890 | \$298 | \$5,299 | \$5,597 | \$1,993,487 | (\$19,935) | (\$19,935) | \$1,973,552 |
| 28 | \$0 | \$0 | | \$7,295,106 | \$1,311 | \$23,300 | \$24,611 | \$7,319,717 | (\$95,156) | (\$95,156) | \$7,224,561 |
| 30 | \$0 | \$0 | | \$15,611,157 | \$3,271 | \$56,086 | \$61,357 | \$15,672,514 | (\$219,415) | (\$219,415) | \$15,453,099 |
| 37 | \$0 | \$0 | | \$973,752 | \$183 | \$3,710 | \$3,893 | \$977,645 | (\$14,920) | (\$14,920) | \$962,725 |
| 48 | \$0 | \$0 | | \$81,127,574 | \$16,999 | \$344,463 | \$361,462 | \$81,489,036 | (\$1,385,314) | (\$1,385,314) | \$80,103,722 |
| BPA Balancing Account | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | \$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 |
| Community Solar Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | \$0 | \$0 | | (\$1,419,000) | \$0 | \$0 | \$0 | (\$1,419,000) | \$0 | \$0 | (\$1,419,000) |
| AGA | \$0 | \$0 | | \$111,539 | \$0 | \$0 | \$0 | \$111,539 | \$0 | \$0 | \$111,539 |
| Total Industrial | \$0 | \$0 | \$0 | \$105,611,271 | \$22,063 | \$434,897 | \$456,960 | \$106,065,231 | (\$1,734,787) | (\$1,734,787) | \$104,330,444 |
| Irrigation | | | | | | | | | | | |
| 41 | \$0 | \$0 | (\$1,597,100) | \$20,276,317 | \$2,436 | \$54,045 | \$56,480 | \$20,332,797 | (\$203,328) | (\$203,328) | \$20,129,469 |
| 23 | \$0 | \$0 | | \$932 | \$0 | \$2 | \$2 | \$934 | (\$9) | (\$9) | \$925 |
| 48 | \$0 | \$0 | (\$54,309) | \$1,649,858 | \$346 | \$7,006 | \$7,352 | \$1,657,210 | (\$28,173) | (\$28,173) | \$1,629,037 |
| BPA Balancing Account | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BPA Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Demand Charge Accrual | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solar Feed-In Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | \$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 |
| Community Solar Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | \$0 | \$0 | | (\$540,000) | \$0 | \$0 | \$0 | (\$540,000) | \$0 | \$0 | (\$540,000) |
| AGA | \$0 | \$0 | | \$158,125 | \$0 | \$0 | \$0 | \$158,125 | \$0 | \$0 | \$158,125 |
| Total Irrigation | \$0 | \$0 | (\$1,651,410) | \$21,545,233 | \$2,781 | \$61,053 | \$63,834 | \$21,609,067 | (\$231,510) | (\$231,510) | \$21,377,557 |
| Lighting | | | | | | | | | | | |
| 15 | \$0 | \$0 | | \$7,997 | \$0 | \$6 | \$6 | \$8,003 | (\$16) | (\$16) | \$7,987 |
| 23 | \$0 | \$0 | | \$137,382 | \$21 | \$366 | \$387 | \$137,769 | (\$1,378) | (\$1,378) | \$136,391 |
| 51 | \$0 | \$0 | | \$4,121,948 | \$348 | \$3,313 | \$3,561 | \$4,125,509 | (\$12,377) | (\$12,377) | \$4,113,132 |
| 52 | \$0 | \$0 | | \$491 | \$0 | \$0 | \$0 | \$491 | (\$1) | (\$1) | \$490 |
| 53 | \$0 | \$0 | | \$694,412 | \$42 | \$372 | \$414 | \$694,826 | (\$4,169) | (\$4,169) | \$690,657 |
| Solar Feed-In Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gain on Sale of Asset | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Accounting Adjustment | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Adjustment - Deferred NPC | \$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 |
| Community Solar Revenue | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Blue Sky | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Bill Credits | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Tax Deferral Adjustments | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled | \$0 | \$0 | | \$110,000 | \$0 | \$0 | \$0 | \$110,000 | \$0 | \$0 | \$110,000 |
| AGA | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Lighting | \$0 | \$0 | \$0 | \$5,072,230 | \$311 | \$4,057 | \$4,368 | \$5,076,598 | (\$17,941) | (\$17,941) | \$5,058,657 |
| TOTAL COMPANY | \$0 | \$0 | (\$5,847,440) | \$1,236,376,615 | \$206,250 | \$3,769,376 | \$3,975,626 | \$1,240,352,241 | (\$15,196,502) | (\$15,196,502) | \$1,225,155,739 |

| | <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 | 1 | (679,953) | OR | Situs | (679,953) | 3.1.1 |
| Commercial | 442 | 1 | (6,191,051) | OR | Situs | (6,191,051) | 3.1.1 |
| Industrial ¹ | 442 | 1 | (2,003,918) | OR | Situs | (2,003,918) | 3.1.1 |
| Public Street & Highway | 444 | 1 | (206) | OR | Situs | (206) | 3.1.1 |
| Total | | | <u>(8,875,128)</u> | | | <u>(8,875,128)</u> | |

¹ Includes Irrigation

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in base rate revenues. This adjustment normalizes base revenues by removing Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Deferred NPC Revenue Adjustment, I&D Reserve Revenue Adjustment, Community Solar Revenue Adjustment, DSM, Blue Sky, Customer Bill Credits, Income Tax Deferral Adjustments, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Oregon Corporate Activity Tax (Sch 104), Deferred Accounting Adjustment (Sch 192), Replaced Meter Deferred Amounts Adjustment (Sch 194), Federal Tax Act Adjustment (Sch 195), Deer Creek Mine Closure (Sch 198), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204) & Community Solar Start-Up Cost Recovery Adjustment (Sch 207).

| | <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 | 1,806,498 | OR | Situs | 1,806,498 | 3.1.1 |
| Commercial | 442 | 2 | 1,643,966 | OR | Situs | 1,643,966 | 3.1.1 |
| Industrial ¹ | 442 | 2 | 520,794 | OR | Situs | 520,794 | 3.1.1 |
| Public St. & Hwy | 444 | 2 | 4,368 | OR | Situs | 4,368 | 3.1.1 |
| Total Type III Adjustment to Income | | | <u>3,975,626</u> | | | <u>3,975,626</u> | |
| Residential | 440 | 3 | (7,064,043) | OR | Situs | (7,064,043) | 3.1.1 |
| Commercial | 442 | 3 | (6,148,221) | OR | Situs | (6,148,221) | 3.1.1 |
| Industrial ¹ | 442 | 3 | (1,966,297) | OR | Situs | (1,966,297) | 3.1.1 |
| Public St. & Hwy | 444 | 3 | (17,941) | OR | Situs | (17,941) | 3.1.1 |
| Total Type III Adjustment to Income | | | <u>(15,196,502)</u> | | | <u>(15,196,502)</u> | |

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment is for the rate changes that became effective in the base period including: General Rate Case (GRC) January 12, 2021; GRC and Transition Adjustment Mechanism (TAM) April 9, 2021.

The Type 3 adjustment is for for rate changes that will become effective in the test period including: TAM January 1, 2022.

| | <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 2021 Booked Revenues (Including Accruals) | 456 | 1 | (7,249,173) | SG | 26.947% | (1,953,429) | 3.4.1 |
| December 2021 REC Deferrals | 456 | 1 | 922,909 | SG | 26.947% | 248,696 | 3.4.1 |
| December 2021 LJ Indemity | 456 | 1 | (213) | SG | 26.947% | (57) | 3.4.1 |

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2021. 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 2021.

PacifiCorp
Oregon Results of Operations - December 2021
REC Revenue
Actuals as Booked

| Posting Date | Fin Accrual | Fin Reversal | Back Office Actual | Kennecott Removal | Pryor Mountain | NET Rec Revenue |
|----------------------------------|--------------------|------------------|--------------------|-------------------|------------------|--------------------|
| FERC Acct (Ref B1) | 4562700 | 4562700 | 4562700 | 4562700 | 4562700 | |
| SAP Acct | 301944 | 301944 | 301945 | 301945 | 354943 | |
| January-21 | (1,570,611) | 293,750 | (293,750) | 50,000 | - | (1,520,611) |
| February-21 | (50,000) | 1,570,611 | (1,570,611) | 50,000 | - | - |
| March-21 | (100,750) | 50,000 | (199,000) | 50,000 | - | (199,750) |
| April-21 | (2,421,588) | 100,750 | (418,435) | 50,000 | - | (2,689,273) |
| May-21 | (261,194) | 2,421,588 | (2,421,587) | 50,000 | - | (211,194) |
| June-21 | (233,500) | 261,194 | (311,819) | 50,000 | - | (234,125) |
| July-21 | (180,250) | 233,500 | (233,500) | 50,000 | (198,730) | (328,980) |
| August-21 | (121,291) | 180,250 | (180,250) | 50,000 | (45,692) | (116,983) |
| September-21 | (50,000) | 121,291 | (121,291) | 50,000 | (39,950) | (39,950) |
| October-21 | (1,065,600) | 50,000 | (50,000) | 50,000 | (54,665) | (1,070,265) |
| November-21 | (433,247) | 1,065,600 | (1,065,600) | 50,000 | (85,570) | (468,817) |
| December-21 | (394,100) | 433,247 | (381,492) | 50,000 | (76,880) | (369,226) |
| 12 ME December 2021 Total | (6,882,130) | 6,781,780 | (7,247,336) | 600,000 | (501,487) | (7,249,173) |

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2021 **922,909 Ref. 3.4**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2021 **213 Ref. 3.4**

| | <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 Revenues: | | | | | | | |
| Other Electric Revenues | 456 | 1 | (177,239) | SG | 26.947% | (47,760) | 3.5.1 |
| Other Electric Revenues | 456 | 2 | 5,313,322 | SG | 26.947% | 1,431,776 | 3.5.1 |
| Other Electric Revenues | 456 | 3 | 1,745,716 | SG | 26.947% | 470,417 | 3.5.1 |
| | | | <u>6,881,799</u> | | | <u>1,854,433</u> | |
| Adjustment Detail: | | | | | | | |
| Actual Wheeling Revenues 12 ME December 2021 | | | 161,828,009 | | | | 3.5.1 |
| Total Adjustments | | | 1,745,716 | | | | Above |
| Adjusted Wheeling Revenues 12 ME December 2022 | | | <u>163,573,725</u> | | | | 3.5.1 |

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2021 and adds in pro forma changes through December 2022.

PacifiCorp
Results of Operations - December 2021
Wheeling Revenue

| Customer | Total |
|-------------------------------------|--------------|
| 3 PHASES RENEWABLES, INC. | (91) |
| AIRPORT SOLAR LLC | (2,084,965) |
| ARIZONA ELECTRIC POWER CO-OP | (140,250) |
| AVANGRID RENEWABLES, LLC | (6,158,601) |
| AVISTA CORPORATION | (5) |
| BASIN ELECTRIC POWER COOPERATIVE | (750,442) |
| BLACK HILLS POWER & LIGHT COMPANY | (3,490,636) |
| BONNEVILLE POWER ADMINISTRATION | (17,577,015) |
| BONNEVILLE POWER ADMINISTRATION | (4,331,048) |
| BROOKFIELD ENERGY MARKETING L.P. | (244,176) |
| CALPINE ENERGY SOLUTIONS, LLC | (644,819) |
| CITY OF ROSEVILLE | (1,689,649) |
| CLATSKANIE PUD | (551,066) |
| COLORADO ELECTRIC UTILITY CO. | (10,598) |
| CONOCO INC | (626) |
| CONSTELLATION NEWENERGY, INC. | (55,143) |
| CONSTELLATION POWER SOURCE, INC. | (1,909,648) |
| CP ENERGY MARKETING | (452) |
| DESERET GENERATION & TRANS. CO-OP. | (6,787,648) |
| DYNASTY POWER | (1,217,771) |
| EAGLE ENERGY PARTNERS I LP | (2,876,824) |
| EDP RENEWABLES NORTH AMERICAN LLC | (7,189) |
| ENEL TRADING NORTH AMERICA | (6,858) |
| ENERGY KEEPERS, INC. | (91,788) |
| EUGENE WATER & ELECTRIC BOARD | 47 |
| EVERGREEN BIOPOWER | (415,775) |
| FALL RIVER RURAL ELECTRIC COOPERATI | (151,308) |
| FALLS CREEK H.P., LP | (166,707) |
| GUZMAN ENERGY | (2,515,383) |
| IDAHO POWER CO. BALANCING OPS | (2,722,719) |
| IMPERIAL IRRIGATION DISTRICT | (837,757) |
| INTERMOUNTAIN RENEWABLE(CYRQ ENRGY) | (457,182) |
| LH GARRETT | (432,456) |
| MACQUARIE ENERGY LLC | (1,126,752) |
| MAG ENERGY SOLUTIONS INC. | (66,222) |
| MERCURIA ENERGY | (3,779,038) |
| MOON LAKE ELECTRIC ASSOCIATION | (20,424) |
| MORGAN STANLEY CAPITAL | (11,820,137) |
| NAVAJO TRIBAL UTILITY AUTHORITY | (83,607) |
| NEXTERA ENERGY RESOURCES, LLC | (4,088,567) |
| NV ENERGY | (287,555) |
| OBSIDIAN RENEWABLES, LLC | 227 |
| PACIFIC GAS & ELECTRIC COMPANY | (14,807) |
| PACIFICORP | 0 |
| PORTLAND GENERAL ELECTRIC COMPANY | (687,583) |
| POWEREX | (34,397,487) |
| RAINBOW ENERGY MARKETING CORPORATIO | (567,030) |
| SACRAMENTO MUNICIPAL UTILITY DIST | (698,077) |
| SALT RIVER PROJECT | (922,653) |
| SHELL ENERGY NA (CORAL POWER) | (4,222,433) |
| SIERRA PACIFIC POWER COMPANY | (36,159) |
| SO. CAL PUBLIC POWER AUTHORITY | (64,450) |
| SOUTHERN CALIFORNIA EDISON COMPANY | (3,880,813) |
| STATE OF SOUTH DAKOTA | (146,960) |
| TEC ENERGY | (7,534) |
| TENASKA POWER SERVICES COMPANY | (1,110,020) |
| THE ENERGY AUTHORITY | (554,216) |
| TRANSALTA ENERGY MARKETING CORP. | (901,792) |
| TRI-STATE GEN. & TRANS. ASSOCIATION | (675,023) |
| U.S. BUREAU OF RECLAMATION | (74,911) |
| UNIPER GLOBAL | (2,485) |
| UTAH ASSOCIATED MUNICIPAL POWER SYS | (21,955,695) |
| UTAH MUNICIPAL POWER AGENCY | (3,206,149) |
| VITOL INC. | (328) |
| WARM SPRINGS POWER ENTERPRISES | (119,700) |
| WESTERN AREA POWER ADMIN. - UT | (3,184,842) |
| WESTERN AREA POWER ADMINISTRATION | (93,744) |
| COWLITZ USE OF FACILITIES | (193,107) |
| ACCRUALS | (4,511,389) |

Total (161,828,009)
Ref 3.5

| Type | | |
|------|---|-------------|
| 1 | Remove refunds and other out of period adjustments* | 177,239 |
| 2 | PWX LFP SA 1016 (100 MW Effective 07/01/2021) | (1,745,716) |
| 2 | PWX LFP SA 1017 (100 MW Effective 07/01/2021) | (1,745,716) |
| 3 | PWX SA 1040 (100 MW Effective 05/01/2022) | (3,567,606) |

Incremental Adjustments (6,881,799)
Ref 3.5

Accum Totals (168,709,808)
Ref 3.5

| | <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 Revenue: | | | | | | | |
| Ancillary Contract Renewal | 456 | 3 | (10,681,081) | SG | 26.947% | (2,878,222) | 3.6.1 |

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2021
Ancillary Services Revenue

| Description | 12 Months Ended December 2021 | 12 Months Ending December 2022 | Incremental Change | FERC Acct | Factor |
|-------------------------------------|--|---|-------------------------------|------------------|---------------|
| SCL Stateline Demand & Energy | 10,681,081 | - | (10,681,081) | 456 | SG |
| BPA Foote Creek 4 Ancillary Service | - | - | - | 456 | SG |
| BPA Foote Creek 1 Ancillary Service | - | - | - | 456 | SG |
| EWEB Foote Creek 1 O&M | - | - | - | 456 | SG |
| EWEB Facilities Credit | - | - | - | 456 | SG |
| EWEB Facilities Charge | - | - | - | 456 | SG |
| | 10,681,081 | - | (10,681,081) | | |
| | | | Ref. 3.6 | | |

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 Normalization Expense |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 790,329 | 790,329 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 790,329 | 790,329 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 5,375,831 | - | 36,311 | 213,870 | (690) | - | 5,126,341 |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 6,829,998 | - | 7,740 | 45,587 | (748) | 6,777,419 | - |
| 12 Other Power Supply | 1,050,479 | (676) | 14,571 | 85,770 | (5,555) | 362,637 | 593,732 |
| 13 Transmission | (305,952) | - | 12,392 | 72,992 | (563) | - | - |
| 14 Distribution | 638,541 | - | 105,960 | 544,009 | (11,427) | - | - |
| 15 Customer Accounting | (30,468) | (12,246) | 14,522 | 81,818 | (331) | - | - |
| 16 Customer Service & Info | 51,495 | 13,450 | 6,669 | 34,772 | (3,395) | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 3,349,859 | 344,857 | 21,436 | 123,338 | (3,018) | 2,989,164 | - |
| 19 Total O&M Expenses | 16,959,784 | 345,385 | 219,601 | 1,202,157 | (25,728) | 7,140,056 | 5,720,073 |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | (636,589) | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (3,185,315) | 17,693 | (44,023) | (240,992) | 5,157 | (1,431,338) | (1,146,680) |
| 24 State | (721,386) | 4,007 | (9,970) | (54,578) | 1,168 | (324,159) | (259,691) |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 356,686 | 356,686 | - | - | - | - | - |
| 28 Total Operating Expenses: | 12,773,180 | 723,770 | 165,609 | 906,587 | (19,402) | 5,384,559 | 4,313,701 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (11,982,852) | 66,558 | (165,609) | (906,587) | 19,402 | (5,384,559) | (4,313,701) |
| 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 | (9,386,399) | - | - | - | - | (9,386,399) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 38,176,888 | - | - | - | - | 38,176,888 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 28,790,489 | - | - | - | - | 28,790,489 | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 28,790,489 | - | - | - | - | 28,790,489 | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.525% | 0.003% | -0.006% | -0.036% | 0.001% | -0.211% | -0.169% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (15,889,552) | 88,258 | (219,601) | (1,202,157) | 25,728 | (7,140,056) | (5,720,073) |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (15,889,552) | 88,258 | (219,601) | (1,202,157) | 25,728 | (7,140,056) | (5,720,073) |
| 73 | | | | | | | |
| 74 State Income Taxes | (721,386) | 4,007 | (9,970) | (54,578) | 1,168 | (324,159) | (259,691) |
| 75 | | | | | | | |
| 76 Taxable Income | (15,168,166) | 84,251 | (209,631) | (1,147,579) | 24,560 | (6,815,897) | (5,460,381) |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (3,185,315) | 17,693 | (44,023) | (240,992) | 5,157 | (1,431,338) | (1,146,680) |

| | 4.8 | 4.9 | 4.10 | 4.11 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|--------|--------|--------|--------|--------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Facebook Transmission Revenue | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - | - | - |
| 7 | | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | (390,774) | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | (114,230) | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | (169,313) | (90,802) | 134,196 | - | - | - | - | - | - |
| 19 Total O&M Expenses | (169,313) | (205,032) | 134,196 | (390,774) | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | (636,589) | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 33,941 | 168,716 | (26,902) | 78,337 | - | - | - | - | - |
| 24 State | 7,687 | 38,210 | (6,092) | 17,741 | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (127,684) | (634,695) | 101,202 | (294,696) | - | - | - | - | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | 127,684 | 634,695 | (101,202) | 294,696 | - | - | - | - | - |
| 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 | 0.005% | 0.025% | -0.004% | 0.012% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | 169,313 | 841,621 | (134,196) | 390,774 | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | - | - |
| 72 Income Before Tax | 169,313 | 841,621 | (134,196) | 390,774 | - | - | - | - | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | 7,687 | 38,210 | (6,092) | 17,741 | - | - | - | - | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | 161,626 | 803,412 | (128,103) | 373,033 | - | - | - | - | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | 33,941 | 168,716 | (26,902) | 78,337 | - | - | - | - | - |

| | 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 Normalization Expense |
| | Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 790,329 | 790,329 | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 790,329 | 790,329 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | 5,125,651 | - | - | (690) | - | - | 5,126,341 |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 6,776,671 | - | - | (748) | 6,777,419 | - | - |
| 12 Other Power Supply | 950,138 | (676) | - | (5,555) | 362,637 | - | 593,732 |
| 13 Transmission | (391,337) | - | - | (563) | - | - | - |
| 14 Distribution | (11,427) | - | - | (11,427) | - | - | - |
| 15 Customer Accounting | (12,577) | (12,246) | - | (331) | - | - | - |
| 16 Customer Service & Info | 10,054 | 13,450 | - | (3,395) | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (136,023) | 344,857 | - | (3,018) | - | (308,549) | - |
| 19 Total O&M Expenses | 12,311,149 | 345,385 | - | (25,728) | 7,140,056 | (308,549) | 5,720,073 |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (2,381,036) | 17,693 | - | 5,157 | (1,431,338) | 61,854 | (1,146,680) |
| 24 State | (539,239) | 4,007 | - | 1,168 | (324,159) | 14,008 | (259,691) |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 356,686 | 356,686 | - | - | - | - | - |
| 28 Total Operating Expenses: | 9,747,560 | 723,770 | - | (19,402) | 5,384,559 | (232,688) | 4,313,701 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (8,957,232) | 66,558 | - | 19,402 | (5,384,559) | 232,688 | (4,313,701) |
| 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 | (9,386,399) | - | - | - | - | (9,386,399) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 38,176,888 | - | - | - | - | 38,176,888 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 28,790,489 | - | - | - | - | 28,790,489 | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 28,790,489 | - | - | - | - | 28,790,489 | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.407% | 0.003% | 0.000% | 0.000% | 0.001% | -0.211% | -0.169% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (11,877,507) | 88,258 | - | 25,728 | (7,140,056) | 308,549 | (5,720,073) |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (11,877,507) | 88,258 | - | 25,728 | (7,140,056) | 308,549 | (5,720,073) |
| 73 | | | | | | | |
| 74 State Income Taxes | (539,239) | 4,007 | - | 1,168 | (324,159) | 14,008 | (259,691) |
| 75 | | | | | | | |
| 76 Taxable Income | (11,338,268) | 84,251 | - | 24,560 | (6,815,897) | 294,541 | (5,460,381) |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (2,381,036) | 17,693 | - | 5,157 | (1,431,338) | 61,854 | (1,146,680) |

| | 4.8 | 4.9 | 4.10 | 4.11 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|--------|--------|--------|--------|--------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Facebook Transmission Revenue | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - | - | - |
| 7 | | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | (390,774) | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | (169,313) | - | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | (169,313) | - | - | (390,774) | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 33,941 | - | - | 78,337 | - | - | - | - | - |
| 24 State | 7,687 | - | - | 17,741 | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (127,684) | - | - | (294,696) | - | - | - | - | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | 127,684 | - | - | 294,696 | - | - | - | - | - |
| 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 | 0.005% | 0.000% | 0.000% | 0.012% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | 169,313 | - | - | 390,774 | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | - | - |
| 72 Income Before Tax | 169,313 | - | - | 390,774 | - | - | - | - | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | 7,687 | - | - | 17,741 | - | - | - | - | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | 161,626 | - | - | 373,033 | - | - | - | - | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | 33,941 | - | - | 78,337 | - | - | - | - | - |

| | 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 Normalization Expense |
| | 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 | 36,311 | - | 36,311 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 7,740 | - | 7,740 | - | - | - | - |
| 12 Other Power Supply | 14,571 | - | 14,571 | - | - | - | - |
| 13 Transmission | 12,392 | - | 12,392 | - | - | - | - |
| 14 Distribution | 105,960 | - | 105,960 | - | - | - | - |
| 15 Customer Accounting | 14,522 | - | 14,522 | - | - | - | - |
| 16 Customer Service & Info | 6,669 | - | 6,669 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 21,436 | - | 21,436 | - | - | - | - |
| 19 Total O&M Expenses | 219,601 | - | 219,601 | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (44,023) | - | (44,023) | - | - | - | - |
| 24 State | (9,970) | - | (9,970) | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 165,609 | - | 165,609 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (165,609) | - | (165,609) | - | - | - | - |
| 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 | -0.007% | 0.000% | -0.007% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (219,601) | - | (219,601) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (219,601) | - | (219,601) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (9,970) | - | (9,970) | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (209,631) | - | (209,631) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (44,023) | - | (44,023) | - | - | - | - |

| | 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 Normalization Expense |
| | 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 | 213,870 | - | 213,870 | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 45,587 | - | 45,587 | - | - | - | - |
| 12 Other Power Supply | 85,770 | - | 85,770 | - | - | - | - |
| 13 Transmission | 72,992 | - | 72,992 | - | - | - | - |
| 14 Distribution | 544,009 | - | 544,009 | - | - | - | - |
| 15 Customer Accounting | (32,413) | - | 81,818 | - | - | - | - |
| 16 Customer Service & Info | 34,772 | - | 34,772 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 3,464,446 | - | 123,338 | - | - | 3,297,713 | - |
| 19 Total O&M Expenses | 4,429,033 | - | 1,202,157 | - | - | 3,297,713 | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | (636,589) | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (760,256) | - | (240,992) | - | - | (661,079) | - |
| 24 State | (172,177) | - | (54,578) | - | - | (149,716) | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 2,860,011 | - | 906,587 | - | - | 2,486,918 | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (2,860,011) | - | (906,587) | - | - | (2,486,918) | - |
| 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 | -0.122% | 0.000% | 0.000% | -0.039% | 0.000% | 0.000% | -0.106% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (3,792,444) | - | (1,202,157) | - | - | (3,297,713) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (3,792,444) | - | (1,202,157) | - | - | (3,297,713) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (172,177) | - | (54,578) | - | - | (149,716) | - |
| 75 | | | | | | | |
| 76 Taxable Income | (3,620,267) | - | (1,147,579) | - | - | (3,147,997) | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (760,256) | - | (240,992) | - | - | (661,079) | - |

| | 4.8 | 4.9 | 4.10 | 4.11 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------------------|--|-------------------------------------|-------------------------------|--------|--------|--------|--------|--------|
| | Memberships & Subscriptions | Revenue Sensitive Items / Uncollectibles | Pension-Related Non-Service Expense | Facebook Transmission Revenue | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - | - | - |
| 7 | | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | (114,230) | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | - | (90,802) | 134,196 | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | (205,032) | 134,196 | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | (636,589) | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | 168,716 | (26,902) | - | - | - | - | - | - |
| 24 State | - | 38,210 | (6,092) | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | (634,695) | 101,202 | - | - | - | - | - | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | - | 634,695 | (101,202) | - | - | - | - | - | - |
| 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% | 0.027% | -0.004% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | 841,621 | (134,196) | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | 841,621 | (134,196) | - | - | - | - | - | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | 38,210 | (6,092) | - | - | - | - | - | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | 803,412 | (128,103) | - | - | - | - | - | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | 168,716 | (26,902) | - | - | - | - | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|---|---------|------|------------------|--------|----------|---------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Gain on Property Sales | 421 | 1 | 830 | OR | Situs | 830 | |
| Gain on Property Sales | 421 | 1 | (65,100) | UT | Situs | - | |
| Gain on Property Sales | 421 | 1 | 2,786,263 | SO | 27.992% | 779,931 | |
| Gain on Property Sales | 421 | 1 | (1,573,743) | SG | 26.947% | (424,075) | |
| Gain on Property Sales | 421 | 1 | (1,148,250) | NUTIL | 0.000% | - | |
| Gain on Property Sales | | | <u>-</u> | | | <u>356,686</u> | 4.1.1 |
| Residential | 440 | 1 | (437,339) | OR | Situs | (437,339) | 4.1.2 |
| Commercial and Industrial | 442 | 1 | 1,230,459 | OR | Situs | 1,230,459 | 4.1.2 |
| Public Street & Highway | 444 | 1 | (2,791) | OR | Situs | (2,791) | 4.1.2 |
| | | | <u>790,329</u> | | | <u>790,329</u> | |
| Adjustment to Expense: | | | | | | | |
| Other Expenses | 557 | 1 | (2,509) | SG | 26.947% | (676) | |
| Office Supplies and Expenses | 921 | 1 | (21,580) | SO | 27.992% | (6,041) | |
| Office Supplies and Expenses | 921 | 1 | (13,713) | SO | 27.992% | (3,838) | |
| Regulatory Commission Expenses | 928 | 1 | (27,203) | OR | Situs | (27,203) | |
| Regulatory Commission Expenses | 928 | 1 | 27,203 | SG | 26.947% | 7,330 | |
| Credit Facility Fees | 921 | 1 | 1,339,817 | SO | 27.992% | 375,042 | |
| Informational Advertising | 903 | 1 | (12,246) | OR | Situs | (12,246) | |
| Informational Advertising | 909 | 1 | (5,718) | CN | 31.110% | (1,779) | |
| Informational Advertising | 909 | 1 | 1,000 | ID | Situs | - | |
| Informational Advertising | 909 | 1 | 15,229 | OR | Situs | 15,229 | |
| Informational Advertising | 909 | 1 | (1,052) | UT | Situs | - | |
| Informational Advertising | 909 | 1 | 1,391 | WA | Situs | - | |
| Informational Advertising | 929 | 1 | (1,549) | SO | 27.992% | (434) | |
| Total Miscellaneous General Expense Removal | | | <u>1,299,070</u> | | | <u>345,385</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 2021
Miscellaneous General Expense & Revenue
Adjustments Required

| Description | FERC | Factor | Amount | |
|---|-------------|---------------|------------------|-----------------|
| FERC 421 - (Gain)/Loss on Sale of Utility Plant | | | | |
| Gain on Property Sales | 421 | OR | 830 | |
| Gain on Property Sales | 421 | UT | (65,100) | |
| Gain on Property Sales | 421 | SO | 2,786,263 | |
| Gain on Property Sales | 421 | SG | (1,573,743) | |
| Gain on Property Sales | 421 | NUTIL | (1,148,250) | |
| | | | - | Ref. 4.1 |
| Non-Regulated Flights | | | | |
| Other Expenses | 557 | SG | (2,509) | |
| Office Supplies and Expenses | 921 | SO | (21,580) | |
| | | | (24,089) | |
| FERC 921 - Office Supplies & Expenses | | | | |
| Expense removal | 921 | SO | (13,713) | |
| | | | (13,713) | |
| Regulatory Commission Expenses | | | | |
| Reallocate system function costs from situs | 928 | OR | (27,203) | |
| Reallocate system function costs from situs | 928 | SG | 27,203 | |
| | | | - | |
| Credit Facility Fee Adjustment | | | | |
| Reallocate credit facility fees interest expense | 921 | SO | 1,339,817 | |
| FERC 909 - Informational & Instructional Advertising | | | | |
| Blue Sky | 909 | CN | 7,405 | |
| Blue Sky | 909 | OR | 6,390 | |
| Blue Sky | 903 | OR | (12,246) | |
| Blue Sky | 929 | SO | (1,549) | |
| DSM | 909 | CN | (2,945) | |
| Reallocation | 909 | CN | (10,178) | |
| Reallocation | 909 | UT | (1,052) | |
| Reallocation | 909 | ID | (52) | |
| Reallocation | 909 | ID | 1,052 | |
| Reallocation | 909 | UT | - | |
| Reallocation | 909 | WA | 1,391 | |
| Reallocation | 909 | OR | 8,839 | |
| | | | (2,945) | |
| Total Expense Adjustment | | | 1,299,070 | Ref. 4.1 |

PacifiCorp
Oregon Results of Operations - December 2021
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 | | 1,187,892 | (1,625,231) | (437,339) | 440 | OR | Ref 4.1 |
| Commercial & Industrial | 1,769,316 | 1,465,111 | (2,003,967) | 1,230,459 | 442 | OR | Ref 4.1 |
| Street & Highway Lighting | - | 7,449 | (10,241) | (2,791) | 444 | OR | Ref 4.1 |
| | <u>1,769,316</u> | <u>2,660,451</u> | <u>(3,639,439)</u> | <u>790,329</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 | 77,087 | SG | 26.947% | 20,772 | |
| Fuel Related-Non NPC | 501 | 2 | 124 | SE | 25.187% | 31 | |
| Steam Maintenance | 512 | 2 | 57,546 | SG | 26.947% | 15,507 | |
| Hydro Operations | 535 | 2 | 15,148 | SG-P | 26.947% | 4,082 | |
| Hydro Operations | 535 | 2 | 9,947 | SG-U | 26.947% | 2,680 | |
| Hydro Maintenance | 545 | 2 | 2,977 | SG-P | 26.947% | 802 | |
| Hydro Maintenance | 545 | 2 | 650 | SG-U | 26.947% | 175 | |
| Other Operations | 548 | 2 | 13,589 | SG | 26.947% | 3,662 | |
| Other Operations | 549 | 2 | 23 | OR | Situs | 64 | |
| Other Maintenance | 553 | 2 | 4,164 | SG | 26.947% | 1,122 | |
| Other Power Supply Expenses | 557 | 2 | 36,084 | SG | 26.947% | 9,724 | |
| Other Power Supply Expenses | 557 | 2 | - | ID | Situs | - | |
| Transmission Operations | 560 | 2 | 27,737 | SG | 26.947% | 7,474 | |
| Transmission Maintenance | 571 | 2 | 18,251 | SG | 26.947% | 4,918 | |
| Distribution Operations | 580 | 2 | 29,946 | SNPD | 27.185% | 8,141 | |
| Distribution Operations | 580 | 2 | 10,211 | OR | Situs | 20,393 | |
| Distribution Maintenance | 593 | 2 | 9,299 | SNPD | 27.185% | 2,528 | |
| Distribution Maintenance | 593 | 2 | 39,547 | OR | Situs | 74,898 | |
| Customer Accounts | 903 | 2 | 32,463 | CN | 31.110% | 10,100 | |
| Customer Accounts | 903 | 2 | 2,126 | OR | Situs | 4,422 | |
| Customer Services | 908 | 2 | 4,205 | CN | 31.110% | 1,308 | |
| Customer Services | 908 | 2 | 40 | OTHER | 0.000% | - | |
| Customer Services | 908 | 2 | 2,609 | OR | Situs | 5,360 | |
| Administrative & General | 920 | 2 | 61,393 | SO | 27.992% | 17,185 | |
| Administrative & General | 920 | 2 | 354 | OR | Situs | 3,458 | |
| Administrative & General | 935 | 2 | 2,765 | SO | 27.992% | 774 | |
| Administrative & General | 935 | 2 | 14 | OR | Situs | 19 | |
| | | | <u>458,300</u> | | | <u>219,601</u> | 4.3.2 |

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2021 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

| | <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 | 3 | 454,043 | SG | 26.947% | 122,351 | |
| Fuel Related-Non NPC | 501 | 3 | 732 | SE | 25.187% | 184 | |
| Steam Maintenance | 512 | 3 | 338,945 | SG | 26.947% | 91,335 | |
| Hydro Operations | 535 | 3 | 89,223 | SG-P | 26.947% | 24,043 | |
| Hydro Operations | 535 | 3 | 58,589 | SG-U | 26.947% | 15,788 | |
| Hydro Maintenance | 545 | 3 | 17,533 | SG-P | 26.947% | 4,724 | |
| Hydro Maintenance | 545 | 3 | 3,830 | SG-U | 26.947% | 1,032 | |
| Other Operations | 548 | 3 | 80,041 | SG | 26.947% | 21,569 | |
| Other Operations | 549 | 3 | 138 | OR | Situs | 321 | |
| Other Maintenance | 553 | 3 | 24,525 | SG | 26.947% | 6,609 | |
| Other Power Supply Expenses | 557 | 3 | 212,538 | SG | 26.947% | 57,272 | |
| Other Power Supply Expenses | 557 | 3 | - | ID | Situs | - | |
| Transmission Operations | 560 | 3 | 163,372 | SG | 26.947% | 44,024 | |
| Transmission Maintenance | 571 | 3 | 107,501 | SG | 26.947% | 28,968 | |
| Distribution Operations | 580 | 3 | 176,381 | SNPD | 27.185% | 47,949 | |
| Distribution Operations | 580 | 3 | 60,145 | OR | Situs | 102,975 | |
| Distribution Maintenance | 593 | 3 | 54,769 | SNPD | 27.185% | 14,889 | |
| Distribution Maintenance | 593 | 3 | 232,933 | OR | Situs | 378,195 | |
| Customer Accounts | 903 | 3 | 191,211 | CN | 31.110% | 59,487 | |
| Customer Accounts | 903 | 3 | 12,523 | OR | Situs | 22,331 | |
| Customer Services | 908 | 3 | 24,768 | CN | 31.110% | 7,705 | |
| Customer Services | 908 | 3 | 233 | OTHER | 0.000% | - | |
| Customer Services | 908 | 3 | 15,364 | OR | Situs | 27,067 | |
| Administrative & General | 920 | 3 | 361,609 | SO | 27.992% | 101,222 | |
| Administrative & General | 920 | 3 | 2,088 | OR | Situs | 17,463 | |
| Administrative & General | 935 | 3 | 16,286 | SO | 27.992% | 4,559 | |
| Administrative & General | 935 | 3 | 84 | OR | Situs | 95 | |
| | | | <u>2,699,401</u> | | | <u>1,202,157</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 2022 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 2021
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2021), and pro forma period (12 months ending December 2022) 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 2021 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 2021 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 2021 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2022 (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 2022 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 2022 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2021 data escalated to December 2022. 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 2021
Wage and Employee Benefit Adjustment

| Account | Description | Actual 12 Months Ended December 2021 | Annualized 12 Months Ended December 2021 | Adjustment | Pro Forma 12 Months Ending December 2022 | Adjustment | Ref. |
|---------|---------------------------------------|--|--|------------------|--|--------------------|---------|
| 5001XX | Regular Ordinary Time | 429,992,195 | 431,286,046 | 1,293,851 | 436,458,343 | 5,172,297 | |
| 5002XX | Overtime | 72,341,721 | 72,559,398 | 217,677 | 73,429,584 | 870,185 | |
| 5003XX | Premium Pay | 12,850,121 | 12,888,787 | 38,666 | 13,043,359 | 154,572 | |
| | Subtotal for Escalation | 515,184,037 | 516,734,232 | 1,550,194 | 522,931,285 | 6,197,054 | 4.3.3&4 |
| 5005XX | Unused Leave Accrual | 3,651,465 | 3,662,453 | 10,987 | 3,706,375 | 43,923 | 4.3.5 |
| 500600 | Temporary/Contract Labor | - | - | - | - | - | |
| 500700 | Severance Pay | 1,125,611 | 386,224 | (739,388) | 390,855 | 4,632 | 4.3.5 |
| 500850 | Other Salary/Labor Costs | 3,962,191 | 3,962,191 | - | 3,962,191 | - | |
| 50109X | Joint Owner Cutbacks | (1,130,266) | (1,133,667) | (3,401) | (1,147,262) | (13,596) | 4.3.5 |
| | Subtotal Bare Labor | 522,793,039 | 523,611,432 | 818,393 | 529,843,445 | 6,232,013 | |
| 500410 | Annual Incentive Plan | 24,579,836 | 24,579,836 | - | 16,591,533 | (7,988,303) | 4.3.5 |
| | Total Incentive | 24,579,836 | 24,579,836 | - | 16,591,533 | (7,988,303) | |
| 500250 | Overtime Meals | 1,567,989 | 1,567,989 | - | 1,567,989 | - | |
| 50040x | Bonus and Awards | 6,655,902 | 6,655,902 | - | 6,655,902 | - | |
| 501325 | Physical Exam | 60,688 | 60,688 | - | 60,688 | - | |
| 502300 | Education Assistance | 134,787 | 134,787 | - | 134,787 | - | |
| 580899 | Mining Salary/Benefit Credit | (160,743) | (160,743) | - | (160,743) | - | |
| | Total Other Labor | 8,258,623 | 8,258,623 | - | 8,258,623 | - | |
| | Subtotal Labor and Incentive | 555,631,498 | 556,449,891 | 818,393 | 554,693,600 | (1,756,291) | |
| 50110X | Pensions | 5,958,389 | 5,958,389 | - | 5,310,525 | (647,865) | 4.3.6 |
| 501115 | SERP Plan | - | - | - | - | - | 4.3.6 |
| 50115X | Post Retirement Benefits | 1,142,189 | 1,142,189 | - | 1,942,266 | 800,077 | 4.3.6 |
| 501160 | Post Employment Benefits | 5,720,321 | 5,720,321 | - | 4,695,903 | (1,024,418) | 4.3.6 |
| | Total Pensions | 12,820,899 | 12,820,899 | - | 11,948,693 | (872,206) | 4.3.6 |
| 501102 | Pension Administration | 954,796 | 954,796 | - | 891,852 | (62,944) | 4.3.6 |
| 50112X | Medical | 57,525,430 | 57,525,430 | - | 61,238,283 | 3,712,853 | 4.3.6 |
| 50117X | Dental | 3,468,745 | 3,468,745 | - | 4,346,119 | 877,374 | 4.3.6 |
| 50120X | Vision | 331,136 | 331,136 | - | 524,436 | 193,300 | 4.3.6 |
| 50122X | Life | 950,582 | 950,582 | - | 964,876 | 14,295 | 4.3.6 |
| 50125X | 401(k) | 38,873,545 | 38,873,545 | - | 41,976,484 | 3,102,939 | 4.3.6 |
| 501251 | 401(k) Administration | (0) | (0) | - | (0) | 0 | 4.3.6 |
| 501275 | Accidental Death & Disability | 33,591 | 33,591 | - | 34,096 | 505 | 4.3.6 |
| 501300 | Long-Term Disability | 3,883,228 | 3,883,228 | - | 3,941,623 | 58,395 | 4.3.6 |
| 5016XX | Worker's Compensation | 1,183,034 | 1,183,034 | - | 1,200,825 | 17,790 | 4.3.6 |
| 502900 | Other Salary Overhead | 1,002,880 | 1,002,880 | - | 1,002,880 | - | 4.3.6 |
| | Total Benefits | 108,206,965 | 108,206,965 | - | 116,121,474 | 7,914,508 | 4.3.6 |
| | Subtotal Pensions and Benefits | 121,027,865 | 121,027,865 | - | 128,070,167 | 7,042,302 | 4.3.6 |
| 580XXX | Payroll Tax Expense | 38,180,553 | 38,237,799 | 57,247 | 38,109,329 | (128,470) | 4.3.7 |
| 580700 | Payroll Tax Expense-Unemployment | 3,208,903 | 3,208,903 | - | 3,208,903 | - | |
| | Total Payroll Taxes | 41,389,456 | 41,446,703 | 57,247 | 41,318,233 | (128,470) | |
| | Total Labor | 718,048,819 | 718,924,459 | 875,639 | 724,082,000 | 5,157,542 | 4.3.8 |
| | Non-Utility and Capitalized Labor | 253,457,542 | 253,766,626 | 309,084 | 255,587,140 | 1,820,514 | 4.3.8 |
| | Total Utility Labor | 464,591,277 | 465,157,833 | 566,555 | 468,494,861 | 3,337,028 | 4.3.8 |
| | | | | Ref. 4.2 | | Ref. 4.3 | |

PacifiCorp
 Results of Operations - December 2021
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)
 Annualized Labor December 2021

Base Period: 12 Months Ended December 2021
 Pro Forma: 12 Months Ending December 2022

| Group Code | Labor Group | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Total |
|--------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 15,739 | 14,376 | 18,183 | 16,801 | 14,865 | 15,518 | 16,719 | 15,072 | 16,186 | 15,074 | 15,222 | 17,079 | 190,834 |
| 3 | IBEW 125 | 3,296 | 4,122 | 3,460 | 3,463 | 3,437 | 3,542 | 3,689 | 3,563 | 3,548 | 3,296 | 3,414 | 3,619 | 42,449 |
| 4 | IBEW 659 | 3,797 | 5,375 | 3,806 | 3,623 | 3,439 | 3,808 | 4,321 | 4,160 | 4,056 | 3,770 | 3,867 | 4,247 | 48,267 |
| 5 | UWUA 197 | 254 | 270 | 196 | 178 | 160 | 170 | 170 | 186 | 223 | 184 | 182 | 215 | 2,388 |
| 8 | UWUA 127 | 3,998 | 3,653 | 4,180 | 5,141 | 3,826 | 4,219 | 4,385 | 4,099 | 4,083 | 3,896 | 4,038 | 4,468 | 49,986 |
| 9 | IBEW 57 WY | 62 | 49 | 59 | 59 | 68 | 61 | 60 | 75 | 56 | 69 | 53 | 65 | 737 |
| 11 | IBEW 57 PD | 8,390 | 8,960 | 9,559 | 9,670 | 9,128 | 10,361 | 10,105 | 10,527 | 9,741 | 9,421 | 9,862 | 10,442 | 116,166 |
| 12 | IBEW 57 PS | 3,309 | 3,152 | 3,443 | 3,853 | 3,350 | 3,421 | 3,324 | 3,596 | 3,435 | 3,056 | 3,463 | 3,850 | 41,252 |
| 13 | PCCC Non-Exempt | 518 | 507 | 530 | 504 | 481 | 473 | 465 | 492 | 489 | 453 | 451 | 462 | 5,826 |
| 15 | IBEW 57 CT | 331 | 326 | 390 | 372 | 322 | 348 | 331 | 373 | 399 | 384 | 344 | 365 | 4,285 |
| 16 | IBEW 77 | 138 | 130 | 126 | 122 | 126 | 136 | 132 | 125 | 136 | 122 | 151 | 138 | 1,583 |
| 18 | Non-Exempt | 1,065 | 997 | 1,219 | 1,130 | 1,036 | 1,083 | 1,106 | 1,034 | 1,094 | 1,008 | 1,023 | 1,166 | 12,960 |
| Grand Total | | 40,898 | 41,917 | 45,152 | 44,915 | 40,239 | 43,139 | 44,808 | 43,302 | 43,446 | 40,733 | 42,070 | 46,116 | 516,734 |

Ref. 4.3.2

Pro Forma Increase to 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 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | 3.52% | | | | | | | | | | | |
| 3 | IBEW 125 | | 3.50% | | | | | | | | | | |
| 4 | IBEW 659 | | | | | 2.00% | | | | | | | |
| 5 | UWUA 197 | | | | | | 0.00% | | | | | | |
| 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 | 2.50% | 2.25% | | | | | | | | | | |
| 18 | Non-Exempt | 3.44% | | | | | | | | | | | |

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Pro Forma 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 | 15,739 | 14,376 | 18,183 | 16,801 | 14,865 | 15,518 | 16,719 | 15,072 | 16,186 | 15,074 | 15,222 | 17,079 | 190,834 |
| 3 | IBEW 125 | 3,296 | 4,266 | 3,581 | 3,584 | 3,558 | 3,666 | 3,818 | 3,687 | 3,672 | 3,412 | 3,533 | 3,745 | 43,819 |
| 4 | IBEW 659 | 3,797 | 5,375 | 3,806 | 3,623 | 3,508 | 3,884 | 4,407 | 4,243 | 4,137 | 3,845 | 3,944 | 4,332 | 48,901 |
| 5 | UWUA 197 | 254 | 270 | 196 | 178 | 160 | 170 | 170 | 186 | 223 | 184 | 182 | 215 | 2,388 |
| 8 | UWUA 127 | 3,998 | 3,653 | 4,180 | 5,141 | 3,826 | 4,219 | 4,385 | 4,099 | 4,175 | 3,983 | 4,129 | 4,569 | 50,357 |
| 9 | IBEW 57 WY | 62 | 49 | 59 | 59 | 68 | 61 | 61 | 77 | 58 | 70 | 54 | 67 | 746 |
| 11 | IBEW 57 PD | 8,390 | 9,184 | 9,797 | 9,912 | 9,356 | 10,620 | 10,358 | 10,790 | 9,985 | 9,657 | 10,108 | 10,703 | 118,861 |
| 12 | IBEW 57 PS | 3,309 | 3,231 | 3,529 | 3,949 | 3,433 | 3,506 | 3,407 | 3,686 | 3,521 | 3,132 | 3,550 | 3,946 | 42,201 |
| 13 | PCCC Non-Exempt | 518 | 507 | 530 | 504 | 481 | 473 | 465 | 492 | 489 | 453 | 451 | 462 | 5,826 |
| 15 | IBEW 57 CT | 331 | 334 | 400 | 381 | 331 | 357 | 339 | 383 | 409 | 393 | 353 | 374 | 4,384 |
| 16 | IBEW 77 | 140 | 136 | 132 | 128 | 132 | 142 | 139 | 131 | 142 | 128 | 158 | 145 | 1,654 |
| 18 | Non-Exempt | 1,065 | 997 | 1,219 | 1,130 | 1,036 | 1,083 | 1,106 | 1,034 | 1,094 | 1,008 | 1,023 | 1,166 | 12,960 |
| Grand Total | | 40,900 | 42,379 | 45,614 | 45,390 | 40,754 | 43,699 | 45,375 | 43,880 | 44,090 | 41,340 | 42,708 | 46,803 | 522,931 |

Ref. 4.3.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) No contracted increase on January 26, 2021. Contracted increases on January 10, 2022 representing 2021 and on January 26, 2022 representing 2022.
- (4) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)

**PacifiCorp
Oregon Results of Operations - December 2021
Wage and Employee Benefit Adjustment**

Composite Labor Increases

| | | Ref. |
|---|-------------|-------------|
| Regular Time/Overtime/Premium Pay Annualize - Actual | 515,184,037 | 4.3.2 |
| Regular Time/Overtime/Premium Pay Annualize - Annualized | 516,734,232 | 4.3.2 |
| % Increase-Annualized | 0.30% | |
| Regular Time/Overtime/Premium Pay December 2022 - Pro Forma | 522,931,285 | 4.3.2 |
| % Increase-Pro Forma | 1.20% | |
| % Increase-Total | 1.50% | |

Miscellaneous Bare Labor Escalation

| Description | Account | December 2021 Actual | Annual Increase | December 2021 Annualized | Annualization Adjustment | Pro Forma Increase | December 2022 Pro Forma | Pro Forma Adjustment | Ref. |
|---------------------------|----------------|-----------------------------|------------------------|---------------------------------|---------------------------------|---------------------------|--------------------------------|-----------------------------|-------------|
| Unused Sick Leave Accrual | 5005XX | 3,651,465 | 0.30% | 3,662,453 | 10,987 | 1.20% | 3,706,375 | 43,923 | 4.3.2 |
| Severance | 500700 | 1,125,611 | 0.30% | 386,224 | (739,388) | 1.20% | 390,855 | 4,632 | 4.3.2 |
| Joint Owner Cutbacks | 50109X | (1,130,266) | 0.30% | (1,133,667) | (3,401) | 1.20% | (1,147,262) | (13,596) | 4.3.2 |
| | | <u>3,646,811</u> | | <u>2,915,010</u> | <u>(731,802)</u> | | <u>2,949,968</u> | <u>34,959</u> | |

Annual Incentive Plan Escalation

| Description | Account | December 2021 Actual | | | | December 2022 Pro Forma | Pro Forma Adjustment | Ref. |
|------------------------------------|----------------|-----------------------------|--|--|--|--------------------------------|-----------------------------|-------------|
| Annual Incentive Plan Compensation | 500410 | 24,579,836 | | | | 16,591,533 | (7,988,303) | 4.3.2 |

PacifiCorp
Oregon Results of Operations - December 2021
Wage and Employee Benefit Adjustment

| Account | Description | A | B | C | D | D - A | Ref |
|---------|-------------------------------|---|----------------------------|-------------------------------|--|----------------------|-------|
| | | Actual December 2021 Net of Joint Venture | Actual December 2021 Gross | Projected December 2022 Gross | Projected December 2022 Net of Joint Venture | Pro Forma Adjustment | |
| 50110X | Pensions | 5,958,389 | 6,058,781 | 5,400,000 | 5,310,525 | (647,865) | 4.3.2 |
| 501115 | SERP Plan | 0 | 0 | - | - | (0) | 4.3.2 |
| 50115X | Post Retirement Benefits | 1,142,189 | 1,189,296 | 2,022,370 | 1,942,266 | 800,077 | 4.3.2 |
| 501160 | Post Employment Benefits | 5,720,321 | 5,899,077 | 4,842,646 | 4,695,903 | (1,024,418) | 4.3.2 |
| | Subtotal | 12,820,899 | 13,147,153 | 12,265,016 | 11,948,693 | (872,206) | 4.3.2 |
| 501102 | Pension Administration | 954,796 | 984,598 | 919,689 | 891,852 | (62,944) | 4.3.2 |
| 50112X | Medical | 57,525,430 | 59,405,784 | 63,240,000 | 61,238,283 | 3,712,853 | 4.3.2 |
| 50117X | Dental | 3,468,745 | 3,583,580 | 4,490,000 | 4,346,119 | 877,374 | 4.3.2 |
| 50120X | Vision | 331,136 | 340,963 | 540,000 | 524,436 | 193,300 | 4.3.2 |
| 50122X | Life | 950,582 | 976,713 | 991,400 | 964,876 | 14,295 | 4.3.2 |
| 50125X | 401(k) | 38,873,545 | 40,133,653 | 43,337,176 | 41,976,484 | 3,102,939 | 4.3.2 |
| 501251 | 401(k) Administration | (0) | 6 | 6 | (0) | - | 4.3.2 |
| 501275 | Accidental Death & Disability | 33,591 | 33,895 | 34,404 | 34,096 | 505 | 4.3.2 |
| 501300 | Long-Term Disability | 3,883,228 | 4,004,575 | 4,064,795 | 3,941,623 | 58,395 | 4.3.2 |
| 5016XX | Worker's Compensation | 1,183,034 | 1,218,323 | 1,236,644 | 1,200,825 | 17,790 | 4.3.2 |
| 502900 | Other Salary Overhead | 1,002,880 | 1,003,844 | 1,003,844 | 1,002,880 | - | 4.3.2 |
| | Subtotal | 108,206,965 | 111,685,932 | 119,857,958 | 116,121,474 | 7,914,508 | 4.3.2 |
| | Grand Total | 121,027,865 | 124,833,085 | 132,122,974 | 128,070,167 | 7,042,302 | 4.3.2 |
| | | Ref. 4.3.2 | | | Ref. 4.3.2 | Ref. 4.3.2 | |

PacifiCorp
Results of Operations December 2021
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 2021 Annualized Labor | | | | | | |
| Annualized Wages Adjustment | a | | 807,405 | 807,405 | | 4.3.2 |
| Annualized Incentive Adjustment | b | | - | - | | 4.3.2 |
| | c | a + b | <u>807,405</u> | <u>807,405</u> | | |
| Percentage of eligible wages | d | | <u>90.97%</u> | <u>100.00%</u> | | |
| Total eligible wages | e | c * d | <u>734,502</u> | <u>807,405</u> | | |
| Tax rate | f | | <u>6.20%</u> | <u>1.45%</u> | | |
| Tax on eligible wages | g | e * f | <u>45,539</u> | <u>11,707</u> | | |
| Total FICA Tax on Annualized Labor | | g | 45,539 | 11,707 | 57,247 | 4.3.2 |
| FICA Calculated on December 2022 Pro Forma Labor | | | | | | |
| Pro Forma Wages Adjustment | h | | 6,188,090 | 6,188,090 | | 4.3.2 |
| Pro Forma Incentive Adjustment | i | | (7,988,303) | (7,988,303) | | 4.3.2 |
| | j | h + i | <u>(1,800,213)</u> | <u>(1,800,213)</u> | | |
| Percentage of eligible wages | k | | <u>91.72%</u> | <u>100.00%</u> | | |
| Total eligible wages | l | j * k | <u>(1,651,077)</u> | <u>(1,800,213)</u> | | |
| Tax rate | m | | <u>6.20%</u> | <u>1.45%</u> | | |
| Tax on eligible wages | n | l * m | <u>(102,367)</u> | <u>(26,103)</u> | | |
| Total FICA Tax on Pro Forma Labor | | n | (102,367) | (26,103) | (128,470) | 4.3.2 |

PacifiCorp
Results of Operations - December 2021
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2020 Protocol Factor

| Indicator | Actual | | Annualization Adjustment | Annualized | | Pro Forma | |
|----------------------|----------------------------------|------------------|-----------------------------|----------------------------------|-------------------------|-----------------------------------|-----------------|
| | 12 Months Ended December 2021 | % Of Total | | 12 Months Ended December 2021 | Pro Forma Adjustment | 12 Months Ending December 2022 | |
| 500SG | 63,213,281 | 8.803% | 77,087 | 63,290,367 | 454,043 | 63,744,410 | |
| 501SE | 101,902 | 0.014% | 124 | 102,026 | 732 | 102,758 | |
| 512SG | 47,188,992 | 6.572% | 57,546 | 47,246,537 | 338,945 | 47,585,482 | |
| 535SG-P | 12,421,931 | 1.730% | 15,148 | 12,437,079 | 89,223 | 12,526,303 | |
| 535SG-U | 8,156,874 | 1.136% | 9,947 | 8,166,821 | 58,589 | 8,225,410 | |
| 545SG-P | 2,440,932 | 0.340% | 2,977 | 2,443,909 | 17,533 | 2,461,441 | |
| 545SG-U | 533,169 | 0.074% | 650 | 533,820 | 3,830 | 537,649 | |
| 548SG | 11,143,601 | 1.552% | 13,589 | 11,157,190 | 80,041 | 11,237,231 | |
| 549OR | 19,221 | 0.003% | 23 | 19,244 | 138 | 19,382 | |
| 553SG | 3,414,402 | 0.476% | 4,164 | 3,418,565 | 24,525 | 3,443,090 | |
| 557ID | 81,936 | 0.011% | 100 | 82,036 | 589 | 82,625 | |
| 557SG | 29,590,210 | 4.121% | 36,084 | 29,626,294 | 212,538 | 29,838,833 | |
| 560SG | 22,745,166 | 3.168% | 27,737 | 22,772,903 | 163,372 | 22,936,275 | |
| 571SG | 14,966,580 | 2.084% | 18,251 | 14,984,831 | 107,501 | 15,092,332 | |
| 580CA | 1,196,615 | 0.167% | 1,459 | 1,198,074 | 8,595 | 1,206,669 | |
| 580ID | 1,314,214 | 0.183% | 1,603 | 1,315,816 | 9,440 | 1,325,256 | |
| 580OR | 8,373,504 | 1.166% | 10,211 | 8,383,715 | 60,145 | 8,443,860 | |
| 580SNPD | 24,556,286 | 3.420% | 29,946 | 24,586,232 | 176,381 | 24,762,613 | |
| 580UT | 10,999,950 | 1.532% | 13,414 | 11,013,364 | 79,010 | 11,092,374 | |
| 580WA | 2,019,322 | 0.281% | 2,463 | 2,021,784 | 14,504 | 2,036,288 | |
| 580WYP | 2,166,292 | 0.302% | 2,642 | 2,168,934 | 15,560 | 2,184,494 | |
| 580WYU | 190,841 | 0.027% | 233 | 191,074 | 1,371 | 192,444 | |
| 593CA | 4,522,027 | 0.630% | 5,514 | 4,527,542 | 32,480 | 4,560,022 | |
| 593ID | 4,544,671 | 0.633% | 5,542 | 4,550,213 | 32,643 | 4,582,856 | |
| 593OR | 32,429,641 | 4.516% | 39,547 | 32,469,188 | 232,933 | 32,702,121 | |
| 593SNPD | 7,625,170 | 1.062% | 9,299 | 7,634,469 | 54,769 | 7,689,238 | |
| 593UT | 31,526,439 | 4.391% | 38,446 | 31,564,884 | 226,446 | 31,791,330 | |
| 593WA | 6,281,031 | 0.875% | 7,660 | 6,288,690 | 45,115 | 6,333,805 | |
| 593WYP | 7,198,464 | 1.003% | 8,778 | 7,207,242 | 51,705 | 7,258,947 | |
| 593WYU | 1,065,179 | 0.148% | 1,299 | 1,066,478 | 7,651 | 1,074,129 | |
| 903CA | 320,736 | 0.045% | 391 | 321,127 | 2,304 | 323,431 | |
| 903CN | 26,620,960 | 3.707% | 32,463 | 26,653,424 | 191,211 | 26,844,635 | |
| 903ID | 1,914,278 | 0.267% | 2,334 | 1,916,613 | 13,750 | 1,930,363 | |
| 903OR | 1,743,451 | 0.243% | 2,126 | 1,745,577 | 12,523 | 1,758,100 | |
| 903UT | 5,876,005 | 0.818% | 7,166 | 5,883,171 | 42,206 | 5,925,376 | |
| 903WA | 942,234 | 0.131% | 1,149 | 943,383 | 6,768 | 950,151 | |
| 903WYP | 1,056,547 | 0.147% | 1,288 | 1,057,836 | 7,589 | 1,065,425 | |
| 903WYU | 244,583 | 0.034% | 298 | 244,881 | 1,757 | 246,638 | |
| 908CA | 181 | 0.000% | 0 | 182 | 1 | 183 | |
| 908CN | 3,448,235 | 0.480% | 4,205 | 3,452,440 | 24,768 | 3,477,208 | |
| 908ID | 9,821 | 0.001% | 12 | 9,833 | 71 | 9,904 | |
| 908OR | 2,139,057 | 0.298% | 2,609 | 2,141,666 | 15,364 | 2,157,030 | |
| 908OTHER | 32,434 | 0.005% | 40 | 32,473 | 233 | 32,706 | |
| 908UT | 2,957,491 | 0.412% | 3,607 | 2,961,098 | 21,243 | 2,982,341 | |
| 908WA | 216,090 | 0.030% | 264 | 216,354 | 1,552 | 217,906 | |
| 908WYP | 961,541 | 0.134% | 1,173 | 962,713 | 6,906 | 969,620 | |
| 920CA | 22,065 | 0.003% | 27 | 22,092 | 158 | 22,251 | |
| 920ID | 412,174 | 0.057% | 503 | 412,676 | 2,961 | 415,637 | |
| 920OR | 290,641 | 0.040% | 354 | 290,995 | 2,088 | 293,083 | |
| 920SO | 50,344,289 | 7.011% | 61,393 | 50,405,682 | 361,609 | 50,767,291 | |
| 920UT | 390,187 | 0.054% | 476 | 390,663 | 2,803 | 393,465 | |
| 920WA | 38,879 | 0.005% | 47 | 38,926 | 279 | 39,205 | |
| 920WYP | 290,909 | 0.041% | 355 | 291,264 | 2,090 | 293,353 | |
| 935CA | 8,269 | 0.001% | 10 | 8,280 | 59 | 8,339 | |
| 935ID | - | 0.000% | - | - | - | - | |
| 935OR | 11,645 | 0.002% | 14 | 11,659 | 84 | 11,743 | |
| 935SO | 2,267,352 | 0.316% | 2,765 | 2,270,117 | 16,286 | 2,286,403 | |
| 935WA | 3,380 | 0.000% | 4 | 3,384 | 24 | 3,408 | |
| 935WYP | - | 0.000% | - | - | - | - | |
| Utility Labor | 464,591,277 | 64.7019% | 566,555 | 465,157,833 | 3,337,028 | 468,494,861 | Ref. Page 4.3.2 |
| Non-Utility/Capital | 253,457,542 | 35.2981% | 309,084 | 253,766,626 | 1,820,514 | 255,587,140 | Ref. Page 4.3.2 |
| Total | 718,048,819 | 100.0000% | 875,639 | 718,924,459 | 5,157,542 | 724,082,000 | 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 | 502 | 1 | 1 | SG | 26.947% | 0 | |
| | 506 | 1 | (2,495) | SG | 26.947% | (672) | |
| | 514 | 1 | (68) | SG | 26.947% | (18) | |
| | 535 | 1 | (88) | SG-P | 26.947% | (24) | |
| | 535 | 1 | (2,341) | SG-U | 26.947% | (631) | |
| | 539 | 1 | (343) | SG-P | 26.947% | (93) | |
| | 539 | 1 | (3) | SG-U | 26.947% | (1) | |
| | 548 | 1 | (361) | SG | 26.947% | (97) | |
| | 549 | 1 | (2,849) | SG | 26.947% | (768) | |
| | 553 | 1 | (506) | SG | 26.947% | (136) | |
| | 557 | 1 | (16,898) | SG | 26.947% | (4,554) | |
| | 560 | 1 | (1,297) | SG | 26.947% | (350) | |
| | 561 | 1 | (790) | SG | 26.947% | (213) | |
| | 580 | 1 | (3,459) | OR | Situs | (3,459) | |
| | 580 | 1 | (4,707) | SNPD | 27.185% | (1,280) | |
| | 581 | 1 | (86) | SNPD | 27.185% | (23) | |
| | 585 | 1 | (186) | SNPD | 27.185% | (51) | |
| | 588 | 1 | 1 | OR | Situs | 1 | |
| | 588 | 1 | (51) | SNPD | 27.185% | (14) | |
| | 590 | 1 | (14,014) | SNPD | 27.185% | (3,810) | |
| | 592 | 1 | (1,304) | SNPD | 27.185% | (354) | |
| | 593 | 1 | (8,377) | SNPD | 27.185% | (2,277) | |
| | 595 | 1 | (340) | SNPD | 27.185% | (92) | |
| | 597 | 1 | (20) | SNPD | 27.185% | (5) | |
| | 598 | 1 | (230) | SNPD | 27.185% | (63) | |
| | 901 | 1 | (726) | CN | 31.110% | (226) | |
| | 903 | 1 | (338) | CN | 31.110% | (105) | |
| | 908 | 1 | (766) | CN | 31.110% | (238) | |
| | 908 | 1 | (2,992) | OR | Situs | (2,992) | |
| | 909 | 1 | (532) | CN | 31.110% | (166) | |
| | 921 | 1 | (10,783) | SO | 27.992% | (3,018) | |
| | 929 | 1 | - | SO | 27.992% | - | |
| | | | <u>(76,947)</u> | | | <u>(25,728)</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 2021
Meals & Entertainment Adjustment
Summary of Adjustments

| Meals and Entertainment 50% Adjustment | | |
|---|------------|---------|
| FERC Account | Allocation | Amount |
| 502 | SG | (2) |
| 506 | SG | 4,792 |
| 514 | SG | 136 |
| 535 | SG-P | 175 |
| 535 | SG-U | 4,682 |
| 539 | SG-P | 687 |
| 539 | SG-U | 6 |
| 548 | SG | 276 |
| 549 | SG | 5,699 |
| 553 | SG | 1,013 |
| 557 | SG | 33,546 |
| 560 | SG | 2,594 |
| 561 | SG | 1,581 |
| 580 | OR | 6,919 |
| 580 | SNPD | 9,414 |
| 581 | SNPD | 172 |
| 585 | SNPD | 373 |
| 588 | OR | (2) |
| 588 | SNPD | 103 |
| 590 | SNPD | 28,027 |
| 592 | SNPD | 2,608 |
| 593 | SNPD | 16,754 |
| 595 | SNPD | 679 |
| 597 | SNPD | 39 |
| 598 | SNPD | 460 |
| 901 | CN | 1,452 |
| 903 | CN | 675 |
| 908 | CN | 1,531 |
| 908 | OR | 5,983 |
| 909 | CN | 1,064 |
| 921 | SO | 20,420 |
| Grand Total | | 151,856 |

| Awards 50% Adjustment | | |
|------------------------------|-----------------|-----------------|
| FERC Account | Allocation | Amount |
| 506 | SG | 197 |
| 548 | SG | 446 |
| 557 | SG | 250 |
| 921 | SO | 1,146 |
| 929 | SO | - |
| Grand Total | | 2,038 |
| | | |
| Meals & Entertainment | 151,856 | |
| Disallowance | -50% | |
| Removal | (75,928) | |
| | | |
| Awards | 2,038 | |
| Disallowance | -50% | |
| Removal | (1,019) | |
| Total Disallowance | (76,947) | Ref. 4.4 |

| | <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 Expense | | | | | | | |
| Environmental settlement reversal | 545 | 1 | 25,151,000 | SG | 26.947% | 6,777,419 | 4.5.1 |
| Prior period CWIP write-off reversal | 557 | 1 | 1,345,745 | SG | 26.947% | 362,637 | 4.5.1 |

Description of Adjustment:

This adjustment removes the accrual reversal of environmental costs related to the Klamath Settlement, and the reversal of a CWIP write-off from a prior period.

PacifiCorp
Results of Operations - December 2021
Remove Non-Recurring Entries

| FERC Account | Account Number | Description | Amount | Alloc | REF |
|-------------------------|---------------------------|--|---------------|--------------|------------|
| 5459000 | 545500 | Reversal of Klamath Settlement Obligation Expense | (25,151,000) | SG | REF. 4.5 |
| 5570000 | 545990 | Reveral of CWIP Reserve from prior period | (1,345,745) | SG | 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 Inj & Damage from Unadj Results | 925 | 1 | (1,666,974) | SO | 27.992% | (466,620) | 4.6.1 |
| Remove Inj & Damage from Unadj Results | 925 | 1 | (938,715) | OR | Situs | (938,715) | 4.6.1 |
| Add Inj & Damage built into rates | 925 | 1 | 1,096,785 | OR | Situs | 1,096,785 | 4.6.2 |
| Adjust Liability Insurance Premium | 925 | 3 | 12,494,093 | SO | 27.992% | 3,497,349 | 4.6.3 |
| Adjust Property Insurance Premium | 924 | 3 | (713,186) | SO | 27.992% | (199,635) | 4.6.3 |
| Adjustment to Rate Base: | | | | | | | |
| Remove Injuries & Damages Reserve | 2282 | 1 | 136,384,907 | SO | 27.992% | 38,176,888 | |
| Adjustment to Tax: | | | | | | | |
| Accumulated Deferred Income Tax Balance | 190 | 1 | (33,532,412) | SO | 27.992% | (9,386,399) | |

Description of Adjustment:

This adjustment normalizes the 2021 annual injuries & damages expense to that included in Oregon General Rate Case, UE-374. In 2021, the Company accrued \$8,602,538 property insurance expense as included in UE-374. A new accrual level has been proposed in UE-399. The insurance premiums have been adjusted to those in the Company's most current renewal.

PacifiCorp
Results of Operations - December 2021
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 | 1,666,974 | |
| 549302 | Reimb - Insurance | SO | - | |
| | Base Period Expense | SO | <u>1,666,974</u> | Ref 4.6 |
| 545052 | Inj/Damage Ins Prov - OR | OR | 938,715 | Ref 4.6 |

PacifiCorp
Results of Operations - December 2021
Insurance Expense
Injuries and Damages Not Covered by Insurance
Amounts from Oregon General Rate Case - December 2021
Docket No. UE 374

| | Accruals to | Accruals for | |
|--|--------------------|---------------------|------------------|
| | Expense | Ins | Net for |
| | | Recovery | Reserve |
| 12 Months Ended June 2015 | 2,278,393 | (302,124) | 1,976,269 |
| 12 Months Ended June 2016 | 218,810 | (7,000,000) | (6,781,190) |
| 12 Months Ended June 2017 | 8,104,550 | (4,500,000) | 3,604,550 |
| 12 Months Ended June 2018 | 5,934,234 | 1,650,000 | 7,584,234 |
| 12 Months Ended June 2019 | 13,766,046 | - | 13,766,046 |
| Average Accrual | | | 4,029,982 |
| Oregon SO Allocation % from UE 374 | | | 27.2156% |
| Oregon Allocated Annual Accrual | | | 1,096,785 |
| | | | Ref 4.6 |

PacifiCorp

Results of Operations - December 2021

Insurance Expense

Adjust Base Period Insurance Premium to Expected CY 2021/2022 Level

Adjusting the insurance premium in the base period to the renewed amount effective August 15, 2021

| | Premium Renewal <u>2021/2022</u> | Included in Results 12 Months Ended <u>Dec-21</u> | <u>Adjustment</u> | |
|------------------------------------|---|--|--------------------------|----------------|
| Excess Liability Insurance Premium | 29,182,860 | 16,688,767 | 12,494,093 | Ref 4.6 |
| Property Insurance Premium | 4,127,137 | 4,840,323 | (713,186) | Ref 4.6 |
| | <u>33,309,997</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 Expense: | | | | | | | |
| Generation Overhaul Expense - Steam | 510 | 1 | 5,694,324 | SG | 26.947% | 1,534,445 | 4.7.1 |
| Generation Overhaul Expense - Other | 553 | 1 | 2,203,339 | SG | 26.947% | 593,732 | 4.7.1 |
| | | | 7,897,663 | | | | |
| <u>Generation O&M Steam</u> | | | | | | | |
| Non NPC, Non-Overhaul Expense | 506 | 1 | 13,329,525 | SG | 26.947% | 3,591,896 | 4.7.1 |

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2021 using a four-year average methodology. In this adjustment, overhaul expenses from January 2018 - December 2021 are restated in constant dollars to a December 2021 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2021 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

FUNCTION: STEAM

| Period | Overhaul Expense | Restate to Constant | |
|---|------------------|---------------------|------------------|
| | | Dollars (1) | Constant Dollars |
| 12 Months Ended Dec 2018 | 34,051,525 | 10.26% | 37,545,799 |
| 12 Months Ended Dec 2019 | 37,045,683 | 6.64% | 39,506,236 |
| 12 Months Ended Dec 2020 | 15,114,188 | 4.68% | 15,821,885 |
| 12 Months Ended Dec 2021 | 23,365,541 | 0.00% | 23,365,541 |
| 4 Year Average - Steam | | | 29,059,865 |
| 12 Months Ended Dec 2021 Overhaul Expense - Steam | | | 23,365,541 |
| Adjustment | | | 5,694,324 |

Ref. 4.7.2
Ref. 4.7

FUNCTION: OTHER

| Period | Overhaul Expense | Restate to Constant | |
|---|------------------|---------------------|------------------|
| | | Dollars (1) | Constant Dollars |
| 12 Months Ended Dec 2018 | 5,959,360 | 8.78% | 6,482,529 |
| 12 Months Ended Dec 2019 | 2,321,350 | 5.68% | 2,453,309 |
| 12 Months Ended Dec 2020 | 10,195,000 | 3.62% | 10,564,240 |
| 12 Months Ended Dec 2021 | 3,562,241 | 0.00% | 3,562,241 |
| 4 Year Average | | | 5,765,580 |
| 12 Months Ended Dec 2021 Overhaul Expense - Other | | | 3,562,241 |
| Adjustment | | | 2,203,339 |

Ref. 4.7.2
Ref. 4.7

Total Adjustment

7,897,663

Ref. 4.7

FUNCTION: Steam O&M

| Period | O&M Expense | Less Cholla | O&M Expense |
|---|-------------|-------------|--------------|
| | | | Less Cholla |
| 12 Months Ended Dec 2018 | 312,132,188 | 19,976,373 | 292,155,815 |
| 12 Months Ended Dec 2019 | 294,117,098 | 17,270,330 | 276,846,768 |
| 12 Months Ended Dec 2020 | 292,695,384 | 18,681,991 | 274,013,393 |
| 12 Months Ended Dec 2021 | 262,688,196 | (544,429) | 263,232,625 |
| 4 Year Average - Steam | 290,408,217 | 13,846,066 | 276,562,150 |
| 12 Months Ended Dec 2021 Overhaul Expense - Steam | | | 263,232,625 |
| Adjustment | | | Above |

Above

Total Adjustment

13,329,525

Ref. 4.7

(1) Ref. 4.6.3

PacifiCorp
Results of Operations - December 2021
Generation Expense Normalization

| <u>Existing Units</u> | Yr. Ended December 2018 | Yr. Ended December 2019 | Yr. Ended December 2020 | Yr. Ended December 2021 | |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|
| Steam Production | | | | | |
| Blundell | 354,314 | 202,844 | - | 1,654,068 | |
| Dave Johnston | 4,794,336 | 9,243,457 | 359,914 | 4,664,223 | |
| Gadsby | 343,436 | 390,865 | 201,004 | 822,044 | |
| Hunter | 8,411,847 | 6,206,830 | 9,960,770 | 16,895 | |
| Huntington | 8,857,107 | 12,570,354 | 21,183 | 860 | |
| Jim Bridger | 6,661,397 | 6,237,185 | 304,569 | 8,319,155 | |
| Naughton | 34,087 | 1,013,147 | 259,116 | 5,186,923 | |
| Wyodak | - | - | - | - | |
| Cholla | 3,257,000 | - | - | - | |
| Colstrip | - | - | 2,113,000 | 1,582,111 | |
| Craig | - | 1,181,000 | 1,199,000 | 336,671 | |
| Hayden | 1,338,000 | - | 695,633 | 782,591 | |
| Subtotal - Steam | 34,051,525 | 37,045,683 | 15,114,188 | 23,365,541 | Ref 4.7.1 |
| Total Steam Production | 34,051,525 | 37,045,683 | 15,114,188 | 23,365,541 | |
| Other Production | | | | | |
| Hermiston | 1,799,000 | 2,144,380 | 3,623,128 | 916,758 | |
| Currant Creek | 26,996 | 50,170 | 1,661,478 | 2,012,713 | |
| Lake Side | 3,680,431 | (1,988) | 4,776,310 | 393,645 | |
| Gadsby Peak | 29,376 | - | - | - | |
| Chehalis | 423,557 | 128,788 | 134,084 | 239,125 | |
| Total - Other Production | 5,959,360 | 2,321,350 | 10,195,000 | 3,562,241 | Ref 4.7.1 |
| Grand Total | 40,010,885 | 39,367,033 | 25,309,188 | 26,927,782 | |

PacifiCorp
Results of Operations - December 2021
Generation Expense Normalization

| | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| STEAM: | <u>December 2018</u> | <u>December 2019</u> | <u>December 2020</u> | <u>December 2021</u> |
| Percentage Change to December 2021 | 10.26% | 6.64% | 4.68% | 0.00% |
| OTHER: | <u>December 2018</u> | <u>December 2019</u> | <u>December 2020</u> | <u>December 2021</u> |
| Percentage Change to December 2021 | 8.78% | 5.68% | 3.62% | 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 | (1,887,983) | SO | 27.992% | (528,485) | |
| | 930 | 1 | - | OR | Situs | - | |
| | | | <u>(1,887,983)</u> | | | <u>(528,485)</u> | 4.8.1 |
| Add Back 75% of National & Regional Memberships | | | | | | | |
| Various | 930 | 1 | 1,283,123 | SO | 27.992% | 359,172 | 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 | (1,887,983) | | |
| 930.2 | OR | Included in Unadjusted Results | - | | |
| | | | (1,887,983) | Ref 4.8 | |
| Allowed National and Regional Trade Memberships at 75% | | | | | |
| 930.2 | SO | Albany Area Chamber of Commerce | 4,375 | | |
| 930.2 | SO | Albany Downtown Association & Park Wise | 180 | | |
| 930.2 | SO | Albany-Millersburg Economic Development Corporation | 1,500 | | |
| 930.2 | SO | American Arbitration Association | 150 | | |
| 930.2 | SO | American Clean Power | 212,500 | | |
| 930.2 | SO | Astoria Downtown Historic District Association | 500 | | |
| 930.2 | SO | Bay Area Chamber of Commerce | 1,019 | | |
| 930.2 | SO | Bend Chamber of Commerce | 1,725 | | |
| 930.2 | SO | Cannon Beach Chamber of Commerce | 310 | | |
| 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 | Common Ground Alliance | 2,500 | | |
| 930.2 | SO | Corvallis Chamber of Commerce | 3,500 | | |
| 930.2 | SO | Cottage Grove Chamber of Commerce | 300 | | |
| 930.2 | SO | Dallas Area Visitors Center | 1,200 | | |
| 930.2 | SO | Douglas Timber Operators | 600 | | |
| 930.2 | SO | East-Linn Utilities Coordinating Council | 125 | | |
| 930.2 | SO | Economic Development Alliance for Lincoln County | 100 | | |
| 930.2 | SO | Economic Development for Central Oregon | 7,500 | | |
| 930.2 | SO | Edison Electric Institute | 996,832 | | |
| 930.2 | SO | Energy Systems Integration Group | 1,618 | | |
| 930.2 | SO | Forth (Drive Oregon) | 1,500 | | |
| 930.2 | SO | Grants Pass Josephine County Chamber of Commerce | 3,775 | | |
| 930.2 | SO | Greater Portland Inc | 5,000 | | |
| 930.2 | SO | Grid Forward | 3,167 | | |
| 930.2 | SO | Intermountain Electrical Association | 9,500 | | |
| 930.2 | SO | International Economic Development Council | 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 | Lake County Chamber of Commerce | 500 | | |
| 930.2 | SO | Lane Utilities Coordinating Council | 100 | | |
| 930.2 | SO | League of Oregon Cities | 600 | | |
| 930.2 | SO | Lebanon Area Chamber of Commerce | 1,600 | | |
| 930.2 | SO | Lincoln City Chamber of Commerce | 450 | | |
| 930.2 | SO | Linn-Benton Utilities Coordinating Council | 125 | | |
| 930.2 | SO | Madras Jefferson County Chamber | 385 | | |
| 930.2 | SO | Metropolitan Utility Coordinating Council | 150 | | |
| 930.2 | SO | Monmouth- Independence Chamber of Commerce | 1,200 | | |
| 930.2 | SO | Myrtle Creek-Tri City Area Chamber of Commerce | 105 | | |
| 930.2 | SO | North American Transmission Forum | 95,738 | | |
| 930.2 | SO | Northwest Public Power Association | 1,810 | | |
| 930.2 | SO | Oregon Business Council | 31,879 | | |
| 930.2 | SO | Oregon Energy Fund | 75 | | |
| 930.2 | SO | Pacific Northwest Utilities Conference Committee | 79,486 | | |
| 930.2 | SO | Pendleton Chamber of Commerce | 635 | | |
| 930.2 | SO | Philomath Chamber of Commerce, Philomath OR | 375 | | |
| 930.2 | SO | Pilot Rock Chamber of Commerce | 50 | | |
| 930.2 | SO | Portland Business Alliance | 32,243 | | |
| 930.2 | SO | Prineville Chamber of Commerce | 1,000 | | |
| 930.2 | SO | Redmond Chamber of Commerce | 230 | | |
| 930.2 | SO | Redmond Economic Development, Inc. | 5,000 | | |
| 930.2 | SO | Rocky Mountain Electrical League | 18,000 | | |
| 930.2 | SO | Roseburg Area Chamber of Commerce | 1,090 | | |
| 930.2 | SO | Rotary Club of Albina | 325 | | |
| 930.2 | SO | Rotary Club of Roseburg | 187 | | |
| 930.2 | SO | Seaside Chamber of Commerce | 395 | | |

PacifiCorp
Oregon Results of Operations - December 2021
Memberships and Subscriptions

| Account | Factor | Description | Amount | |
|----------------|---------------|--|------------------|----------------|
| 930.2 | SO | Seaside Downtown Development Association | 175 | |
| 930.2 | SO | South Lincoln County Economic Development Corporation | 1,000 | |
| 930.2 | SO | Southern Oregon Regional Economic Development, Inc. | 2,500 | |
| 930.2 | SO | Sport Oregon | 5,000 | |
| 930.2 | SO | Strategic Economic Development Corporation | 2,400 | |
| 930.2 | SO | Sutherlin Chamber of Commerce | 125 | |
| 930.2 | SO | Takena Kiwanis | 260 | |
| 930.2 | SO | The Chamber of Medford/Jackson County | 2,247 | |
| 930.2 | SO | The National Hydropower Association, Inc. | 78,264 | |
| 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 | Utility Economic Development Association, Inc. | 745 | |
| 930.2 | SO | Western Energy Supply Transmission Associates | 20,548 | |
| 930.2 | SO | Western Labor And Management Public Affairs Committee | 2,000 | |
| 930.2 | SO | Women's Energy Network | 2,100 | |
| | | | 1,710,830 | |
| | | 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 | (114,230) | OR | Situs | (114,230) | 4.9.1 |
| Other Taxes | 408 | 3 | (636,589) | OR | Situs | (636,589) | 4.9.1 |
| Regulatory Commission Exp | 928 | 3 | (90,802) | OR | Situs | (90,802) | 4.9.1 |

Description of Adjustment:

This adjusts the Company's actual December 2021 uncollectible accounts expense to the December 2022 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 2021
Revenue Sensitive Items & Uncollectible Expense

Page 4.9.1

| | | |
|------------------------------|---------------------|-----------------|
| Unadjusted Revenue | 1,251,099,183 | |
| Normalized Revenue | 1,225,155,739 | |
| Adjustments | <u>(25,943,444)</u> | |
| Uncollectible Expense | 5,508,659 | |
| Uncollectible % | 0.440% | |
| Uncollectible Expense | (114,230) | Ref. 4.9 |
| Franchise Tax % | 2.330% | |
| Resource Supplier Tax % | 0.124% | |
| Other Tax Expense | (636,589) | Ref. 4.9 |
| PUC Fees % | 0.350% | |
| PUC Fees Expense | (90,802) | 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 | 3,490,204 | SO | 27.992% | 976,979 | 4.10.1 |
| Post-Retirement Non-Service Exp. | 926 | 3 | (840,640) | SO | 27.992% | (235,312) | 4.10.1 |
| SERP Non-Service Expense | 926 | 3 | (2,756,759) | SO | 27.992% | (771,672) | 4.10.1 |
| | | | <u>(107,195)</u> | | | <u>(30,006)</u> | |
| <u>Pension Settle. Loss Amortization</u> | 926 | 3 | 586,603 | SO | 27.992% | 164,202 | 4.10.2 |

Description of Adjustment:

This adjustment includes the pension and post-retirement non-service expenses at the 2022 forecast level and removing Supplemental Employee Retirement Plan expenses from the actual period.

This adjustment also adds pension settlement loss amortization expense through December 2022, 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.

PacifiCorp
Results of Operations - December 2021
Pension Non-Service Expense

| Description | GL 554012 | GL 554022 | GL 554032 | Total Actual | FERC Acct | Factor |
|--------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|-----------|--------|
| | Post-Retirement | | | | | |
| | Pension Non-Service Expense | Non-Service Expense | SERP Non-Service Expense | | | |
| | Actual | Actual | Actual | | | |
| | Twelve Months Ended December 2021 | Twelve Months Ended December 2021 | Twelve Months Ended December 2021 | | | |
| Jan-2021 | (701,505) | (107,969) | 229,730 | (579,744) | 926 | SO |
| Feb-2021 | (701,505) | (107,969) | 229,730 | (579,744) | 926 | SO |
| Mar-2021 | (701,505) | (107,969) | 229,730 | (579,744) | 926 | SO |
| Apr-2021 | (701,505) | (107,969) | 229,730 | (579,744) | 926 | SO |
| May-2021 | (701,505) | (107,969) | 229,730 | (579,744) | 926 | SO |
| Jun-2021 | (701,505) | (142,103) | 229,730 | (613,878) | 926 | SO |
| Jul-2021 | (701,505) | (113,658) | 229,730 | (585,433) | 926 | SO |
| Aug-2021 | 34,689 | (113,658) | 229,730 | 150,760 | 926 | SO |
| Sep-2021 | 34,689 | (113,658) | 229,730 | 150,760 | 926 | SO |
| Oct-2021 | 34,689 | (108,440) | 229,730 | 155,979 | 926 | SO |
| Nov-2021 | 34,689 | (61,472) | 229,730 | 202,946 | 926 | SO |
| Dec-2021 | 34,689 | (108,440) | 229,730 | 155,979 | 926 | SO |
| Total Actual | (4,737,091) | (1,301,274) | 2,756,759 | (3,281,606) | | |
| (0) | | | | | | |
| 0 | | | | | | |

| Description | GL 554012 | GL 554022 | GL 554032 | Total Forecast | FERC Acct | Factor |
|--------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------|-----------|--------|
| | Post-Retirement | | | | | |
| | Pension Non-Service Expense | Non-Service Expense | SERP Non-Service Expense | | | |
| | Actual | Actual | Actual | | | |
| | Twelve Months Ending December 2022 | Twelve Months Ending December 2022 | Twelve Months Ending December 2022 | | | |
| Jan-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Feb-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Mar-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Apr-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| May-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Jun-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Jul-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Aug-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Sep-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Oct-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Nov-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Dec-2022 | (103,907) | (178,493) | - | (282,400) | 926 | SO |
| Total Forecasted | (1,246,887) | (2,141,914) | - | (3,388,801) | | |
| Total Incremental Change | 3,490,204 | (840,640) | (2,756,759) | (107,195) | | |
| | Ref 4.10 | Ref 4.10 | Ref 4.10 | Ref 4.10 | | |

PacifiCorp
Results of Operations - December 2021
Pension Settlement Losses
GL Account 554012

| Description | Actual | | FERC Acct | Factor |
|----------------------------|--|--|------------------|---------------|
| | 12 Months Ended December 2021 | Current Period Amortization | | |
| Pension Settlement Losses: | | | | |
| Jan-21 | - | - | 926 | SO |
| Feb-21 | - | - | 926 | SO |
| Mar-21 | - | - | 926 | SO |
| Apr-21 | - | - | 926 | SO |
| May-21 | - | - | 926 | SO |
| Jun-21 | - | - | 926 | SO |
| Jul-21 | - | - | 926 | SO |
| Aug-21 | 8,947,043 | - | 926 | SO |
| Sep-21 | - | 37,279 | 926 | SO |
| Oct-21 | - | 37,279 | 926 | SO |
| Nov-21 | - | 37,279 | 926 | SO |
| Dec-21 | 6,699,343 | 37,279 | 926 | SO |
| Total Incurred | <u>15,646,386</u> | | | |
| | | <u>149,117</u> | | |

| Description | Forecasted | Current Period | FERC Acct | Factor |
|----------------------------|--|--|------------------|---------------|
| | 12 Months Ended December 2022 | Amortization (over 20 Years): | | |
| Pension Settlement Losses: | | | | |
| Jan-22 | - | 61,310 | 926 | SO |
| Feb-22 | - | 61,310 | 926 | SO |
| Mar-22 | - | 61,310 | 926 | SO |
| Apr-22 | - | 61,310 | 926 | SO |
| May-22 | - | 61,310 | 926 | SO |
| Jun-22 | - | 61,310 | 926 | SO |
| Jul-22 | - | 61,310 | 926 | SO |
| Aug-22 | - | 61,310 | 926 | SO |
| Sep-22 | - | 61,310 | 926 | SO |
| Oct-22 | - | 61,310 | 926 | SO |
| Nov-22 | - | 61,310 | 926 | SO |
| Dec-22 | 9,780,891 | 61,310 | 926 | SO |
| Total Incurred | <u>(5,865,495)</u> | | | |
| | | <u>735,720</u> | | |
| Incremental Amortization | | <u>586,603</u> | | |
| | | <u>Ref 4.10</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 Expense: | | | | | | | |
| Transmission of Electricity by Others | 566 | 1 | 1,450,163 | UT | Situs | - | |
| Transmission of Electricity by Others | 566 | 1 | (1,450,163) | SG | 26.947% | (390,774) | |

Description of Adjustment:

The Company executed a renewable resource contract in Utah (Docket 16-035-27) dedicated to serve load associated with Facebook. As a result of the increased load from this dedicated resource to serve Facebook, PacifiCorp will be allocated a higher ratio of wholesale transmission costs relative to other wholesale users of the Company's transmission system. This adjustment reallocates the resulting wheeling expense from other jurisdictions which would have otherwise been situs assigned to Utah.

Tab 5

| | 5.1 | 5.2 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|----------------|--------------|-----------|--------|--------|--------|--------|
| | Net Power Cost | WRAP Fees | 0 | 0 | 0 | 0 | 0 |
| Total Normalized | Adjustment | | | | | | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 94,858,970 | 94,858,970 | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 94,858,970 | 94,858,970 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (10,791,319) | (10,791,319) | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | 60,958,484 | 60,741,638 | 216,846 | - | - | - | - |
| 13 Transmission | 3,639,766 | 3,639,766 | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | 53,806,932 | 53,590,086 | 216,846 | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 8,229,538 | 8,273,008 | (43,470) | - | - | - | - |
| 24 State | 1,863,763 | 1,873,607 | (9,845) | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 63,900,232 | 63,736,701 | 163,531 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 30,958,738 | 31,122,269 | (163,531) | - | - | - | - |
| 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 | 1.213% | 1.220% | -0.006% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 41,052,039 | 41,268,885 | (216,846) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 41,052,039 | 41,268,885 | (216,846) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 1,863,763 | 1,873,607 | (9,845) | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 39,188,276 | 39,395,277 | (207,001) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 8,229,538 | 8,273,008 | (43,470) | - | - | - | - |

| | 5.1 | 5.2 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|----------------|--------------|--------|--------|--------|--------|--------|
| | Net Power Cost | WRAP Fees | | | | | |
| Total Normalized | Adjustment | | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | (18,638,888) | (18,638,888) | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | (18,638,888) | (18,638,888) | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 3,736,463 | 3,736,463 | - | - | - | - | - |
| 24 State | 846,205 | 846,205 | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (14,056,219) | (14,056,219) | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 14,056,219 | 14,056,219 | - | - | - | - | - |
| 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 | 0.551% | 0.551% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 18,638,888 | 18,638,888 | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 18,638,888 | 18,638,888 | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 846,205 | 846,205 | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 17,792,682 | 17,792,682 | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 3,736,463 | 3,736,463 | - | - | - | - | - |

| | 5.1 | 5.2 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|----------------|-----------|--------|--------|--------|--------|--------|
| | Net Power Cost | WRAP Fees | | | | | |
| Total Normalized | Adjustment | | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 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% | 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 | - | - | - | - | - | - | - |

| | 5.1 | 5.2 | 0 | 0 | 0 | 0 | 0 |
|-------------------------------|----------------|--------------|-----------|--------|--------|--------|--------|
| | Net Power Cost | WRAP Fees | | | | | |
| Total Normalized | Adjustment | | 0 | 0 | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 94,858,970 | 94,858,970 | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 94,858,970 | 94,858,970 | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (10,791,319) | (10,791,319) | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | 79,597,371 | 79,380,525 | 216,846 | - | - | - | - |
| 13 Transmission | 3,639,766 | 3,639,766 | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | 72,445,819 | 72,228,973 | 216,846 | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 4,493,075 | 4,536,545 | (43,470) | - | - | - | - |
| 24 State | 1,017,557 | 1,027,402 | (9,845) | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 77,956,451 | 77,792,920 | 163,531 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 16,902,519 | 17,066,050 | (163,531) | - | - | - | - |
| 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 | 0.720% | 0.727% | -0.007% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 22,413,151 | 22,629,997 | (216,846) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 22,413,151 | 22,629,997 | (216,846) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 1,017,557 | 1,027,402 | (9,845) | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 21,395,594 | 21,602,595 | (207,001) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 4,493,075 | 4,536,545 | (43,470) | - | - | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--|---------|------|----------------------|--------|----------|---------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm PPL | 447NPC | 3 | 8,056,319 | SG | 26.947% | 2,170,930 | 5.1.1 |
| Existing Firm UPL | 447NPC | 3 | - | SG | 26.947% | - | 5.1.1 |
| Post-Merger Firm | 447NPC | 3 | 341,820,396 | SG | 26.947% | 92,110,056 | 5.1.1 |
| Non-Firm | 447NPC | 3 | 2,294,761 | SE | 25.187% | 577,985 | 5.1.1 |
| Total Sales for Resale | | | <u>352,171,476</u> | | | <u>94,858,970</u> | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 555NPC | 3 | 33,800,740 | SG | 26.947% | 9,108,257 | 5.1.1 |
| Existing Firm Demand UPL | 555NPC | 3 | 11,971,633 | SG | 26.947% | 3,225,986 | 5.1.1 |
| Existing Firm Energy | 555NPC | 3 | 106,554,175 | SE | 25.187% | 26,837,955 | 5.1.1 |
| Post-merger Firm | 555NPC | 3 | 256,744,258 | SG | 26.947% | 69,184,660 | 5.1.1 |
| Post-merger Firm - Situs | 555NPC | 3 | (11,364,784) | UT | Situs | - | 5.1.1 |
| Secondary Purchases | 555NPC | 3 | (17,044,421) | SE | 25.187% | (4,293,003) | 5.1.1 |
| Seasonal Contracts | 555NPC | 3 | - | SG | 26.947% | - | 5.1.1 |
| Other Generation | 555NPC | 3 | - | SG | 26.947% | - | 5.1.1 |
| Total Purchased Power Adjustments: | | | <u>380,661,601</u> | | | <u>104,063,855</u> | |
| Wheeling Expense (Account 565) | | | | | | | |
| Existing Firm PPL | 565NPC | 3 | 22,565,269 | SG | 26.947% | 6,080,644 | 5.1.1 |
| Existing Firm UPL | 565NPC | 3 | - | SG | 26.947% | - | 5.1.1 |
| Post-merger Firm | 565NPC | 3 | (1,273,090) | SG | 26.947% | (343,058) | 5.1.1 |
| Non-Firm | 565NPC | 3 | (8,328,928) | SE | 25.187% | (2,097,819) | 5.1.1 |
| Total Wheeling Expense Adjustments: | | | <u>12,963,251</u> | | | <u>3,639,766</u> | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| Fuel - Overburden Amortization - ID | 501NPC | 3 | 144,329 | ID | Situs | - | 5.1.1 |
| Fuel - Overburden Amortization - WY | 501NPC | 3 | 280,914 | WY | Situs | - | 5.1.1 |
| Fuel Consumed - Coal | 501NPC | 3 | (39,434,867) | SE | 25.187% | (9,932,517) | 5.1.1 |
| Fuel Consumed - Gas | 501NPC | 3 | (4,195,272) | SE | 25.187% | (1,056,669) | 5.1.1 |
| Steam from Other Sources | 503NPC | 3 | 835,643 | SE | 25.187% | 210,474 | 5.1.1 |
| Natural Gas Consumed | 547NPC | 3 | (103,742,879) | SE | 25.187% | (26,129,869) | 5.1.1 |
| Simple Cycle Combustion Turbines | 547NPC | 3 | 7,340,788 | SE | 25.187% | 1,848,935 | 5.1.1 |
| Cholla / APS Exchange | 501NPC | 3 | (50,052) | SE | 25.187% | (12,607) | 5.1.1 |
| Total Fuel Expense Adjustments: | | | <u>(138,821,396)</u> | | | <u>(35,072,253)</u> | |
| Total Power Cost Adjustment | | | <u>(97,368,020)</u> | | | <u>(22,227,602)</u> | |
| Post-merger Firm Type 1 | 555NPC | 1 | (69,168,907) | SG | 26.947% | (18,638,888) | 5.1.1 |
| Oregon Solar Project | 555NPC | 3 | (15,180) | OR | Situs | (15,180) | 5.1.4 |
| Resonable Energy Price Realloc. | 555NPC | 3 | (1,436,955) | SG | 26.947% | (387,215) | 5.1.5 |
| Resonable Energy Price Realloc. | 555NPC | 3 | - | OR | Situs | - | 5.1.5 |

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 2022. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2021.

PacifiCorp
Oregon Results of Operations - December 2021
Net Power Cost Adjustment

| Description | FERC Account | (1) Total Account (B Tabs) | (2) Remove Non-NPC / NPC Mechanism Accruals | (3) Unadjusted NPC (1) + (2) | (4) Type 1 Adjustments | (5) Type 1 Normalized NPC (3) + (4) | (6) Type 3 Pro Forma NPC | (7) Type 3 Adjustment (6) - (5) | 2020 Protocol Factor |
|---|---|-------------------------------------|--|---------------------------------------|------------------------------|--|--------------------------------|--|----------------------------|
| Sales for Resale (Account 447) | | | | | | | | | |
| Existing Firm Sales PPL | | 447.12 | - | - | - | - | 8,056,319 | 8,056,319 | SG |
| Existing Firm Sales UPL | | 447.122 | - | - | - | - | - | - | SG |
| Post-merger Firm Sales | 447.13, .14, .20, .61, .62 | 182,811,810 | - | 182,811,810 | - | 182,811,810 | 524,632,206 | 341,820,396 | SG |
| Non-firm Sales | | 447.5 | (2,294,761) | (2,294,761) | - | (2,294,761) | - | 2,294,761 | SE |
| Transmission Services | | 447.9 | 90,234 | (90,234) | - | - | - | - | S |
| On-system Wholesale Sales | | 447.1 | 13,153,831 | (13,153,831) | - | - | - | - | S |
| Total Revenue Adjustments | | | 193,761,115 | (13,244,065) | - | 180,517,049 | 532,688,525 | 352,171,476 | |
| Purchased Power (Account 555) | | | | | | | | | |
| Existing Firm Demand PPL | | 555.66 | - | - | - | - | 33,800,740 | 33,800,740 | SG |
| Existing Firm Demand UPL | | 555.68 | - | - | - | - | 11,971,633 | 11,971,633 | SG |
| Existing Firm Energy | | 555.65, 555.69 | - | - | - | - | 106,554,175 | 106,554,175 | SE |
| Post-merger Firm | 555.26, .55, .59, .61, .62, .63, .64, .67, .8 | 742,758,623 | - | 742,758,623 | - | 742,758,623 | 930,333,974 | 187,575,351 | SG |
| Post-merger Firm - Situs | | 555.27 | 11,364,784 | - | 11,364,784 | - | - | (11,364,784) | UT |
| Secondary Purchases | | 555.7, 555.25 | 17,044,421 | 17,044,421 | - | 17,044,421 | - | (17,044,421) | SE |
| NPC Deferral Mechanism | | 555.57 | (97,064,618) | 97,064,618 | - | - | - | - | OTHER |
| Seasonal Contracts | | - | - | - | - | - | - | - | SG |
| Wind Integration Charge | | - | - | - | - | - | - | - | SG |
| RPS Compliance Purchases | 555.22, 555.23, 555.24 | 8,246,273 | (8,246,273) | - | - | - | - | - | OTHER |
| BPA Regional Adjustments | 555.11, 555.12, 555.133 | - | - | - | - | - | - | - | S |
| Post-merger Firm Type 1 | | - | - | - | (69,168,907) | (69,168,907) | - | 69,168,907 | SG |
| Total Purchased Power Adjustment | | | 682,349,463 | 88,818,346 | 771,167,828 | (69,168,907) | 1,082,660,522 | 380,661,601 | |
| Wheeling (Account 565) | | | | | | | | | |
| Existing Firm PPL | | 565.26 | - | - | - | - | 22,565,269 | 22,565,269 | SG |
| Existing Firm UPL | | 565.27 | - | - | - | - | - | - | SG |
| Post-merger Firm | 565.0, 565.46, 565.1 | 138,946,324 | - | 138,946,324 | - | 138,946,324 | 137,673,234 | (1,273,090) | SG |
| Non-firm | | 565.25 | 20,112,174 | - | 20,112,174 | - | 20,112,174 | (8,328,928) | SE |
| Total Wheeling Expense Adjustment | | | 159,058,497 | - | 159,058,497 | - | 172,021,748 | 12,963,251 | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501.12 | (144,329) | - | (144,329) | - | (144,329) | - | 144,329 | ID |
| Fuel - Overburden Amortization - Wyoming | 501.12 | (280,914) | - | (280,914) | - | (280,914) | - | 280,914 | WY |
| Fuel Consumed - Coal | 501.1 | 627,852,505 | - | 627,852,505 | - | 627,852,505 | 588,417,638 | (39,434,867) | SE |
| Fuel Consumed - Gas | 501.35 | 17,650,638 | - | 17,650,638 | - | 17,650,638 | 13,455,365 | (4,195,272) | SE |
| Steam From Other Sources | 503 | 5,403,741 | - | 5,403,741 | - | 5,403,741 | 6,239,383 | 835,643 | SE |
| Natural Gas Consumed | 547.1 | 332,776,087 | - | 332,776,087 | - | 332,776,087 | 229,033,208 | (103,742,879) | SE |
| Simple Cycle Combustion Turbines | 547.1 | 1,083,661 | - | 1,083,661 | - | 1,083,661 | 8,424,450 | 7,340,788 | SE |
| Cholla/APS Exchange | 501.1 | 50,052 | - | 50,052 | - | 50,052 | - | (50,052) | SE |
| Fuel Regulatory Costs Deferral and Amort | 501.15 | 98,188 | (98,188) | - | - | - | - | - | S |
| Fuel Regulatory Costs Deferral and Amort | 501.15 | 563,722 | (563,722) | - | - | - | - | - | SE |
| Miscellaneous Fuel Costs | 501.0, .2, .3, .4, .45, .5, .51 | 3,162,059 | (3,162,059) | - | - | - | - | - | SE |
| Miscellaneous Fuel Costs - Cholla | 501.2, 501.45 | 12,181,702 | (12,181,702) | - | - | - | - | - | SE |
| Total Fuel Expense | | 1,000,397,111 | (16,005,671) | 984,391,440 | - | 984,391,440 | 845,570,044 | (138,821,396) | |
| Net Power Cost | | 1,648,043,977 | 86,056,740 | 1,734,100,717 | (69,168,907) | 1,664,931,809 | 1,567,563,790 | (97,368,020) | |
| | | | | | Ref 5.1 | | Ref 5.1.3 | Ref 5.1 | |

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2021

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 1/2022 - 12/2022 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------------|----------------------|----------------------|-------------------|--------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 8,056,319 | 8,056,319 | | | |
| Post Merger | 524,632,206 | | | | 524,632,206 |
| Utah Pre Merger | - | - | | | |
| NonFirm Sub Total | - | | | - | |
| TOTAL SPECIAL SALES | 532,688,525 | 8,056,319 | - | - | 524,632,206 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | - | - | | | |
| Pacific Capacity | - | - | | | |
| Mid Columbia | 85,394,206 | 25,618,262 | 59,775,944 | | |
| Misc/Pacific | 154,785 | 32,097 | 122,688 | | |
| Q.F. Contracts/PPL | 158,695,148 | 8,150,381 | 39,709,847 | | 110,834,920 |
| Small Purchases west | - | | | | |
| Pacific Sub Total | 244,244,139 | 33,800,740 | 99,608,479 | - | 110,834,920 |
| Gemstate | 1,800,708 | | 1,800,708 | | |
| GSLM | - | | | | |
| QF Contracts/UPL | 193,318,889 | 11,971,633 | 5,130,700 | | 176,216,556 |
| IPP Layoff | - | | | | |
| Small Purchases east | 14,288 | | 14,288 | | |
| UP&L to PP&L | - | | | | |
| Utah Sub Total | 195,133,885 | 11,971,633 | 6,945,696 | - | 176,216,556 |
| APS Supplemental | - | | | | - |
| Avoided Cost Resource | - | | | | - |
| Castle Solar UoU | - | | | | - |
| Castle Solar IHC | - | | | | - |
| Combine Hills Wind | 5,503,322 | | | | 5,503,322 |
| Cedar Springs Wind | 11,723,272 | | | | 11,723,272 |
| Cedar Springs Wind III | 8,908,094 | | | | 8,908,094 |
| Cove Mountain Solar | 3,848,605 | | | | 3,848,605 |
| Cove Mountain Solar II | - | | | | - |
| Deseret Purchase | 34,860,949 | | | | 34,860,949 |
| Eagle Mountain - UAMPS/UMPA | 475,008 | | | | 475,008 |
| Georgia-Pacific Camas | - | | | | - |
| Graphite Solar | 3,068,077 | | | | 3,068,077 |
| Hermiston Purchase | - | | | | - |
| Horseshoe Solar | 469,538 | | | | 469,538 |
| Hurricane Purchase | 191,184 | | | | 191,184 |
| Hunter Solar | 7,086,765 | | | | 7,086,765 |
| MagCorp | - | | | | - |
| MagCorp Reserves | 3,111,760 | | | | 3,111,760 |
| Milican Solar | 2,737,608 | | | | 2,737,608 |
| Milford Solar | 7,028,220 | | | | 7,028,220 |
| Nucor | 7,129,800 | | | | 7,129,800 |
| Old Mill Solar | 1,067,044 | | | | 1,067,044 |
| Monsanto Reserves | 20,600,000 | | | | 20,600,000 |
| Pavant III Solar | - | | | | - |
| Prineville Solar | 1,823,922 | | | | 1,823,922 |
| Rock River Wind | - | | | | - |
| Rocket Solar | 480,149 | | | | 480,149 |
| Sigurd Solar | 5,947,182 | | | | 5,947,182 |
| Soda Lake Geothermal | - | | | | - |
| Three Buttes Wind | 20,583,701 | | | | 20,583,701 |
| Tri-State Purchase | - | | | | - |
| Top of the World Wind | 40,638,275 | | | | 40,638,275 |
| Wolverine Creek Wind | 10,396,284 | | | | 10,396,284 |
| PSCo Exchange | 4,500,000 | | | | 4,500,000 |
| West Valley Toll | - | | | | - |
| UT Solar Adjustment | (3,220,870) | | | | (3,220,870) |
| Seasonal Purchased Power | | | | | |
| Constellation 2013-2016 | - | | | | - |
| Short Term Firm Purchases | 444,324,610 | | | | 444,324,610 |
| New Firm Sub Total | 643,282,498 | - | - | - | 643,282,498 |
| Integration Charge | - | | | | - |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 1,082,660,522 | 45,772,373 | 106,554,175 | - | 930,333,974 |
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 22,565,269 | 22,565,269 | | | |
| Utah Firm Wheeling and Use of Facilities | - | - | | | |
| Post Merger | 137,673,234 | | | | 137,673,234 |
| Nonfirm Wheeling | 11,783,245 | | | 11,783,245 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 172,021,748 | 22,565,269 | - | 11,783,245 | 137,673,234 |

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2021

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 1/2022 - 12/2022 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|----------------------------------|----------------------------|----------------------|----------------------|--------------------|--------------------|
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | - | | | - | |
| Cholla | - | | | - | |
| Colstrip | 18,120,450 | | | 18,120,450 | |
| Craig | 19,400,392 | | | 19,400,392 | |
| Chehalis | 46,938,743 | | | 46,938,743 | |
| Currant Creek | 57,294,782 | | | 57,294,782 | |
| Dave Johnston | 63,302,739 | | | 63,302,739 | |
| Gadsby | 13,455,365 | | | 13,455,365 | |
| Gadsby CT | 8,424,450 | | | 8,424,450 | |
| Hayden | 11,403,322 | | | 11,403,322 | |
| Hermiston | 24,442,619 | | | 24,442,619 | |
| Hunter | 119,430,802 | | | 119,430,802 | |
| Huntington | 114,561,450 | | | 114,561,450 | |
| Jim Bridger | 185,647,647 | | | 185,647,647 | |
| Lake Side 1 | 61,023,332 | | | 61,023,332 | |
| Lake Side 2 | 47,376,358 | | | 47,376,358 | |
| Naughton - Gas | 14,676,410 | | | 14,676,410 | |
| Naughton | 31,261,672 | | | 31,261,672 | |
| Wyodak | 25,289,164 | | | 25,289,164 | |
| Gas Physical | 2,619,907 | | | 2,619,907 | |
| Gas Swaps | (65,387,606) | | | (65,387,606) | |
| Clay Basin Gas Storage | (658,650) | | | (658,650) | |
| Pipeline Reservation Fees | 40,707,312 | | | 40,707,312 | |
| TOTAL FUEL BURN EXPENSE | 839,330,661 | - | - | 839,330,661 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 6,239,383 | | | 6,239,383 | |
| TOTAL OTHER GEN. EXPENSE | 6,239,383.38 | - | - | 6,239,383 | - |
| NET POWER COST | 1,567,563,790 | 60,281,323 | 106,554,175 | 857,353,290 | 543,375,002 |

PacifiCorp
Oregon Results of Operations - December 2021
Net Power Cost Adjustment
Oregon Solar Project

| | Total | 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 Energy Impact | (15,180) | (3,200) | 1,950 | 23,777 | 39,351 | 65,001 | 62,831 | (20,994) | (121,740) | (56,826) | 798 | 954 | (7,082) |

PacifiCorp
Oregon Results of Operations - December 2021
Net Power Cost Adjustment
2020 Protocol Reasonable Energy Price Reallocation

| System | Reallocation | | | | | |
|------------------------|--------------|--------------|--------|-----------|--------|----|
| | CA | OR | WA | ID | UT | WY |
| (1,436,955) Ref 5.1 | - | - Ref 5.1 | 79,871 | 1,304,143 | 52,941 | - |

| | <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 | 804,716 | SG | 26.947% | 216,846 | |

Description of Adjustment:

This adjustment annualizes a new Western Resource Adequacy Program (WRAP) 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.

PacifiCorp
Results of Operations - December 2021
Western Resource Adequacy Program Fees

| | Base Period Amount | Pro Forma Amount | Adjustment | |
|-----------------------------------|-------------------------------|-----------------------------|-------------------|----------------|
| Western Resource Adequacy Program | \$ 195,284 | \$ 1,000,000 | \$ 804,716 | Ref 5.2 |

Tab 6

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 0 | 0 |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------|--|----------------------|---------------|--------|
| | Depreciation/Amortization Expense | Depreciation/Amortization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy-Downs | 0 | 0 |
| | 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 | - | - | - | - | - | - | - |
| 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 | 37,179,660 | 6,748,224 | - | 30,431,436 | - | - | - |
| 21 Amortization | (3,375,437) | 741,474 | - | - | (4,116,911) | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (6,803,752) | (1,501,430) | (24,207) | (6,100,468) | 822,353 | - | - |
| 24 State | (1,540,861) | (340,032) | (5,482) | (1,381,587) | 186,240 | - | - |
| 25 Deferred Income Taxes | 33,306 | - | 29,691 | - | 3,615 | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 25,492,916 | 5,648,236 | 1 | 22,949,381 | (3,104,702) | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (25,492,916) | (5,648,236) | (1) | (22,949,381) | 3,104,702 | - | - |
| 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 | (432,744,830) | - | (5,739,270) | 311,895 | (243,379,354) | (183,938,102) | - |
| 48 Accum Prov For Amort | (618,422) | - | (618,422) | - | - | - | - |
| 49 Accum Def Income Tax | (1,207,183) | - | - | 451,640 | - | (1,658,823) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (434,570,435) | - | (6,357,692) | 763,535 | (243,379,354) | (185,596,924) | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (434,570,435) | - | (6,357,692) | 763,535 | (243,379,354) | (185,596,924) | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.133% | -0.221% | 0.013% | -0.002% | -0.429% | 0.516% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (33,804,223) | (7,489,698) | - | (30,431,436) | 4,116,911 | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (135,458) | - | (120,756) | - | (14,702) | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (33,939,681) | (7,489,698) | (120,756) | (30,431,436) | 4,102,209 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (1,540,861) | (340,032) | (5,482) | (1,381,587) | 186,240 | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (32,398,819) | (7,149,666) | (115,274) | (29,049,849) | 3,915,969 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (6,803,752) | (1,501,430) | (24,207) | (6,100,468) | 822,353 | - | - |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 0 | 0 |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------|--|----------------------|--------|--------|
| | Depreciation/Amortization Expense | Depreciation/Amortization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy-Downs | 0 | 0 |
| | 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 | - | - | - | - | - | - | - |
| 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 | 30,431,436 | - | - | 30,431,436 | - | - | - |
| 21 Amortization | (4,102,209) | - | - | - | (4,102,209) | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (5,278,115) | - | - | (6,100,468) | 822,353 | - | - |
| 24 State | (1,195,347) | - | - | (1,381,587) | 186,240 | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 19,855,765 | - | - | 22,949,381 | (3,093,616) | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (19,855,765) | - | - | (22,949,381) | 3,093,616 | - | - |
| 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 | (434,064,312) | - | - | (243,379,354) | (190,684,958) | - | - |
| 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: | (434,064,312) | - | - | (243,379,354) | (190,684,958) | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (434,064,312) | - | - | (243,379,354) | (190,684,958) | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.108% | 0.000% | 0.000% | 0.000% | -0.429% | 0.527% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (26,329,227) | - | - | (30,431,436) | 4,102,209 | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (26,329,227) | - | - | (30,431,436) | 4,102,209 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (1,195,347) | - | - | (1,381,587) | 186,240 | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (25,133,880) | - | - | (29,049,849) | 3,915,969 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (5,278,115) | - | - | (6,100,468) | 822,353 | - | - |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 0 | 0 |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------|--|----------------------|--------|--------|
| | Depreciation/Amortization Expense | Depreciation/Amortization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy-Downs | 0 | 0 |
| | 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 | - | - | - | - | - | - | - |
| 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 | 5,201,437 | 5,201,437 | - | - | - | - | - |
| 21 Amortization | 561,077 | 561,077 | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (1,155,188) | (1,155,188) | - | - | - | - | - |
| 24 State | (261,618) | (261,618) | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 4,345,708 | 4,345,708 | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (4,345,708) | (4,345,708) | - | - | - | - | - |
| 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 | (5,201,437) | - | (5,201,437) | - | - | - | - |
| 48 Accum Prov For Amort | (561,077) | - | (561,077) | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (5,762,515) | - | (5,762,515) | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (5,762,515) | - | (5,762,515) | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.178% | -0.190% | 0.013% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (5,762,515) | (5,762,515) | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (5,762,515) | (5,762,515) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (261,618) | (261,618) | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (5,500,896) | (5,500,896) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (1,155,188) | (1,155,188) | - | - | - | - | - |

| | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 0 | 0 |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------|--|----------------------|---------|--------|
| | Depreciation/Amortization Expense | Depreciation/Amortization Reserve | Hydro Decommissioning | Oregon Coal-Fired Steam Plant Depreciation | Repowering Buy-Downs | 0 | 0 |
| | 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 | - | - | - | - | - | - | - |
| 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 | 1,546,787 | 1,546,787 | - | - | - | - | - |
| 21 Amortization | 165,695 | 180,396 | - | - | (14,702) | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (370,449) | (346,242) | (24,207) | - | - | - | - |
| 24 State | (83,896) | (78,414) | (5,482) | - | - | - | - |
| 25 Deferred Income Taxes | 33,306 | - | 29,691 | - | 3,615 | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 1,291,442 | 1,302,528 | 1 | - | (11,087) | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (1,291,442) | (1,302,528) | (1) | - | 11,087 | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | 6,520,919 | (537,832) | 311,895 | - | 6,746,857 | - | - |
| 48 Accum Prov For Amort | (57,345) | (57,345) | - | - | - | - | - |
| 49 Accum Def Income Tax | (1,207,183) | - | 451,640 | - | (1,658,823) | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 Total Deductions: | 5,256,392 | (595,177) | 763,535 | - | 5,088,034 | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 5,256,392 | (595,177) | 763,535 | - | 5,088,034 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.066% | -0.055% | 0.001% | -0.002% | 0.000% | -0.010% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (1,712,482) | (1,727,183) | - | - | 14,702 | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (135,458) | - | (120,756) | - | (14,702) | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (1,847,939) | (1,727,183) | (120,756) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (83,896) | (78,414) | (5,482) | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (1,764,043) | (1,648,769) | (115,274) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (370,449) | (346,242) | (24,207) | - | - | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|------------------------------|---------|------|-------------------|--------|----------|---------------------|-------|
| Adjustment to Expense | | | | | | | |
| Steam Production | 403SP | 2 | 1,298,364 | SG | 26.947% | 349,869 | |
| Other Production | 403OP | 2 | (19,378,084) | SG | 26.947% | (5,221,796) | |
| Other Production | 403OP | 2 | 32,053,603 | SG-W | 26.947% | 8,637,458 | |
| Transmission | 403TP | 2 | 1,621,569 | SG | 26.947% | 436,963 | |
| Distribution - California | 403364 | 2 | 76,829 | CA | Situs | - | |
| Distribution - Oregon | 403364 | 2 | 733,661 | OR | Situs | 733,661 | |
| Distribution - Washington | 403364 | 2 | 389 | WA | Situs | - | |
| Distribution - Utah | 403364 | 2 | 659,042 | UT | Situs | - | |
| Distribution - Idaho | 403364 | 2 | 112,908 | ID | Situs | - | |
| Distribution - Wyoming | 403364 | 2 | 397,195 | WY | Situs | - | |
| General Plant - Idaho | 403GP | 2 | 34,326 | ID | Situs | - | |
| General Plant - Oregon | 403GP | 2 | 37,924 | OR | Situs | 37,924 | |
| General Plant - Utah | 403GP | 2 | 24,738 | UT | Situs | - | |
| General Plant - Wyoming | 403GP | 2 | 43,990 | WY | Situs | - | |
| General Plant | 403GP | 2 | 716,472 | SO | 27.992% | 200,555 | |
| General Plant | 403GP | 2 | 99,467 | SG | 26.947% | 26,803 | |
| Intangible Plant | 404IP | 2 | 818,423 | SO | 27.992% | 229,093 | |
| Intangible Plant | 404IP | 2 | 13,492 | SG | 26.947% | 3,636 | |
| Intangible Plant | 404IP | 2 | 1,055,428 | CN | 31.110% | 328,349 | |
| Intangible Plant | 404IP | 2 | 33 | WY | Situs | - | |
| | | | <u>20,419,771</u> | | | <u>5,762,515</u> | 6.1.1 |
| Steam Production | 403SP | 3 | 1,265,418 | SG | 26.947% | 340,991 | |
| Hydro Production | 403HP | 3 | 311,491 | SG-P | 26.947% | 83,937 | |
| Hydro Production | 403HP | 3 | 18,216 | SG-U | 26.947% | 4,909 | |
| Other Production | 403OP | 3 | 604,881 | SG | 26.947% | 162,997 | |
| Transmission | 403TP | 3 | 2,247,818 | SG | 26.947% | 605,718 | |
| Distribution - California | 403364 | 3 | 387,612 | CA | Situs | - | |
| Distribution - Oregon | 403364 | 3 | 271,241 | OR | Situs | 271,241 | |
| Distribution - Washington | 403364 | 3 | 76,797 | WA | Situs | - | |
| Distribution - Utah | 403364 | 3 | 1,016,072 | UT | Situs | - | |
| Distribution - Idaho | 403364 | 3 | 126,341 | ID | Situs | - | |
| General Plant - Utah | 403GP | 3 | 182,640 | UT | Situs | - | |
| General Plant | 403GP | 3 | 275,059 | SO | 27.992% | 76,995 | |
| Intangible Plant | 404IP | 3 | 644,457 | SO | 27.992% | 180,396 | |
| | | | <u>7,428,044</u> | | | <u>1,727,183</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 2021
Incremental Depreciation Expense

| Description | Plant Account | Depreciation Account | Factor | Depreciation Rate | Jan21 to Dec21 Plant Additions Included in Adj | Incremental Expense on Plant Adds. | Jan22 to Dec22 Plant Additions Included in Adj | Incremental Expense on Plant Adds. | Total Depreciation Included in Adj |
|---|---------------|----------------------|--------|-------------------|--|------------------------------------|--|------------------------------------|------------------------------------|
| Steam Production Plant: | | | | | | | | | |
| Various | 312 | 403SP | SG | 6.981% | 18,599,328 | 1,298,364 | 18,990,314 | 1,265,418 | 2,563,782 |
| Total Steam Plant | | | | | 18,599,328 | 1,298,364 | 18,990,314 | 1,265,418 | 2,563,782 |
| Hydro Production Plant: | | | | | | | | | |
| Various | 332 | 403HP | SG-P | 2.736% | - | - | 9,623,069 | 225,165 | 225,165 |
| Various | 332 | 403HP | SG-P | 20.000% | - | - | 575,511 | 86,327 | 86,327 |
| Various | 332 | 403HP | SG-U | 4.677% | - | - | 778,992 | 18,216 | 18,216 |
| Total Hydro Plant | | | | | - | - | 10,977,572 | 329,708 | 329,708 |
| Other Production Plant: | | | | | | | | | |
| Various Wind Generation | 343 | 403OP | SG-W | 4.209% | 761,474,864 | 32,053,603 | - | - | 32,053,603 |
| Various | 343 | 403OP | SG | 3.503% | (553,110,381) | (19,378,084) | 18,532,224 | 604,881 | (18,773,203) |
| Total Other Plant | | | | | 208,364,483 | 12,675,519 | 18,532,224 | 604,881 | 13,280,400 |
| Transmission Plant: | | | | | | | | | |
| Various | 355 | 403TP | SG | 1.724% | 94,036,740 | 1,621,569 | 129,308,951 | 2,247,818 | 3,869,387 |
| Total Transmission Plant | | | | | 94,036,740 | 1,621,569 | 129,308,951 | 2,247,818 | 3,869,387 |
| Distribution Plant: | | | | | | | | | |
| California | 364 | 403364 | CA | 2.709% | 2,835,595 | 76,829 | 14,424,956 | 387,612 | 464,441 |
| Oregon | 364 | 403364 | OR | 2.276% | 32,237,894 | 733,661 | 13,024,827 | 271,241 | 1,004,902 |
| Washington | 364 | 403364 | WA | 2.583% | 15,077 | 389 | 3,277,476 | 76,797 | 77,187 |
| Utah | 364 | 403364 | UT | 2.543% | 25,918,249 | 659,042 | 43,559,254 | 1,016,072 | 1,675,114 |
| Wyoming | 364 | 403364 | WYP | 2.673% | 14,861,522 | 397,195 | - | - | 397,195 |
| Idaho | 364 | 403364 | ID | 2.562% | 4,406,659 | 112,908 | 5,363,347 | 126,341 | 239,249 |
| Total Distribution Plant | | | | | 80,274,995 | 1,980,025 | 79,649,860 | 1,878,064 | 3,858,089 |
| General Plant: | | | | | | | | | |
| California | 397 | 403GP | CA | 2.031% | - | - | - | - | - |
| Oregon | 397 | 403GP | OR | 2.400% | 1,580,215 | 37,924 | - | - | 37,924 |
| Washington | 397 | 403GP | WA | 2.354% | - | - | - | - | - |
| Utah | 397 | 403GP | UT | 2.194% | 1,127,486 | 24,738 | 8,952,081 | 182,640 | 207,378 |
| Idaho | 397 | 403GP | ID | 2.053% | 1,671,762 | 34,326 | - | - | 34,326 |
| Wyoming | 397 | 403GP | WYP | 2.515% | 1,749,339 | 43,990 | - | - | 43,990 |
| Wyoming | 397 | 403GP | WYU | 2.131% | - | - | - | - | - |
| General | 397 | 403GP | SO | 5.885% | 12,173,920 | 716,472 | 5,320,827 | 275,059 | 991,531 |
| General | 397 | 403GP | SE | 3.623% | - | - | - | - | - |
| General | 397 | 403GP | SG | 3.435% | 2,895,668 | 99,467 | - | - | 99,467 |
| Total General Plant | | | | | 21,198,391 | 956,918 | 14,272,908 | 457,699 | 1,414,617 |
| Mining Plant: | | | | | | | | | |
| Coal Mine | 399 | 403MP | SE | 0.000% | - | - | - | - | - |
| Total Mining Plant | | | | | - | - | - | - | - |
| Intangible Plant: | | | | | | | | | |
| General | 303 | 404IP | SO | 5.907% | 13,854,539 | 818,423 | 12,117,342 | 644,457 | 1,462,880 |
| Wyoming | 303 | 404IP | WYP | 1.958% | 1,685 | 33 | - | - | 33 |
| Utah | 303 | 404IP | UT | -0.140% | - | - | - | - | - |
| General | 303 | 404IP | SG | 3.384% | 398,708 | 13,492 | - | - | 13,492 |
| Oregon | 303 | 404IP | OR | 0.251% | - | - | - | - | - |
| General | 303 | 404IP | CN | 7.110% | 14,844,825 | 1,055,428 | - | - | 1,055,428 |
| California | 303 | 404IP | CA | 0.362% | - | - | - | - | - |
| Total Intangible Plant | | | | | 29,099,757 | 1,887,376 | 12,117,342 | 644,457 | 2,531,832 |
| Total Depreciation and Amortization | | | | | 451,573,693 | 20,419,771 | 283,849,170 | 7,428,044 | 27,847,815 |
| | | | | | Ref. 8.5 | | Ref. 8.5.1 | | |
| Total Depreciation and Amortization without Mining | | | | | | 20,419,771 | | 7,428,044 | 27,847,815 |
| | | | | | | Ref. 6.1 | | Ref. 6.1 | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | OREGON ALLOCATED | REF# |
|--------------------------------|---------|------|---------------------|--------|----------|---------------------|-------|
| Adjustment to Rate Base | | | | | | | |
| Steam Production | 108SP | 2 | (1,298,364) | SG | 26.947% | (349,869) | |
| Other Production | 108OP | 2 | 19,378,084 | SG | 26.947% | 5,221,796 | |
| Other Production | 108OP | 2 | (32,053,603) | SG-W | 26.947% | (8,637,458) | |
| Transmission | 108TP | 2 | (1,621,569) | SG | 26.947% | (436,963) | |
| Distribution - California | 108364 | 2 | (76,829) | CA | Situs | - | |
| Distribution - Oregon | 108364 | 2 | (733,661) | OR | Situs | (733,661) | |
| Distribution - Washington | 108364 | 2 | (389) | WA | Situs | - | |
| Distribution - Utah | 108364 | 2 | (659,042) | UT | Situs | - | |
| Distribution - Idaho | 108364 | 2 | (112,908) | ID | Situs | - | |
| Distribution - Wyoming | 108364 | 2 | (397,195) | WY | Situs | - | |
| General Plant - Idaho | 108GP | 2 | (34,326) | ID | Situs | - | |
| General Plant - Oregon | 108GP | 2 | (37,924) | OR | Situs | (37,924) | |
| General Plant - Utah | 108GP | 2 | (24,738) | UT | Situs | - | |
| General Plant - Wyoming | 108GP | 2 | (43,990) | WY | Situs | - | |
| General Plant | 108GP | 2 | (716,472) | SO | 27.992% | (200,555) | |
| General Plant | 108GP | 2 | (99,467) | SG | 26.947% | (26,803) | |
| Intangible Plant | 111IP | 2 | (818,423) | SO | 27.992% | (229,093) | |
| Intangible Plant | 111IP | 2 | (13,492) | SG | 26.947% | (3,636) | |
| Intangible Plant | 111IP | 2 | (1,055,428) | CN | 31.110% | (328,349) | |
| Intangible Plant | 111IP | 2 | (33) | WY | Situs | - | |
| | | | <u>(20,419,771)</u> | | | <u>(5,762,515)</u> | 6.2.1 |
| Steam Production | 108SP | 3 | (414,720) | SG | 26.947% | (111,754) | |
| Hydro Production | 108HP | 3 | (64,926) | SG-P | 26.947% | (17,496) | |
| Hydro Production | 108HP | 3 | (1,401) | SG-U | 26.947% | (378) | |
| Other Production | 108OP | 3 | (215,860) | SG | 26.947% | (58,168) | |
| Transmission | 108TP | 3 | (885,529) | SG | 26.947% | (238,623) | |
| Distribution - California | 108364 | 3 | (125,810) | CA | Situs | - | |
| Distribution - Oregon | 108364 | 3 | (87,571) | OR | Situs | (87,571) | |
| Distribution - Washington | 108364 | 3 | (24,700) | WA | Situs | - | |
| Distribution - Utah | 108364 | 3 | (341,286) | UT | Situs | - | |
| Distribution - Idaho | 108364 | 3 | (46,796) | ID | Situs | - | |
| General Plant - Utah | 108GP | 3 | (64,128) | UT | Situs | - | |
| General Plant | 108GP | 3 | (85,180) | SO | 27.992% | (23,844) | |
| Intangible Plant | 111IP | 3 | (204,861) | SO | 27.992% | (57,345) | |
| | | | <u>(2,562,768)</u> | | | <u>(595,177)</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 2021
Incremental Accumulated Reserve

| Description | Plant Account | Reserve Account | Factor | Depreciation Rate | Jan21 to Dec 21 Plant Additions Included in Adj | 13 Month Average Incremental Reserve on Plant Adds | Jan22 to Dec22 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 | 6.981% | 18,599,328 | (1,298,364) | 18,990,314 | (414,720) | (1,713,084) |
| Total Steam Plant | | | | | 18,599,328 | (1,298,364) | 18,990,314 | (414,720) | (1,713,084) |
| Hydro Production Plant: | | | | | | | | | |
| Various | 332 | 108HP | SG-P | 2.736% | - | - | 9,623,069 | (56,072) | (56,072) |
| Various | 332 | 108HP | SG-P | 20.000% | - | - | 575,511 | (8,854) | (8,854) |
| Various | 332 | 108HP | SG-U | 4.677% | - | - | 778,992 | (1,401) | (1,401) |
| Total Hydro Plant | | | | | - | - | 10,977,572 | (66,327) | (66,327) |
| Other Production Plant: | | | | | | | | | |
| Various Wind Generation | 343 | 108OP | SG-W | 4.209% | 761,474,864 | (32,053,603) | - | - | (32,053,603) |
| Various | 343 | 108OP | SG | 3.503% | (553,110,381) | 19,378,084 | 18,532,224 | (215,860) | 19,162,224 |
| Total Other Plant | | | | | 208,364,483 | (12,675,519) | 18,532,224 | (215,860) | (12,891,379) |
| Transmission Plant: | | | | | | | | | |
| Various | 355 | 108TP | SG | 1.724% | 94,036,740 | (1,621,569) | 129,308,951 | (885,529) | (2,507,099) |
| Total Transmission Plant | | | | | 94,036,740 | (1,621,569) | 129,308,951 | (885,529) | (2,507,099) |
| Distribution Plant: | | | | | | | | | |
| California | 364 | 108364 | CA | 2.709% | 2,835,595 | (76,829) | 14,424,956 | (125,810) | (202,639) |
| Oregon | 364 | 108364 | OR | 2.276% | 32,237,894 | (733,661) | 13,024,827 | (87,571) | (821,232) |
| Washington | 364 | 108364 | WA | 2.583% | 15,077 | (389) | 3,277,476 | (24,700) | (25,089) |
| Utah | 364 | 108364 | UT | 2.543% | 25,918,249 | (659,042) | 43,559,254 | (341,286) | (1,000,328) |
| Wyoming | 364 | 108364 | WYP | 2.673% | 14,861,522 | (397,195) | - | - | (397,195) |
| Idaho | 364 | 108364 | ID | 2.562% | 4,406,659 | (112,908) | 5,363,347 | (46,796) | (159,704) |
| Total Distribution Plant | | | | | 80,274,995 | (1,980,025) | 79,649,860 | (626,162) | (2,606,187) |
| General Plant: | | | | | | | | | |
| California | 397 | 108GP | CA | 2.031% | - | - | - | - | - |
| Oregon | 397 | 108GP | OR | 2.400% | 1,580,215 | (37,924) | - | - | (37,924) |
| Washington | 397 | 108GP | WA | 2.354% | - | - | - | - | - |
| Utah | 397 | 108GP | UT | 2.194% | 1,127,486 | (24,738) | 8,952,081 | (64,128) | (88,866) |
| Idaho | 397 | 108GP | ID | 2.053% | 1,671,762 | (34,326) | - | - | (34,326) |
| Wyoming | 397 | 108GP | WYP | 2.515% | 1,749,339 | (43,990) | - | - | (43,990) |
| Wyoming | 397 | 108GP | WYU | 2.131% | - | - | - | - | - |
| General | 397 | 108GP | SO | 5.885% | 12,173,920 | (716,472) | 5,320,827 | (85,180) | (801,653) |
| General | 397 | 108GP | SE | 3.623% | - | - | - | - | - |
| General | 397 | 108GP | SG | 3.435% | 2,895,668 | (99,467) | - | - | (99,467) |
| Total General Plant | | | | | 21,198,391 | (956,918) | 14,272,908 | (149,308) | (1,106,226) |
| Mining Plant: | | | | | | | | | |
| Coal Mine | 399 | 108MP | SE | 0.000% | - | - | - | - | - |
| Total Mining Plant | | | | | - | - | - | - | - |
| Intangible Plant: | | | | | | | | | |
| General | 303 | 111IP | SO | 5.907% | 13,854,539 | (818,423) | 12,117,342 | (204,861) | (1,023,284) |
| Wyoming | 303 | 111IP | WYP | 1.958% | 1,685 | (33) | - | - | (33) |
| Utah | 303 | 111IP | UT | -0.140% | - | - | - | - | - |
| General | 303 | 111IP | SG | 3.384% | 398,708 | (13,492) | - | - | (13,492) |
| Oregon | 303 | 111IP | OR | 0.251% | - | - | - | - | - |
| General | 303 | 111IP | CN | 7.110% | 14,844,825 | (1,055,428) | - | - | (1,055,428) |
| California | 303 | 111IP | CA | 0.362% | - | - | - | - | - |
| Total Intangible Plant | | | | | 29,099,757 | (1,887,376) | 12,117,342 | (204,861) | (2,092,237) |
| | | | | | 451,573,693 | (20,419,771) | 283,849,170 | (2,562,768) | (22,982,539) |
| | | | | | 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 | 1,437,714 | SG-P | 26.947% | 387,420 | 6.3.1 |
| Depreciation Reserve | 108HP | 3 | (280,272) | SG-U | 26.947% | (75,525) | 6.3.1 |
| | | | <u>1,157,443</u> | | | <u>311,895</u> | |
| Adjustment to Tax | | | | | | | |
| Schedule M Adjustment | SCHMAT | 3 | (448,125) | SG | 26.947% | (120,756) | 6.3.2 |
| Schedule M Adjustment | SCHMDT | 3 | - | SG | 26.947% | - | 6.3.2 |
| Deferred Income Tax Expense | 41110 | 3 | 110,184 | SG | 26.947% | 29,691 | 6.3.2 |
| ADIT Avg. Balance | 282 | 3 | 1,676,035 | SG | 26.947% | 451,640 | 6.3.2 |
| Adjust to December 2021 13 Mo Average Balance for Projected Spend / Accrual Detail: | | | | | | | |
| December 2020 Avg Reserve Balance | | | (7,974,317) | | | | 6.3.1 |
| December 2021 Avg Reserve Balance | | | (6,816,874) | | | | 6.3.1 |
| Total Adjustment to Average Reserve | | | <u>1,157,443</u> | | | | |

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 2022 13 month average.

PacifiCorp
 Results of Operations - December 2021
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side | | | |
|--------------------------------|--------------|-----------------|--------------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| December-20 | - | (173,152) | (8,956,544) |
| January-21 | - | 60,700 | (8,895,845) |
| February-21 | - | 60,700 | (8,835,145) |
| March-21 | - | 60,700 | (8,774,445) |
| April-21 | - | 60,700 | (8,713,746) |
| May-21 | 419,290 | 60,700 | (8,233,755) |
| June-21 | 1,206,269 | 60,700 | (6,966,787) |
| July-21 | 2,293 | 60,700 | (6,903,794) |
| August-21 | 1,587 | 60,700 | (6,841,508) |
| September-21 | 1,433 | 60,700 | (6,779,375) |
| October-21 | 58 | 60,700 | (6,718,617) |
| November-21 | (14,105) | 60,700 | (6,672,022) |
| December-21 | - | 60,700 | (6,611,323) |
| Dec 21 13 Month Average | | | (7,684,839) |

| East Side | | | |
|--------------------------------|--------------|-----------------|------------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| December-20 | - | 25,600 | (149,342) |
| January-21 | - | (23,356) | (172,698) |
| February-21 | - | (23,356) | (196,054) |
| March-21 | - | (23,356) | (219,410) |
| April-21 | - | (23,356) | (242,766) |
| May-21 | - | (23,356) | (266,122) |
| June-21 | - | (23,356) | (289,478) |
| July-21 | - | (23,356) | (312,834) |
| August-21 | - | (23,356) | (336,190) |
| September-21 | - | (23,356) | (359,546) |
| October-21 | - | (23,356) | (382,902) |
| November-21 | - | (23,356) | (406,258) |
| December-21 | - | (23,356) | (429,614) |
| Dec 21 13 Month Average | | | (289,478) |

| Total Resources | | | |
|--------------------------------|--------------|-----------------|--------------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| December-20 | - | (147,551) | (9,105,887) |
| January-21 | - | 37,344 | (9,068,543) |
| February-21 | - | 37,344 | (9,031,199) |
| March-21 | - | 37,344 | (8,993,855) |
| April-21 | - | 37,344 | (8,956,512) |
| May-21 | 419,290 | 37,344 | (8,499,878) |
| June-21 | 1,206,269 | 37,344 | (7,256,265) |
| July-21 | 2,293 | 37,344 | (7,216,628) |
| August-21 | 1,587 | 37,344 | (7,177,698) |
| September-21 | 1,433 | 37,344 | (7,138,921) |
| October-21 | 58 | 37,344 | (7,101,519) |
| November-21 | (14,105) | 37,344 | (7,078,280) |
| December-21 | - | 37,344 | (7,040,936) |
| Dec 21 13 Month Average | | | (7,974,317) |

Ref 6.3

| West Side | | | |
|--------------|--------------|-----------------|----------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| January-22 | - | 60,700 | (6,550,623) |
| February-22 | - | 60,700 | (6,489,923) |
| March-22 | - | 60,700 | (6,429,223) |
| April-22 | - | 60,700 | (6,368,524) |
| May-22 | - | 60,700 | (6,307,824) |
| June-22 | - | 60,700 | (6,247,124) |
| July-22 | - | 60,700 | (6,186,425) |
| August-22 | - | 60,700 | (6,125,725) |
| September-22 | - | 60,700 | (6,065,025) |
| October-22 | - | 60,700 | (6,004,326) |
| November-22 | - | 60,700 | (5,943,626) |
| December-22 | - | 60,700 | (5,882,926) |

| East Side | | | |
|--------------|--------------|-----------------|----------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| 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) |

| Total Resources | | | |
|-----------------|--------------|-----------------|----------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| January-22 | - | 37,344 | (7,003,593) |
| February-22 | - | 37,344 | (6,966,249) |
| March-22 | - | 37,344 | (6,928,905) |
| April-22 | - | 37,344 | (6,891,562) |
| May-22 | - | 37,344 | (6,854,218) |
| June-22 | - | 37,344 | (6,816,874) |
| July-22 | - | 37,344 | (6,779,530) |
| August-22 | - | 37,344 | (6,742,187) |
| September-22 | - | 37,344 | (6,704,843) |
| October-22 | - | 37,344 | (6,667,499) |
| November-22 | - | 37,344 | (6,630,155) |
| December-22 | - | 37,344 | (6,592,812) |

| West Side | | | Dec 22 |
|------------------------------|--------------------|-----------------------|-------------------------------|
| | <u>Total Spend</u> | <u>Total Accruals</u> | <u>13 Mo. Average Balance</u> |
| 12 ME Dec 2022 | - | 728,396 | (6,247,124) |
| Adjustment to Reserve | | | 1,437,714 |

Ref 6.3

| East Side | | | Dec 22 |
|------------------------------|--------------------|-----------------------|-------------------------------|
| | <u>Total Spend</u> | <u>Total Accruals</u> | <u>13 Mo. Average Balance</u> |
| 12 ME Dec 2022 | - | (280,272) | (569,750) |
| Adjustment to Reserve | | | (280,272) |

Ref 6.3

| Total Resources | | | Dec 22 |
|------------------------------|--------------------|-----------------------|-------------------------------|
| | <u>Total Spend</u> | <u>Total Accruals</u> | <u>13 Mo. Average Balance</u> |
| 12 ME Dec 2022 | - | 448,125 | (6,816,874) |
| Adjustment to Reserve | | | 1,157,443 |

Ref 6.3

Ref 6.3

PacifiCorp
 Results of Operations - December 2021
 Hydro Decommissioning
 Tax Summary

| | Tax Deduction | Book Amortization | Book-Tax Difference | Deferred Income Tax Expense | Accumulated Deferred Income Tax |
|--------------|---------------|-------------------|---------------------|-----------------------------|---------------------------------|
| December-21 | - | (37,344) | (37,344) | 9,182 | 1,731,127 |
| January-22 | - | (37,344) | (37,344) | 9,182 | 1,721,945 |
| February-22 | - | (37,344) | (37,344) | 9,182 | 1,712,763 |
| March-22 | - | (37,344) | (37,344) | 9,182 | 1,703,581 |
| April-22 | - | (37,344) | (37,344) | 9,182 | 1,694,399 |
| May-22 | - | (37,344) | (37,344) | 9,182 | 1,685,217 |
| June-22 | - | (37,344) | (37,344) | 9,182 | 1,676,035 |
| July-22 | - | (37,344) | (37,344) | 9,182 | 1,666,853 |
| August-22 | - | (37,344) | (37,344) | 9,182 | 1,657,671 |
| September-22 | - | (37,344) | (37,344) | 9,182 | 1,648,489 |
| October-22 | - | (37,344) | (37,344) | 9,182 | 1,639,307 |
| November-22 | - | (37,344) | (37,344) | 9,182 | 1,630,125 |
| December-22 | - | (37,344) | (37,344) | 9,182 | 1,620,943 |
| TOTAL | - | (448,125) | (448,125) | 110,184 | |
| | | | | 13 Mo. Average | 1,676,035 |
| | | | | | Ref 6.3 |

| Summary of Current and Deferred Expense for 12 months ended December 2022 | | | |
|--|-----------|--------|----------------|
| Tax Depreciation | - | SCHMDT | Ref 6.3 |
| Book Depreciation | (448,125) | SCHMAT | Ref 6.3 |
| Deferred Tax Expense | 110,184 | 41110 | Ref 6.3 |

| | <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 | 112,931,052 | SG | 26.947% | 30,431,436 | 6.4.1 |
| Adjustment to Reserve: | | | | | | | |
| Steam Plant Accum Deprec | 108SP | 1 | (903,180,723) | SG | 26.947% | (243,379,354) | 6.4.1 |

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2021 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 2021
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

| Plant | Factor | Adjustment to Expense (Yr Ended Dec 2021) |
|---------------|---------------|--|
| NAUGHTON | SG | 19,058,865 |
| HUNTINGTON | SG | 16,497,046 |
| HUNTER | SG | 27,628,682 |
| CRAIG | SG | (5,251,656) |
| HAYDEN | SG | 6,654,845 |
| COLSTRIP | SG | (5,793,491) |
| DAVE JOHNSTON | SG | (22,919,269) |
| JIM BRIDGER | SG | 73,038,713 |
| WYODAK | SG | 4,017,318 |
| | | <u>112,931,052</u> |

Ref 6.4

Depreciation Reserve Adjustment By Plant

| Plant | Factor | Adjustment to Expense (13 Mo. Avg. Dec 2021) |
|---------------|---------------|---|
| NAUGHTON | SG | (30,112,047) |
| HUNTINGTON | SG | (89,322,916) |
| HUNTER | SG | (195,991,354) |
| CRAIG | SG | (23,396,835) |
| HAYDEN | SG | (20,602,092) |
| COLSTRIP | SG | (15,338,368) |
| DAVE JOHNSTON | SG | (150,989,772) |
| JIM BRIDGER | SG | (281,656,536) |
| WYODAK | SG | (95,770,803) |
| | | <u>(903,180,723)</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 | | | | | | | |
| Foote Creek Buy-Down | 407 | 1 | 2,631,642 | OR | Situs | 2,631,642 | 6.5.1 |
| Repowered Facilities Buy-down | 407 | 1 | (6,733,851) | OR | Situs | (6,733,851) | 6.5.2 |
| Repowered Facilities Buy-down | 407 | 3 | (14,702) | OR | Situs | (14,702) | 6.5.2 |
| | | | <u>(6,748,553)</u> | | | <u>(6,748,553)</u> | |
| Adjustment to Reserves | | | | | | | |
| RAC buy-down reserves adj. | 108OP | 1 | (190,684,958) | OR | Situs | (190,684,958) | 6.5.2 |
| Repowered Facilities Reserve | 108OP | 3 | 6,746,857 | OR | Situs | 6,746,857 | 6.5.2 |
| | | | <u>(183,938,102)</u> | | | <u>(183,938,102)</u> | |
| Adjustment to Tax | | | | | | | |
| Schedule M Adjustment | SCHMAT | 3 | (14,702) | OR | Situs | (14,702) | |
| Deferred Income Tax Expense | 41110 | 3 | 3,615 | OR | Situs | 3,615 | |
| Accumulated Def Inc Tax Balance | 282 | 3 | (1,658,823) | OR | Situs | (1,658,823) | |

Description of Adjustment:

As a result of the all-party stipulation in docket UE 369, the undepreciated equipment balances from repowered assets were bought down in part with Excess Deferred Income Tax (EDIT) balances that resulted from the Tax and Job Cuts Act (TCJA), and a portion of the Company's deferred FERC Open Access Transmission Tariff (OATT) revenues.

This adjustment corrects the allocation of expenses recorded as a result of the buy-down in the base period for the Foote Creek wind facilities, as well as bring 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 | Ref |
|------|---------|---------------------|----------------------|-------------------------------------|---------------|----------------|-----------|-----|
| 2021 | 565243 | 4034000 | 4070000 | Oregon Portion of NBV - Foote Creek | NUTIL | OR | 2,631,642 | 6.5 |

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) | (562,379) | (192,373,793) | |
| April-21 | (192,373,793) | (562,379) | (191,811,414) | |
| May-21 | (191,811,414) | (562,379) | (191,249,034) | |
| June-21 | (191,249,034) | (562,379) | (190,686,655) | |
| July-21 | (190,686,655) | (562,379) | (190,124,275) | |
| August-21 | (190,124,275) | (562,379) | (189,561,896) | |
| September-21 | (189,561,896) | (562,379) | (188,999,517) | |
| October-21 | (188,999,517) | (562,379) | (188,437,137) | |
| November-21 | (188,437,137) | (562,379) | (187,874,758) | |
| December-21 | (187,874,758) | (562,379) | (187,312,378) | (190,684,958) Ref 6.5 |
| Total | | (6,733,851) | | Ref 6.5 |
| Proforma Amortization | | | | |
| January-22 | (187,312,378) | (562,379) | (186,749,999) | |
| February-22 | (186,749,999) | (562,379) | (186,187,619) | |
| March-22 | (186,187,619) | (562,379) | (185,625,240) | |
| April-22 | (185,625,240) | (562,379) | (185,062,861) | |
| May-22 | (185,062,861) | (562,379) | (184,500,481) | |
| June-22 | (184,500,481) | (562,379) | (183,938,102) | |
| July-22 | (183,938,102) | (562,379) | (183,375,722) | |
| August-22 | (183,375,722) | (562,379) | (182,813,343) | |
| September-22 | (182,813,343) | (562,379) | (182,250,963) | |
| October-22 | (182,250,963) | (562,379) | (181,688,584) | |
| November-22 | (181,688,584) | (562,379) | (181,126,205) | |
| December-22 | (181,126,205) | (562,379) | (180,563,825) | (183,938,102) Ref 6.5 |
| Total | | (6,748,553) | | Ref 6.5 |
| Base Period Amortization Expense | | (6,733,851) | Above | |
| Pro Forma Amortization Expense | | (6,748,553) | Above | |
| Adjustment to Expense | | (14,702) | | Ref 6.5 |
| Base Period Accum. Amort. | (190,684,958) | | Above | |
| Pro Forma Accum. Amort. | (183,938,102) | | Above | |
| Adjustment to Accum. | 6,746,857 | | | Ref 6.5 |

Tab 7

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 0 | |
|------------------------------------|------------------|----------------------|-----------------------------|-----------------------|-----------------------------|--------------------------|-----------|--------|
| Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment | 0 | |
| 1 Operating Revenues: | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | |
| 3 Interdepartmental | - | - | - | - | - | - | - | |
| 4 Special Sales | - | - | - | - | - | - | - | |
| 5 Other Operating Revenues | - | - | - | - | - | - | - | |
| 6 Total Operating Revenues | - | - | - | - | - | - | - | |
| 7 | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - | |
| 10 Nuclear Production | - | - | - | - | - | - | - | |
| 11 Hydro Production | - | - | - | - | - | - | - | |
| 12 Other Power Supply | - | - | - | - | - | - | - | |
| 13 Transmission | - | - | - | - | - | - | - | |
| 14 Distribution | - | - | - | - | - | - | - | |
| 15 Customer Accounting | - | - | - | - | - | - | - | |
| 16 Customer Service & Info | - | - | - | - | - | - | - | |
| 17 Sales | - | - | - | - | - | - | - | |
| 18 Administrative & General | - | - | - | - | - | - | - | |
| 19 Total O&M Expenses | - | - | - | - | - | - | - | |
| 20 Depreciation | - | - | - | - | - | - | - | |
| 21 Amortization | - | - | - | - | - | - | - | |
| 22 Taxes Other Than Income | 6,494,350 | - | 6,526,538 | - | (32,188) | - | - | |
| 23 Income Taxes: Federal | (10,083,644) | 1,438,075 | (1,308,349) | (10,219,823) | - | 6,453 | - | |
| 24 State | 30,841 | 325,684 | (296,305) | - | 1,461 | - | - | |
| 25 Deferred Income Taxes | 124,174 | - | - | - | - | 124,174 | - | |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | |
| 28 Total Operating Expenses: | (3,434,279) | 1,763,760 | 4,921,884 | (10,219,823) | - | (24,274) | 124,174 | |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 3,434,279 | (1,763,760) | (4,921,884) | 10,219,823 | - | 24,274 | (124,174) | |
| 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 | (5,201,145) | - | - | (825,169) | - | (4,375,976) | - | |
| 50 Unamortized ITC | - | - | - | - | - | - | - | |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | |
| 53 Miscellaneous Deductions | 17,800,298 | - | - | - | - | 17,800,298 | - | |
| 54 | | | | | | | | |
| 55 Total Deductions: | 12,599,153 | - | - | (825,169) | - | 13,424,322 | - | |
| 56 | | | | | | | | |
| 57 Total Rate Base: | 12,599,153 | - | - | (825,169) | - | 13,424,322 | - | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | 0.109% | -0.069% | -0.193% | 0.400% | 0.002% | 0.001% | -0.032% | 0.000% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | (6,494,350) | - | (6,526,538) | - | - | 32,188 | - | |
| 67 Other Deductions | - | - | - | - | - | - | - | |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | |
| 69 Interest | (7,173,662) | (7,173,662) | - | - | - | - | - | |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | |
| 72 Income Before Tax | 679,311 | 7,173,662 | (6,526,538) | - | - | 32,188 | - | |
| 73 | | | | | | | | |
| 74 State Income Taxes | 30,841 | 325,684 | (296,305) | - | - | 1,461 | - | |
| 75 | | | | | | | | |
| 76 Taxable Income | 648,470 | 6,847,977 | (6,230,233) | - | - | 30,726 | - | |
| 77 | | | | | | | | |
| 78 Federal Income Tax - Calculated | 136,179 | 1,438,075 | (1,308,349) | - | - | 6,453 | - | |
| 79 Adjustments to Calculated Tax: | | | | | | | | |
| 80 Renewable Energy Tax Credits | (10,219,823) | - | - | (10,219,823) | - | - | - | |
| 81 Federal Income Taxes | (10,083,644) | 1,438,075 | (1,308,349) | (10,219,823) | - | 6,453 | - | |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 0 |
|------------------------------------|------------------|----------------------|-----------------------------|-----------------------|-----------------------------|--------------------------|--------|
| Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 2,305,626 | 2,305,626 | - | - | - | - | - |
| 24 State | 522,161 | 522,161 | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 2,827,787 | 2,827,787 | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (2,827,787) | (2,827,787) | - | - | - | - | - |
| 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 | (825,405) | - | - | (825,169) | - | (236) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 961 | - | - | - | - | 961 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (824,444) | - | - | (825,169) | - | 725 | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (824,444) | - | - | (825,169) | - | 725 | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.109% | -0.111% | 0.000% | 0.000% | 0.002% | 0.000% | 0.000% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | (11,501,333) | (11,501,333) | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 11,501,333 | 11,501,333 | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | 522,161 | 522,161 | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 10,979,172 | 10,979,172 | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | 2,305,626 | 2,305,626 | - | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Renewable Energy Tax Credits | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | 2,305,626 | 2,305,626 | - | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 0 |
|------------------------------------|------------------|----------------------|-----------------------------|-----------------------|-----------------------------|--------------------------|--------|
| Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (578,057) | (578,057) | - | - | - | - | - |
| 24 State | (130,914) | (130,914) | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (708,971) | (708,971) | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 708,971 | 708,971 | - | - | - | - | - |
| 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 | 0.031% | 0.031% | 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 | 2,883,568 | 2,883,568 | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (2,883,568) | (2,883,568) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (130,914) | (130,914) | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (2,752,654) | (2,752,654) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | (578,057) | (578,057) | - | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Renewable Energy Tax Credits | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | (578,057) | (578,057) | - | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 0 |
|------------------------------------|------------------|----------------------|-----------------------------|-----------------------|-----------------------------|--------------------------|-----------|
| Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Wyoming Wind Generation Tax | EDIT Balances Adjustment | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | 6,494,350 | - | 6,526,538 | - | (32,188) | - | - |
| 23 Income Taxes: Federal | (11,811,213) | (289,494) | (1,308,349) | (10,219,823) | 6,453 | - | - |
| 24 State | (360,406) | (65,562) | (296,305) | - | 1,461 | - | - |
| 25 Deferred Income Taxes | 124,174 | - | - | - | - | 124,174 | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (5,553,094) | (355,056) | 4,921,884 | (10,219,823) | (24,274) | 124,174 | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 5,553,094 | 355,056 | (4,921,884) | 10,219,823 | - | 24,274 | (124,174) |
| 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 | (4,375,740) | - | - | - | - | (4,375,740) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 17,799,337 | - | - | - | - | 17,799,337 | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 13,423,597 | - | - | - | - | 13,423,597 | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 13,423,597 | - | - | - | - | 13,423,597 | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.207% | 0.015% | -0.210% | 0.435% | 0.000% | 0.001% | -0.034% |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (6,494,350) | - | (6,526,538) | - | 32,188 | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 1,444,103 | 1,444,103 | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (7,938,453) | (1,444,103) | (6,526,538) | - | 32,188 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | (360,406) | (65,562) | (296,305) | - | 1,461 | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (7,578,048) | (1,378,541) | (6,230,233) | - | 30,726 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | (1,591,390) | (289,494) | (1,308,349) | - | 6,453 | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Renewable Energy Tax Credits | (10,219,823) | - | - | (10,219,823) | - | - | - |
| 81 Federal Income Taxes | (11,811,213) | (289,494) | (1,308,349) | (10,219,823) | 6,453 | - | - |

| | <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: | | | | | | | |
| Other Interest Expense - Type 1 | 427 | 1 | (11,501,333) | OR | Situs | (11,501,333) | Below |
| Other Interest Expense - Type 2 | 427 | 2 | 2,883,568 | OR | Situs | 2,883,568 | Below |
| Other Interest Expense - Type 3 | 427 | 3 | 1,444,103 | OR | Situs | 1,444,103 | Below |
| Total | | | <u>(7,173,662)</u> | | | <u>(7,173,662)</u> | 2.18 |
| Adjustment Detail: | | | | | | | |
| Type 1 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,361,915,967 | 1.0 |
| Weighted Cost of Debt: | | | | | | <u>2.252%</u> | 2.1 |
| Trued-up Interest Expense | | | | | | 98,216,290 | 1.0 |
| Actual Interest Expense | | | | | | <u>109,717,623</u> | 2.18 |
| Total Interest True-up Adjustment | | | | | | <u>(11,501,333)</u> | 1.0 |
| Type 2 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,489,979,065 | 1.0 |
| Weighted Cost of Debt: | | | | | | <u>2.252%</u> | 2.1 |
| Trued-up Interest Expense | | | | | | 101,099,858 | 1.0 |
| Type 1 Interest Expense | | | | | | <u>98,216,290</u> | 1.0 |
| Total Interest True-up Adjustment | | | | | | <u>2,883,568</u> | 1.0 |
| Type 3 | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 4,554,113,599 | 2.2 |
| Weighted Cost of Debt: | | | | | | <u>2.252%</u> | 2.1 |
| Trued-up Interest Expense | | | | | | 102,543,961 | 2.18 |
| Type 2 Interest Expense | | | | | | <u>101,099,858</u> | 1.0 |
| Total Interest True-up Adjustment | | | | | | <u>1,444,103</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 | 23,315,712 | GPS | 27.992% | 6,526,538 | 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.

Results of Operations - December 2021
Estimated Property Tax Expense December 2021
Property Tax Adjustment Summary - Oregon

| FERC Account | G/L Account | Co. Code | Total | Ref |
|--|-------------|----------|----------------------|-----------------|
| 408.15 | 579000 | 1000 | 163,475,988 | |
| Total Accrued Property Tax - 12 Months End. December 2021 | | | <u>163,475,988</u> | |
| Full Year 2022 Estimate | | | 186,800,000 | |
| Less: 2022 Cholla Plant Property Tax Expense | | | (8,300) | |
| Less: Expense through 12/31/2021 | | | <u>(163,475,988)</u> | |
| Incremental Adjustment to Property Taxes | | | 23,315,712 | 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 | (202,106,088) | SG | 26.947% | (54,461,358) | B6 |
| Remove from Base Period: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 3 | 164,180,328 | SG | 26.947% | 44,241,536 | |

Description of Adjustment:

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

| Pro Forma Period - December 2021 | | | | | |
|--|----------------------|-------------------|----------------------|--------------------------------|---------------------------|
| Description | Available KWh | In-Service Date | PTC Eligible KWh | Factor (inflated tax per unit) | Federal Income Tax Credit |
| Wind/Geothermal | | | | | |
| Glenrock KWh [a] | 369,819,281 | 9/24/2019 | 340,233,738 | 0.027 | 9,186,311 |
| Glenrock III KWh [a] | 136,868,303 | 11/24/2019 | 112,232,008 | 0.027 | 3,030,264 |
| Goodnoe KWh | 283,697,017 | 12/20/2019 | 283,697,017 | 0.027 | 7,659,819 |
| High Plains Wind | 382,404,335 | 12/19/2019 | 382,404,335 | 0.027 | 10,324,917 |
| Leaning Juniper 1 KWh | 299,254,961 | 9/13/2019 | 299,254,961 | 0.027 | 8,079,884 |
| Marengo KWh | 486,842,215 | 1/27/2020 | 486,842,215 | 0.027 | 13,144,740 |
| Marengo II KWh | 231,734,352 | 2/25/2020 | 231,734,352 | 0.027 | 6,256,828 |
| McFadden Ridge | 116,461,412 | 11/17/2019 | 116,461,412 | 0.027 | 3,144,458 |
| Rolling Hills KWh [a] | - | 10/17/2019 | - | 0.027 | - |
| Seven Mile KWh | 416,516,829 | 9/9/2019 | 416,516,829 | 0.027 | 11,245,954 |
| Seven Mile II KWh | 87,389,797 | 9/9/2019 | 87,389,797 | 0.027 | 2,359,525 |
| Dunlap I Wind KWh | 476,702,276 | 9/7/2020 | 476,702,276 | 0.027 | 12,870,961 |
| Foot Creek I Wind | 176,202,255 | 3/24/2021 | 176,202,255 | 0.027 | 4,757,461 |
| Pryor Mountain Wind [b] | 812,561,145 | VARIOUS | 812,561,145 | 0.027 | 21,939,151 |
| Cedar Springs Wind II | 749,501,065 | 12/4/2020 | 749,501,065 | 0.027 | 20,236,529 |
| Ekola Flats Wind [b] | 819,429,669 | VARIOUS | 819,429,669 | 0.027 | 22,124,601 |
| TB Flats Wind [b] | 837,974,852 | VARIOUS | 837,974,852 | 0.027 | 22,625,321 |
| TB Flats Wind II [b] | 856,272,738 | VARIOUS | 856,272,738 | 0.027 | 23,119,364 |
| Total KWh Production | 7,539,632,501 | | 7,485,410,664 | | 202,106,088 |
| Total Federal Production Tax Credit | | | | | 202,106,088 |

Ref. 7.3
December 2021 Results of Operations PTC (164,180,328)
Ref. 7.3
Proforma Adjustment 37,925,760

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

| | <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 | 2,754,303,257 | DITBAL | 24.699% | 680,290,594 | 7.4.1 |
| Exchange Normalization | 282 | 1 | 4,205,987 | NUTIL | 0.000% | - | 7.4.1 |
| Accel Amort of Pollution Cntrl Facilities | 281 | 1 | 148,106,149 | SG | 26.947% | 39,910,040 | 7.4.1 |
| California | 282 | 1 | (65,055,756) | CA | Situs | - | 7.4.1 |
| Idaho | 282 | 1 | (171,241,463) | ID | Situs | - | 7.4.1 |
| Other | 282 | 1 | (43,215,861) | OTHER | 0.000% | - | 7.4.1 |
| Oregon | 282 | 1 | (722,326,648) | OR | Situs | (722,326,648) | 7.4.1 |
| Utah | 282 | 1 | (1,286,652,146) | UT | Situs | - | 7.4.1 |
| Washington | 282 | 1 | (194,612,121) | WA | Situs | - | 7.4.1 |
| Wyoming | 282 | 1 | (428,199,946) | WY | Situs | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - CIAC | 282 | 1 | 16,597 | CIAC | 27.185% | 4,512 | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - OTHER | 282 | 1 | 140,396 | OTHER | 0.000% | - | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SG | 282 | 1 | (1,280,396) | SG | 26.947% | (345,027) | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SNPD | 282 | 1 | (1,794,121) | SNPD | 27.185% | (487,733) | 7.4.1 |
| PP&E Adjustment - 13 Mo Avg - SO | 282 | 1 | 7,606,074 | SO | 27.992% | 2,129,094 | 7.4.1 |
| | | | 0 | | | (825,169) | |

Description of Adjustment:

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

| Book Tax Difference | | Total Company | | | STATE Allocation |
|--|----------|------------------------|-----------------|------------------------|------------------|
| Description | # | Unadjusted | Adjustment | Adjusted Utility | 2017 Protocol |
| Cholla SHL (Tax Int. - Tax Rent) | 105.221 | 0 | 0 | 0 | SG |
| Accelerated Pollution Control Facilities Depreciation | 105.128 | (148,106,149) | 148,106,149 | 0 | SG |
| Exchange Normalization | 105.160 | (4,205,987) | 4,205,987 | 0 | NUTIL |
| RA - Solar ITC Basis Adjustment | 100.110 | (285,859) | 285,859 | 0 | DITBAL |
| 30% capitalized labor costs for Power tax input | 105.100 | 24,598,201 | (24,598,201) | 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 | (48,114,582) | 48,114,582 | 0 | DITBAL |
| Regulatory Adjustment: Depreciation Flow-Through | 105.115 | 0 | 0 | 0 | DITBAL |
| Solar ITC Basis Adjustment | 105.116 | (31,819) | 31,819 | 0 | DITBAL |
| Book Depreciation | 105.120 | 3,019,798,599 | (3,019,798,599) | 0 | DITBAL |
| Repair Deduction | 105.122 | (474,929,079) | 474,929,079 | 0 | DITBAL |
| Sec. 481a Adjustment - Repair Deduction | 105.123 | (157,570,922) | 157,570,922 | 0 | DITBAL |
| Tax Depreciation | 105.125 | (5,184,579,558) | 5,184,579,558 | 0 | DITBAL |
| Fixed Assets - State Modification | 105.129 | 23,303,971 | (23,303,971) | 0 | DITBAL |
| Fixed Assets - State Modification (Federal Detriment) | 105.129 | (4,893,818) | 4,893,818 | 0 | DITBAL |
| CIAC | 105.130 | 317,831,952 | (317,831,952) | 0 | DITBAL |
| Idaho Disallowed Loss | 105.131 | 39,510 | (39,510) | 0 | DITBAL |
| Safe Harbor Lease Rate Differential | 105.135 | 0 | 0 | 0 | DITBAL |
| PP&E FIN 48 Balances | 105.136 | (383,922) | 0 | (383,922) | DITBAL |
| Capitalized Depreciation | 105.137 | (22,100,828) | 22,100,828 | 0 | DITBAL |
| Reimbursements | 105.140 | 23,268,039 | (23,268,039) | 0 | DITBAL |
| AFUDC - Debt | 105.141a | (186,764,077) | 186,764,077 | 0 | DITBAL |
| AFUDC - Equity | 105.141b | (128,127,280) | 128,127,280 | 0 | DITBAL |
| Avoided Costs | 105.142 | 207,283,714 | (207,283,714) | 0 | DITBAL |
| Capitalization of Test Energy | 105.146 | 5,107,145 | (5,107,145) | 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 | (63,930) | 63,930 | 0 | DITBAL |
| Gain / (Loss) on Prop. Disposition | 105.152 | (93,123,858) | 93,123,858 | 0 | DITBAL |
| Contract Liability Basis Adjustment - Chehalis Mitigation Obligation | 105.153 | (57,766) | 57,766 | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-General | 105.158 | 178,436 | (178,436) | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-Transmission | 105.159 | 4,027,581 | (4,027,581) | 0 | DITBAL |
| Coal Mine Development | 105.165 | 0 | 0 | 0 | DITBAL |
| Coal Mine Extension | 105.170 | 0 | 0 | 0 | DITBAL |
| Removal Costs | 105.175 | (234,921,707) | 234,921,707 | 0 | DITBAL |
| Book Gain/Loss on Land Sales | 105.470 | 14,291,852 | (14,291,852) | 0 | DITBAL |
| R & E - Sec.174 Deduction | 320.210 | (7,719,946) | 7,719,946 | 0 | DITBAL |
| Reclass to Pollution Control Facilities Depreciation | ** | 148,106,149 | (148,106,149) | 0 | DITBAL |
| Rounding | ** | 0 | 0 | 0 | DITBAL |
| Accumulated Deferred Income Taxes (CA) - 13 Mo Avg | ** | 0 | (65,055,756) | (65,055,756) | CA |
| Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg | ** | 0 | (171,241,463) | (171,241,463) | IDU |
| Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg | ** | 0 | (43,215,861) | (43,215,861) | OTHER |
| Accumulated Deferred Income Taxes (OR) - 13 Mo Avg | ** | 0 | (722,326,648) | (722,326,648) | OR |
| Accumulated Deferred Income Taxes (UT) - 13 Mo Avg | ** | 0 | (1,286,652,146) | (1,286,652,146) | UT |
| Accumulated Deferred Income Taxes (WA) - 13 Mo Avg | ** | 0 | (194,612,121) | (194,612,121) | WA |
| Accumulated Deferred Income Taxes (WY) - 13 Mo Avg | ** | 0 | (428,199,946) | (428,199,946) | WYP |
| PP&E Adjustment - 13 Mo Avg - SNP | ** | 0 | 0 | 0 | SNP |
| PP&E Adjustment - 13 Mo Avg - CIAC | ** | 0 | 16,597 | 16,597 | CIAC |
| PP&E Adjustment - 13 Mo Avg - OTHER | ** | 0 | 140,396 | 140,396 | OTHER |
| PP&E Adjustment - 13 Mo Avg - SG | ** | 0 | (1,280,396) | (1,280,396) | SG |
| PP&E Adjustment - 13 Mo Avg - SNPD | ** | 0 | (1,794,121) | (1,794,121) | SNPD |
| PP&E Adjustment - 13 Mo Avg - SO | ** | 0 | 7,606,074 | 7,606,074 | SO |
| | | (2,906,999,314) | 0 | (2,906,999,314) | |

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 | (119,449) | SG | 26.947% | (32,188) | 7.6.1 |

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The 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 2021
Wyoming Wind Generation Tax
Oregon

| Wind Plant | 2022 NPC MWH Production (b) | Tax Begins | 2022 \$1/MWH Tax |
|---|--------------------------------------|---------------|----------------------------------|
| Foote Creek, Wyoming (a) | - | 3/24/2024 | - |
| Glenrock I Wind Plant | 369,819 | 1/1/2012 | 369,819 |
| Glenrock III Wind Plant | 136,868 | 1/1/2012 | 136,868 |
| Seven Mile Hill Wind Plant | 416,517 | 1/1/2012 | 416,517 |
| Seven Mile Hill II Wind Plant | 87,390 | 1/1/2012 | 87,390 |
| Rolling Hills Wind Plant | - | 1/17/2012 | - |
| High Plains Wind Plant | 382,404 | 9/1/2012 | 382,404 |
| McFadden Ridge | 116,461 | 9/1/2012 | 116,461 |
| Dunlap | 476,702 | 10/1/2013 | 476,702 |
| Cedar Springs Wind II, Wyoming (a) | - | 12/4/2023 | - |
| Ekola Flats Wind, Wyoming (a) | - | 12/1/2023 | - |
| TB Flats Wind, Wyoming (a) | - | 12/1/2023 | - |
| TB Flats Wind II, Wyoming (a) | - | 12/22/2023 | - |
| Total Wyoming Wind MWH | <u><u>1,986,162</u></u> | | <u><u>1,986,161</u></u> |
| Booked 12 months ended December 2021 | | | 2,105,610 |
| Adjustment to normalize to CY December 2022 | | | <u><u>(119,449)</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 | 961 | OR | Situs | 961 | |
| Other Reg. Liabilities | 254 | 1 | 47,381,180 | UT | Situs | - | |
| Other Reg. Liabilities | 254 | 1 | 44,467,972 | WY | Situs | - | |
| Other Reg. Liabilities | 254 | 1 | 36,444,372 | WY | Situs | - | |
| | | | <u>128,294,486</u> | | | <u>961</u> | 7.7.1 |
| Other Reg. Liabilities - Protected EDIT | 254 | 3 | 17,799,337 | OR | Situs | 17,799,337 | 7.71 |
| Other Reg. Liabilities - Protected EDIT | 254 | 3 | 10,132,665 | WY | Situs | - | 7.71 |
| Adjustment to Tax: | | | | | | | |
| Accum Def Inc Tax Bal | 190 | 1 | (236) | OR | Situs | (236) | |
| Accum Def Inc Tax Bal | 190 | 1 | (11,649,379) | UT | Situs | - | |
| Accum Def Inc Tax Bal | 190 | 1 | (10,933,109) | WY | Situs | - | |
| Accum Def Inc Tax Bal | 190 | 1 | (8,960,383) | WY | Situs | - | |
| | | | <u>(31,543,108)</u> | | | <u>(236)</u> | 7.7.1 |
| Accum Def Inc Tax Bal - Protected EDIT | 190 | 3 | (4,375,740) | OR | Situs | (4,375,740) | 7.71 |
| Accum Def Inc Tax Bal - Protected EDIT | 190 | 3 | (2,490,987) | WY | Situs | - | 7.7.1 |
| EDIT Amortization | 41110 | 3 | 124,174 | OR | Situs | 124,174 | |
| EDIT Amortization | 41110 | 3 | 34,912,523 | UT | Situs | - | |
| EDIT Amortization | 41110 | 3 | 12,655,177 | 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 2021
EDIT Balance Adjustment
13 Month Average Basis

| Description | Account | Booked Allocation | Correct Allocation | Adjustment | Ref |
|--------------------------------|---------|----------------------|----------------------|---------------------|-----------------|
| EDIT Reg Liabilities | 254OR | (961) | - | 961 | |
| EDIT Reg Liabilities | 254UT | (47,381,180) | - | 47,381,180 | |
| EDIT Reg Liabilities | 254WYP | (44,467,972) | - | 44,467,972 | |
| EDIT Reg Liabilities | 254WYU | (36,444,372) | - | 36,444,372 | |
| Total | | (128,294,486) | - | 128,294,486 | Page 7.6 |
| Protected EDIT Reg Liabilities | 254OR | (374,011,629) | (356,212,292) | 17,799,337 | Page 7.6 |
| Protected EDIT Reg Liabilities | 254WYP | (212,243,177) | (202,110,512) | 10,132,665 | Page 7.6 |
| Grand Total | | (714,549,291) | (558,322,804) | 156,226,487 | |
| DTA - EDIT Balances | 190OR | 236 | - | (236) | |
| DTA - EDIT Balances | 190UT | 11,649,379 | - | (11,649,379) | |
| DTA - EDIT Balances | 190WYP | 10,933,109 | - | (10,933,109) | |
| DTA - EDIT Balances | 190WYU | 8,960,383 | - | (8,960,383) | |
| Total | | 31,543,108 | - | (31,543,108) | Page 7.6 |
| DTA - Protected EDIT Balances | 190OR | 91,956,231 | 87,580,491 | (4,375,740) | Page 7.6 |
| DTA - Protected EDIT Balances | 190WYP | 52,183,090 | 49,692,103 | (2,490,987) | Page 7.6 |
| Grand Total | | 175,682,430 | 137,272,595 | (38,409,835) | |

Tab 8

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 | |
|-------------------------------|------------------|-----------------------------|------------------------|----------------------------|------------------------------------|---------------------------------|---|---|
| | Total Normalized | Update Cash Working Capital | Trapper Mine Rate Base | Jim Bridger Mine Rate Base | Customer Advances for Construction | Pro Forma Major Plant Additions | Cont. 1 Pro Forma Major Plant Additions | Cont. 2 Pro Forma 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 | (1,342,925) | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | (306,902) | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - |
| 18 Administrative & General | (1,733,849) | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | (3,383,675) | - | - | - | - | - | - | - |
| 20 Depreciation | (2,284,901) | - | - | - | - | - | - | - |
| 21 Amortization | (2,651,010) | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 1,336,291 | - | 31,615 | - | - | - | 1,501,430 | (1,956,370) |
| 24 State | 302,633 | - | 7,160 | - | - | - | 340,032 | (443,064) |
| 25 Deferred Income Taxes | 394,613 | - | (38,775) | - | - | - | (1,416,807) | 1,974,777 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (6,286,049) | - | (0) | - | - | - | 424,655 | (424,657) |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 6,286,049 | - | 0 | - | - | - | (424,655) | 424,657 |
| 31 | | | | | | | | |
| 32 Rate Base: | | | | | | | | |
| 33 Electric Plant In Service | 159,552,217 | - | 1,845,034 | 12,877,449 | - | 198,929,959 | - | - |
| 34 Plant Held for Future Use | (9,562,956) | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (114,964,658) | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | (988,454) | - | - | - | - | - | - | - |
| 37 Pensions | (10,833,104) | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - |
| 41 Working Capital | 119,137 | 525,715 | (406,578) | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 16,140,901 | 525,715 | 1,438,455 | 12,877,449 | - | 198,929,959 | - | - |
| 45 | | | | | | | | |
| 46 Deductions: | | | | | | | | |
| 47 Accum Prov For Deprec | (4,712,188) | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 38,935,642 | - | 105,687 | (77,013) | - | - | 708,404 | (631,801) |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 9,777,658 | - | - | - | 9,777,658 | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 7,537,797 | - | - | - | - | - | - | - |
| 54 | | | | | | | | |
| 55 Total Deductions: | 51,538,909 | - | 105,687 | (77,013) | 9,777,658 | - | 708,404 | (631,801) |
| 56 | | | | | | | | |
| 57 Total Rate Base: | 67,679,810 | 525,715 | 1,544,142 | 12,800,436 | 9,777,658 | 198,929,959 | 708,404 | (631,801) |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | 0.108% | -0.001% | -0.003% | -0.026% | -0.020% | -0.386% | -0.018% | 0.018% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | 8,319,586 | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 23,419,625 | - | 157,709 | - | - | - | 7,489,699 | - |
| 71 Schedule "M" Deductions | 25,073,287 | - | - | - | - | - | - | 9,759,112 |
| 72 Income Before Tax | 6,665,924 | - | 157,709 | - | - | - | 7,489,699 | (9,759,112) |
| 73 | | | | | | | | |
| 74 State Income Taxes | 302,633 | - | 7,160 | - | - | - | 340,032 | (443,064) |
| 75 | | | | | | | | |
| 76 Taxable Income | 6,363,291 | - | 150,549 | - | - | - | 7,149,667 | (9,316,049) |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | 1,336,291 | - | 31,615 | - | - | - | 1,501,430 | (1,956,370) |

| | 8.6 | 8.7 | 8.8 | 8.9 | 8.10 | 8.11 | 8.12 | 8.13 | 8.14 |
|-------------------------------|----------------------------|-----------------|----------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------------|--|------------------------------------|
| | Miscellaneous Rate Base | FERC 105 (PHFU) | Regulatory Asset Amortization | Remove Rolling Hills | Carbon Plant Closure | Pension Asset Adjustment | Deer Creek Mine Adjustment | Emissions Control Investments Disallowance | Transmission Project 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 | - | - | - | - | - | - | (1,342,925) | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | (306,902) | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | (109,837) | - | - | - | (1,624,012) | - |
| 19 Total O&M Expenses | - | - | - | (416,738) | - | - | (1,342,925) | (1,624,012) | - |
| 20 Depreciation | - | - | - | (2,191,869) | - | - | - | (93,032) | - |
| 21 Amortization | - | - | (856,101) | - | (1,794,909) | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | 171,619 | 1,035,240 | - | - | 234,156 | 318,601 | - |
| 24 State | - | - | 38,867 | 234,453 | - | - | 53,030 | 72,154 | - |
| 25 Deferred Income Taxes | - | - | - | (623,222) | 441,307 | - | 42,994 | 14,339 | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | (645,615) | (1,962,136) | (1,353,602) | - | (1,012,745) | (1,311,949) | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | - | - | 645,615 | 1,962,136 | 1,353,602 | - | 1,012,745 | 1,311,949 | - |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | (52,583,444) | - | - | - | (1,332,697) | (184,085) |
| 34 Plant Held for Future Use | - | (9,562,956) | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,981,569) | - | - | - | (210,211) | (102,689,127) | (9,083,752) | - | - |
| 36 Elec Plant Acq Adj | - | - | (988,454) | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | (10,833,104) | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (10,162,849) | (9,562,956) | (988,454) | (52,583,444) | (210,211) | (113,522,231) | (9,083,752) | (1,332,697) | (184,085) |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | (4,831,734) | - | - | - | 93,032 | 26,515 |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | 12,408,517 | 1,509,778 | 24,300,348 | 477,356 | 123,615 | 10,751 |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | (6,283,332) | 13,821,129 | - | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | - | - | - | 7,576,783 | (4,773,554) | 38,121,477 | 477,356 | 216,647 | 37,266 |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | (10,162,849) | (9,562,956) | (988,454) | (45,006,661) | (4,983,764) | (75,400,755) | (8,606,396) | (1,116,050) | (146,819) |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | 0.021% | 0.019% | 0.027% | 0.169% | 0.063% | 0.155% | 0.057% | 0.054% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | 856,101 | 2,608,608 | 1,794,909 | - | 1,342,925 | 1,717,044 | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | (2,324,044) | - | - | 18,189,292 | (93,031) | - |
| 71 Schedule "M" Deductions | - | - | - | (4,879,605) | 1,794,909 | - | 18,364,161 | 34,710 | - |
| 72 Income Before Tax | - | - | 856,101 | 5,164,168 | - | - | 1,168,056 | 1,589,303 | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | 38,867 | 234,453 | - | - | 53,030 | 72,154 | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | 817,234 | 4,929,715 | - | - | 1,115,026 | 1,517,149 | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | 171,619 | 1,035,240 | - | - | 234,156 | 318,601 | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 | |
|-------------------------------|------------------|-----------------------------|------------------------|----------------------------|------------------------------------|---------------------------------|---|---|
| | Total Normalized | Update Cash Working Capital | Trapper Mine Rate Base | Jim Bridger Mine Rate Base | Customer Advances for Construction | Pro Forma Major Plant Additions | Cont. 1 Pro Forma Major Plant Additions | Cont. 2 Pro Forma 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 | (1,342,925) | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | (306,902) | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - |
| 18 Administrative & General | (1,954,795) | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | (3,604,622) | - | - | - | - | - | - | - |
| 20 Depreciation | (2,284,901) | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 1,632,289 | - | - | - | - | - | - | - |
| 24 State | 369,668 | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (565,888) | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (4,453,454) | - | - | - | - | - | - | - |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 4,453,454 | - | - | - | - | - | - | - |
| 31 | | | | | | | | |
| 32 Rate Base: | | | | | | | | |
| 33 Electric Plant In Service | (34,749,428) | - | 2,016,231 | 17,150,481 | - | - | - | - |
| 34 Plant Held for Future Use | (9,562,956) | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (112,612,446) | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - | - |
| 37 Pensions | (10,833,104) | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - |
| 41 Working Capital | (131,991) | (131,991) | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (167,889,925) | (131,991) | 2,016,231 | 17,150,481 | - | - | - | - |
| 45 | | | | | | | | |
| 46 Deductions: | | | | | | | | |
| 47 Accum Prov For Deprec | (4,738,702) | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 37,429,492 | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | 9,777,658 | - | - | - | 9,777,658 | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | 13,821,129 | - | - | - | - | - | - | - |
| 54 | | | | | | | | |
| 55 Total Deductions: | 56,289,576 | - | - | - | 9,777,658 | - | - | - |
| 56 | | | | | | | | |
| 57 Total Rate Base: | (111,600,348) | (131,991) | 2,016,231 | 17,150,481 | 9,777,658 | - | - | - |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | 0.409% | 0.000% | -0.004% | -0.035% | -0.020% | 0.000% | 0.000% | 0.000% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | 5,889,523 | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 15,772,217 | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | 13,519,266 | - | - | - | - | - | - | - |
| 72 Income Before Tax | 8,142,474 | - | - | - | - | - | - | - |
| 73 | | | | | | | | |
| 74 State Income Taxes | 369,668 | - | - | - | - | - | - | - |
| 75 | | | | | | | | |
| 76 Taxable Income | 7,772,806 | - | - | - | - | - | - | - |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | 1,632,289 | - | - | - | - | - | - | - |

| | 8.6 | 8.7 | 8.8 | 8.9 | 8.10 | 8.11 | 8.12 | 8.13 | 8.14 |
|-------------------------------|----------------------------|-----------------|----------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------------|--|------------------------------------|
| | Miscellaneous Rate Base | FERC 105 (PHFU) | Regulatory Asset Amortization | Remove Rolling Hills | Carbon Plant Closure | Pension Asset Adjustment | Deer Creek Mine Adjustment | Emissions Control Investments Disallowance | Transmission Project 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 | - | - | - | - | - | - | (1,342,925) | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | (306,902) | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | (109,837) | - | - | - | (1,844,959) | - |
| 19 Total O&M Expenses | - | - | - | (416,738) | - | - | (1,342,925) | (1,844,959) | - |
| 20 Depreciation | - | - | - | (2,191,869) | - | - | - | (93,032) | - |
| 21 Amortization | - | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | 1,035,240 | - | - | 234,156 | 362,893 | - |
| 24 State | - | - | - | 234,453 | - | - | 53,030 | 82,185 | - |
| 25 Deferred Income Taxes | - | - | - | (623,222) | - | - | 42,994 | 14,339 | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | (1,962,136) | - | - | (1,012,745) | (1,478,573) | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | 1,962,136 | - | - | 1,012,745 | 1,478,573 | - |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | (52,583,444) | - | - | - | (1,332,697) | - |
| 34 Plant Held for Future Use | - | (9,562,956) | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | (839,567) | (102,689,127) | (9,083,752) | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | (10,833,104) | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | (9,562,956) | - | (52,583,444) | (839,567) | (113,522,231) | (9,083,752) | (1,332,697) | - |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | (4,831,734) | - | - | - | 93,032 | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | 12,408,517 | 119,656 | 24,300,348 | 477,356 | 123,615 | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | 13,821,129 | - | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | - | - | - | 7,576,783 | 119,656 | 38,121,477 | 477,356 | 216,647 | - |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | - | (9,562,956) | - | (45,006,661) | (719,911) | (75,400,755) | (8,606,396) | (1,116,050) | - |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | 0.000% | 0.019% | 0.000% | 0.169% | 0.001% | 0.155% | 0.057% | 0.060% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | - | 2,608,608 | - | - | 1,342,925 | 1,937,990 | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | (2,324,044) | - | - | 18,189,292 | (93,031) | - |
| 71 Schedule "M" Deductions | - | - | - | (4,879,605) | - | - | 18,364,161 | 34,710 | - |
| 72 Income Before Tax | - | - | - | 5,164,168 | - | - | 1,168,056 | 1,810,250 | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | - | 234,453 | - | - | 53,030 | 82,185 | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | - | 4,929,715 | - | - | 1,115,026 | 1,728,064 | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | - | 1,035,240 | - | - | 234,156 | 362,893 | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 | |
|-------------------------------|------------------|-----------------------------|------------------------|----------------------------|------------------------------------|---------------------------------|---|---|
| | Total Normalized | Update Cash Working Capital | Trapper Mine Rate Base | Jim Bridger Mine Rate Base | Customer Advances for Construction | Pro Forma Major Plant Additions | Cont. 1 Pro Forma Major Plant Additions | Cont. 2 Pro Forma 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 | - | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 1,155,188 | - | - | - | - | - | 1,155,188 | - |
| 24 State | 261,618 | - | - | - | - | - | 261,618 | - |
| 25 Deferred Income Taxes | (1,416,807) | - | - | - | - | - | (1,416,807) | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (1) | - | - | - | - | - | (1) | - |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 1 | - | - | - | - | - | 1 | - |
| 31 | | | | | | | | |
| 32 Rate Base: | | | | | | | | |
| 33 Electric Plant In Service | 133,109,778 | - | - | - | - | 133,109,778 | - | - |
| 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 | 7,431 | 7,431 | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 133,117,209 | 7,431 | - | - | - | 133,109,778 | - | - |
| 45 | | | | | | | | |
| 46 Deductions: | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 708,404 | - | - | - | - | - | 708,404 | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - | - |
| 54 | | | | | | | | |
| 55 Total Deductions: | 708,404 | - | - | - | - | - | 708,404 | - |
| 56 | | | | | | | | |
| 57 Total Rate Base: | 133,825,613 | 7,431 | - | - | - | 133,109,778 | 708,404 | - |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | -0.295% | 0.000% | 0.000% | 0.000% | 0.000% | -0.293% | -0.002% | 0.000% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 5,762,515 | - | - | - | - | - | 5,762,515 | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - | - |
| 72 Income Before Tax | 5,762,515 | - | - | - | - | - | 5,762,515 | - |
| 73 | | | | | | | | |
| 74 State Income Taxes | 261,618 | - | - | - | - | - | 261,618 | - |
| 75 | | | | | | | | |
| 76 Taxable Income | 5,500,896 | - | - | - | - | - | 5,500,896 | - |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | 1,155,188 | - | - | - | - | - | 1,155,188 | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 | 8.5.2 | |
|-------------------------------|------------------|-----------------------------|------------------------|----------------------------|------------------------------------|---------------------------------|---|---|
| | Total Normalized | Update Cash Working Capital | Trapper Mine Rate Base | Jim Bridger Mine Rate Base | Customer Advances for Construction | Pro Forma Major Plant Additions | Cont. 1 Pro Forma Major Plant Additions | Cont. 2 Pro Forma 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 | 220,946 | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | 220,946 | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - | - |
| 21 Amortization | (2,651,010) | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (1,451,186) | - | 31,615 | - | - | - | 346,242 | (1,956,370) |
| 24 State | (328,654) | - | 7,160 | - | - | - | 78,414 | (443,064) |
| 25 Deferred Income Taxes | 2,377,309 | - | (38,775) | - | - | - | - | 1,974,777 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (1,832,595) | - | (0) | - | - | - | 424,656 | (424,657) |
| 29 | | | | | | | | |
| 30 Operating Rev For Return: | 1,832,595 | - | 0 | - | - | - | (424,656) | 424,657 |
| 31 | | | | | | | | |
| 32 Rate Base: | | | | | | | | |
| 33 Electric Plant In Service | 61,191,866 | - | (171,198) | (4,273,032) | - | 65,820,181 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,352,213) | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | (988,454) | - | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - |
| 41 Working Capital | 243,697 | 650,276 | (406,578) | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 50,913,617 | 650,276 | (577,776) | (4,273,032) | - | 65,820,181 | - | - |
| 45 | | | | | | | | |
| 46 Deductions: | | | | | | | | |
| 47 Accum Prov For Deprec | 26,515 | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 797,745 | - | 105,687 | (77,013) | - | - | - | (631,801) |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | (6,283,332) | - | - | - | - | - | - | - |
| 54 | | | | | | | | |
| 55 Total Deductions: | (5,459,072) | - | 105,687 | (77,013) | - | - | - | (631,801) |
| 56 | | | | | | | | |
| 57 Total Rate Base: | 45,454,545 | 650,276 | (472,089) | (4,350,045) | - | 65,820,181 | - | (631,801) |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 Estimated ROE impact | -0.019% | -0.001% | 0.001% | 0.009% | 0.000% | -0.139% | -0.018% | 0.019% |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | |
| 65 | | | | | | | | |
| 66 Operating Revenue | 2,430,063 | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 1,884,893 | - | 157,709 | - | - | - | 1,727,184 | - |
| 71 Schedule "M" Deductions | 11,554,021 | - | - | - | - | - | - | 9,759,112 |
| 72 Income Before Tax | (7,239,064) | - | 157,709 | - | - | - | 1,727,184 | (9,759,112) |
| 73 | | | | | | | | |
| 74 State Income Taxes | (328,654) | - | 7,160 | - | - | - | 78,414 | (443,064) |
| 75 | | | | | | | | |
| 76 Taxable Income | (6,910,411) | - | 150,549 | - | - | - | 1,648,770 | (9,316,049) |
| 77 | | | | | | | | |
| 78 Federal Income Taxes | (1,451,186) | - | 31,615 | - | - | - | 346,242 | (1,956,370) |

| | 8.6 | 8.7 | 8.8 | 8.9 | 8.10 | 8.11 | 8.12 | 8.13 | 8.14 |
|-------------------------------|----------------------------|-----------------|----------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------------|--|------------------------------------|
| | Miscellaneous Rate Base | FERC 105 (PHFU) | Regulatory Asset Amortization | Remove Rolling Hills | Carbon Plant Closure | Pension Asset Adjustment | Deer Creek Mine Adjustment | Emissions Control Investments Disallowance | Transmission Project 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 | - | - | - | - | - | - | - | 220,946 | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - | 220,946 | - |
| 20 Depreciation | - | - | - | - | - | - | - | - | - |
| 21 Amortization | - | - | (856,101) | - | (1,794,909) | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | 171,619 | - | - | - | - | (44,292) | - |
| 24 State | - | - | 38,867 | - | - | - | - | (10,031) | - |
| 25 Deferred Income Taxes | - | - | - | - | 441,307 | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | (645,615) | - | (1,353,602) | - | - | 166,623 | - |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | - | - | 645,615 | - | 1,353,602 | - | - | (166,623) | - |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - | - | (184,085) |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,981,569) | - | - | - | 629,356 | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | (988,454) | - | - | - | - | - | - |
| 37 Pensions | - | - | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - | - | - |
| 39 Fuel Stock | (7,181,280) | - | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (10,162,849) | - | (988,454) | - | 629,356 | - | - | - | (184,085) |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - | - | 26,515 |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | 1,390,122 | - | - | - | 10,751 |
| 50 Unamortized ITC | - | - | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | (6,283,332) | - | - | - | - |
| 54 | | | | | | | | | |
| 55 Total Deductions: | - | - | - | - | (4,893,210) | - | - | - | 37,266 |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | (10,162,849) | - | (988,454) | - | (4,263,854) | - | - | - | (146,819) |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | 0.022% | 0.000% | 0.030% | 0.000% | 0.067% | 0.000% | 0.000% | -0.007% | 0.000% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | - | - | 856,101 | - | 1,794,909 | - | - | (220,946) | - |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | 1,794,909 | - | - | - | - |
| 72 Income Before Tax | - | - | 856,101 | - | - | - | - | (220,946) | - |
| 73 | | | | | | | | | |
| 74 State Income Taxes | - | - | 38,867 | - | - | - | - | (10,031) | - |
| 75 | | | | | | | | | |
| 76 Taxable Income | - | - | 817,234 | - | - | - | - | (210,915) | - |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | - | - | 171,619 | - | - | - | - | (44,292) | - |

| | <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: | | | | | | | |
| Cash Working Capital | CWC | 1 | (131,991) | OR | Situs | (131,991) | |
| Cash Working Capital | CWC | 2 | 7,431 | OR | Situs | 7,431 | |
| Cash Working Capital | CWC | 3 | 650,276 | OR | Situs | 650,276 | |
| Total | | | <u>525,715</u> | | | <u>525,715</u> | |

Adjustment Detail:

| | Type1 | Type 2 | Type 3 | |
|----------------------------------|--------------------|--------------------|--------------------|-----|
| O&M Expense | 771,058,002 | 771,277,602 | 848,373,402 | 1.0 |
| Taxes Other Than Income Tax | 80,455,030 | 80,455,030 | 86,312,792 | 1.0 |
| Federal Income Tax | (52,149,417) | (51,687,496) | (65,116,591) | 1.0 |
| State Income Tax | (1,784,330) | (1,679,718) | (2,406,529) | 1.0 |
| Less: 2017 Protocol Equalization | 11,000,000 | 11,000,000 | 11,000,000 | |
| Total | <u>808,579,285</u> | <u>809,365,419</u> | <u>878,163,074</u> | |
| Divided by Days in Year | 365 | 365 | 365 | |
| Average Daily Cost of Service | <u>2,215,286</u> | <u>2,217,440</u> | <u>2,405,926</u> | |
| Net Lag Days | 3.45 | 3.45 | 3.45 | |
| Cash Working Capital | <u>7,642,694</u> | <u>7,650,125</u> | <u>8,300,401</u> | |
| Unadjusted Cash Working Capital | 7,774,685 | 7,642,694 | 7,650,125 | |
| Cash Working Capital Adjustment | <u>(131,991)</u> | <u>7,431</u> | <u>650,276</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.

| | <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 | 8,005,001 | SE | 25.187% | 2,016,231 | Below |
| Other Tangible Property | 399 | 3 | <u>(679,702)</u> | SE | 25.187% | <u>(171,198)</u> | Below |
| | | | <u>7,325,299</u> | | | <u>1,845,034</u> | Below |
| Final Reclamation Liability | 2533 | 3 | (1,614,229) | SE | 25.187% | (406,578) | Below |

Adjustment Detail

Other Tangible Property

| | | |
|--|------------------|-------|
| December 2021 13 Mth. Avg. Balance | 8,005,001 | 8.2.1 |
| December 2022 13 Mth. Avg. Balance | <u>7,325,299</u> | 8.2.1 |
| Adjust to December 2022 13 Mth. Avg. Balance | <u>(679,702)</u> | Above |

Final Reclamation Liability

| | | |
|--|--------------------|-------|
| December 2021 12 Mth. Avg. Balance | (7,778,995) | 8.2.2 |
| December 2022 12 Mth. Avg. Balance | <u>(9,393,224)</u> | 8.2.2 |
| Adjust to December 2022 12 Mth. Avg. Balance | <u>(1,614,229)</u> | Above |

Adjustment to Tax:

| | | | | | | | |
|-----------------------------------|--------|---|-----------|----|---------|----------|-------|
| Schedule M Adj - Reclamation Liab | SCHMAT | 3 | 626,149 | SE | 25.187% | 157,709 | 8.2.2 |
| Deferred Income Tax Expense | 41110 | 3 | (153,949) | SE | 25.187% | (38,775) | 8.2.2 |
| Accumulated Def Inc Tax Balance | 190 | 3 | 419,606 | SE | 25.187% | 105,687 | 8.2.2 |

Description of Adjustment:

This adjustment contains a PacifiCorp share (as of 2021 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 2022. 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 2021
Trapper Mine Rate Base

| DESCRIPTION | Dec-20 Actual | Jan-21 Actual | Feb-21 Actual | Mar-21 Actual | Apr-21 Actual | May-21 Actual | Jun-21 Actual | Jul-21 Actual | Aug-21 Actual | Sep-21 Actual | Oct-21 Actual | Nov-21 Actual | Dec-21 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 | 133,486,240 | 133,690,579 | 127,445,821 | 127,445,821 | 127,524,353 | 126,060,805 | 126,096,849 | 126,126,654 | 126,156,672 | 127,016,467 | 127,016,467 | 126,648,475 | 126,361,030 |
| Total Property, Plant, and Equipment | 154,070,039 | 154,274,378 | 148,029,620 | 148,029,620 | 148,108,152 | 146,644,604 | 146,680,648 | 146,710,453 | 146,740,471 | 147,600,266 | 147,600,266 | 147,232,274 | 146,944,829 |
| Accumulated Depreciation | (126,248,182) | (126,228,669) | (121,495,181) | (121,841,086) | (122,147,073) | (121,006,758) | (121,309,323) | (121,593,954) | (121,874,560) | (122,162,271) | (122,482,203) | (122,360,358) | (122,458,705) |
| Total Property, Plant, and Equipment | 27,821,857 | 28,045,709 | 26,534,439 | 26,188,534 | 25,961,079 | 25,637,846 | 25,371,325 | 25,116,499 | 24,865,911 | 25,437,995 | 25,118,063 | 24,871,916 | 24,486,124 |
| Other | | | | | | | | | | | | | |
| Inventories | 5,070,961 | 5,204,233 | 5,270,320 | 5,334,814 | 6,203,887 | 5,895,978 | 5,855,454 | 5,439,092 | 6,051,616 | 6,004,365 | 5,453,389 | 5,430,590 | 5,608,551 |
| Prepaid Expenses | 265,149 | 200,700 | 165,577 | 141,578 | 230,138 | 194,716 | 148,766 | 132,580 | 117,120 | 109,274 | 93,122 | 119,969 | 133,330 |
| Restricted Funds: Self-bonding for Black Lung | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 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 | 5,836,110 | 5,904,933 | 5,935,897 | 5,976,392 | 6,934,025 | 6,748,487 | 6,662,013 | 6,229,465 | 6,826,529 | 6,771,432 | 6,204,304 | 6,208,352 | 6,399,674 |
| Total Rate Base | 33,657,967 | 33,950,642 | 32,470,336 | 32,164,926 | 32,895,104 | 32,386,333 | 32,033,338 | 31,345,964 | 31,692,440 | 32,209,427 | 31,322,367 | 31,080,268 | 30,885,798 |
| PacifiCorp Share | 7,202,805 | 7,265,437 | 6,948,652 | 6,883,294 | 7,039,552 | 6,930,675 | 6,855,134 | 9,134,214 | 9,235,177 | 9,385,827 | 9,127,338 | 9,056,790 | 9,000,122 |

| DESCRIPTION | Dec-21 Actual | Jan-22 Forecast | Feb-22 Forecast | Mar-22 Forecast | Apr-22 Forecast | May-22 Forecast | Jun-22 Forecast | Jul-22 Forecast | Aug-22 Forecast | Sep-22 Forecast | Oct-22 Forecast | Nov-22 Forecast | Dec-22 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 | 126,361,030 | 133,690,579 | 127,445,821 | 127,445,821 | 127,524,353 | 126,060,805 | 126,096,849 | 126,096,849 | 126,096,849 | 126,096,849 | 126,096,849 | 126,096,849 | 133,486,240 |
| Total Property, Plant, and Equipment | 146,944,829 | 154,274,378 | 148,029,620 | 148,029,620 | 148,108,152 | 146,644,604 | 146,680,648 | 146,680,648 | 146,680,648 | 146,680,648 | 146,680,648 | 146,680,648 | 154,070,039 |
| Accumulated Depreciation | (122,458,705) | (129,015,078) | (129,227,917) | (129,440,755) | (129,653,593) | (129,866,431) | (130,079,269) | (130,292,108) | (130,504,946) | (130,717,784) | (130,930,622) | (131,143,460) | (131,356,299) |
| Total Property, Plant, and Equipment | 24,486,124 | 25,259,300 | 18,801,703 | 18,588,865 | 18,454,559 | 16,778,173 | 16,601,379 | 16,388,540 | 16,175,702 | 15,962,864 | 15,750,026 | 15,537,188 | 22,713,741 |
| Other | | | | | | | | | | | | | |
| Inventories | 5,608,551 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| Prepaid Expenses | 133,330 | 136,364 | 122,727 | 109,091 | 95,455 | 81,818 | 68,182 | 54,545 | 40,909 | 27,273 | 13,636 | 0 | 150,000 |
| Restricted Funds: Self-bonding for Black Lung | 657,793 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Deferred GE Royalty Amount | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Advance Royalty - State 206-13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other | 6,399,674 | 6,636,364 | 6,622,727 | 6,609,091 | 6,595,455 | 6,581,818 | 6,568,182 | 6,554,545 | 6,540,909 | 6,527,273 | 6,513,636 | 6,500,000 | 6,650,000 |
| Total Rate Base | 30,885,798 | 31,895,663 | 25,424,431 | 25,197,956 | 25,050,014 | 23,359,991 | 23,169,560 | 22,943,086 | 22,716,611 | 22,490,137 | 22,263,662 | 22,037,188 | 29,363,741 |
| PacifiCorp Share | 9,000,122 | 9,294,396 | 7,408,679 | 7,342,684 | 7,299,574 | 6,807,101 | 6,751,610 | 6,685,615 | 6,619,621 | 6,553,626 | 6,487,631 | 6,421,636 | 8,556,594 |

December 2021 13 Mth. Avg. Balance 8,005,001 Ref 8.2
December 2022 13 Mth. Avg. Balance 7,325,299 Ref 8.2

PacifiCorp
 Results of Operations - December 2021
 Trapper Mine
 Final Reclamation Liability

Actuals

| Description: | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Final Reclamation Liability | (7,139,466) | (7,199,003) | (7,334,523) | (7,420,190) | (7,550,403) | (7,672,867) | (7,877,106) | (8,369,751) | (8,024,057) | (8,129,398) | (8,279,323) | (8,351,853) |

Forecast

| 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 | (8,646,991) | (8,782,670) | (8,918,349) | (9,054,027) | (9,189,706) | (9,325,385) | (9,461,064) | (9,596,742) | (9,732,421) | (9,868,100) | (10,003,779) | (10,139,457) |

12 Month Average :

| | |
|------------------------------------|----------------------------|
| December 2021 12 Mth. Avg. Balance | (7,778,995) |
| December 2022 12 Mth. Avg. Balance | (9,393,224) |
| Adjustment to Rate Base | <u>(1,614,229)</u> Ref 8.2 |

Adjustments for Tax:

| | | |
|-------------------------------------|-----------------------------|--------------------------|
| Change in Liability Account Balance | Schedule M Add - Pro Forma | 1,787,605 |
| | Schedule M Add - Actual | 1,161,456 |
| | Adjustment needed | <u>626,149</u> Ref 8.2 |
| | Def Inc Tax Exp - Pro Forma | (439,511) |
| | Def Inc Tax Exp - Actual | (285,562) |
| | Adjustment needed | <u>(153,949)</u> Ref 8.2 |

ADIT Adjustment for Tax:

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

| Description: | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Trapper Mine Contract Obligation | 1,697,901 | 1,741,666 | 1,756,304 | 1,772,076 | 1,793,138 | 1,825,154 | 1,876,786 | 1,927,001 | 2,048,126 | 1,910,730 | 1,936,441 | 1,973,491 | 1,983,464 |

Regulation Forecast (from Net Power Cost group)

| 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 | 2,126,001 | 2,159,360 | 2,192,719 | 2,226,078 | 2,259,436 | 2,292,795 | 2,326,154 | 2,359,513 | 2,392,871 | 2,426,230 | 2,459,589 | 2,492,948 |

13-Month Average Balance:

| | |
|-------------------------------|------------------------|
| December 2021 13 Mth Average | 1,864,791 |
| December 2022 13 Mth. Average | 2,284,397 |
| Adjustment to Rate Base | <u>419,606</u> 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 | 68,092,200 | SE | 25.187% | 17,150,481 | Below |
| Other Tangible Property | 399 | 3 | <u>(16,965,131)</u> | SE | 25.187% | <u>(4,273,032)</u> | Below |
| | | | <u>51,127,069</u> | | | <u>12,877,449</u> | |
| Adjustment to Tax: | | | | | | | |
| Accumulated Def Inc Tax Balance | 190 | 3 | (305,764) | SE | 25.187% | (77,013) | 8.3.2 |
| Adjustment Detail | | | | | | | |
| December 2021 13 Mth. Avg. Balance | | | 68,092,200 | | | | 8.3.1 |
| December 2022 13 Mth. Avg. Balance | | | <u>51,127,069</u> | | | | 8.3.1 |
| Adj to December 2022 13 Mth. Avg. Bal | | | <u>(16,965,131)</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
Results of Operations - December 2021
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-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
| 1 Structure, Equipment, Mine Dev. | 444,566 | 444,115 | 444,555 | 445,008 | 445,008 | 437,569 | 437,572 | 435,827 | 439,926 | 437,428 | 439,140 | 437,584 | 422,319 |
| 2 Materials & Supplies | 13,081 | 12,668 | 12,101 | 12,189 | 11,687 | 11,085 | 10,760 | 14,274 | 14,071 | 14,016 | 14,082 | 14,136 | 13,916 |
| 4 Pit Inventory | 27,609 | 24,940 | 27,571 | 33,051 | 37,777 | 39,455 | 36,350 | 30,576 | 28,286 | 26,919 | 24,686 | 27,295 | 25,318 |
| 5 Deferred Long Wall Costs | 5,179 | 4,912 | 4,502 | 4,381 | 4,249 | 3,637 | 3,860 | 3,572 | 2,539 | 1,690 | 583 | - | - |
| 6 Reclamation Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 Accumulated Depreciation | (377,270) | (379,094) | (381,388) | (383,865) | (386,036) | (380,979) | (382,790) | (383,200) | (385,769) | (385,817) | (388,522) | (389,187) | (375,906) |
| 8 Bonus Bid / Lease Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | 113,166 | 107,541 | 107,342 | 110,764 | 112,687 | 110,767 | 105,751 | 101,049 | 99,053 | 94,235 | 89,968 | 89,829 | 85,646 |
| PacifiCorp Share (66.67%) | 75,444 | 71,694 | 71,561 | 73,842 | 75,124 | 73,845 | 70,501 | 67,366 | 66,035 | 62,824 | 59,979 | 59,886 | 57,098 |

| 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-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 | 443,486 | 443,507 | 443,529 | 444,165 | 444,187 | 445,670 | 445,691 | 445,868 | 446,969 | 447,645 | 447,666 | 448,072 |
| 2 Materials & Supplies | 13,916 | 10,254 | 10,237 | 10,221 | 10,204 | 10,187 | 9,959 | 11,825 | 11,825 | 11,825 | 11,825 | 11,825 | 11,825 |
| 4 Pit Inventory | 25,318 | 26,723 | 23,160 | 24,136 | 25,884 | 26,644 | 25,982 | 21,490 | 17,116 | 17,116 | 17,729 | 13,711 | 9,383 |
| 5 Deferred Long Wall Costs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Reclamation Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 Accumulated Depreciation | (375,906) | (396,803) | (397,528) | (398,253) | (398,977) | (399,708) | (400,463) | (402,055) | (402,850) | (403,670) | (404,482) | (405,309) | (406,109) |
| 8 Bonus Bid / Lease Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | 85,646 | 83,659 | 79,376 | 79,633 | 81,276 | 81,310 | 81,148 | 76,950 | 71,959 | 72,240 | 72,716 | 67,893 | 63,171 |
| PacifiCorp Share (66.67%) | 57,098 | 55,773 | 52,917 | 53,088 | 54,184 | 54,207 | 54,099 | 51,300 | 47,973 | 48,160 | 48,478 | 45,262 | 42,114 |

| | | |
|---|---------------|---------|
| December 2021 - 13 Mth. Avg. Balance | 68,092 | Ref 8.3 |
| December 2022 - 13 Mth. Avg. Balance | 51,127 | Ref 8.3 |

PacifiCorp
Results of Operations - December 2021
Bridger Mine Rate Base
13-Month Average Balance

| | 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 | 13-Mo. Avg |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Materials & Supplies: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (319,053) | (335,720) | (352,386) | (369,053) | (385,720) | (402,386) | (419,053) | (535,720) | (552,387) | (569,053) | (585,720) | (602,387) | (619,053) | (628,614) |
| Obsolete Reserve - Underground | (3,154,675) | (3,362,169) | (3,362,169) | (3,362,169) | (3,362,169) | (3,362,169) | - | - | - | - | - | - | - | - |
| Total Obsolete Reserves | (3,473,729) | (3,697,889) | (3,714,555) | (3,731,222) | (3,747,889) | (3,764,555) | (419,053) | (535,720) | (552,387) | (569,053) | (585,720) | (602,387) | (619,053) | (628,614) |
| PacifiCorp's 2/3 share: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (212,702) | (223,813) | (234,924) | (246,035) | (257,146) | (268,258) | (279,369) | (357,147) | (368,258) | (379,369) | (390,480) | (401,591) | (412,702) | (310,138) |
| Obsolete Reserve - Underground | (2,103,117) | (2,241,446) | (2,241,446) | (2,241,446) | (2,241,446) | (2,241,446) | - | - | - | - | - | - | - | (1,023,873) |
| Total of PacifiCorp's share of Obsolete Reserves | (2,315,819) | (2,465,259) | (2,476,370) | (2,487,481) | (2,498,592) | (2,509,704) | (279,369) | (357,147) | (368,258) | (379,369) | (390,480) | (401,591) | (412,702) | (1,334,011) |

13-month Avg ADIT 190 - December 31, 2022
13-month Avg ADIT 190 - December 31, 2021

327,988
633,752 Tax Model -Inventory Reserve - PMI - Account 287938
(305,764) Ref 8.3

| | <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: | | | | | | | |
| Customer Advances | 252 | 1 | (167,116) | CA | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | 6,003,359 | OR | Situs | 6,003,359 | 8.4.1 |
| Customer Advances | 252 | 1 | (530,564) | WA | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (963,363) | ID | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (16,988,743) | UT | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | (1,359,995) | WY | Situs | - | 8.4.1 |
| Customer Advances | 252 | 1 | <u>14,006,422</u> | SG | 26.947% | <u>3,774,299</u> | 8.4.1 |
| | | | <u>-</u> | | | <u>9,777,658</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
Results of Operations - December 2021
Customer Advances for Construction

13 Mth. Avg. Basis:

| Account | Booked Allocation | Correct Allocation | Adjustment | Ref. |
|----------------|--------------------------|---------------------------|---------------------|-----------------|
| 252CA | - | (167,116) | (167,116) | Page 8.4 |
| 252OR | (8,185,634) | (2,182,275) | 6,003,359 | Page 8.4 |
| 252WA | - | (530,564) | (530,564) | Page 8.4 |
| 252IDU | - | (963,363) | (963,363) | Page 8.4 |
| 252UT | (192,266) | (17,181,009) | (16,988,743) | Page 8.4 |
| 252WYP | - | (1,359,995) | (1,359,995) | Page 8.4 |
| 252SG | (29,051,060) | (15,044,637) | 14,006,422 | Page 8.4 |
| Total | (37,428,960) | (37,428,960) | - | |

| | <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: | | | | | | | |
| Steam Production | 312 | 2 | 18,599,328 | SG | 26.947% | 5,011,945 | |
| Other Production | 343 | 2 | (553,110,381) | SG | 26.947% | (149,046,192) | |
| Other Production | 343 | 2 | 761,474,864 | SG-W | 26.947% | 205,193,994 | |
| Transmission | 355 | 2 | 94,036,740 | SG | 26.947% | 25,340,002 | |
| Distribution - California | 364 | 2 | 2,835,595 | CA | Situs | - | |
| Distribution - Oregon | 364 | 2 | 32,237,894 | OR | Situs | 32,237,894 | |
| Distribution - Washington | 364 | 2 | 15,077 | WA | Situs | - | |
| Distribution - Utah | 364 | 2 | 25,918,249 | UT | Situs | - | |
| Distribution - Idaho | 364 | 2 | 4,406,659 | ID | Situs | - | |
| Distribution - Wyoming | 364 | 2 | 14,861,522 | WY | Situs | - | |
| General Plant - Idaho | 397 | 2 | 1,671,762 | ID | Situs | - | |
| General Plant - Oregon | 397 | 2 | 1,580,215 | OR | Situs | 1,580,215 | |
| General Plant - Utah | 397 | 2 | 1,127,486 | UT | Situs | - | |
| General Plant - Wyoming | 397 | 2 | 1,749,339 | WY | Situs | - | |
| General Plant | 397 | 2 | 12,173,920 | SO | 27.992% | 3,407,726 | |
| General Plant | 397 | 2 | 2,895,668 | SG | 26.947% | 780,293 | |
| Intangible Plant | 303 | 2 | 13,854,539 | SO | 27.992% | 3,878,165 | |
| Intangible Plant | 303 | 2 | 1,685 | WY | Situs | - | |
| Intangible Plant | 303 | 2 | 398,708 | SG | 26.947% | 107,439 | |
| Intangible Plant | 303 | 2 | 14,844,825 | CN | 31.110% | 4,618,296 | |
| | | | <u>451,573,693</u> | | | <u>133,109,778</u> | 8.5.4 |
| Steam Production | 312 | 3 | 18,990,314 | SG | 26.947% | 5,117,304 | |
| Hydro Production | 332 | 3 | 10,198,580 | SG-P | 26.947% | 2,748,203 | |
| Hydro Production | 332 | 3 | 778,992 | SG-U | 26.947% | 209,914 | |
| Other Production | 343 | 3 | 18,532,224 | SG | 26.947% | 4,993,863 | |
| Transmission | 355 | 3 | 129,308,951 | SG | 26.947% | 34,844,775 | |
| Distribution - California | 364 | 3 | 14,424,956 | CA | Situs | - | |
| Distribution - Oregon | 364 | 3 | 13,024,827 | OR | Situs | 13,024,827 | |
| Distribution - Washington | 364 | 3 | 3,277,476 | WA | Situs | - | |
| Distribution - Utah | 364 | 3 | 43,559,254 | UT | Situs | - | |
| Distribution - Idaho | 364 | 3 | 5,363,347 | ID | Situs | - | |
| General Plant - Utah | 397 | 3 | 8,952,081 | UT | Situs | - | |
| General Plant | 397 | 3 | 5,320,827 | SO | 27.992% | 1,489,407 | |
| Intangible Plant | 303 | 3 | 12,117,342 | SO | 27.992% | 3,391,889 | |
| | | | <u>283,849,170</u> | | | <u>65,820,181</u> | 8.5.4 |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2021 and the year ending December 2022. 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: | | | | | | | |
| Schedule M Additions | SCHMAT | 2 | 15,708,411 | SG | 26.947% | 4,232,932 | |
| Schedule M Additions | SCHMAT | 2 | 389 | WA | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 147,234 | ID | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 771,585 | OR | Situs | 771,585 | |
| Schedule M Additions | SCHMAT | 2 | 683,780 | UT | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 76,829 | CA | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 441,218 | WY | Situs | - | |
| Schedule M Additions | SCHMAT | 2 | 1,055,428 | CN | 31.110% | 328,349 | |
| Schedule M Additions | SCHMAT | 2 | 1,534,895 | SO | 27.992% | 429,648 | |
| | | | <u>20,419,771</u> | | | <u>5,762,515</u> | |
| Deferred Tax Expense | 41110 | 2 | (3,862,164) | SG | 26.947% | (1,040,734) | |
| Deferred Tax Expense | 41110 | 2 | (96) | WA | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (36,200) | ID | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (189,707) | OR | Situs | (189,707) | |
| Deferred Tax Expense | 41110 | 2 | (168,118) | UT | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (18,890) | CA | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (108,480) | WY | Situs | - | |
| Deferred Tax Expense | 41110 | 2 | (259,494) | CN | 31.110% | (80,730) | |
| Deferred Tax Expense | 41110 | 2 | (377,379) | SO | 27.992% | (105,636) | |
| | | | <u>(5,020,528)</u> | | | <u>(1,416,807)</u> | |
| Accum Def Inc Tax Bal | 282 | 2 | 1,931,082 | SG | 26.947% | 520,367 | |
| Accum Def Inc Tax Bal | 282 | 2 | 48 | WA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 18,100 | ID | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 94,854 | OR | Situs | 94,854 | |
| Accum Def Inc Tax Bal | 282 | 2 | 84,059 | UT | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 9,445 | CA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 54,240 | WY | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 2 | 129,747 | CN | 31.110% | 40,365 | |
| Accum Def Inc Tax Bal | 282 | 2 | 188,690 | SO | 27.992% | 52,818 | |
| | | | <u>2,510,265</u> | | | <u>708,404</u> | |
| Schedule M Additions | SCHMAT | 3 | 4,447,827 | SG | 26.947% | 1,198,552 | |
| Schedule M Additions | SCHMAT | 3 | 387,612 | CA | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 126,341 | ID | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 271,241 | OR | Situs | 271,241 | |
| Schedule M Additions | SCHMAT | 3 | 1,198,712 | UT | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 76,797 | WA | Situs | - | |
| Schedule M Additions | SCHMAT | 3 | 919,516 | SO | 27.992% | 257,391 | |
| | | | <u>7,428,047</u> | | | <u>1,727,184</u> | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2021 and the year ending December 2022. 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: | | | | | | | |
| Schedule M Deductions | SCHMDT | 3 | 20,511,522 | SG | 26.947% | 5,527,223 | |
| Schedule M Deductions | SCHMDT | 3 | 1,188,975 | CA | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 389,177 | ID | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 995,577 | OR | Situs | 995,577 | |
| Schedule M Deductions | SCHMDT | 3 | 6,254,224 | UT | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 273,603 | WA | Situs | - | |
| Schedule M Deductions | SCHMDT | 3 | 11,561,555 | SO | 27.992% | 3,236,313 | |
| | | | <u>41,174,633</u> | | | <u>9,759,112</u> | |
| Deferred Tax Expense | 41110 | 3 | (1,093,571) | SG | 26.947% | (294,684) | |
| Deferred Tax Expense | 41110 | 3 | (95,301) | CA | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (31,063) | ID | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (66,689) | OR | Situs | (66,689) | |
| Deferred Tax Expense | 41110 | 3 | (294,722) | UT | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (18,882) | WA | Situs | - | |
| Deferred Tax Expense | 41110 | 3 | (226,079) | SO | 27.992% | (63,284) | |
| | | | <u>(1,826,307)</u> | | | <u>(424,657)</u> | |
| Deferred Tax Expense | 41010 | 3 | 5,043,084 | SG | 26.947% | 1,358,956 | |
| Deferred Tax Expense | 41010 | 3 | 292,329 | CA | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 95,685 | ID | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 244,779 | OR | Situs | 244,779 | |
| Deferred Tax Expense | 41010 | 3 | 1,537,701 | UT | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 67,270 | WA | Situs | - | |
| Deferred Tax Expense | 41010 | 3 | 2,842,593 | SO | 27.992% | 795,699 | |
| | | | <u>10,123,441</u> | | | <u>2,399,434</u> | |
| Accum Def Inc Tax Bal | 282 | 3 | (1,273,076) | SG | 26.947% | (343,055) | |
| Accum Def Inc Tax Bal | 282 | 3 | (87,123) | CA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | 4,145 | ID | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (77,323) | OR | Situs | (77,323) | |
| Accum Def Inc Tax Bal | 282 | 3 | (262,838) | UT | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (21,093) | WA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | 3 | (755,301) | SO | 27.992% | (211,424) | |
| | | | <u>(2,472,609)</u> | | | <u>(631,801)</u> | |

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2021 and the year ending December 2022. 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
Results of Operations - December 2021
Major Plant Addition Summary

| Description | Factor | Jan21 to Dec21 Plant Additions | 13 Mon Avg Plant Adds Included in Adj | Jan22 to Dec22 Plant Additions | 13 Mon Avg Plant Adds Included in Adj | Total Plant Adds Included in Adj |
|--|--------|-----------------------------------|---|-----------------------------------|---|-------------------------------------|
| Steam Production Plant: | | | | | | |
| Various | SG | 28,301,982 | 18,599,328 | 30,833,349 | 18,990,314 | 37,589,641 |
| Various | SSGCH | - | - | - | - | - |
| Total Steam Plant | | 28,301,982 | 18,599,328 | 30,833,349 | 18,990,314 | 37,589,641 |
| Hydro Production Plant: | | | | | | |
| Various | SG-P | - | - | 33,432,004 | 9,623,069 | 9,623,069 |
| Various | SG-P | - | - | 3,453,066 | 575,511 | 575,511 |
| Various | SG-U | - | - | 9,347,901 | 778,992 | 778,992 |
| Total Hydro Plant | | - | - | 46,232,972 | 10,977,572 | 10,977,572 |
| Other Production Plant: | | | | | | |
| Various Wind Generation | SG-W | 761,474,864 | 761,474,864 | - | - | 761,474,864 |
| Various | SG | 27,137,119 | (553,110,381) | 30,409,113 | 18,532,224 | (534,578,158) |
| Total Other Plant | | 788,611,983 | 208,364,483 | 30,409,113 | 18,532,224 | 226,896,706 |
| Transmission Plant: | | | | | | |
| Various | SG | 191,266,577 | 94,036,740 | 230,794,267 | 129,308,951 | 223,345,691 |
| Total Transmission Plant | | 191,266,577 | 94,036,740 | 230,794,267 | 129,308,951 | 223,345,691 |
| Distribution Plant: | | | | | | |
| California | CA | 3,133,563 | 2,835,595 | 31,706,005 | 14,424,956 | 17,260,551 |
| Oregon | OR | 39,854,985 | 32,237,894 | 26,548,708 | 13,024,827 | 45,262,721 |
| Washington | WA | 65,484 | 15,077 | 7,296,075 | 3,277,476 | 3,292,553 |
| Utah | UT | 42,323,258 | 25,918,249 | 86,400,734 | 43,559,254 | 69,477,503 |
| Wyoming | WYP | 21,096,151 | 14,861,522 | - | - | 14,861,522 |
| Idaho | ID | 6,081,547 | 4,406,659 | 10,378,056 | 5,363,347 | 9,770,006 |
| Total Distribution Plant | | 112,554,987 | 80,274,995 | 162,329,578 | 79,649,860 | 159,924,856 |
| General Plant: | | | | | | |
| California | CA | - | - | - | - | - |
| Oregon | OR | 2,280,562 | 1,580,215 | - | - | 1,580,215 |
| Washington | WA | - | - | - | - | - |
| Utah | UT | 1,465,350 | 1,127,486 | 15,070,978 | 8,952,081 | 10,079,567 |
| Idaho | ID | 2,161,282 | 1,671,762 | - | - | 1,671,762 |
| Wyoming | WYP | 2,101,556 | 1,749,339 | - | - | 1,749,339 |
| Wyoming | WYU | - | - | - | - | - |
| General | SO | 17,637,313 | 12,173,920 | 15,532,108 | 5,320,827 | 17,494,746 |
| General | SE | - | - | - | - | - |
| General | SG | 3,540,911 | 2,895,668 | - | - | 2,895,668 |
| Total General Plant | | 29,186,974 | 21,198,391 | 30,603,085 | 14,272,908 | 35,471,298 |
| Mining Plant: | | | | | | |
| Coal Mine | SE | - | - | - | - | - |
| Total Mining Plant | | - | - | - | - | - |
| Intangible Plant: | | | | | | |
| General | SO | 20,505,552 | 13,854,539 | 28,986,217 | 12,117,342 | 25,971,881 |
| Wyoming | WYP | 21,904 | 1,685 | - | - | 1,685 |
| Utah | UT | - | - | - | - | - |
| General | SG | 4,255,943 | 398,708 | - | - | 398,708 |
| Oregon | OR | - | - | - | - | - |
| General | CN | 23,593,792 | 14,844,825 | - | - | 14,844,825 |
| California | CA | - | - | - | - | - |
| Total Intangible Plant | | 48,377,190 | 29,099,757 | 28,986,217 | 12,117,342 | 41,217,099 |
| Total Electric Plant in Service | | 1,198,299,694 | 451,573,693 | 560,188,582 | 283,849,170 | 735,422,863 |
| | | Ref. 8.5.6 | Ref. 8.5 | Ref. 8.5.7 | Ref. 8.5.1 | |

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 2021 - December 2021

| Project Description | Account | Factor | In-Service Date | Jan 21 - Dec 21 Plant Additions |
|--|----------------|---------------|------------------------|--|
| Distribution | | | | |
| AMI-ID Advanced Metering Infrastructure | 364 | ID | Jan21 - Dec21 | 4,660,604 |
| 126th South New 138-12.47kV Sub | 364 | UT | Jan21 - Dec21 | 1,929,493 |
| NWQ, LLC 23.75 MW Load | 364 | UT | Jan21 - Dec21 | 12,066,212 |
| WVC Industrial, LLC 6.363 MW Load | 364 | UT | Jan21 - Dec21 | 3,693,571 |
| Wildhorse Resort Phase 2 Load Addition | 364 | OR | Jan21 - Dec21 | 5,623,445 |
| Cal-Maine Foods, Inc., 5 MW New Load | 364 | UT | Jan21 - Dec21 | 3,844,008 |
| Genesis Alkali, 27 MW Load | 364 | WYP | Jan21 - Dec21 | 11,367,172 |
| AMI-UT Advanced Metering Infrastructure | 364 | UT | Jan21 - Dec21 | 5,641,147 |
| American Fork Install 2nd Transformer | 364 | UT | Jan21 - Dec21 | 5,305,110 |
| Yellowcake: Inst 75 MVA 230-34.5kV Xfmr | 364 | WYP | Jan21 - Dec21 | 6,530,903 |
| Coleman Add Distribution Capacity | 364 | UT | Jan21 - Dec21 | 2,772,169 |
| 90th South Install 30 MVA Transformer | 364 | UT | Jan21 - Dec21 | 3,407,850 |
| Hazelwood tie line BPA Albany New 115kV | 364 | OR | Jan21 - Dec21 | 1,342 |
| Jordanelle-Midway Const 138kV Ln w/Heber | 364 | UT | Jan21 - Dec21 | 85,254 |
| Q766 Hunter Solar, LLC | 364 | UT | Jan21 - Dec21 | 16,934 |
| Q2469 PAC ESM Milford Solar TSR | 364 | UT | Jan21 - Dec21 | (2,477) |
| WPR Development Company, 18.725 MW | 364 | UT | Jan21 - Dec21 | 1,371,599 |
| Rexburg Sub-Inst 161kV Source from Rigby | 364 | ID | Jan21 - Dec21 | 24,192 |
| Ramsey Hill Exploration, 4.57 MW | 364 | UT | Jan21 - Dec21 | 2,192,389 |
| Outlook - Punkin Center 115 kV Line #2 | 364 | WA | Jan21 - Dec21 | 65,484 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 364 | ID | Jan21 - Dec21 | 1,374,923 |
| Malad Sub Add Transmsn Brkrs & Relays | 364 | ID | Jan21 - Dec21 | 21,828 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 364 | WYP | Jan21 - Dec21 | 3,198,076 |
| Wildfire Restoration | 364 | CA | Jan21 - Dec21 | 3,133,563 |
| Wildfire Restoration | 364 | OR | Jan21 - Dec21 | 34,230,199 |
| Distribution Total | | | | 112,554,987 |
| General Plant | | | | |
| Customer Contacts | 397 | SO | Jan21 - Dec21 | 388,112 |
| CADOPS Upgrade | 397 | SO | Jan21 - Dec21 | 429,835 |
| IBM Cloudera (Hortonworks Repl) | 397 | SO | Jan21 - Dec21 | 2,039,607 |
| AMI-ID Advanced Metering Infrastructure | 397 | ID | Jan21 - Dec21 | 2,100,621 |
| AMI-ID Advanced Metering Infrastructure | 397 | SO | Jan21 - Dec21 | 51,171 |
| 126th South New 138-12.47kV Sub | 397 | SO | Jan21 - Dec21 | 115,743 |
| Madras SC Design-Bld Grid Resilience Fac | 397 | OR | Jan21 - Dec21 | 2,280,562 |
| Madras SC Design-Bld Grid Resilience Fac | 397 | SO | Jan21 - Dec21 | 0 |
| NWQ, LLC 23.75 MW Load | 397 | SO | Jan21 - Dec21 | 188,489 |
| WVC Industrial, LLC 6.363 MW Load | 397 | SO | Jan21 - Dec21 | 109,514 |
| Wildhorse Resort Phase 2 Load Addition | 397 | SO | Jan21 - Dec21 | 98,662 |
| LCT Open Office Plan | 397 | SO | Jan21 - Dec21 | 6,226,277 |
| Genesis Alkali, 27 MW Load | 397 | SO | Jan21 - Dec21 | 120,818 |
| AMI-UT Advanced Metering Infrastructure | 397 | SO | Jan21 - Dec21 | 2,539,972 |
| AMI-UT Advanced Metering Infrastructure | 397 | UT | Jan21 - Dec21 | 1,465,350 |
| American Fork Install 2nd Transformer | 397 | SO | Jan21 - Dec21 | 9,156 |
| Yellowcake: Inst 75 MVA 230-34.5kV Xfmr | 397 | SO | Jan21 - Dec21 | 25,808 |
| Yellowcake: Inst 75 MVA 230-34.5kV Xfmr | 397 | WYP | Jan21 - Dec21 | 80,461 |
| 90th South Install 30 MVA Transformer | 397 | SO | Jan21 - Dec21 | 33,453 |
| Alcatel Lucent DMX-Nickel Mtn Glendale | 397 | SO | Jan21 - Dec21 | 2,183,542 |
| MSC(Map Sys Consolidation) OMS Repl | 397 | SO | Jan21 - Dec21 | 23,118 |
| Jordanelle-Midway Const 138kV Ln w/Heber | 397 | SO | Jan21 - Dec21 | 2,360,665 |

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 2021 - December 2021

| Project Description | Account | Factor | In-Service Date | Jan 21 - Dec 21 Plant Additions |
|--|----------------|---------------|------------------------|--|
| Q850 Invenergy - Millican Solar | 397 | SO | Jan21 - Dec21 | 468,083 |
| Q766 Hunter Solar, LLC | 397 | SO | Jan21 - Dec21 | 284,152 |
| Q764 Graphite Solar | 397 | SO | Jan21 - Dec21 | 111,769 |
| Q2469 PAC ESM Milford Solar TSR | 397 | SO | Jan21 - Dec21 | 84,520 |
| WPR Development Company, 18.725 MW | 397 | SO | Jan21 - Dec21 | 119,206 |
| Rexburg Sub-Inst 161kV Source from Rigby | 397 | SO | Jan21 - Dec21 | 425,375 |
| Goshen #3 345/161 kV 700 MVA Trfmr Inst | 397 | SO | Jan21 - Dec21 | 66,518 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | ID | Jan21 - Dec21 | 60,661 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | SG | Jan21 - Dec21 | 160,457 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 397 | SO | Jan21 - Dec21 | 20,794 |
| Malad Sub Add Transmsn Brkrs & Relays | 397 | SO | Jan21 - Dec21 | 398,006 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 397 | SG | Jan21 - Dec21 | 3,093,660 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 397 | SO | Jan21 - Dec21 | (978,589) |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 397 | WYP | Jan21 - Dec21 | 2,021,095 |
| Pryor Mtn Wind Project 240 MW 2020 | 397 | SG | Jan21 - Dec21 | 102,786 |
| Pryor Mtn Wind Project 240 MW 2020 | 397 | SO | Jan21 - Dec21 | (423,343) |
| TB Flats Wind Project 500 MW 2020 | 397 | SG | Jan21 - Dec21 | 184,008 |
| TB Flats Wind Project 500 MW 2020 | 397 | SO | Jan21 - Dec21 | 110,185 |
| Wildfire Restoration | 397 | SO | Jan21 - Dec21 | 6,695 |
| General Plant Total | | | | 29,186,974 |
| Intangible | | | | |
| Landlord microsite | 303 | CN | Jan21 - Dec21 | 3,018,754 |
| Customer Contacts | 303 | CN | Jan21 - Dec21 | 3,719,296 |
| Nodal Pricing Model (2020 Protocol) | 303 | SG | Jan21 - Dec21 | 191,935 |
| Nodal Pricing Model (2020 Protocol) | 303 | SO | Jan21 - Dec21 | 2,570,442 |
| M365 (BHE project) | 303 | SO | Jan21 - Dec21 | 3,712,152 |
| CADOPS Upgrade | 303 | SO | Jan21 - Dec21 | 2,608,946 |
| SunNet iTOA (Compass Repl) | 303 | SO | Jan21 - Dec21 | 4,023,524 |
| AMI-ID Advanced Metering Infrastructure | 303 | CN | Jan21 - Dec21 | 2,045,141 |
| ARCOS Callout Crew Availability System | 303 | SO | Jan21 - Dec21 | 3,082,503 |
| AMI-UT Advanced Metering Infrastructure | 303 | CN | Jan21 - Dec21 | 14,810,602 |
| MSC(Map Sys Consolidation) OMS Repl | 303 | SO | Jan21 - Dec21 | 4,507,985 |
| Grace-Goshen 161kV Line Permits | 303 | SG | Jan21 - Dec21 | 4,064,008 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 303 | WYP | Jan21 - Dec21 | 21,904 |
| Intangible Total | | | | 48,377,190 |
| Other Production | | | | |
| Currant Creek U1 CSA Variable Fee 32k - CTA MI | 343 | SG | Jan21 - Dec21 | 12,539,057 |
| Currant Creek U2 CSA Variable Fee 32k - CTB MI | 343 | SG | Jan21 - Dec21 | 12,529,689 |
| Hermiston HERMU1&2 LP Evaporator and FW Heater Rep | 343 | SG | Jan21 - Dec21 | 2,068,373 |
| Foote Creek Repowering | 343 | SG-W | Jan21 - Dec21 | 74,236,753 |
| Pryor Mtn Wind Project 240 MW 2020 | 343 | SG-W | Jan21 - Dec21 | 332,720,693 |
| TB Flats Wind Project 500 MW 2020 | 343 | SG-W | Jan21 - Dec21 | 354,517,417 |
| Other Production Total | | | | 788,611,983 |
| Steam Production | | | | |
| Blundell U0 Plant and Steam Field Controls Update | 312 | SG | Jan21 - Dec21 | 2,235,991 |
| Dave Johnston U1 - Turbine Overhaul - 2020 | 312 | SG | Jan21 - Dec21 | 2,953,514 |

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 2021 - December 2021

| Project Description | Account | Factor | In-Service Date | Jan 21 - Dec 21 Plant Additions |
|---|----------------|---------------|------------------------|--|
| Huntington U0 HTN Water Redirect | 312 | SG | Jan21 - Dec21 | 12,093,846 |
| Jim Bridger U4 SCR Catalyst Replacement 20/21 | 312 | SG | Jan21 - Dec21 | 2,988,143 |
| Naughton U2 OH Boiler: Water Side Tubes CY20 | 312 | SG | Jan21 - Dec21 | 3,284,229 |
| Naughton U0 Drain Vaults 1, 2, & Overflows CY20 | 312 | SG | Jan21 - Dec21 | 4,746,259 |
| Steam Production Total | | | | 28,301,982 |
| Transmission | | | | |
| NWQ, LLC 23.75 MW Load | 355 | SG | Jan21 - Dec21 | 1,602,850 |
| Wildhorse Resort Phase 2 Load Addition | 355 | SG | Jan21 - Dec21 | 4,054,866 |
| Cal-Maine Foods, Inc., 5 MW New Load | 355 | SG | Jan21 - Dec21 | 147,389 |
| Genesis Alkali, 27 MW Load | 355 | SG | Jan21 - Dec21 | 732,961 |
| American Fork Install 2nd Transformer | 355 | SG | Jan21 - Dec21 | 28,937 |
| Yellowcake: Inst 75 MVA 230-34.5kV Xfmr | 355 | SG | Jan21 - Dec21 | 113,482 |
| 90th South Install 30 MVA Transformer | 355 | SG | Jan21 - Dec21 | 0 |
| Purch RMP Spare 230-161kV (150 MVA) Xfmr | 355 | SG | Jan21 - Dec21 | 2,053,098 |
| Hazelwood tie line BPA Albany New 115kV | 355 | SG | Jan21 - Dec21 | 4,979,604 |
| Jordanelle-Midway Const 138kV Ln w/Heber | 355 | SG | Jan21 - Dec21 | 18,199,392 |
| Span Fk-Santaquin 46kV RblD for Wildfire | 355 | SG | Jan21 - Dec21 | 2,277,216 |
| Q850 Invenergy - Millican Solar | 355 | SG | Jan21 - Dec21 | 5,445,794 |
| Q766 Hunter Solar, LLC | 355 | SG | Jan21 - Dec21 | 4,770,248 |
| Q764 Graphite Solar | 355 | SG | Jan21 - Dec21 | 1,918,985 |
| Q2469 PAC ESM Milford Solar TSR | 355 | SG | Jan21 - Dec21 | 5,666,013 |
| WPR Development Company, 18.725 MW | 355 | SG | Jan21 - Dec21 | 1,300,361 |
| Rexburg Sub-Inst 161kV Source from Rigby | 355 | SG | Jan21 - Dec21 | 17,239,086 |
| Ute Mtn Ute Camp Williams TransLn Permit | 355 | SG | Jan21 - Dec21 | 2,895,833 |
| Line 39 Reconductor | 355 | SG | Jan21 - Dec21 | 3,887,040 |
| Ramsey Hill Exploration, 4.57 MW | 355 | SG | Jan21 - Dec21 | (13) |
| Outlook - Punkin Center 115 kV Line #2 | 355 | SG | Jan21 - Dec21 | 5,775,646 |
| Spanish Fork 345-138 Transfrmr Upgrd TPL | 355 | SG | Jan21 - Dec21 | 8,131,579 |
| Goshen #3 345/161 kV 700 MVA Trfrmr Inst | 355 | SG | Jan21 - Dec21 | 9,724,384 |
| Goshen-Sugarmill-Rigby 161kV Transm Line | 355 | SG | Jan21 - Dec21 | 17,324,441 |
| Malad Sub Add Transmsn Brkrs & Relays | 355 | SG | Jan21 - Dec21 | 3,562,265 |
| Aeolus-Bridger/Anticline Seg D2 500kV TL | 355 | SG | Jan21 - Dec21 | (2,908,457) |
| PP Spr TRF 230-69kV 150-MVA WYE-DLT TRF | 355 | SG | Jan21 - Dec21 | 2,370,140 |
| Yreka Sub 115-69kV Tx Addition | 355 | SG | Jan21 - Dec21 | 4,995,067 |
| Pryor Mtn Wind Project 240 MW 2020 | 355 | SG | Jan21 - Dec21 | (1,472,665) |
| TB Flats Wind Project 500 MW 2020 | 355 | SG | Jan21 - Dec21 | (3,176,031) |
| Wildfire Restoration | 355 | SG | Jan21 - Dec21 | 69,627,065 |
| Transmission Total | | | | 191,266,577 |
| | | | | 1,198,299,694 |
| | | | | Ref. 8.5.3 |

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 2022 - December 2022

| Project Description | Account | Factor | In-Service Date | Jan 22 - Dec 22 Plant Additions |
|---|----------------|---------------|------------------------|--|
| Steam Production | | | | |
| Hunter 301 HP/IP/LP Turbine Overhaul | 312 | SG | Apr-22 | 3,368,292 |
| Huntington U1 Boiler Rear Reheat Header & Terminal Tubes | 312 | SG | Oct-22 | 2,754,488 |
| Naughton U1 OH Turbine Major (HP/IP/LP) CY22 | 312 | SG | May-22 | 3,093,440 |
| Wyodak U1 - Boiler Waterwall Replacement CY21/CY22 | 312 | SG | May-22 | 3,871,573 |
| Hunter 301 Replace Scrubber Outlet Header Duct | 312 | SG | Apr-22 | 2,798,490 |
| Wyodak U1 - HP/IP Turbine Overhaul CY22 | 312 | SG | May-22 | 2,844,080 |
| Dave Johnston U4 - Retube Condenser | 312 | SG | May-22 | 3,196,216 |
| Colstrip 3-4: Design/Build Dry Waste | 312 | SG | Jul-22 | 3,755,217 |
| Wyodak U1 - Expansion Joint Replace CY21/CY22 | 312 | SG | Apr-22 | 2,053,232 |
| Wyodak U1 - Replacement of Turbine HP Rotor CY2 | 312 | SG | May-22 | 3,098,322 |
| Steam Production Total | | | | 30,833,349 |
| Other Production | | | | |
| Chehalis U2 CSA Variable fee - CT2 - HGP | 343 | SG | Apr-22 | 11,693,774 |
| Chehalis U1 CSA Variable fee - CT1 - HGP | 343 | SG | Apr-22 | 11,723,088 |
| Hermiston U2 Overhaul Capital CY23 MI | 343 | SG | Dec-22 | 4,670,914 |
| Hermiston U0 Capital Spares 12K Parts | 343 | SG | Oct-22 | 2,321,337 |
| Other Pduction Total | | | | 30,409,113 |
| Hydro Production | | | | |
| Iron Gate Bridge K6 Life Extension | 332 | SG-P | Nov-22 | 3,453,066 |
| Toketee 2 Turbine Refurbishment | 332 | SG-P | Dec-22 | 3,515,432 |
| Merwin Downstream In-Lieu | 332 | SG-P | Dec-22 | 14,144,756 |
| Soda Spinning Reserve | 332 | SG-U | Dec-22 | 4,368,628 |
| ILR 4.1.9 Future Fish Passage Stage 1 Ph | 332 | SG-P | Jun-22 | 9,478,781 |
| Yale Saddle Dam Seismic Remediation | 332 | SG-P | various | 6,293,036 |
| Cutler Surge Tank Anchor Upgrades | 332 | SG-U | Dec-22 | 4,979,273 |
| Hydro Production Total | | | | 46,232,972 |
| Transmission | | | | |
| Huntington U0 Universal Spare GSU Huntington Plant | 355 | SG | Nov-22 | 3,418,537 |
| Cross Hollows Install 2nd Xfmr - Trans | 355 | SG | May-22 | 3,373,396 |
| Bear River 138kV Conversion | 355 | SG | Dec-22 | 5,323,100 |
| Flint New 115kV to 12.5kV Substation Project- Trans | 355 | SG | Apr-22 | 5,152,491 |
| Hunter 301 Spare Main GSU Replacement | 355 | SG | Oct-22 | 2,814,940 |
| Douglas - Construct 115kV Line | 355 | SG | Sep-22 | 4,481,073 |
| Tucker 69 kV Tie Line | 355 | SG | Nov-22 | 5,174,101 |
| Populus - Terminal 345 kV line - condemnation settlements | 355 | SG | various | 2,063,400 |
| Klamath Falls - Snow Goose 230 kV Line No. 2 TPL | 355 | SG | Nov-22 | 17,335,128 |
| Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T | 355 | SG | Sep-22 | 3,053,014 |
| Magna Cap and Tooele - Pine Cyn Rebuild 138kV | 355 | SG | Dec-22 | 6,016,322 |
| St Johns (BPA) to Knott 115kV Line Conversion Project | 355 | SG | Oct-22 | 4,171,780 |
| Reroute JB Goshen 345kV line for Slide: IPC Shared | 355 | SG | Oct-22 | 2,926,466 |
| Rocky Mountain Power Transmission Wildfire Mitigation | 355 | SG | various | 13,529,756 |
| Vantage - Pomona Heights - TPL002 | 355 | SG | various | 2,090,088 |
| Lebanon Loop Reliability Upgrade Project (Weirich) Phase 1 | 355 | SG | Sep-21 | 4,999,751 |
| Goshen #3 35/161 kV 400 MVA Transformer Install TPL | 355 | SG | Aug-22 | 4,872,990 |
| Goshen-Sugarmill-Rigby 161kV Trans Line- Trans | 355 | SG | Jul-22 | 22,344,253 |
| Aeolus-Bridger/Anticline 500 kV Line | 355 | SG | various | 2,391,512 |
| RMP Replace 345-230kV 450 MVA XFMR | 355 | SG | Sep-22 | 2,184,728 |
| BLM Sigurd-Glen Canyon | 355 | SG | Jul-22 | 2,761,639 |
| Pacific Power Transmission Wildfire Mitigation Projects | 355 | SG | various | 13,308,592 |
| Wildfire Restoration | 355 | SG | various | 97,007,213 |
| Transmission Total | | | | 230,794,267 |

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 2022 - December 2022

| Project Description | Account | Factor | In-Service Date | Jan 22 - Dec 22 Plant Additions |
|---|----------------|---------------|------------------------|--|
| Distribution | | | | |
| AMI - Idaho 2019 meters | 364 | ID | Dec-22 | 8,342,112 |
| Jordan Valley - Install New Substation - Dist | 364 | UT | Mar-22 | 9,839,485 |
| AMI - Utah Meters 2019 -2020 | 364 | UT | Dec-22 | 33,251,285 |
| Wildfire Mitigation - Dist | 364 | UT | various | 27,477,961 |
| Jordan Valley - Install 30 MVA Transformer - Dist | 364 | UT | Jun-22 | 5,484,788 |
| Jordan Valley - Substation Property Acquisition | 364 | UT | Jun-22 | 3,255,780 |
| Mobile #6 Replace Failed 138-69kV Transformer | 364 | UT | Nov-22 | 3,036,362 |
| Cedar City - Install New Dist Sub | 364 | UT | Dec-22 | 4,055,073 |
| Rexburg - Control Building Addition | 364 | ID | Dec-22 | 2,035,944 |
| Wildfire - Dist - CA | 364 | CA | various | 31,706,005 |
| Wildfire - Dist - OR | 364 | OR | various | 26,248,708 |
| Wildfire - Dist - WA | 364 | WA | various | 7,296,075 |
| Wildfire Restoration | 364 | OR | various | 300,000 |
| Distribution Total | | | | 162,329,578 |
| General | | | | |
| AMI - Idaho IT Comm Network | 397 | SO | Dec-22 | 4,432,089 |
| Lloyd Center Tower Open Office | 397 | SO | various | 8,039,819 |
| AMI - Utah Field Area Network (FAN) | 397 | UT | Dec-22 | 9,015,440 |
| WestSmart@Scale – EV Infrastructure | 397 | UT | various | 6,055,538 |
| Mapping Sys Consolidation | 397 | SO | Jan-22 | 918,200 |
| Oracle Exadata/Shared hosting TOM | 397 | SO | May-22 | 1,713,600 |
| UII RVN Replacement | 397 | SO | Jun-22 | 428,400 |
| General Total | | | | 30,603,085 |
| Intangible | | | | |
| Mapping Sys Consolidation | 303 | SO | Jan-22 | 3,672,800 |
| CX Communications | 303 | SO | Sep-22 | 3,436,541 |
| CX Engagement | 303 | SO | Dec-22 | 9,248,663 |
| Maximo Phase 1A | 303 | SO | Jun-22 | 10,486,213 |
| Oracle Exadata/Shared hosting TOM | 303 | SO | May-22 | 428,400 |
| UII RVN Replacement | 303 | SO | Jun-22 | 1,713,600 |
| Intangible Total | | | | 28,986,217 |
| | | | | 560,188,582 |
| | | | | Ref. 8.5.2 |

| 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 | (27,877,622) | SE | 25.187% | (7,021,577) | 8.6.1 |
| 1 - Fuel Stock - Working Cap. Dep. | 25316 | 3 | (579,538) | SE | 25.187% | (145,969) | 8.6.1 |
| 1 - Fuel Stock - Working Cap. Dep. | 25317 | 3 | (54,527) | SE | 25.187% | (13,734) | 8.6.1 |
| 2 - Prepaid Overhauls | 186M | 3 | (11,064,601) | SG | 26.947% | (2,981,569) | 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
Results of Operations - December 2021
Miscellaneous Rate Base
13 Month Average Balances - Summary

| 1 - Coal Fuel Stock Balances by Plant | Account | Factor | Dec-21 | Dec-22 | Adjustment to 13 Mth. Avg. Balance |
|---------------------------------------|---------|--------|----------------------|----------------------|------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| Jim Bridger | 151 | SE | 36,804,618 | 32,269,547 | (4,535,071) |
| Cholla | 151 | SE | 17,774 | (0) | (17,774) |
| Colstrip | 151 | SE | 1,858,766 | 1,949,821 | 91,055 |
| Craig | 151 | SE | 3,436,197 | 2,691,545 | (744,652) |
| Hayden | 151 | SE | 3,730,435 | 2,610,370 | (1,120,065) |
| Hunter | 151 | SE | 67,353,324 | 49,383,565 | (17,969,759) |
| Huntington | 151 | SE | 24,063,341 | 21,840,046 | (2,223,295) |
| Dave Johnston | 151 | SE | 11,686,414 | 14,671,577 | 2,985,163 |
| Naughton | 151 | SE | 22,503,160 | 18,159,936 | (4,343,224) |
| Rock Garden | 151 | SE | 31,430,017 | 31,430,017 | - |
| Total | | | 202,884,047 | 175,006,425 | (27,877,622) |

Ref. 8.6

| 1 - Working Capital Deposits | Account | Factor | Dec-21 | Dec-22 | Adjustment to 13 Mth. Avg. Balance |
|-------------------------------|---------|--------|----------------------|----------------------|------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| UAMPS Working Capital Deposit | 25316 | SE | (1,938,077) | (2,517,615) | (579,538) |
| DPEC Working Capital Deposit | 25317 | SE | (2,649,261) | (2,703,787) | (54,527) |

Ref. 8.6

Ref. 8.6

| 2 - Overhaul Prepayments by Plant | Account | Factor | Dec-21 | Dec-22 | Adjustment to 13 Mth. Avg. Balance |
|-----------------------------------|---------|--------|----------------------|----------------------|------------------------------------|
| | | | 13 Mth. Avg. Balance | 13 Mth. Avg. Balance | |
| Lake Side 1 | 186M | SG | 11,910,853 | 17,619,752 | 5,708,899 |
| Chehalis | 186M | SG | 24,026,679 | 15,105,684 | (8,920,994) |
| Currant Creek | 186M | SG | 16,843,858 | 3,902,004 | (12,941,854) |
| Lake Side 2 | 186M | SG | 21,309,832 | 26,244,922 | 4,935,091 |
| Chehalis O&M | 186M | SG | 1,119,878 | 1,095,393 | (24,485) |
| Currant Creek O&M | 186M | SG | 7,049 | 185,792 | 178,743 |
| Total | | | 75,218,148 | 64,153,547 | (11,064,601) |

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 | (9,904,351) | SG | 26.947% | (2,668,917) | |
| Remove PHFU | 105 | 1 | (683,318) | CA | Situs | - | |
| Remove PHFU | 105 | 1 | (6,894,038) | OR | Situs | (6,894,038) | |
| Remove PHFU | 105 | 1 | (5,718,996) | UT | Situs | - | |
| Remove PHFU | 105 | 1 | (601) | WY | Situs | - | |
| | | | <u>(23,201,304)</u> | | | <u>(9,562,956)</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.

PacifiCorp
Results of Operations - December 2021
FERC 105 (Plant Held for Future Use)

| Primary Account | | Secondary Account | | Alloc | Total |
|------------------------|---------------------------|--------------------------|-------------------|--------------|-------------------|
| 1050000 | Plant Held for Future Use | 3401000 | LAND OWNED IN FEE | SG | \$8,236,894 |
| 1050000 | Plant Held for Future Use | 3501000 | LAND OWNED IN FEE | SG | 912,895 |
| 1050000 | Plant Held for Future Use | 3502000 | LAND RIGHTS | SG | 754,562 |
| 1050000 | Plant Held for Future Use | 3601000 | LAND OWNED IN FEE | CA | 683,318 |
| 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 | 5,718,996 |
| 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 | 2,981,582 |
| Total | | | | | 23,201,304 |

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 | (3,176,991) | SG | 26.947% | (856,101) | 8.8.1 |
| Adjustment to Rate Base: | | | | | | | |
| Elec. Plant Gross Acq. | 114 | 3 | (86,883,842) | SG | 26.947% | (23,412,516) | 8.8.1 |
| Elec. Plant Acq. Acc. Amort. | 115 | 3 | 83,215,689 | SG | 26.947% | 22,424,062 | 8.8.1 |

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2021) to pro forma period levels (12 months ending December 2022).

PacifiCorp
Oregon Results of Operations - December 2021
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) | 1,604,569 | 57,820,857 | (54,764,788) |
| Base Period Amount (below) | 4,781,559 | 144,704,699 | (137,980,477) |
| Pro Forma Adjustment | (3,176,991) | (86,883,842) | 83,215,689 |
| | Ref. 8.8 | Ref. 8.8 | Ref. 8.8 |

| Year | <u>Gross Acquisition</u> | <u>Rate Base</u> | | <u>End Balance Accumulated Amortization</u> | <u>13 Month Avg Bal</u> | |
|-----------------|--------------------------|---------------------------------|---------------------|---|-------------------------|------------------|
| | | <u>Accumulated Amortization</u> | <u>Amortization</u> | | <u>Gross Acq</u> | <u>Acc Amort</u> |
| Opening Balance | 144,704,699 | | | (135,589,697) | | |
| 2021 January | 144,704,699 | (135,589,697) | (398,463) | (135,988,160) | | |
| February | 144,704,699 | (135,988,160) | (398,463) | (136,386,624) | | |
| March | 144,704,699 | (136,386,624) | (398,463) | (136,785,087) | | |
| April | 144,704,699 | (136,785,087) | (398,463) | (137,183,550) | | |
| May | 144,704,699 | (137,183,550) | (398,463) | (137,582,014) | | |
| June | 144,704,699 | (137,582,014) | (398,463) | (137,980,477) | | |
| July | 144,704,699 | (137,980,477) | (398,463) | (138,378,940) | | |
| August | 144,704,699 | (138,378,940) | (398,463) | (138,777,403) | | |
| September | 144,704,699 | (138,777,403) | (398,463) | (139,175,867) | | |
| October | 144,704,699 | (139,175,867) | (398,463) | (139,574,330) | | |
| November | 144,704,699 | (139,574,330) | (398,463) | (139,972,793) | | |
| December | 144,704,699 | (139,972,793) | (398,463) | (140,371,257) | 144,704,699 | (137,980,477) |
| | | Base Period Amort = | (4,781,559) | | | |
| 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 | 3,518,456 | (739,348) | (6,279) | (745,628) | | |
| June | 3,518,456 | (745,628) | (6,279) | (751,907) | | |
| July | 3,518,456 | (751,907) | (6,279) | (758,186) | | |
| August | 3,518,456 | (758,186) | (6,279) | (764,466) | | |
| September | 3,518,456 | (764,466) | (6,279) | (770,745) | | |
| October | 3,518,456 | (770,745) | (6,279) | (777,024) | | |
| November | 3,518,456 | (777,024) | (6,279) | (783,303) | | |
| December | 3,518,456 | (783,303) | (6,279) | (789,583) | 57,820,857 | (54,764,788) |
| | | Pro Forma Amort = | (1,604,569) | | | |

Oregon Results of Operations - December 2021
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment
GL Account 140800 - Actuals for 12 Months Ended December 2021

| Year | Month | Addition / Amortization | Accumulated Amount |
|------|-------|----------------------------|-----------------------|
| 2020 | 12 | - | 156,468,483 |
| 2021 | 1 | - | 156,468,483 |
| 2021 | 2 | - | 156,468,483 |
| 2021 | 3 | - | 156,468,483 |
| 2021 | 4 | - | 156,468,483 |
| 2021 | 5 | - | 156,468,483 |
| 2021 | 6 | - | 156,468,483 |
| 2021 | 7 | - | 156,468,483 |
| 2021 | 8 | - | 156,468,483 |
| 2021 | 9 | - | 156,468,483 |
| 2021 | 10 | - | 156,468,483 |
| 2021 | 11 | - | 156,468,483 |
| 2021 | 12 | - | 156,468,483 |

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

GL Account Balance
Account Number 140800
Calendar year 2021

| 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 |

PacifiCorp
 Oregon Results of Operations - December 2021
 Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2021

| Year | Month | Amort. | Accumulated Amount |
|------|-------|-----------|----------------------|
| 2020 | 12 | (423,600) | (137,336,421) |
| 2021 | 1 | (423,600) | (137,760,021) |
| 2021 | 2 | (423,600) | (138,183,620) |
| 2021 | 3 | (423,600) | (138,607,220) |
| 2021 | 4 | (423,600) | (139,030,819) |
| 2021 | 5 | (423,600) | (139,454,419) |
| 2021 | 6 | (423,600) | (139,878,018) |
| 2021 | 7 | (423,600) | (140,301,618) |
| 2021 | 8 | (423,600) | (140,725,218) |
| 2021 | 9 | (423,600) | (141,148,817) |
| 2021 | 10 | (423,600) | (141,572,417) |
| 2021 | 11 | (423,600) | (141,996,016) |
| 2021 | 12 | (423,600) | (142,419,616) |

System-allocated amount (140,371,257) **Ref. Tab B-15 & 8.8.1**
 Utah-situs amount (2,048,359) **Ref. Tab B-15**
(142,419,616)

GL Account Balance
 Account Number 145800
 Calendar year 2021

| Period | Debit | Credit | Balance | Cumulative balance |
|----------------|-------|------------|-------------|--------------------|
| Balance Car... | | | | 137,336,421.16- |
| 1 | | 423,599.57 | 423,599.57- | 137,760,020.73- |
| 2 | | 423,599.58 | 423,599.58- | 138,183,620.31- |
| 3 | | 423,599.57 | 423,599.57- | 138,607,219.88- |
| 4 | | 423,599.59 | 423,599.59- | 139,030,819.47- |
| 5 | | 423,599.56 | 423,599.56- | 139,454,419.03- |
| 6 | | 423,599.58 | 423,599.58- | 139,878,018.61- |
| 7 | | 423,599.58 | 423,599.58- | 140,301,618.19- |
| 8 | | 423,599.56 | 423,599.56- | 140,725,217.75- |
| 9 | | 423,599.58 | 423,599.58- | 141,148,817.33- |
| 10 | | 423,599.58 | 423,599.58- | 141,572,416.91- |
| 11 | | 423,599.58 | 423,599.58- | 141,996,016.49- |
| 12 | | 423,599.57 | 423,599.57- | 142,419,616.06- |

| | <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 Plant | 341 | 1 | (3,478,252) | SG | 26.947% | (937,282) | |
| Other Plant | 343 | 1 | (170,632,607) | SG | 26.947% | (45,980,226) | |
| Other Plant | 344 | 1 | (7,930,408) | SG | 26.947% | (2,137,000) | |
| Other Plant | 345 | 1 | (12,436,383) | SG | 26.947% | (3,351,222) | |
| Other Plant | 346 | 1 | (659,497) | SG | 26.947% | (177,714) | |
| | | | <u>(195,137,147)</u> | | | <u>(52,583,444)</u> | 8.9.1 |
| Adjustment to Reserve: | | | | | | | |
| Other Plant | 108OP | 1 | (17,930,564) | SG | 26.947% | (4,831,734) | 8.9.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| Other Plant | 403OP | 1 | (8,134,027) | SG | 26.947% | (2,191,869) | 8.9.1 |
| Adjustment to O&M Expense: | | | | | | | |
| Administrative & General | 929 | 1 | (392,385) | SO | 27.992% | (109,837) | 8.9.1 |
| Misc. Oth. Power Supply | 549 | 1 | (26,290) | SG | 26.947% | (7,084) | 8.9.1 |
| Misc. Oth. Power Supply | 553 | 1 | (1,112,621) | SG | 26.947% | (299,817) | 8.9.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMAT | 1 | (8,449,360) | SCHMDEXP | 27.506% | (2,324,044) | |
| Schedule M Adjustment | SCHMDT | 1 | (18,028,673) | TAXDEPR | 27.066% | (4,879,605) | |
| Deferred Tax Expense | 41110 | 1 | 2,077,410 | SCHMDEXP | 27.506% | 571,403 | |
| Deferred Tax Expense | 41010 | 1 | (4,432,638) | TAXDEPR | 27.066% | (1,199,729) | |
| Deferred Tax Expense | 41110 | 1 | 5,104 | OR | Situs | 5,104 | |
| Accum. Def Inc Tax Bal | 282 | 1 | 12,408,517 | OR | Situs | 12,408,517 | |

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 2021. This treatment is consistent Commission Order No. 08-548.

PacifiCorp
Results of Operations - December 2021
Remove Rolling Hills

| Rate Base Amounts | FERC Account | 13 Month Average 12 ME Dec 2021 | Ref. |
|-----------------------------|---------------------|--|-------------|
| Capital | | | |
| Other Plant | 341 | 3,478,252 | |
| Other Plant | 343 | 170,632,607 | |
| Other Plant | 344 | 7,930,408 | |
| Other Plant | 345 | 12,436,383 | |
| Other Plant | 346 | 659,497 | |
| | | <u>195,137,147</u> | 8.9 |
| Depreciation Reserve | | | |
| Other Plant | 108OP | 17,930,564 | 8.9 |

| Expense Amounts | FERC Account | 12 ME Dec 2021 | Ref. |
|--|---------------------|-----------------------|-------------|
| Depreciation Expense | | | |
| Other Plant | 403OP | 8,134,027 | 8.9 |
| Operation & Maintenance Expense | | | |
| Administrative & General | 929 | 392,385 | 8.9 |
| Misc. Oth. Power Supply | 549 | 26,290 | 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 reserves a | 407 | 3 | (1,795,238) | OR | Situs | (1,795,238) | 8.10.1 |
| Obsolete M&S Inventory Amort. | 407 | 3 | 329 | OR | Situs | 329 | 8.10.1 |
| Adjustment to Rate Base: | | | | | | | |
| Remove M&S Obsolete Inventory | 182M | 1 | (3,448,669) | SG | 26.947% | (929,310) | B-16 |
| Remove M&S Obsolete Inventory | 182M | 1 | 89,744 | OR | Situs | 89,744 | B-16 |
| M&S Obsolete Inventory | 182M | 3 | 629,356 | OR | Situs | 629,356 | 8.10.1 |
| Excess decommissioning reserves | 254 | 3 | (6,283,332) | OR | Situs | (6,283,332) | 8.10.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adj - Excess Decomm | SCHMDT | 3 | 1,794,909 | OR | Situs | 1,794,909 | |
| Deferred Income Tax Expense | 41010 | 3 | 441,307 | OR | Situs | 441,307 | |
| Accumulated Def Inc Tax Balance | 190 | 3 | 1,390,122 | OR | Situs | 1,390,122 | |
| Accumulated Def Inc Tax Balance | 283 | 1 | 444,043 | SG | 26.947% | 119,656 | |

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
Results of Operations December 2021
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. UE374, in Order 20-473.

| | | | |
|-------------------------|---------------|-------------|--------------------|
| Closure Cost | Total Company | *Allocation | OR Allocated |
| M&S Obsolete Inventory | 3,448,669 | 26.070% | 899,080 |
| Decommissioning Reserve | | | <u>(8,976,188)</u> |
| Total Closure Cost | | | (8,077,108) |

| | | | | | | | Tax Impacts: | | | |
|--|-------------|--------------------|--------------|--|------------------|------------------|--------------|---------|--------|------------|
| Date | Beq Bal | Amortization | End Bal | Date | Beq Bal | Amortization | End Bal | SCHMDT | 41010 | ADIT - 190 |
| Dec-20 | | | (8,976,188) | Dec-20 | | | 899,080 | | | 1,985,886 |
| Jan-21 | (8,976,188) | 149,603 | (8,826,585) | Jan-21 | 899,080 | (14,985) | 884,095 | 134,618 | 33,098 | 1,952,788 |
| Feb-21 | (8,826,585) | 149,603 | (8,676,982) | Feb-21 | 884,095 | (14,985) | 869,111 | 134,618 | 33,098 | 1,919,690 |
| Mar-21 | (8,676,982) | 149,603 | (8,527,379) | Mar-21 | 869,111 | (14,985) | 854,126 | 134,618 | 33,098 | 1,886,592 |
| Apr-21 | (8,527,379) | 149,603 | (8,377,776) | Apr-21 | 854,126 | (14,985) | 839,141 | 134,618 | 33,098 | 1,853,494 |
| May-21 | (8,377,776) | 149,603 | (8,228,173) | May-21 | 839,141 | (14,985) | 824,157 | 134,618 | 33,098 | 1,820,396 |
| Jun-21 | (8,228,173) | 149,603 | (8,078,569) | Jun-21 | 824,157 | (14,985) | 809,172 | 134,618 | 33,098 | 1,787,298 |
| Jul-21 | (8,078,569) | 149,603 | (7,928,966) | Jul-21 | 809,172 | (14,985) | 794,187 | 134,618 | 33,098 | 1,754,200 |
| Aug-21 | (7,928,966) | 149,603 | (7,779,363) | Aug-21 | 794,187 | (14,985) | 779,203 | 134,618 | 33,098 | 1,721,102 |
| Sep-21 | (7,779,363) | 149,603 | (7,629,760) | Sep-21 | 779,203 | (14,985) | 764,218 | 134,618 | 33,098 | 1,688,004 |
| Oct-21 | (7,629,760) | 149,603 | (7,480,157) | Oct-21 | 764,218 | (14,985) | 749,233 | 134,618 | 33,098 | 1,654,906 |
| Nov-21 | (7,480,157) | 149,603 | (7,330,554) | Nov-21 | 749,233 | (14,985) | 734,249 | 134,618 | 33,098 | 1,621,808 |
| Dec-21 | (7,330,554) | 149,603 | (7,180,951) | Dec-21 | 734,249 | (14,985) | 719,264 | 134,618 | 33,098 | 1,588,710 |
| Jan-22 | (7,180,951) | 149,603 | (7,031,347) | Jan-22 | 719,264 | (14,985) | 704,279 | 134,618 | 33,098 | 1,555,612 |
| Feb-22 | (7,031,347) | 149,603 | (6,881,744) | Feb-22 | 704,279 | (14,985) | 689,295 | 134,618 | 33,098 | 1,522,514 |
| Mar-22 | (6,881,744) | 149,603 | (6,732,141) | Mar-22 | 689,295 | (14,985) | 674,310 | 134,618 | 33,098 | 1,489,416 |
| Apr-22 | (6,732,141) | 149,603 | (6,582,538) | Apr-22 | 674,310 | (14,985) | 659,325 | 134,618 | 33,098 | 1,456,318 |
| May-22 | (6,582,538) | 149,603 | (6,432,935) | May-22 | 659,325 | (14,985) | 644,341 | 134,618 | 33,098 | 1,423,220 |
| Jun-22 | (6,432,935) | 149,603 | (6,283,332) | Jun-22 | 644,341 | (14,985) | 629,356 | 134,618 | 33,098 | 1,390,122 |
| Jul-22 | (6,283,332) | 149,603 | (6,133,729) | Jul-22 | 629,356 | (14,985) | 614,371 | 134,618 | 33,098 | 1,357,024 |
| Aug-22 | (6,133,729) | 149,603 | (5,984,125) | Aug-22 | 614,371 | (14,985) | 599,387 | 134,618 | 33,098 | 1,323,926 |
| Sep-22 | (5,984,125) | 149,603 | (5,834,522) | Sep-22 | 599,387 | (14,985) | 584,402 | 134,618 | 33,098 | 1,290,828 |
| Oct-22 | (5,834,522) | 149,603 | (5,684,919) | Oct-22 | 584,402 | (14,985) | 569,417 | 134,618 | 33,098 | 1,257,730 |
| Nov-22 | (5,684,919) | 149,603 | (5,535,316) | Nov-22 | 569,417 | (14,985) | 554,433 | 134,618 | 33,098 | 1,224,632 |
| Dec-22 | (5,535,316) | 149,603 | (5,385,713) | Dec-22 | 554,433 | (14,985) | 539,448 | 134,618 | 33,098 | 1,191,534 |
| Amort exp. 12 months ending Dec. 2022 | | 1,795,238 | below | Amort exp. 12 months ending Dec. 2022 | | (179,816) | | | | |
| December 2021 Amort. Exp | | - | | December 2021 Amort. Exp | 179,487 | | | | | |
| December 2022 Amort. Exp | | (1,795,238) | Above | December 2022 Amort. Exp | 179,816 | Above | | | | |
| Total Adjustment | | (1,795,238) | | Total Adjustment | 329 | | | | | |
| | | Ref. 8.10 | | | Ref. 8.10 | | | | | |

| | | |
|------------------|------------------|------------------|
| ADIT | SCHMDT | 41010 |
| 13MA Bal. | 13MA Bal. | 13MA Bal. |
| 1,390,122 | 1,794,909 | 441,307 |
| 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 | (38,700,691) | SO | 27.992% | (10,833,104) | 8.11.1 |
| Net Prepaid Balance | 182M | 1 | (366,851,463) | SO | 27.992% | (102,689,127) | 8.11.1 |
| Net Prepaid Balance | 182M | 1 | (510,813) | WY | Situs | - | 8.11.1 |
| Net Prepaid Balance | 2283 | 1 | <u>49,375,249</u> | SO | 27.992% | <u>13,821,129</u> | 8.11.1 |
| | | | <u>(356,687,717)</u> | | | <u>(99,701,103)</u> | |
| Adjustment to Tax: | | | | | | | |
| ADIT Balances | 190 | 1 | (15,108,973) | SO | 27.992% | (4,229,306) | 8.11.1 |
| ADIT Balances | 283 | 1 | 101,920,678 | SO | 27.992% | 28,529,655 | 8.11.1 |
| ADIT Balances | 283 | 1 | 125,589 | WY | Situs | - | 8.11.1 |
| | | | <u>86,937,295</u> | | | <u>28,529,655</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
 Results of Operations - December 2021
 Prepaid Pension Asset

| FERC Pension Account | Factor | Dec-21 13 Mo Avg Allocation | Ref |
|-------------------------------------|---------------|--|------------|
| 128 | SO | 38,700,691 | 8.11 |
| 182M | SO | 366,851,463 | 8.11 |
| 182M | WY | 510,813 | 8.11 |
| 2283 | SO | (49,375,249) | 8.11 |
| | | <u>356,687,717</u> | |

| FERC Tax Account | Factor | Dec-21 13 Mo Avg Allocation | Ref |
|---------------------------------|---------------|--|------------|
| 190 | SO | 15,108,973 | 8.11 |
| 283 | SO | (101,920,678) | 8.11 |
| 283 | WY | (125,589) | 8.11 |
| | | <u>(86,937,295)</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 Expense: | | | | | | | |
| <u>Remove base period expense</u> | | | | | | | |
| Deer Creek closure cost amortizor | 506 | 1 | (4,983,594) | SG | 26.947% | (1,342,925) | 8.12.1 |
| Adjustment to Rate Base: | | | | | | | |
| <u>Remove Base Period Regulatory Asset</u> | | | | | | | |
| Unrecovered Plant | 182M | 1 | 11,757,882 | OR | Situs | 11,757,882 | 8.12.1 |
| Unrecovered Plant | 182M | 1 | (73,497,166) | SE | 25.187% | (18,511,838) | 8.12.1 |
| Closure Costs | 182M | 1 | (8,323,073) | SO | 27.992% | (2,329,796) | 8.12.1 |
| Adjustment to Tax: | | | | | | | |
| <u>Remove Base Period Tax</u> | | | | | | | |
| Schedule M Addition | SCHMAT | 1 | 73,033,632 | SE | 25.187% | 18,395,087 | |
| Schedule M Addition | SCHMAT | 1 | (735,190) | SO | 27.992% | (205,794) | |
| Schedule M Deduction | SCHMDT | 1 | 85,563,193 | SE | 25.187% | 21,550,925 | |
| Schedule M Deduction | SCHMDT | 1 | (3,186,764) | OR | Situs | (3,186,764) | |
| Def Income Tax Expense | 41110 | 1 | (17,956,487) | SE | 25.187% | (4,522,726) | |
| Def Income Tax Expense | 41110 | 1 | 180,758 | SO | 27.992% | 50,598 | |
| Def Income Tax Expense | 41010 | 1 | 21,037,080 | SE | 25.187% | 5,298,640 | |
| Def Income Tax Expense | 41010 | 1 | (783,517) | OR | Situs | (783,517) | |
| Accum Def Income Tax Balance | 283 | 1 | (28,483,154) | SE | 25.187% | (7,174,093) | |
| Accum Def Income Tax Balance | 283 | 1 | 67,298,002 | SE | 25.187% | 16,950,445 | |
| Accum Def Income Tax Balance | 190 | 1 | (28,303,660) | SE | 25.187% | (7,128,884) | |
| Accum Def Income Tax Balance | 283 | 1 | 594,946 | SO | 27.992% | 166,537 | |
| Accum Def Income Tax Balance | 283 | 1 | (2,336,650) | OR | Situs | (2,336,650) | |

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
Results of Operations - December 2021
Deer Creek Mine Adjustment
Base Period Balances

EXPENSE ACCOUNTS

| | <u>Amort</u> | <u>Booked Allocation</u> | <u>Booked Corrected</u> |
|----------------------------------|------------------|------------------------------|-----------------------------|
| Oregon Closure Cost Amortization | 4,983,594 | SG | OR |
| | Ref. 8.10 | | |

Deer Creek closure costs in Oregon are being recovered on an SG allocation factor. Recovery of Deer Creek in Oregon is included in a separate tariff rider thus these amounts should be removed from

RATE BASE ACCOUNTS

| | <u>13-MA Balance</u> | <u>Booked Allocation</u> | |
|---|----------------------|------------------------------|------------------|
| Unrecovered Plant | 2,436,501 | SE | |
| Unrecovered Plant | (1,633,354) | OR | |
| Closure Costs | 71,060,664 | SE | |
| UMWA PBOP | 8,323,073 | SO | |
| UMWA PBOP Savings | (10,124,527) | OR | |
| Total | 70,062,357 | | |
| <u>Summary by Allocation Factor</u> | | | |
| | (11,757,882) | OR | Ref. 8.12 |
| | 73,497,166 | SE | Ref. 8.12 |
| | 8,323,073 | SO | Ref. 8.12 |
| | <u>70,062,357</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
Results of Operations - December 2021
Deer Creek Mine Adjustment
UMWA Pension Withdrawal Liability Payment

| Fiscal Year | Posting period | Account Number | FERC Account | FERC Location | Description | In transaction currency |
|-------------|----------------|----------------|--------------|---------------|---|-------------------------|
| 2021 | | 1 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2021 | | 2 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2021 | | 3 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2021 | | 4 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2021 | | 5 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2021 | | 6 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 7 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 8 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 9 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 10 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 11 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| 2020 | | 12 278200 | 2340000 | 1 | UMWA Pension Withdrawal Liability Payment | 247,251 |
| Total | | | | | | <u>2,967,013</u> |

Ref. 8.12

| | <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 | (4,945,637) | SG | 26.947% | (1,332,697) | 8.13.1 |
| Hunter Clean Air Disallowance | 108SP | 1 | 345,240 | SG | 26.947% | 93,032 | 8.13.1 |
| | | | <u>(4,600,397)</u> | | | <u>(1,239,665)</u> | |
| Adjustment to Expense: | | | | | | | |
| Hunter Clean Air Disallowance | 403SP | 1 | (345,240) | SG | 26.947% | (93,032) | 8.13.1 |
| Adjustment to Return: | | | | | | | |
| JB U3 & U4 Return Disallowance | 930 | 1 | (1,844,959) | OR | Situs | (1,844,959) | 8.13.2 |
| JB U3 & U4 Return Disallowance | 930 | 3 | 220,946 | OR | Situs | 220,946 | 8.13.2 |
| | | | <u>(1,624,012)</u> | | | <u>(1,624,012)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMAT | 1 | (345,238) | SG | 26.947% | (93,031) | |
| Schedule M Adjustment | SCHMDT | 1 | 128,808 | SG | 26.947% | 34,710 | |
| Deferred Income Tax Expense | 41110 | 1 | 84,882 | SG | 26.947% | 22,873 | |
| Deferred Income Tax Expense | 41010 | 1 | (31,670) | SG | 26.947% | (8,534) | |
| Accumulated Def Inc Tax Balance | 282 | 1 | 458,736 | SG | 26.947% | 123,615 | |

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 2021
Emissions Control Equipment Adjustment
Hunter Clean Air Equipment Summary

13 Months Average as of Dec 31 2022

| | |
|---------------------|---------------------|
| EPIS Balance | 81,171,892 |
| Steam Plant Reserve | <u>(31,715,520)</u> |
| Net Book Value | 49,456,371 |

Disallowance Adjustments

| | | |
|--------------------------------|---------------|----------|
| Ordered 10% Disallowance | 4,945,637 | Ref 8.13 |
| Depreciation Rate ¹ | <u>6.981%</u> | |
| Depreciation Expense | 345,240 | Ref 8.13 |
| Depreciation Reserve | (345,240) | Ref 8.13 |

¹ Actual composite steam depreciation rate for 2021.

**PacifiCorp
Results of Operations - December 2021
Emissions Control Equipment Disallowances
Jim Bridger Unit 3 & 4 SCR Return Disallowance**

Restating Adjustment

Net Book Value - 13 Months Avg Dec 2021

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 |
|-------------------|--------------------|
| 166,203,342 | 44,786,675 |
| Ref 8.15.3 | |
| 8.84% | 8.84% |
| 14,693,912 | 3,959,556 |
| | |
| 4.72% | 4.72% |
| 7,847,271 | 2,114,598 |
| | |
| (6,846,641) | (1,844,959) |

Ref 8.13

System Generation Factor (SG)

26.9469%

Pro Forma 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

**Adjustment to Return
Pro Forma Adj. to Revenue Requirement Red.**

| Total Co. | OR Allocated |
|-------------|--------------------|
| 146,299,362 | 39,423,167 |
| | |
| 8.84% | 8.84% |
| 12,934,217 | 3,485,373 |
| | |
| 4.72% | 4.72% |
| 6,907,507 | 1,861,360 |
| | |
| (6,026,709) | (1,624,012) |

Ref 8.13

System Generation Factor (SG)

26.9469%

Capital Structure and Costs calculated using the most recent five-quarter average

| | Capital Structure | Embedded Cost | Weighted Cost | Tax Net-to-Gross Bump-up | Pre-Tax Revenue Requirement |
|-----------|----------------------|------------------|------------------|--------------------------------|-----------------------------------|
| Debt | 47.69% | 4.721% | 2.252% | | 2.252% |
| Preferred | 0.01% | 6.753% | 0.001% | 132.60% | 0.001% |
| Common | 52.30% | 9.500% | 4.969% | 132.60% | 6.588% |
| Total | 100.00% | | 7.221% | | 8.841% |

| | |
|---------------------------|---------|
| 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 | (237,818) | SG | 26.947% | (64,085) | 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 | 15,421 | SG | 26.947% | 4,155 | 8.14.1 |
| Distribution | 108364 | 3 | 22,359 | OR | Situs | 22,359 | 8.14.2 |
| | | | <u>37,780</u> | | | | |
| Adjustment to Tax: | | | | | | | |
| ADIT - Transmission | 282 | 3 | 3,564 | OR | Situs | 3,564 | |
| ADIT - Distribution | 282 | 3 | 7,187 | OR | Situs | 7,187 | |
| | | | <u>10,751</u> | | | | |

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2021
Transmission Project Adjustment

Wallula-to-McNary Project

In-Service Date Jan-19
 Depreciation Composite Rate 1.875%

| | * <u>Gross Plant</u> | <u>Depreciation Expense</u> | <u>Depreciation Reserve</u> | <u>Net Book Value</u> |
|-------------------------|----------------------|-----------------------------|-----------------------------|-----------------------|
| 2020 June | 62,000 | 97 | (1,695) | 60,305 |
| July | 62,000 | 97 | (1,792) | 60,208 |
| August | 62,000 | 97 | (1,889) | 60,111 |
| September | 62,000 | 97 | (1,986) | 60,014 |
| October | 62,000 | 97 | (2,083) | 59,917 |
| November | 62,000 | 97 | (2,180) | 59,820 |
| December | 62,000 | 97 | (2,277) | 59,723 |
| 2021 January | 62,000 | 97 | (2,373) | 59,627 |
| February | 62,000 | 97 | (2,470) | 59,530 |
| March | 62,000 | 97 | (2,567) | 59,433 |
| April | 62,000 | 97 | (2,664) | 59,336 |
| May | 62,000 | 97 | (2,761) | 59,239 |
| June | 62,000 | 97 | (2,858) | 59,142 |
| July | 62,000 | 97 | (2,955) | 59,045 |
| August | 62,000 | 97 | (3,051) | 58,949 |
| September | 62,000 | 97 | (3,148) | 58,852 |
| October | 62,000 | 97 | (3,245) | 58,755 |
| November | 62,000 | 97 | (3,342) | 58,658 |
| December | 62,000 | 97 | (3,439) | 58,561 |
| 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 |
| 13 month average | 62,000 | | (4,020) | |

Ref. 8.14

* Oregon's allocated amount

PacifiCorp
 Results of Operations - December 2021
 Transmission Project Adjustment

Threemile Canyon Project

In-Service Date Apr-15
 Depreciation Composite Rate 2.585%

| | <u>Gross Plant</u> | <u>Depreciation Expense</u> | <u>Depreciation Reserve</u> | <u>Net Book Value</u> | |
|-------------------------|--------------------|-----------------------------|-----------------------------|-----------------------|-----------|
| 2020 June | 120,000 | 258 | (16,155) | 103,845 | |
| July | 120,000 | 258 | (16,414) | 103,586 | |
| August | 120,000 | 258 | (16,672) | 103,328 | |
| September | 120,000 | 258 | (16,931) | 103,069 | |
| October | 120,000 | 258 | (17,189) | 102,811 | |
| November | 120,000 | 258 | (17,448) | 102,552 | |
| December | 120,000 | 258 | (17,706) | 102,294 | |
| 2021 January | 120,000 | 258 | (17,965) | 102,035 | |
| February | 120,000 | 258 | (18,223) | 101,777 | |
| March | 120,000 | 258 | (18,482) | 101,518 | |
| April | 120,000 | 258 | (18,740) | 101,260 | |
| May | 120,000 | 258 | (18,999) | 101,001 | |
| June | 120,000 | 258 | (19,257) | 100,743 | |
| July | 120,000 | 258 | (19,516) | 100,484 | |
| August | 120,000 | 258 | (19,774) | 100,226 | |
| September | 120,000 | 258 | (20,033) | 99,967 | |
| October | 120,000 | 258 | (20,291) | 99,709 | |
| November | 120,000 | 258 | (20,550) | 99,450 | |
| December | 120,000 | 258 | (20,808) | 99,192 | |
| 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 | Ref. 8.14 |
| 13 month average | 120,000 | | (22,359) | | |

Tab 9

Oregon Results of Operations
December 2021
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
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 | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Generation (Pac. Power Costs on SG) | SG-P | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Generation (R.M.P. Costs on SG) | SG-U | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Generation - Pac. Power | DGP | 3.1236% | 55.4191% | 16.3905% | 0.0000% | 0.0000% | 25.0668% | 0.0000% | 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% | 85.9070% | 10.7780% | 3.2423% | 0.0726% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Capacity | SC | 1.5422% | 27.5335% | 8.0909% | 44.0843% | 5.3557% | 13.3554% | 0.0380% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy | SE | 1.4487% | 25.1871% | 7.6060% | 44.2899% | 6.0822% | 15.3507% | 0.0353% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy (Pac. Power Costs on SE) | SE-P | 1.4487% | 25.1871% | 7.6060% | 44.2899% | 6.0822% | 15.3507% | 0.0353% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Energy (R.M.P. Costs on SE) | SE-U | 1.4487% | 25.1871% | 7.6060% | 44.2899% | 6.0822% | 15.3507% | 0.0353% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Energy - Pac. Power | DEP | 3.0359% | 52.7803% | 15.9385% | 0.0000% | 0.0000% | 28.2453% | 0.0000% | 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% | 84.7180% | 11.6341% | 3.5804% | 0.0675% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| System Overhead | SO | 2.1616% | 27.9901% | 7.7921% | 43.5342% | 5.4761% | 13.0193% | 0.0266% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Overhead (Pac. Power Costs on SO) | SO-P | 2.1616% | 27.9901% | 7.7921% | 43.5342% | 5.4761% | 13.0193% | 0.0266% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Overhead (R.M.P. Costs on SO) | SO-U | 2.1616% | 27.9901% | 7.7921% | 43.5342% | 5.4761% | 13.0193% | 0.0266% | 0.0000% | 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% | 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% | 0.0000% | Not Used |
| Gross Plant-System | GPS | 2.1616% | 27.9901% | 7.7921% | 43.5342% | 5.4761% | 13.0193% | 0.0266% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| System Generation (Wind Plant on SG) | SG-W | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| System Net Other Production Plant (Wind Plant on SNPPO) | SNPPO-W | 1.5187% | 26.9480% | 7.9689% | 44.1374% | 5.5368% | 13.8529% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| System Net Plant | SNP | 1.9470% | 27.0967% | 7.5510% | 44.8482% | 5.4895% | 13.0297% | 0.0279% | 0.0101% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| Mid-Columbia | MC | 0.0000% | 86.6132% | 13.3868% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.19 |
| Division Net Plant Distribution | SNPD | 3.1648% | 27.1850% | 6.3716% | 48.1220% | 5.0697% | 10.0869% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.6 |
| Divisional Generation - Huntington | DGUH | 0.0000% | 0.0000% | 0.0000% | 85.9070% | 10.7780% | 3.2423% | 0.0726% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |
| Divisional Energy - Huntington | DEUH | 0.0000% | 0.0000% | 0.0000% | 84.7180% | 11.6341% | 3.5804% | 0.0675% | 0.0000% | 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% | 0.0000% | Not Used |
| Division Net Plant General-Mine - R.M.P. | DNPGMU | 1.4487% | 25.1871% | 7.6060% | 44.2899% | 6.0822% | 15.3507% | 0.0353% | 0.0000% | 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% | 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% | 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% | 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% | 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% | 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% | 0.0000% | Not Used |
| System Net Hydro Plant-Pac. Power | SNPPH-P | 1.5137% | 26.8557% | 7.9427% | 43.9862% | 5.5186% | 13.8073% | 0.0372% | 0.3386% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Hydro Plant-R.M.P. | SNPPH-U | 1.5137% | 26.8557% | 7.9427% | 43.9862% | 5.5186% | 13.8073% | 0.0372% | 0.3386% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| Customer - System | CN | 2.3252% | 30.8592% | 6.8104% | 48.5009% | 4.2573% | 7.2470% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Customer - Pac. Power | CNP | 5.0091% | 66.4788% | 14.6714% | 0.0000% | 0.0000% | 13.8407% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Customer - R.M.P. | CNU | 0.0000% | 0.0000% | 0.0000% | 90.5198% | 7.9456% | 1.5346% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.10 |
| Washington Business Tax | WB TAX | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 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% | 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% | 0.0000% | Not Used |
| Excise Tax - superfund | EXCTAX | 11.2678% | -18.3865% | 27.9952% | 121.1860% | 18.1139% | -5.0456% | 9.6086% | -28.8065% | -35.9329% | 0.0000% | 0.0000% | 0.0000% | Pg 9.11 |
| Interest | INT | 1.9470% | 27.0967% | 7.5510% | 44.8482% | 5.4895% | 13.0297% | 0.0279% | 0.0101% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| CIAC | CIAC | 3.1648% | 27.1850% | 6.3716% | 48.1220% | 5.0697% | 10.0869% | 0.0000% | 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% | 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% | 0.0000% | Not Used |
| Bad Debt Expense | BADDEBT | 6.1283% | 43.4466% | 14.3243% | 22.0524% | 7.5660% | 6.4825% | 0.0000% | 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% | 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% | 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% | 0.0000% | 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% | 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% | 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% | 0.0000% | 2.8600% | 0.0000% | Fixed |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS**

| DESCRIPTION | 2020 PROTOCOL FACTOR | 2020 PROTOCOL FACTOR | | | | | | | | | | Page Ref. |
|--|----------------------|----------------------|-----------|------------|-----------|----------|----------|----------|-----------|-------------|-----------|-----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | | |
| Accumulated Investment Tax Credit 1989 | ITC89 | 4.8806% | 56.3558% | 15.2688% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.8172% | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90 | 1.5047% | 15.9356% | 3.9132% | 46.9355% | 13.9815% | 17.3435% | 0.0000% | 0.0000% | 0.3860% | | Fixed |
| Other Electric | OTHER | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | Situs |
| 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 | 1.5231% | 27.0229% | 7.9411% | 44.0164% | 5.5876% | 13.8715% | 0.0374% | 0.0000% | 0.0000% | 0.0000% | Pg 9.3 |
| System Net Transmission Plant | SNPT | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | Pg 9.5 |
| System Net Production Plant | SNPP | 1.5200% | 26.9702% | 7.9566% | 44.0813% | 5.5549% | 13.8569% | 0.0373% | 0.0228% | 0.0000% | 0.0000% | Pg 9.5 |
| System Net Hydro Plant | SNPPH | 1.5137% | 26.8557% | 7.9427% | 43.9862% | 5.5186% | 13.8073% | 0.0372% | 0.3386% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Nuclear Plant | SNPPN | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net Other Production Plant | SNPPO | 1.5187% | 26.9480% | 7.9689% | 44.1374% | 5.5368% | 13.8529% | 0.0373% | 0.0000% | 0.0000% | 0.0000% | Pg 9.4 |
| System Net General Plant | SNPG | 2.7876% | 28.8978% | 6.7010% | 40.2522% | 6.6252% | 14.7206% | 0.0156% | 0.0000% | 0.0000% | 0.0000% | Pg 9.6 |
| System Net Intangible Plant | SNPI | 1.8815% | 27.4782% | 7.8345% | 43.5453% | 5.9474% | 13.2868% | 0.0263% | 0.0000% | 0.0000% | 0.0000% | Pg 9.7 |
| Trojan Plant Allocator | TROJP | 1.5082% | 26.6796% | 7.9144% | 44.1591% | 5.6201% | 14.0816% | 0.0370% | 0.0000% | 0.0000% | 0.0000% | Pg 9.12 |
| Trojan Decommissioning Allocator | TROJD | 1.5063% | 26.6324% | 7.9047% | 44.1632% | 5.6347% | 14.1217% | 0.0370% | 0.0000% | 0.0000% | 0.0000% | Pg 9.12 |
| Income Before Taxes | IBT | 11.1763% | -17.8010% | 27.5896% | 119.8741% | 18.0596% | -2.5882% | 9.3295% | -31.8600% | -33.7798% | | Pg 9.8 |
| DIT Expense | DITEXP | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | 5.6810% | | Pg 9.8 |
| DIT Balance | DITBAL | 2.2061% | 24.6992% | 6.3177% | 44.4614% | 5.8817% | 14.6087% | 0.2212% | 0.0000% | 1.6039% | | Pg 9.9 |
| Tax Depreciation | TAXDEPR | 1.7751% | 27.0658% | 4.6987% | 44.7400% | 5.5732% | 13.0309% | 0.0315% | 0.0000% | 3.0848% | | 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 | 2.1147% | 27.5053% | 7.9349% | 44.1419% | 5.5287% | 13.4506% | 0.0291% | 0.0000% | 0.0000% | 0.0000% | Pg 9.13 |
| SCHMDT Amortization Expense | SCHMAEXP | 1.5142% | 26.5974% | 6.0364% | 39.0920% | 7.7893% | 12.9361% | 0.0184% | 6.0161% | 0.0000% | 0.0000% | Pg 9.13 |
| System Generation Cholla Transaction | SGCT | 1.5194% | 26.9570% | 7.9727% | 44.1521% | 5.5394% | 13.8594% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 9.18 |

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2021**

| 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 | 6,882,218,033 | 104,529,094 | 1,854,545,535 | 548,491,388 | 3,037,513,143 | 381,091,859 | 953,478,541 | 2,568,473 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 6,882,218,033 | 104,529,094 | 1,854,545,535 | 548,491,388 | 3,037,513,143 | 381,091,859 | 953,478,541 | 2,568,473 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (9,861,660) | 0 | 0 | (1,784,808) | (8,526,815) | 1,213,075 | (763,113) | 0 | 0 | 0 |
| DGP | (767,777,589) | (11,661,225) | (206,892,385) | (61,189,488) | (338,863,795) | (42,514,461) | (106,369,698) | (286,538) | 0 | 0 |
| DGU | (732,373,608) | (11,123,500) | (197,352,103) | (58,367,900) | (323,238,010) | (40,554,022) | (101,464,748) | (273,325) | 0 | 0 |
| SG | (1,874,814,627) | (28,475,220) | (505,204,729) | (149,416,899) | (827,462,025) | (103,814,873) | (259,741,192) | (699,689) | 0 | 0 |
| SSGCH | 2,000,583 | 30,385 | 539,095 | 159,440 | 882,971 | 110,779 | 277,165 | 747 | 0 | 0 |
| | (3,382,826,902) | (51,229,560) | (908,910,121) | (270,599,655) | (1,497,207,673) | (185,559,501) | (468,061,586) | (1,258,805) | 0 | 0 |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|--------------|-----------|
| TOTAL NET STEAM PLANT | 3,499,391,131 | 53,299,534 | 945,635,413 | 277,891,733 | 1,540,305,469 | 195,532,358 | 485,416,955 | 1,309,668 | 0 | 0 | |
| SNPPS | | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION STEAM | 100.0000% | 1.5231% | 27.0229% | 7.9411% | 44.0164% | 5.5876% | 13.8715% | 0.0374% | 0.0000% | 0.0000% | |
| NUCLEAR: | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| NUCLEAR PRODUCTION PLANT | | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL NUCLEAR PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SNPPN | | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION NUCLEAR | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 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 | 1,120,282,727 | 17,015,174 | 301,881,649 | 89,283,052 | 494,444,304 | 62,033,871 | 155,206,582 | 418,094 | 0 | 0 | |
| | 1,120,282,727 | 17,015,174 | 301,881,649 | 89,283,052 | 494,444,304 | 62,033,871 | 155,206,582 | 418,094 | 0 | 0 | |
| LESS ACCUMULATED DEPRECIATION (incl hydro amortization) | | | | | | | | | | | |
| S | 2,104,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,104,465 | 0 | |
| DGP | (170,910,530) | (2,595,838) | (46,055,118) | (13,621,038) | (75,432,510) | (9,463,898) | (23,678,344) | (63,785) | 0 | 0 | |
| DGU | (31,530,430) | (478,893) | (8,496,478) | (2,512,877) | (13,916,167) | (1,745,947) | (4,368,299) | (11,767) | 0 | 0 | |
| SG | (298,373,253) | (4,531,778) | (80,402,391) | (23,779,421) | (131,689,039) | (16,521,944) | (41,337,327) | (111,354) | 0 | 0 | |
| | (498,709,748) | (7,606,509) | (134,953,987) | (39,913,336) | (221,037,716) | (27,731,789) | (69,383,969) | (186,906) | 2,104,465 | 0 | |
| TOTAL NET HYDRO PRODUCTION PLANT | 621,572,979 | 9,408,665 | 166,927,662 | 49,369,715 | 273,406,588 | 34,302,082 | 85,822,613 | 231,188 | 2,104,465 | 0 | |
| SNPPH | | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION HYDRO | 100.0000% | 1.5137% | 26.8557% | 7.9427% | 43.9862% | 5.5186% | 13.8073% | 0.0372% | 0.3386% | 0.0000% | |
| OTHER: | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL | |
| OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL) | | | | | | | | | | | |
| S | 497,947 | 0 | 186,967 | 0 | 310,980 | 0 | 0 | 0 | 0 | 0 | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | 5,236,071,782 | 79,526,954 | 1,410,959,882 | 417,298,648 | 2,310,975,441 | 289,939,133 | 725,417,599 | 1,954,124 | 0 | 0 | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 5,236,569,729 | 79,526,954 | 1,411,146,849 | 417,298,648 | 2,311,286,420 | 289,939,133 | 725,417,599 | 1,954,124 | 0 | 0 | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| S | -5679,293846 | 0 | -18,24384615 | 0 | (5,661) | 0 | 0 | 0 | 0 | 0 | |
| DGP | 390,559,396 | 5,931,928 | 105,243,714 | 31,126,370 | 172,376,012 | 21,626,604 | 54,109,010 | 145,758 | 0 | 0 | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | (480,641,115) | (7,300,115) | (129,517,959) | (38,305,603) | (212,134,184) | (26,614,736) | (66,589,141) | (179,377) | 0 | 0 | |
| SSGCT | (43,835,182) | (665,781) | (11,812,230) | (3,493,528) | (19,346,952) | (2,427,303) | (6,073,028) | (16,359) | 0 | 0 | |

**OREGON RESULTS OF OPERATIONS
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13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|-----------------|-------------------|-----------------|-------------------|-----------------|---------------|----------------|-------------|--------------|--------------|
| | (133,922,580) | (2,033,968) | (36,086,493) | (10,672,761) | (59,110,784) | (7,415,435) | (18,553,160) | (49,978) | 0 | 0 |
| TOTAL NET OTHER PRODUCTION PLANT SNPPO | 5,102,647,148 | 77,492,986 | 1,375,060,355 | 406,625,887 | 2,252,175,636 | 282,523,698 | 706,864,440 | 1,904,146 | 0 | 0 |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.0000% | 1.5187% | 26.9480% | 7.9689% | 44.1374% | 5.5368% | 13.8529% | 0.0373% | 0.0000% | 0.0000% |
| PRODUCTION: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
| TOTAL PRODUCTION PLANT | | | | | | | | | | |
| S | 497,947 | 0 | 186,967 | 0 | 310,980 | 0 | 0 | 0 | 0 | 0 |
| DGP & DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 13,238,572,542 | 201,071,222 | 3,567,387,065 | 1,055,073,088 | 5,842,932,888 | 733,064,864 | 1,834,102,723 | 4,940,692 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 13,239,070,489 | 201,071,222 | 3,567,574,033 | 1,055,073,088 | 5,843,243,867 | 733,064,864 | 1,834,102,723 | 4,940,692 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (7,762,875) | 0 | -18,24384615 | (1,784,808) | (8,532,476) | 1,213,075 | (763,113) | 0 | 2,104,465 | 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 | (4,007,696,355) | (60,870,037) | (1,079,950,583) | (319,400,944) | (1,768,823,698) | (221,919,801) | (555,235,602) | (1,495,689) | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (4,015,459,230) | (60,870,037) | (1,079,950,602) | (321,185,752) | (1,777,356,174) | (220,706,726) | (555,998,715) | (1,495,689) | 2,104,465 | 0 |
| TOTAL NET PRODUCTION PLANT SNPP | 9,223,611,259 | 140,201,185 | 2,487,623,431 | 733,887,336 | 4,065,887,694 | 512,358,138 | 1,278,104,008 | 3,445,002 | 2,104,465 | 0 |
| SYSTEM NET PRODUCTION PLANT | 100.0000% | 1.5200% | 26.9702% | 7.9566% | 44.0813% | 5.5549% | 13.8569% | 0.0373% | 0.0228% | 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 | 7,756,212,686 | 117,803,574 | 2,090,060,142 | 618,146,046 | 3,423,256,552 | 429,487,921 | 1,074,563,799 | 2,894,652 | | |
| | 7,756,212,686 | 117,803,574 | 2,090,060,142 | 618,146,046 | 3,423,256,552 | 429,487,921 | 1,074,563,799 | 2,894,652 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| DGP | (356,687,997) | (5,417,479) | (96,116,416) | (28,426,925) | (157,426,642) | (19,751,030) | (49,416,387) | (133,117) | | |
| DGU | (429,345,096) | (6,521,016) | (115,695,264) | (34,217,470) | (189,494,341) | (23,774,301) | (59,482,471) | (160,233) | | |
| SG | (1,215,568,227) | (18,462,397) | (327,558,153) | (96,877,010) | (536,499,200) | (67,310,154) | (168,407,658) | (453,655) | | |
| | (2,001,601,320) | (30,400,893) | (539,369,833) | (159,521,405) | (883,420,183) | (110,835,484) | (277,306,516) | (747,006) | | |
| TOTAL NET TRANSMISSION PLANT SNPT | 5,754,611,366 | 87,402,681 | 1,550,690,310 | 458,624,642 | 2,539,836,368 | 318,652,437 | 797,257,283 | 2,147,646 | | |
| SYSTEM NET PLANT TRANSMISSION | 100.0000% | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | | |
| DISTRIBUTION: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| DISTRIBUTION PLANT - PACIFIC POWER | | | | | | | | | | |
| S | 3,915,316,184 | 299,489,116 | 2,366,498,062 | 573,958,635 | 0 | 0 | 675,370,371 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,800,297,552) | (150,439,597) | (1,086,199,813) | (273,884,341) | 0 | 0 | (289,773,801) | 0 | | |
| | 2,115,018,632 | 149,049,519 | 1,280,298,248 | 300,074,294 | 0 | 0 | 385,596,570 | 0 | | |
| DNPDP | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | 100.0000% | 7.0472% | 60.5337% | 14.1878% | 0.0000% | 0.0000% | 18.2314% | 0.0000% | | |

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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

**2020 PROTOCOL
FACTOR**

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

| | | | | | | | | | |
|---|-----------------|-------------|---------------|-------------|-----------------|---------------|--------------|---------|--|
| S | 3,888,489,514 | 0 | 0 | 0 | 3,338,523,075 | 398,004,871 | 151,961,568 | 0 | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | |
| S | (1,293,940,544) | 0 | 0 | 0 | (1,072,187,308) | (159,243,246) | (62,509,990) | 0 | |
| | 2,594,548,970 | 0 | 0 | 0 | 2,266,335,767 | 238,761,625 | 89,451,578 | 0 | |
| DNPDU | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 87.3499% | 9.2024% | 3.4477% | 0.0000% | |
| TOTAL NET DISTRIBUTION PLANT | 4,709,567,602 | 149,049,519 | 1,280,298,248 | 300,074,294 | 2,266,335,767 | 238,761,625 | 475,048,149 | 0 | |
| DNPD | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION | 100.0000% | 3.1648% | 27.1850% | 6.3716% | 48.1220% | 5.0697% | 10.0869% | 0.0000% | |

GENERAL:

GENERAL PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

| | | | | | | | | |
|----------------------|---------------|------------|-------------|-------------|-------------|------------|-------------|---------|
| S | 694,504,476 | 22,585,305 | 225,356,402 | 48,953,757 | 242,045,418 | 51,786,255 | 103,777,340 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | 3,316,606 | 48,049 | 835,358 | 252,261 | 1,468,923 | 201,722 | 509,122 | 1,171 |
| SG | 315,932,587 | 4,798,474 | 85,134,090 | 25,178,845 | 139,438,969 | 17,494,264 | 43,770,038 | 117,907 |
| SO | 349,155,119 | 7,547,340 | 97,728,921 | 27,206,508 | 152,001,958 | 19,119,970 | 45,457,452 | 92,968 |
| CN | 17,092,729 | 397,439 | 5,274,678 | 1,164,088 | 8,290,120 | 727,686 | 1,238,718 | 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 | (14,097,068) | (152,120) | (4,301,750) | (794,851) | (6,911,070) | (552,321) | (1,381,243) | (3,713) |
| | 1,365,904,450 | 35,224,487 | 410,027,700 | 101,960,609 | 536,334,317 | 88,777,576 | 193,371,426 | 208,334 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | |
|-------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|----------|
| S | (287,644,195) | (7,611,161) | (101,964,789) | (26,741,308) | (92,726,978) | (20,293,233) | (38,306,726) | 0 |
| DGP | (691,630) | (10,505) | (186,373) | (55,121) | (305,256) | (38,298) | (95,820) | (258) |
| DGU | (1,967,126) | (29,877) | (530,080) | (156,774) | (868,204) | (108,926) | (272,530) | (734) |
| SE | (1,540,818) | (22,322) | (388,088) | (117,195) | (682,427) | (93,716) | (236,526) | (544) |
| SG | (127,154,261) | (1,931,255) | (34,264,152) | (10,133,799) | (56,120,387) | (7,040,965) | (17,616,248) | (47,455) |
| SO | (118,642,206) | (2,564,571) | (33,208,091) | (9,244,717) | (51,649,959) | (6,496,927) | (15,446,351) | (31,591) |
| CN | (7,054,036) | (164,020) | (2,176,819) | (480,410) | (3,421,268) | (300,310) | (511,209) | 0 |
| SSGCT | (130,430) | (1,981) | (35,147) | (10,395) | (57,566) | (7,222) | (18,070) | (49) |
| SSGCH | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| | (544,824,703) | (12,335,692) | (172,753,539) | (46,939,719) | (205,832,045) | (34,379,597) | (72,503,481) | (80,630) |

TOTAL NET GENERAL PLANT

821,079,746 22,888,795 237,274,161 55,020,891 330,502,272 54,397,978 120,867,945 127,704

SNPG

SYSTEM NET GENERAL PLANT 100.0000% 2.7876% 28.8978% 6.7010% 40.2522% 6.6252% 14.7206% 0.0156%

MINING:

GENERAL MINING PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

| | | | | | | | | |
|--------------------------------|-----------|---------|----------|---------|----------|---------|----------|---------|
| SE | 1,822,901 | 26,409 | 459,137 | 138,650 | 807,361 | 110,872 | 279,828 | 644 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | |
| SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1,822,901 | 26,409 | 459,137 | 138,650 | 807,361 | 110,872 | 279,828 | 644 |
| SNPM | | | | | | | | |
| SYSTEM NET PLANT MINING | 100.0000% | 1.4487% | 25.1871% | 7.6060% | 44.2899% | 6.0822% | 15.3507% | 0.0353% |

INTANGIBLE:

INTANGIBLE PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

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2020 PROTOCOL FACTOR

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|-------|---------------|------------|-------------|------------|--------------|------------|-------------|-------|-------------|-----------|
| S | (8,999,253) | 481,167 | 4,616,002 | 2,036,986 | (26,171,848) | 4,371,145 | 5,667,295 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 9,106 | 132 | 2,293 | 693 | 4,033 | 554 | 1,398 | | | |
| CN | 213,185,666 | 4,956,978 | 65,787,377 | 14,518,860 | 103,396,871 | 9,075,921 | 15,449,659 | | | |
| SG | 397,186,688 | 6,032,585 | 107,029,564 | 31,654,545 | 175,301,012 | 21,993,580 | 55,027,170 | | | |
| SO | 432,412,154 | 9,347,025 | 121,032,662 | 33,693,978 | 188,247,259 | 23,679,181 | 56,296,912 | | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 1,033,794,360 | 20,817,887 | 298,467,898 | 81,905,061 | 440,777,327 | 59,120,382 | 132,442,433 | | | |

LESS ACCUMULATED AMORTIZATION

| | | | | | | | | | | |
|-------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|--|--|-----------|
| S | 30,483,640 | (6,202) | (129,177) | (10,692) | 31,981,782 | (976,939) | (375,132) | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | (425,534) | (6,463) | (114,668) | (33,914) | (187,813) | (23,563) | (58,955) | | | (159) |
| SE | (1,897) | (27) | (478) | (144) | (840) | (115) | (291) | | | (1) |
| CN | (161,820,962) | (3,762,650) | (49,936,643) | (11,020,703) | (78,484,550) | (6,889,180) | (11,727,236) | | | 0 |
| SG | (225,168,788) | (3,419,928) | (60,676,045) | (17,945,253) | (99,379,757) | (12,468,363) | (31,195,409) | | | (84,034) |
| SO | (316,822,554) | (6,848,439) | (88,678,999) | (24,687,123) | (137,926,228) | (17,349,417) | (41,247,988) | | | (84,359) |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| SSGCH | (3,433) | (52) | (925) | (274) | (1,515) | (190) | (476) | | | (1) |
| | (673,759,529) | (14,043,762) | (199,536,936) | (53,698,102) | (283,998,922) | (37,707,767) | (84,605,487) | | | (168,554) |

TOTAL NET INTANGIBLE PLANT

| | | | | | | | | | | |
|-----------------------------|-------------|-----------|------------|------------|-------------|------------|------------|--|--|---------|
| SNPI | 360,034,831 | 6,774,125 | 98,930,963 | 28,206,959 | 156,778,405 | 21,412,615 | 47,836,947 | | | 94,818 |
| SYSTEM NET INTANGIBLE PLANT | 100.0000% | 1.8815% | 27.4782% | 7.8345% | 43.5453% | 5.9474% | 13.2868% | | | 0.0263% |

GROSS PLANT:

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NUTIL |
|--------------------|----------------|-------------|---------------|---------------|---------------|-------------|---------------|-----------|-------|-------|
| PRODUCTION PLANT | 13,239,070,489 | 201,071,222 | 3,567,574,033 | 1,055,073,088 | 5,843,243,867 | 733,064,864 | 1,834,102,723 | 4,940,692 | 0 | 0 |
| TRANSMISSION PLANT | 7,756,212,686 | 117,803,574 | 2,090,060,142 | 618,146,046 | 3,423,256,552 | 429,487,921 | 1,074,563,799 | 2,894,652 | 0 | 0 |
| DISTRIBUTION PLANT | 7,803,805,698 | 299,489,116 | 2,366,498,062 | 573,958,635 | 3,338,523,075 | 398,004,871 | 827,331,939 | 0 | 0 | 0 |
| GENERAL PLANT | 1,367,727,351 | 35,250,897 | 410,486,837 | 102,099,259 | 537,141,679 | 88,888,448 | 193,651,254 | 208,978 | 0 | 0 |
| INTANGIBLE PLANT | 1,033,794,360 | 20,817,887 | 298,467,898 | 81,905,061 | 440,777,327 | 59,120,382 | 132,442,433 | 263,372 | 0 | 0 |

TOTAL GROSS PLANT

| | | | | | | | | | | |
|---------------------------|----------------|-------------|---------------|---------------|----------------|---------------|---------------|-----------|---------|---------|
| GPS | 31,200,610,584 | 674,432,696 | 8,733,086,972 | 2,431,182,090 | 13,582,942,499 | 1,708,566,485 | 4,062,092,149 | 8,307,693 | 0 | 0 |
| GROSS PLANT-SYSTEM FACTOR | 100.0000% | 2.1616% | 27.9901% | 7.7921% | 43.5342% | 5.4761% | 13.0193% | 0.0266% | 0.0000% | 0.0000% |

ACCUMULATED DEPRECIATION AND AMORTIZATION

| | | | | | | | | | | |
|--------------------|------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|-------------|-----------|---|
| PRODUCTION PLANT | (4,015,459,230) | (60,870,037) | (1,079,950,602) | (321,185,752) | (1,777,356,174) | (220,706,726) | (555,998,715) | (1,495,689) | 2,104,465 | 0 |
| TRANSMISSION PLANT | (2,001,601,320) | (30,400,893) | (539,369,833) | (159,521,405) | (883,420,183) | (110,835,484) | (277,306,516) | (747,006) | 0 | 0 |
| DISTRIBUTION PLANT | (3,094,238,096) | (150,439,597) | (1,086,199,813) | (273,884,341) | (1,072,187,308) | (159,243,246) | (352,283,791) | 0 | 0 | 0 |
| GENERAL PLANT | (544,824,703) | (12,335,692) | (172,753,539) | (46,939,719) | (205,832,045) | (34,379,597) | (72,503,481) | (80,630) | 0 | 0 |
| INTANGIBLE PLANT | (673,759,529) | (14,043,762) | (199,536,936) | (53,698,102) | (283,998,922) | (37,707,767) | (84,605,487) | (168,554) | 0 | 0 |
| | (10,329,882,878) | (268,089,981) | (3,077,810,722) | (855,229,318) | (4,222,794,631) | (562,872,821) | (1,342,697,990) | (2,491,880) | 2,104,465 | 0 |

| | | | | | | | | | | |
|-------------------------------|----------------|-------------|---------------|---------------|---------------|---------------|---------------|-----------|-----------|---------|
| NET PLANT | 20,870,727,705 | 406,342,714 | 5,655,276,249 | 1,575,952,772 | 9,360,147,868 | 1,145,693,664 | 2,719,394,160 | 5,815,814 | 2,104,465 | 0 |
| SNP | 100.0000% | 1.9470% | 27.0967% | 7.5510% | 44.8482% | 5.4895% | 13.0297% | 0.0279% | 0.0101% | 0.0000% |
| SYSTEM NET PLANT FACTOR (SNP) | 100.0000% | 1.9470% | 27.0967% | 7.5510% | 44.8482% | 5.4895% | 13.0297% | 0.0279% | 0.0101% | 0.0000% |

NON-UTILITY RELATED INTEREST PERCENTAGE

| | | | | | | | | | | |
|-----------------------------------|-----------|---------|----------|---------|----------|---------|----------|---------|---------|---------|
| INT | 0.0000% | | | | | | | | | |
| INTEREST FACTOR SNP - NON-UTILITY | 113.0300% | 1.9471% | 27.0975% | 7.5512% | 44.8470% | 5.4894% | 13.0300% | 0.0279% | 0.0101% | 0.0000% |

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2020 PROTOCOL
FACTOR

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

| | | | | | | | | | | |
|------------------------------------|----------------|-------------|---------------|---------------|----------------|---------------|---------------|-----------|---------|---------|
| TOTAL GROSS PLANT (LESS SO FACTOR) | 30,419,137,998 | 657,630,455 | 8,514,930,540 | 2,370,427,910 | 13,241,811,147 | 1,665,703,157 | 3,960,535,177 | 8,099,613 | 0 | 0 |
| SO | | | | | | | | | | |
| SYSTEM OVERHEAD FACTOR (SO) | 100.0000% | 2.1619% | 27.9920% | 7.7926% | 43.5312% | 5.4758% | 13.0199% | 0.0266% | 0.0000% | 0.0000% |

| IBT | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|-------------------------------------|-------------|------------|--------------|------------|-------------|------------|-------------|------------|--------------|--------------|
| INCOME BEFORE TAXES | | | | | | | | | | |
| INCOME BEFORE STATE TAXES | 116,176,433 | 13,911,834 | (22,903,264) | 34,587,926 | 150,150,035 | 22,424,034 | (6,292,441) | 11,884,710 | (35,630,172) | (44,444,659) |
| Interest Synchronization | 4,938,464 | 438,655 | (155,571) | 860,713 | 4,298,283 | 824,831 | 2,911,496 | 115,465 | (5,350,257) | 994,850 |
| | 121,114,896 | 14,350,489 | (23,058,835) | 35,448,639 | 154,448,318 | 23,248,864 | (3,380,945) | 12,000,175 | (40,980,429) | (43,449,809) |
| INCOME BEFORE TAXES (FACTOR) | 100.0000% | 11.1567% | -17.9270% | 27.5594% | 120.0751% | 18.0747% | 0 | 9.3295% | -31.8600% | -33.7798% |

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 | 0 | 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 | 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 | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|-------------------------------------|--|-------------|------------|-------------|------------|-------------|------------|-------------|-----------|-------------|------------|
| Total PC (Post Merger) | | 787,409,056 | 15,103,064 | 215,054,452 | 25,493,720 | 333,076,941 | 39,729,977 | 115,897,793 | 2,540,410 | 0 | 40,512,699 |
| Total Deferred Taxes | | 772,750,304 | 14,791,952 | 211,718,410 | 24,805,331 | 322,777,412 | 38,139,096 | 114,126,241 | 2,491,912 | 0 | 43,899,950 |
| Percentage of Total (DITEXP) | | 100.0000% | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.769% | 0.3225% | 0.0000% | 5.6810% |

| DITBAL: | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|-------------------------------------|-------|----------------------|-------------------|--------------------|--------------------|----------------------|--------------------|--------------------|------------------|----------------|--------------------|
| Pacific Power | | | | | | | | | | | |
| Production | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| Total Pacific Power | | 8,984,414 | 1,781,003 | 9,839,464 | 5,003,440 | (8,260,207) | (207,763) | 2,931,771 | (5,385) | 0 | (2,097,907) |
| Rocky Mountain Power | | | | | | | | | | | |
| Production | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| Total Rocky Mountain Power | | 50,245,263 | 258,892 | (2,258,287) | 347,905 | 44,557,650 | 6,218,125 | 869,063 | 251,914 | 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 | | | | | | | | | |
| Total PC (Post Merger) | | 2,931,377,107 | 63,937,107 | 731,074,474 | 183,587,391 | 1,293,369,264 | 169,888,226 | 433,086,756 | 6,369,432 | 0 | 50,064,458 |
| Total Deferred Taxes | | 2,990,606,784 | 65,977,002 | 738,655,651 | 188,938,736 | 1,329,666,707 | 175,898,588 | 436,887,590 | 6,615,960 | 0 | 47,966,551 |
| Percentage of Total (DITBAL) | | 100.0000% | 2.2061% | 24.6992% | 6.3177% | 44.4614% | 5.8817% | 0 | 0.2212% | 0.0000% | 1.6039% |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|--------------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|--------------------|-----------|
| BADDEBT | | | | | | | | | | | |
| | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NUTIL</u> | |
| Account 904 Balance | 12,679,848 | 777,060 | 5,508,962 | 1,816,295 | 2,796,201 | 959,356 | 821,973 | 0 | 0 | 0 | |
| Bad Debts Expense Allocation Factor - BADDEBT | | 6.1283% | 43.4466% | 14.3243% | 22.0523% | 7.5660% | 6.4825% | 0.0000% | 0.0000% | 0.0000% | |
| Customer Factors | | | | | | | | | | | |
| | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NON-UTILITY</u> | |
| Total Electric Customers | 2,020,571 | 47,773 | 628,609 | 138,829 | 971,892 | 85,413 | 148,055 | 0 | 0 | 0 | |
| CN | | | | | | | | | | | |
| Customer System factor - CN | | 2.3643% | 31.1105% | 6.8708% | 48.0999% | 4.2272% | 7.3274% | 0.0000% | 0.0000% | 0.0000% | |
| Pacific Power Customers | 946,937 | 47,773 | 628,609 | 138,829 | 0 | 0 | 131,726 | 0 | 0 | 0 | |
| CNP | | | | | | | | | | | |
| Customer Service Pacific Power factor - CNP | | 5.04% | 66.38% | 14.66% | 0.00% | 0.00% | 13.91% | 0.00% | 0.00% | 0.00% | |
| Rocky Mountain Power Customers | 1,073,634 | 0 | 0 | 0 | 971,892 | 85,413 | 16,329 | 0 | 0 | 0 | |
| CNU | | | | | | | | | | | |
| Customer Service R.M.P. factor - CNU | | 0.00% | 0.00% | 0.00% | 90.52% | 7.96% | 1.52% | 0.00% | 0.00% | 0.00% | |
| CIAC | | | | | | | | | | | |
| | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>NON-UTILITY</u> | |
| TOTAL NET DISTRIBUTION PLANT | 4,709,567,602 | 149,049,519 | 1,280,298,248 | 300,074,294 | 2,266,335,767 | 238,761,625 | 475,048,149 | 0 | 0 | 0 | |
| CIAC FACTOR: Same as (SNPD Factor) | 100.00% | 3.16% | 27.19% | 6.37% | 48.12% | 5.07% | 10.09% | 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

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS**

**2020 PROTOCOL
FACTOR**

| DESCRIPTION | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|--|---------------|--------------------|-------------------|---------------------|-------------------|--------------------|-------------------|--------------------|-------------------|---------------------|---------------------|-----------|
| Excise Tax (Superfund) | | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY | |
| Total Taxable Income | | 110,560,997 | 13,280,237 | (21,863,456) | 33,017,634 | 143,333,224 | 21,405,983 | (6,006,765) | 11,345,145 | (34,012,562) | (42,426,871) | |
| 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 | | 118,072,569 | 13,280,237 | (21,863,456) | 33,017,634 | 143,333,224 | 21,405,983 | (6,006,765) | 11,345,145 | (34,012,562) | (42,426,871) | |
| Excise Tax (Superfund) Factor - EXCTAX | | 100.0000% | 11.2475% | -18.5170% | 27.9638% | 121.3942% | 18.1295% | -5.0873% | 9.6086% | -28.8065% | -35.9329% | |
| Trojan Allocators | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY | |
| Premerger | | | | | | | | | | | | |
| Dec 1991 Plant | | 16,918,976 | | | | | | | | | | |
| Dec 1992 Plant | | 17,094,202 | | | | | | | | | | |
| Average | SG | 17,006,589 | 258,301 | 4,582,751 | 1,355,372 | 7,505,972 | 941,713 | 2,356,133 | 6,347 | 0 | 0 | |
| Dec 1991 Reserve | | (7,851,432) | | | | | | | | | | |
| Dec 1992 Reserve | | (8,434,030) | | | | | | | | | | |
| Average | SG | (8,142,731) | (123,674) | (2,194,215) | (648,950) | (3,593,849) | (450,891) | (1,128,113) | (3,039) | 0 | 0 | |
| Postmerger | | | | | | | | | | | | |
| Dec 1991 Plant | | 4,284,960 | | | | | | | | | | |
| Dec 1992 Plant | | 3,485,613 | | | | | | | | | | |
| Average | SG | 3,885,287 | 59,011 | 1,046,965 | 309,645 | 1,714,798 | 215,142 | 538,277 | 1,450 | 0 | 0 | |
| Dec 1991 Reserve | | (129,394) | | | | | | | | | | |
| Dec 1992 Reserve | | (240,609) | | | | | | | | | | |
| Average | SG | (185,002) | (2,810) | (49,852) | (14,744) | (81,652) | (10,244) | (25,631) | (69) | 0 | 0 | |
| Net Plant | | 12,564,143 | 190,828 | 3,385,649 | 1,001,323 | 5,545,269 | 695,719 | 1,740,666 | 4,689 | 0 | 0 | |
| Division Net Plant Nuclear Pacific Power | DNPPNP | 100.0000% | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | |
| Division Net Plant Nuclear Rocky Mountain Power | DNPPNP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| System Net Nuclear Plant | SNNP | 100.0000% | 1.5188% | 26.9469% | 7.9697% | 44.1357% | 5.5373% | 13.8542% | 0.0373% | 0.0000% | 0.0000% | |
| Account 182.22 | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY | |
| Pre-merger | (101) | | | | | | | | | | | |
| | | 17,094,202 | 259,632 | 4,606,360 | 1,362,355 | 7,544,641 | 946,564 | 2,368,271 | 6,380 | 0 | 0 | |
| | (108) SG | (8,434,030) | (128,098) | (2,272,711) | (672,166) | (3,722,416) | (467,021) | (1,168,470) | (3,148) | 0 | 0 | |
| Post-merger | (101) | | | | | | | | | | | |
| | | 3,485,613 | 52,940 | 939,265 | 277,793 | 1,538,399 | 193,010 | 482,905 | 1,301 | 0 | 0 | |
| | (108) SG | (240,609) | (3,654) | (64,837) | (19,176) | (106,194) | (13,323) | (33,335) | (90) | 0 | 0 | |
| | (107) SG | 1,778,549 | 27,013 | 479,264 | 141,745 | 784,975 | 98,484 | 246,404 | 664 | 0 | 0 | |
| | (120) SE | 1,975,759 | 28,624 | 497,637 | 150,276 | 875,062 | 120,169 | 303,293 | 698 | 0 | 0 | |
| | (228) SG | 7,220,849 | 109,672 | 1,945,796 | 575,479 | 3,186,970 | 399,843 | 1,000,393 | 2,695 | 0 | 0 | |
| | (228) SG | 1,472,376 | 22,363 | 396,760 | 117,344 | 649,843 | 81,530 | 203,986 | 549 | 0 | 0 | |
| | (228) SNNP | 3,531,000 | 53,630 | 951,496 | 281,410 | 1,558,431 | 195,523 | 489,193 | 1,318 | 0 | 0 | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS**

| | | 2020 PROTOCOL FACTOR | | | | | | | | | | Page Ref. |
|--|--------------|-----------------------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-----------------|--------------|--------------------|-----------|
| DESCRIPTION | | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | |
| | (228) SE | 1,743,025 | 25,252 | 439,018 | 132,574 | 771,984 | 106,014 | 267,566 | 615 | 0 | 0 | |
| Total Acct 182.22 | | 29,626,734 | 447,373 | 7,918,049 | 2,347,633 | 13,081,694 | 1,660,795 | 4,160,207 | 10,982 | 0 | 0 | |
| Revised Study | (228) SNNP | 112,680 | 1,711 | 30,364 | 8,980 | 49,732 | 6,239 | 15,611 | 42 | 0 | 0 | |
| December 1993 Adj. | (228) SE | 941,950 | 13,646 | 237,250 | 71,645 | 417,189 | 57,291 | 144,596 | 333 | 0 | 0 | |
| Adjusted Acct 182.22 | | 1,054,630 | 15,358 | 267,614 | 80,625 | 466,921 | 63,531 | 160,207 | 375 | 0 | 0 | |
| TROJP | | 100.0000% | 1.5082% | 26.6796% | 7.9144% | 44.1591% | 5.6201% | 14.0816% | 0.0370% | 0.0000% | 0.0000% | |
| Trojan Plant Allocator | | | | | | | | | | | | |
| Account 228.42 | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY | |
| Plant - Premerger | SG | 7,220,849 | 109,672 | 1,945,796 | 575,479 | 3,186,970 | 399,843 | 1,000,393 | 2,695 | 0 | 0 | |
| - Postmerger | SG | 1,472,376 | 22,363 | 396,760 | 117,344 | 649,843 | 81,530 | 203,986 | 549 | 0 | 0 | |
| Storage Facility | SE | 1,743,025 | 25,252 | 439,018 | 132,574 | 771,984 | 106,014 | 267,566 | 615 | 0 | 0 | |
| Transition Costs | SNNP | 3,531,000 | 53,630 | 951,496 | 281,410 | 1,558,431 | 195,523 | 489,193 | 1,318 | 0 | 0 | |
| Total Acct 228.42 | | 13,967,250 | 210,917 | 3,733,070 | 1,106,807 | 6,167,228 | 782,911 | 1,961,139 | 5,178 | 0 | 0 | |
| Transition Costs | SNNP | 112,680 | 1,711 | 30,364 | 8,980 | 49,732 | 6,239 | 15,611 | 42 | 0 | 0 | |
| Storage Facility | SE | 941,950 | 13,646 | 237,250 | 71,645 | 417,189 | 57,291 | 144,596 | 333 | 0 | 0 | |
| December 1993 Adj. | | 1,054,630 | 15,358 | 267,614 | 80,625 | 466,921 | 63,531 | 160,207 | 375 | 0 | 0 | |
| Adjusted Acct 228.42 | | 15,021,880 | 226,275 | 4,000,684 | 1,187,432 | 6,634,149 | 846,442 | 2,121,346 | 5,552 | 0 | 0 | |
| TROJD | | 100.0000% | 1.5063% | 26.6324% | 7.9047% | 44.1632% | 5.6347% | 14.1217% | 0.0370% | 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 | 58,144,644 | 1,057,745 | 15,490,130 | 4,147,813 | 24,048,153 | 2,764,636 | 6,406,484 | 12,271 | 4,217,412 | 0 | |
| Amortization of Other Electric Plant | Acct 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Amortization of Plant Acquisitions | Acct 406 | 3,113,124 | 42,702 | 757,609 | 224,067 | 1,542,505 | 155,682 | 389,510 | 1,049 | 0 | 0 | |
| Amort of Prop. Losses, Unrecovered Plant, etc. | Acct 407 | 11,047,948 | 376 | 3,022,091 | 1,972 | 2,613,895 | 2,707,228 | 2,569,806 | 9 | 132,571 | 0 | |
| Total Amortization Expense : | | 72,305,716 | 1,100,822 | 19,269,830 | 4,373,852 | 28,204,552 | 5,627,546 | 9,365,801 | 13,330 | 4,349,983 | 0 | |
| Schedule M Amortization Factor | | 100.0000% | 1.5225% | 26.6505% | 6.0491% | 39.0074% | 7.7830% | 12.9531% | 0.0184% | 6.0161% | 0.0000% | |
| SCHMD | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY | |
| Depreciation Expense : | | | | | | | | | | | | |
| Steam | Acct 403.1 | 340,075,748 | 5,267,672 | 93,458,557 | 27,640,849 | 153,073,403 | 19,204,864 | 48,049,901 | 129,436 | 0 | 0 | |
| Nuclear | Acct 403.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Hydro | Acct 403.3 | 31,004,791 | 470,910 | 8,354,835 | 2,470,986 | 13,684,173 | 1,716,841 | 4,295,476 | 11,571 | 0 | 0 | |
| Other | Acct 403.4 | 212,224,201 | 3,223,099 | 57,184,000 | 16,912,441 | 93,674,693 | 11,750,765 | 29,400,005 | 79,198 | 0 | 0 | |
| Transmission | Acct 403.5 | 134,301,757 | 2,039,813 | 36,190,182 | 10,703,433 | 59,274,982 | 7,436,746 | 18,606,479 | 50,122 | 0 | 0 | |
| Distribution | Acct 403.6 | 195,021,417 | 8,246,481 | 54,545,287 | 14,910,984 | 84,897,451 | 10,221,354 | 22,199,961 | 0 | 0 | 0 | |
| General | Acct 403.7&8 | 44,488,010 | 992,642 | 13,527,284 | 3,307,828 | 17,879,887 | 2,585,408 | 6,186,509 | 8,452 | 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 : | | 957,115,924 | 20,240,618 | 263,260,145 | 75,946,420 | 422,484,589 | 52,915,978 | 128,738,331 | 278,779 | 0 | 0 | |

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
13 MONTH AVERAGE FACTORS
DESCRIPTION

| DESCRIPTION | 2020 PROTOCOL FACTOR | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|--------------------------------|----------------------|--------------------------|----------------------|--------------------------|--------------------|---------------------|-----------------------|--------------------|---------------------|---------------------------|------------|
| Schedule M Depreciation Factor | 100.0000% | 2.1148% | 27.5056% | 7.9349% | 44.1414% | 5.5287% | 13.4507% | 0.0291% | 0.0000% | 0.0000% | |
| <u>TAXDEPR</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> | |
| Production | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General | S | 0 | | | | | | | | | |
| Mining | S | 0 | | | | | | | | | |
| Intangible | S | 0 | | | | | | | | | |
| Non-Utility Plant | NUTIL | 0 | | | | | | | | | |
| Total | | 1,453,489,905 | 25,800,837 | 393,398,705 | 68,295,155 | 650,292,039 | 81,005,275 | 189,402,783 | 457,526 | 0 | 44,837,586 |
| Tax Depreciation Factor | 100.0000% | 1.7751% | 27.0658% | 4.6987% | 44.7400% | 5.5732% | 13.0309% | 0.0315% | 0.0000% | 3.0848% | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
COINCIDENTAL PEAKS**

| HISTORICAL LOADS (CP) | | | | | | | | | | | |
|------------------------------|-----|------|-------|--------|-------|--------|-------|--------|------|----|---------|
| Non-FERC | | | | | | | | | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | FERC | UT | Total |
| Jan-21 | 26 | 18 | 143 | 2,427 | 678 | 3,400 | 443 | 1,142 | | 3 | 8,237 |
| Feb-21 | 18 | 19 | 126 | 2,212 | 702 | 3,381 | 388 | 1,133 | | 3 | 7,944 |
| Mar-21 | 30 | 8 | 122 | 2,284 | 633 | 3,104 | 397 | 1,076 | | 3 | 7,620 |
| Apr-21 | 6 | 8 | 117 | 2,110 | 545 | 2,917 | 363 | 1,051 | | 2 | 7,105 |
| May-21 | 31 | 18 | 126 | 2,063 | 630 | 3,742 | 617 | 1,066 | | 3 | 8,247 |
| Jun-21 | 22 | 17 | 123 | 2,313 | 793 | 5,180 | 733 | 1,232 | | 4 | 10,378 |
| Jul-21 | 6 | 17 | 145 | 2,543 | 839 | 5,353 | 767 | 1,214 | | 4 | 10,865 |
| Aug-21 | 12 | 17 | 142 | 2,694 | 765 | 5,160 | 553 | 1,233 | | 4 | 10,550 |
| Sep-21 | 8 | 17 | 112 | 2,229 | 727 | 4,731 | 482 | 1,149 | | 4 | 9,434 |
| Oct-21 | 12 | 8 | 120 | 2,105 | 610 | 3,095 | 358 | 1,051 | | 2 | 7,342 |
| Nov-21 | 24 | 9 | 129 | 2,251 | 638 | 3,160 | 362 | 1,115 | | 3 | 7,657 |
| Dec-21 | 27 | 18 | 139 | 2,555 | 783 | 3,620 | 457 | 1,183 | | 4 | 8,739 |
| | | | 1,545 | 27,786 | 8,342 | 46,843 | 5,920 | 13,644 | | 39 | 104,119 |

- (less)

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

| Non-FERC | | | | | | | | | | | |
|-----------------|-----|------|----|----|----|---------|-------|----|------|----|---------|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | FERC | UT | Total |
| Jan-21 | 26 | 18 | - | - | - | (52) | - | - | | - | (52) |
| Feb-21 | 18 | 19 | - | - | - | - | - | - | | - | - |
| Mar-21 | 30 | 8 | - | - | - | (16) | - | - | | - | (16) |
| Apr-21 | 6 | 8 | - | - | - | (14) | - | - | | - | (14) |
| May-21 | 31 | 18 | - | - | - | (189) | - | - | | - | (189) |
| Jun-21 | 22 | 17 | - | - | - | (358) | (142) | - | | - | (500) |
| Jul-21 | 6 | 17 | - | - | - | (363) | (142) | - | | - | (505) |
| Aug-21 | 12 | 17 | - | - | - | (312) | (61) | - | | - | (373) |
| Sep-21 | 8 | 17 | - | - | - | (318) | - | - | | - | (318) |
| Oct-21 | 12 | 8 | - | - | - | (15) | - | - | | - | (15) |
| Nov-21 | 24 | 9 | - | - | - | (44) | - | - | | - | (44) |
| Dec-21 | 27 | 18 | - | - | - | (59) | - | - | | - | (59) |
| | | | - | - | - | (1,740) | (346) | - | | - | (2,086) |

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

| Non-FERC | | | | | | | | | | | |
|-----------------|-----|------|-------|--------|-------|--------|-------|--------|------|----|---------|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | FERC | UT | Total |
| Jan-21 | 26 | 18 | 143 | 2,427 | 678 | 3,348 | 443 | 1,142 | | 3 | 8,185 |
| Feb-21 | 18 | 19 | 126 | 2,212 | 702 | 3,381 | 388 | 1,133 | | 3 | 7,944 |
| Mar-21 | 30 | 8 | 122 | 2,284 | 633 | 3,088 | 397 | 1,076 | | 3 | 7,604 |
| Apr-21 | 6 | 8 | 117 | 2,110 | 545 | 2,903 | 363 | 1,051 | | 2 | 7,091 |
| May-21 | 31 | 18 | 126 | 2,063 | 630 | 3,553 | 617 | 1,066 | | 3 | 8,057 |
| Jun-21 | 22 | 17 | 123 | 2,313 | 793 | 4,822 | 591 | 1,232 | | 4 | 9,878 |
| Jul-21 | 6 | 17 | 145 | 2,543 | 839 | 4,990 | 625 | 1,214 | | 4 | 10,360 |
| Aug-21 | 12 | 17 | 142 | 2,694 | 765 | 4,848 | 492 | 1,233 | | 4 | 10,178 |
| Sep-21 | 8 | 17 | 112 | 2,229 | 727 | 4,414 | 482 | 1,149 | | 4 | 9,116 |
| Oct-21 | 12 | 8 | 120 | 2,105 | 610 | 3,080 | 358 | 1,051 | | 2 | 7,326 |
| Nov-21 | 24 | 9 | 129 | 2,251 | 638 | 3,116 | 362 | 1,115 | | 3 | 7,613 |
| Dec-21 | 27 | 18 | 139 | 2,555 | 783 | 3,561 | 457 | 1,183 | | 4 | 8,680 |
| | | | 1,545 | 27,786 | 8,342 | 45,103 | 5,574 | 13,644 | | 39 | 102,033 |

+ plus

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

| Non-FERC | | | | | | | | | | | |
|-----------------|-----|------|----|-----|----|----|----|----|------|----|-------|
| Month | Day | Time | CA | OR | WA | UT | ID | WY | FERC | UT | Total |
| Jan-21 | 26 | 18 | - | 52 | - | - | - | - | | - | 52 |
| Feb-21 | 18 | 19 | - | 50 | - | - | - | - | | - | 50 |
| Mar-21 | 30 | 8 | - | 51 | - | - | - | - | | - | 51 |
| Apr-21 | 6 | 8 | - | 51 | - | - | - | - | | - | 51 |
| May-21 | 31 | 18 | - | 52 | - | - | - | - | | - | 52 |
| Jun-21 | 22 | 17 | - | 55 | - | - | - | - | | - | 55 |
| Jul-21 | 6 | 17 | - | 54 | - | - | - | - | | - | 54 |
| Aug-21 | 12 | 17 | - | 57 | - | 48 | 27 | - | | - | 131 |
| Sep-21 | 8 | 17 | - | 54 | - | - | - | - | | - | 54 |
| Oct-21 | 12 | 8 | - | 51 | - | - | - | - | | - | 51 |
| Nov-21 | 24 | 9 | - | 51 | - | - | - | - | | - | 51 |
| Dec-21 | 27 | 18 | - | 50 | - | - | - | - | | - | 50 |
| | | | - | 628 | - | 48 | 27 | - | | - | 702 |

= 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-21 | 26 | 18 | 143 | 2,479 | 678 | 3,348 | 443 | 1,142 | 3 | 8,237 |
| Feb-21 | 18 | 19 | 126 | 2,262 | 702 | 3,381 | 388 | 1,133 | 3 | 7,995 |
| Mar-21 | 30 | 8 | 122 | 2,335 | 633 | 3,088 | 397 | 1,076 | 3 | 7,655 |
| Apr-21 | 6 | 8 | 117 | 2,161 | 545 | 2,903 | 363 | 1,051 | 2 | 7,142 |
| May-21 | 31 | 18 | 126 | 2,115 | 630 | 3,553 | 617 | 1,066 | 3 | 8,109 |
| Jun-21 | 22 | 17 | 123 | 2,367 | 793 | 4,822 | 591 | 1,232 | 4 | 9,933 |
| Jul-21 | 6 | 17 | 145 | 2,597 | 839 | 4,990 | 625 | 1,214 | 4 | 10,414 |
| Aug-21 | 12 | 17 | 142 | 2,751 | 765 | 4,895 | 519 | 1,233 | 4 | 10,309 |
| Sep-21 | 8 | 17 | 112 | 2,283 | 727 | 4,414 | 482 | 1,149 | 4 | 9,171 |
| Oct-21 | 12 | 8 | 120 | 2,157 | 610 | 3,080 | 358 | 1,051 | 2 | 7,378 |
| Nov-21 | 24 | 9 | 129 | 2,302 | 638 | 3,116 | 362 | 1,115 | 3 | 7,664 |
| Dec-21 | 27 | 18 | 139 | 2,605 | 783 | 3,561 | 457 | 1,183 | 4 | 8,730 |
| | | | 1,545 | 28,414 | 8,342 | 45,151 | 5,602 | 13,644 | 39 | 102,736 |

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

| Month | Day | Time | Non-FERC | | | | | FERC | | Total |
|--------|-----|------|----------|-------|-------|-------|-------|------|----|-------|
| | | | CA | OR | WA | UT | ID | WY | UT | |
| Jan-21 | 26 | 18 | 9 | 130 | 80 | 95 | 12 | 20 | - | 346 |
| Feb-21 | 18 | 19 | 1 | 2 | (49) | 73 | 2 | (17) | - | 13 |
| Mar-21 | 30 | 8 | (2) | 30 | 21 | 6 | (3) | (3) | - | 48 |
| Apr-21 | 6 | 8 | 7 | 77 | 14 | 30 | (1) | (12) | - | 115 |
| May-21 | 31 | 18 | (1) | (127) | (2) | 53 | 5 | 2 | - | (69) |
| Jun-21 | 22 | 17 | (3) | (316) | (111) | (357) | (139) | (40) | - | (967) |
| Jul-21 | 6 | 17 | (0) | (81) | (45) | (88) | (48) | (22) | - | (285) |
| Aug-21 | 12 | 17 | (1) | (243) | (50) | (22) | 23 | 9 | - | (284) |
| Sep-21 | 8 | 17 | 0 | (45) | 10 | (43) | (18) | (16) | - | (112) |
| Oct-21 | 12 | 8 | 6 | 81 | 16 | 49 | 4 | 14 | - | 170 |
| Nov-21 | 24 | 9 | 5 | 134 | 50 | 55 | 13 | 37 | - | 294 |
| Dec-21 | 27 | 18 | 7 | 55 | (15) | 45 | 17 | 19 | - | 128 |
| | | | 29 | (303) | (81) | (105) | (134) | (9) | - | (603) |

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

| Month | Day | Time | Non-FERC | | | | | FERC | | Total |
|--------|-----|------|----------|--------|-------|--------|-------|--------|----|---------|
| | | | CA | OR | WA | UT | ID | WY | UT | |
| Jan-21 | 26 | 18 | 152 | 2,609 | 758 | 3,443 | 455 | 1,162 | 3 | 8,583 |
| Feb-21 | 18 | 19 | 128 | 2,264 | 653 | 3,454 | 390 | 1,117 | 3 | 8,008 |
| Mar-21 | 30 | 8 | 120 | 2,366 | 654 | 3,094 | 394 | 1,073 | 3 | 7,703 |
| Apr-21 | 6 | 8 | 124 | 2,238 | 559 | 2,933 | 362 | 1,039 | 2 | 7,257 |
| May-21 | 31 | 18 | 126 | 1,988 | 628 | 3,605 | 621 | 1,068 | 3 | 8,039 |
| Jun-21 | 22 | 17 | 120 | 2,051 | 681 | 4,465 | 452 | 1,193 | 4 | 8,966 |
| Jul-21 | 6 | 17 | 145 | 2,516 | 794 | 4,902 | 577 | 1,192 | 4 | 10,129 |
| Aug-21 | 12 | 17 | 141 | 2,508 | 715 | 4,874 | 542 | 1,241 | 4 | 10,025 |
| Sep-21 | 8 | 17 | 112 | 2,238 | 737 | 4,371 | 464 | 1,132 | 4 | 9,059 |
| Oct-21 | 12 | 8 | 126 | 2,237 | 626 | 3,129 | 362 | 1,065 | 2 | 7,548 |
| Nov-21 | 24 | 9 | 134 | 2,436 | 688 | 3,171 | 375 | 1,151 | 3 | 7,958 |
| Dec-21 | 27 | 18 | 146 | 2,660 | 768 | 3,606 | 473 | 1,202 | 4 | 8,858 |
| | | | 1,574 | 28,110 | 8,260 | 45,046 | 5,468 | 13,635 | 39 | 102,133 |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
ENERGY**

| | | HISTORICAL LOADS (MWH) | | | | | | | | |
|------|-------|------------------------|------------|-----------|------------|-----------|------------|--------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | UT | Total | |
| 2021 | 1 | 77,010 | 1,351,574 | 420,495 | 2,205,149 | 297,819 | 805,326.74 | 1,975 | 5,159,348 | |
| 2021 | 2 | 67,899 | 1,241,772 | 382,797 | 1,958,058 | 247,289 | 736,066.01 | 1,654 | 4,635,535 | |
| 2021 | 3 | 69,271 | 1,278,895 | 357,443 | 2,070,416 | 264,104 | 779,393.25 | 1,697 | 4,821,218 | |
| 2021 | 4 | 66,565 | 1,113,486 | 323,515 | 1,920,834 | 252,792 | 727,791.46 | 1,452 | 4,406,435 | |
| 2021 | 5 | 74,336 | 1,123,147 | 323,497 | 2,097,452 | 350,720 | 744,817.01 | 1,505 | 4,715,474 | |
| 2021 | 6 | 76,254 | 1,250,416 | 405,740 | 2,638,721 | 460,941 | 767,671.06 | 1,927 | 5,601,670 | |
| 2021 | 7 | 86,201 | 1,352,288 | 448,936 | 2,962,469 | 460,826 | 827,676.17 | 2,217 | 6,140,612 | |
| 2021 | 8 | 79,709 | 1,284,345 | 407,521 | 2,612,772 | 348,249 | 791,795.63 | 2,016 | 5,526,409 | |
| 2021 | 9 | 62,535 | 1,091,566 | 352,665 | 2,287,735 | 266,101 | 740,622.44 | 1,646 | 4,802,870 | |
| 2021 | 10 | 60,107 | 1,129,163 | 349,469 | 2,062,682 | 220,391 | 772,494.12 | 1,527 | 4,595,833 | |
| 2021 | 11 | 65,584 | 1,193,160 | 376,162 | 2,044,750 | 254,078 | 752,567.68 | 1,563 | 4,687,865 | |
| 2021 | 12 | 80,355 | 1,429,840 | 442,790 | 2,285,578 | 296,333 | 822,452.93 | 2,104 | 5,359,453 | |
| | | 865,826 | 14,839,651 | 4,591,029 | 27,146,617 | 3,719,643 | 9,268,674 | 21,282 | 60,452,722 | |

- (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 | |
| 2021 | 1 | - | - | - | (8,649) | - | - | - | (8,649) | |
| 2021 | 2 | - | - | - | (3,376) | - | - | - | (3,376) | |
| 2021 | 3 | - | - | - | (4,627) | - | - | - | (4,627) | |
| 2021 | 4 | - | - | - | (5,952) | - | - | - | (5,952) | |
| 2021 | 5 | - | - | - | (7,963) | - | - | - | (7,963) | |
| 2021 | 6 | - | - | - | (13,874) | - | - | - | (13,874) | |
| 2021 | 7 | - | - | - | (13,787) | - | - | - | (13,787) | |
| 2021 | 8 | - | - | - | (13,895) | - | - | - | (13,895) | |
| 2021 | 9 | - | - | - | (15,018) | - | - | - | (15,018) | |
| 2021 | 10 | - | - | - | (11,681) | - | - | - | (11,681) | |
| 2021 | 11 | - | - | - | (11,418) | - | - | - | (11,418) | |
| 2021 | 12 | - | - | - | (14,779) | - | - | - | (14,779) | |
| | | - | - | - | (125,019) | - | - | - | (125,019) | |

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

| | | Non-FERC | | | | | FERC | | | |
|------|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|--|
| Year | Month | CA | OR | WA | UT | ID | WY | UT | Total | |
| 2021 | 1 | 77,010 | 1,351,574 | 420,495 | 2,196,500 | 297,819 | 805,327 | 1,983 | 5,150,707 | |
| 2021 | 2 | 67,899 | 1,241,772 | 382,797 | 1,954,682 | 247,289 | 736,066 | 1,700 | 4,632,204 | |
| 2021 | 3 | 69,271 | 1,278,895 | 357,443 | 2,065,789 | 264,104 | 779,393 | 1,623 | 4,816,518 | |
| 2021 | 4 | 66,565 | 1,113,486 | 323,515 | 1,914,882 | 252,792 | 727,791 | 1,435 | 4,400,467 | |
| 2021 | 5 | 74,336 | 1,123,147 | 323,497 | 2,089,490 | 350,720 | 744,817 | 1,456 | 4,707,462 | |
| 2021 | 6 | 76,254 | 1,250,416 | 405,740 | 2,624,847 | 460,941 | 767,671 | 1,622 | 5,587,492 | |
| 2021 | 7 | 86,201 | 1,352,288 | 448,936 | 2,948,682 | 460,826 | 827,676 | 2,001 | 6,126,609 | |
| 2021 | 8 | 79,709 | 1,284,345 | 407,521 | 2,598,877 | 348,249 | 791,796 | 2,176 | 5,512,674 | |
| 2021 | 9 | 62,535 | 1,091,566 | 352,665 | 2,272,717 | 266,101 | 740,622 | 1,604 | 4,787,810 | |
| 2021 | 10 | 60,107 | 1,129,163 | 349,469 | 2,051,001 | 220,391 | 772,494 | 1,492 | 4,584,117 | |
| 2021 | 11 | 65,584 | 1,193,160 | 376,162 | 2,033,333 | 254,078 | 752,568 | 1,646 | 4,676,530 | |
| 2021 | 12 | 80,355 | 1,429,840 | 442,790 | 2,270,799 | 296,333 | 822,453 | 2,052 | 5,344,622 | |
| | | 865,826 | 14,839,651 | 4,591,029 | 27,021,598 | 3,719,643 | 9,268,674 | 20,790 | 60,327,212 | |

+ plus

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 | |
| 2021 | 1 | - | 36,216 | - | 42 | 34 | - | - | 36,291 | |
| 2021 | 2 | - | 33,185 | - | 61 | 1,177 | - | - | 34,423 | |
| 2021 | 3 | - | 36,643 | - | 170 | 97 | - | - | 36,909 | |
| 2021 | 4 | - | 35,398 | - | 222 | 2,208 | - | - | 37,827 | |
| 2021 | 5 | - | 36,785 | - | 154 | 835 | - | - | 37,774 | |
| 2021 | 6 | - | 36,539 | - | 174 | 936 | - | - | 37,649 | |
| 2021 | 7 | - | 38,043 | - | 192 | 3,171 | - | - | 41,405 | |
| 2021 | 8 | - | 37,852 | - | 560 | 1,087 | - | - | 39,499 | |
| 2021 | 9 | - | 35,942 | - | 271 | 585 | - | - | 36,798 | |
| 2021 | 10 | - | 36,870 | - | 126 | 56 | - | - | 37,051 | |
| 2021 | 11 | - | 35,624 | - | 117 | 86 | - | - | 35,827 | |
| 2021 | 12 | - | 36,614 | - | 125 | 1,343 | - | - | 38,081 | |
| | | - | 435,709 | - | 2,213 | 11,614 | - | - | 449,535 | |

= 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 | | |
| 2021 | 1 | 77,010 | 1,387,790 | 420,495 | 2,196,541 | 297,853 | 805,327 | 1,983 | 5,186,998 | |
| 2021 | 2 | 67,899 | 1,274,957 | 382,797 | 1,954,743 | 248,466 | 736,066 | 1,700 | 4,666,627 | |
| 2021 | 3 | 69,271 | 1,315,538 | 357,443 | 2,065,958 | 264,201 | 779,393 | 1,623 | 4,853,428 | |
| 2021 | 4 | 66,565 | 1,148,884 | 323,515 | 1,915,104 | 255,000 | 727,791 | 1,435 | 4,438,294 | |
| 2021 | 5 | 74,336 | 1,159,932 | 323,497 | 2,089,644 | 351,555 | 744,817 | 1,456 | 4,745,236 | |
| 2021 | 6 | 76,254 | 1,286,955 | 405,740 | 2,625,021 | 461,877 | 767,671 | 1,622 | 5,625,140 | |
| 2021 | 7 | 86,201 | 1,390,331 | 448,936 | 2,948,874 | 463,997 | 827,676 | 2,001 | 6,168,014 | |
| 2021 | 8 | 79,709 | 1,322,196 | 407,521 | 2,599,438 | 349,336 | 791,796 | 2,176 | 5,552,173 | |
| 2021 | 9 | 62,535 | 1,127,508 | 352,665 | 2,272,988 | 266,686 | 740,622 | 1,604 | 4,824,608 | |
| 2021 | 10 | 60,107 | 1,166,032 | 349,469 | 2,051,127 | 220,446 | 772,494 | 1,492 | 4,621,168 | |
| 2021 | 11 | 65,584 | 1,228,784 | 376,162 | 2,033,449 | 254,165 | 752,568 | 1,646 | 4,712,357 | |
| 2021 | 12 | 80,355 | 1,466,453 | 442,790 | 2,270,924 | 297,676 | 822,453 | 2,052 | 5,382,703 | |
| | | 865,826 | 15,275,360 | 4,591,029 | 27,023,810 | 3,731,257 | 9,268,674 | 20,790 | 60,776,747 | |

+ plus

Temperature Adjustment for Energy

| Year | Month | Non-FERC | | | | | | FERC | | Total |
|------|-------|----------|-----------|----------|-----------|----------|----------|------|-----------|-------|
| | | CA | OR | WA | UT | ID | WY | UT | | |
| 2021 | 1 | 4,009 | 63,138 | 26,451 | 25,912 | 6,052 | 1,034 | - | 126,595 | |
| 2021 | 2 | (573) | (15,623) | (6,113) | 10,291 | 1,198 | (14,728) | - | (25,548) | |
| 2021 | 3 | (395) | (22,065) | 3,921 | 666 | (1,571) | (5,570) | - | (25,015) | |
| 2021 | 4 | 2,641 | 29,757 | 3,854 | 4,158 | (599) | (4,331) | - | 35,480 | |
| 2021 | 5 | 187 | 2,224 | 1,675 | (2,468) | 2,570 | 2,715 | - | 6,903 | |
| 2021 | 6 | (927) | (122,210) | (42,159) | (263,151) | (61,161) | (16,782) | - | (506,390) | |
| 2021 | 7 | (657) | (73,264) | (34,424) | (144,963) | (32,328) | (6,136) | - | (291,771) | |
| 2021 | 8 | (147) | (39,357) | (4,322) | 50,340 | 11,209 | 4,739 | - | 22,462 | |
| 2021 | 9 | 14 | (10,593) | 4,001 | (50,641) | (7,042) | (3,746) | - | (68,006) | |
| 2021 | 10 | 145 | 10,468 | 4,902 | 838 | 3,292 | 2,897 | - | 22,543 | |
| 2021 | 11 | 2,743 | 63,701 | 22,643 | 28,660 | 5,558 | 12,069 | - | 135,374 | |
| 2021 | 12 | 400 | 20,638 | 13,242 | 34,674 | 7,757 | 12,175 | - | 88,887 | |
| | | 7,438 | (93,187) | (6,330) | (305,683) | (65,064) | (15,664) | - | (478,489) | |

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

| Year | Month | Non-FERC | | | | | | FERC | | Total |
|------|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|-------|
| | | CA | OR | WA | UT | ID | WY | UT | | |
| 2021 | 1 | 81,019 | 1,450,928 | 446,946 | 2,222,453 | 303,905 | 806,360 | 1,983 | 5,313,594 | |
| 2021 | 2 | 67,325 | 1,259,334 | 376,684 | 1,965,034 | 249,664 | 721,338 | 1,700 | 4,641,079 | |
| 2021 | 3 | 68,876 | 1,293,473 | 361,363 | 2,066,624 | 262,630 | 773,823 | 1,623 | 4,828,412 | |
| 2021 | 4 | 69,206 | 1,178,641 | 327,369 | 1,919,262 | 254,401 | 723,461 | 1,435 | 4,473,774 | |
| 2021 | 5 | 74,523 | 1,162,156 | 325,172 | 2,087,176 | 354,124 | 747,532 | 1,456 | 4,752,139 | |
| 2021 | 6 | 75,327 | 1,164,744 | 363,581 | 2,361,870 | 400,717 | 750,889 | 1,622 | 5,118,750 | |
| 2021 | 7 | 85,544 | 1,317,066 | 414,512 | 2,803,911 | 431,668 | 821,540 | 2,001 | 5,876,243 | |
| 2021 | 8 | 79,562 | 1,282,839 | 403,199 | 2,649,778 | 360,545 | 796,534 | 2,176 | 5,574,634 | |
| 2021 | 9 | 62,549 | 1,116,916 | 356,666 | 2,222,347 | 259,644 | 736,877 | 1,604 | 4,756,602 | |
| 2021 | 10 | 60,251 | 1,176,500 | 354,371 | 2,051,965 | 223,739 | 775,391 | 1,492 | 4,643,710 | |
| 2021 | 11 | 68,327 | 1,292,485 | 398,805 | 2,062,110 | 259,723 | 764,637 | 1,646 | 4,847,731 | |
| 2021 | 12 | 80,755 | 1,487,091 | 456,032 | 2,305,597 | 305,433 | 834,628 | 2,052 | 5,471,589 | |
| | | 873,264 | 15,182,173 | 4,584,699 | 26,718,127 | 3,666,193 | 9,253,011 | 20,790 | 60,298,258 | |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2021
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 | - | 80,942 | 12,510 | - | - | - | - |
| Total | - | 80,942 | 12,510 | - | - | - | - |
| MC Factor | 0.0000% | 86.6132% | 13.3868% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2021
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE**

2010 PROTOCOL ECD CALCULATION

Company Owned Hydro - West

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------------|---|--------------------|-----------|--------|--------------|---------------------------|
| 535 - 545 | Hydro Operation & Maintenance Expense | 33,203,167 | | | | Page 2.6 & 2.7, West only |
| 403HP | Hydro Depreciation Expense | 22,489,703 | | | | Page 2.13, West only |
| 404IP / 404HP | Hydro Relicensing Amortization | 3,087,522 | | | | Page 2.15, West only |
| | Total West Hydro Operating Expense | 58,780,393 | | | | |
| 330 - 336 | Hydro Electric Plant in Service | 937,611,549 | | | | Page 2.20, West only |
| 302 & 182M | Hydro Relicensing | 177,566,774 | | | | Page 2.26, West only |
| 108HP | Hydro Accumulated Depreciation Reserve | (402,308,873) | | | | Page 2.30, West only |
| 111IP | Hydro Relicensing Accumulated Reserve | (114,544,697) | | | | Page 2.33, West only |
| 154 | Materials and Supplies | 7,954 | | | | Page 2.28, West only |
| | West Hydro Net Rate Base | 598,332,707 | | | | |
| | Pre-tax Return | 8.84% | | | | |
| | Rate Base Revenue Requirement | 52,898,145 | | | | |
| | Annual Embedded Cost | | | | | |
| | West Hydro-Electric Resources | 111,678,538 | 3,184,129 | 35.07 | (38,482,694) | MWh from GRID |

Mid C Contracts

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------|------------------------------|-------------|--------|--------|--------------|-----------|
| 555 | Annual Mid-C Contracts Costs | 2,189,840 | 93,452 | 23.43 | (2,217,307) | GRID |
| | Grant Reasonable Portion | (3,456,466) | | | (3,456,466) | GRID |
| | | (1,266,626) | | | (5,673,773) | |

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 | - | - | - | - | GRID |

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

| Account | Description | Amount | Mwh | \$/Mwh | Reference |
|------------------------------------|---|----------------------|-------------------|--------------|---------------------------|
| 500 - 514 | Steam Operation & Maintenance Expense | 924,058,682 | | | Page 2.5 |
| 535 - 545 | East Hydro Operation & Maintenance Expense | 10,585,555 | | | Page 2.6 & 2.7, East only |
| 546 - 554 | Other Generation Operation & Maintenance Expense | 52,844,747 | | | 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 | (47) | | | 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 | 128,704,235 | | | Page 2.13 |
| 403HP | East Hydro Depreciation Expense | 8,844,796 | | | Page 2.13, East only |
| 403OP | Other Generation Depreciation Expense | 3,956,968 | | | Page 2.14 |
| 403MP | Mining Depreciation Expense | 0 | | | Page 2.14 |
| 404IP | East Hydro Relicensing Amortization | 325,215 | | | Page 2.15, East only |
| 406 | Amortization of Plant Acquisition Costs | 0 | | | Page 2.15, East only |
| | Total All Other Operating Expenses | 1,129,320,151 | | | |
| 310 - 316 | Steam Electric Plant in Service | 6,769,437,619 | | | Page 2.19 |
| 330 - 336 | East Hydro Electric Plant in Service | 193,648,750 | | | Page 2.20, East only |
| 302 & 186M | East Hydro Relicensing | 10,041,683 | | | Page 2.29, East only |
| 340 - 346 | Other Electric Plant in Service | 269,128,099 | | | Page 2.26 |
| 399 | Mining | 60,275,269 | | | Page 2.25 |
| 108SP | Steam Accumulated Depreciation Reserve | (3,610,773,168) | | | Page 2.30 |
| 108OP | Other Generation Accumulated Depreciation Reserve | (143,210,331) | | | Page 2.30 |
| 108MP | Other Accumulated Depreciation Reserve | 0 | | | Page 2.32, East only |
| 108HP | East Hydro Accumulated Depreciation Reserve | (94,274,989) | | | Page 2.30, East only |
| 111IP | East Hydro Relicensing Accumulated Reserve | (6,182,966) | | | Page 2.33, East only |
| 114 | Electric Plant Acquisition Adjustment | 54,302,401 | | | Page 2.27 |
| 115 | Accumulated Provision Acquisition Adjustment | (54,012,881) | | | Page 2.27 |
| 151 | Fuel Stock | 147,349,496 | | | Page 2.27 |
| 253.16 - 253.19 | Joint Owner WC Deposit | (6,316,511) | | | Page 2.27 |
| 253.98 | SO2 Emission Allowances | 0 | | | Page 2.29 |
| 154 | Materials & Supplies | 85,523,549 | | | Page 2.32 |
| 154 | East Hydro Materials & Supplies | 0 | | | |
| | Total Net Rate Base | 3,674,936,019 | | | |
| | Pre-tax Return | 8.84% | | | |
| | Rate Base Revenue Requirement | 324,898,330 | | | |
| | Annual Embedded Cost | | | | |
| | All Other Generation Resources | 1,454,218,481 | 30,836,313 | 47.16 | MWh from GRID |
| Total Annual Embedded Costs | | 1,564,630,393 | 34,113,894 | 45.86 | |

B-Tabs

B1. REVENUE



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|-------------------|--------|--|------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|------------------|
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | CA | 50,757.41 | 50,757.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | IDU | 84,693.14 | 0.00 | 0.00 | 0.00 | 0.00 | 84,693.14 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | OR | 643,378.76 | 0.00 | 643,378.76 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | UT | 849,867.19 | 0.00 | 0.00 | 0.00 | 849,867.19 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WA | 154,033.89 | 0.00 | 0.00 | 154,033.89 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WYP | 98,067.62 | 0.00 | 0.00 | 0.00 | 98,067.62 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES | WYU | 12,355.26 | 0.00 | 0.00 | 0.00 | 12,355.26 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301106 | Residential-Alt Revenue Program Adjs | WA | (1,790.18) | 0.00 | 0.00 | (1,790.18) | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | CA | (702.75) | (702.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | IDU | (302.75) | 0.00 | 0.00 | 0.00 | 0.00 | (302.75) | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | OR | (1,473.26) | 0.00 | (1,473.26) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | UT | (766.59) | 0.00 | 0.00 | 0.00 | (766.59) | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | WA | (1,316.63) | 0.00 | 0.00 | (1,316.63) | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments | WYP | (371.29) | 0.00 | 0.00 | 0.00 | (371.29) | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | UT | 10,282.44 | 0.00 | 0.00 | 0.00 | 10,282.44 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WA | 43.01 | 0.00 | 0.00 | 43.01 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WYP | (118.29) | 0.00 | 0.00 | 0.00 | (118.29) | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | CA | (203.00) | (203.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | IDU | 1,142.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,142.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | OR | 1,565.00 | 0.00 | 1,565.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | UT | 4,815.00 | 0.00 | 0.00 | 0.00 | 4,815.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WA | 3,255.00 | 0.00 | 0.00 | 3,255.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WYP | 1,875.00 | 0.00 | 0.00 | 0.00 | 1,875.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL | WYU | (176.00) | 0.00 | 0.00 | 0.00 | (176.00) | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | CA | 1,233.81 | 1,233.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | IDU | 50.04 | 0.00 | 0.00 | 0.00 | 0.00 | 50.04 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | OR | 2,461.68 | 0.00 | 2,461.68 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | WA | 899.03 | 0.00 | 0.00 | 899.03 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adjs | WYP | 131.38 | 0.00 | 0.00 | 0.00 | 131.38 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301111 | Residential-OR Corp Act Tax Rev Adj | OTHER | 3,157.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,157.52 | | |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | IDU | (1.90) | 0.00 | 0.00 | 0.00 | 0.00 | (1.90) | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | OR | (1,459.43) | 0.00 | (1,459.43) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | UT | (2,959.47) | 0.00 | 0.00 | 0.00 | (2,959.47) | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301112 | Residential - Customer Bill Credits | WA | (464.54) | 0.00 | 0.00 | (464.54) | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | CA | 20.00 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | IDU | 61.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | OR | 227.00 | 0.00 | 227.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | UT | 214.00 | 0.00 | 0.00 | 0.00 | 214.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | WA | 67.00 | 0.00 | 0.00 | 67.00 | 0.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | WYP | 128.00 | 0.00 | 0.00 | 0.00 | 128.00 | 0.00 | 0.00 | | |
| 4401000 | RESIDENTIAL SALES | 301165 | Solar Feed-In Revenue - Residential | OTHER | 3,485.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,485.11 | | |
| 4401000 | RESIDENTIAL SALES | 301168 | Community Solar Revenue-Residential | OTHER | 238.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 238.94 | | |
| 4401000 | RESIDENTIAL SALES | 301170 | DSM Revenue - Residential | OTHER | 37,402.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,402.28 | | |
| 4401000 | RESIDENTIAL SALES | 301171 | DSM Revenue - Residential Cat 2 Gen Svc | OTHER | 26.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.95 | | |
| 4401000 | RESIDENTIAL SALES | 301180 | Blue Sky Revenue Residential | OTHER | 5,094.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,094.48 | | |
| 4401000 | RESIDENTIAL SALES | 301190 | Other Cust Retail Revenue-Residential | OTHER | 31.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.06 | | |
| 4401000 Total | | | | | 1,958,953.93 | 51,105.48 | 644,699.75 | 154,726.57 | 111,891.66 | 861,452.58 | 85,641.54 | 0.00 | 49,436.33 |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | CA | 32,506.54 | 32,506.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | IDU | 46,414.58 | 0.00 | 0.00 | 0.00 | 0.00 | 46,414.58 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | OR | 469,450.40 | 0.00 | 469,450.40 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | UT | 748,064.75 | 0.00 | 0.00 | 0.00 | 748,064.75 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WA | 127,243.90 | 0.00 | 0.00 | 127,243.90 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYP | 105,713.21 | 0.00 | 0.00 | 0.00 | 105,713.21 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYU | 10,671.63 | 0.00 | 0.00 | 0.00 | 10,671.63 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301206 | Commercial-Alt Revenue Program Adjs | WA | 70.03 | 0.00 | 0.00 | 70.03 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | CA | (412.01) | (412.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | IDU | (182.94) | 0.00 | 0.00 | 0.00 | 0.00 | (182.94) | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | OR | 3,221.80 | 0.00 | 3,221.80 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | UT | (346.93) | 0.00 | 0.00 | 0.00 | (346.93) | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WA | (428.31) | 0.00 | 0.00 | (428.31) | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WYP | (569.73) | 0.00 | 0.00 | 0.00 | (569.73) | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | UT | 11,987.86 | 0.00 | 0.00 | 0.00 | 11,987.86 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WA | 39.93 | 0.00 | 0.00 | 39.93 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WYP | (154.64) | 0.00 | 0.00 | 0.00 | (154.64) | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | CA | 487.00 | 487.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | IDU | (8.00) | 0.00 | 0.00 | 0.00 | 0.00 | (8.00) | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | OR | (4,287.00) | 0.00 | (4,287.00) | 0.00 | 0.00 | 0.00 | 0.00 | | |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|--------------------|--------|--|------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|------------------|
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | UT | 2,628.00 | 0.00 | 0.00 | 0.00 | 2,628.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WA | 2,293.00 | 0.00 | 0.00 | 2,293.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYP | (1,338.00) | 0.00 | 0.00 | (1,338.00) | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYU | (79.00) | 0.00 | 0.00 | (79.00) | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | CA | 762.56 | 762.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | IDU | 33.27 | 0.00 | 0.00 | 0.00 | 0.00 | 33.27 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | OR | 2,291.75 | 0.00 | 2,291.75 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | WA | 830.19 | 0.00 | 0.00 | 830.19 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adjs | WYP | 172.22 | 0.00 | 0.00 | 172.22 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301211 | Commercial-OR Corp Act Tax Alt Rev Adj | OTHER | 2,295.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,295.27 | | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | IDU | (0.08) | 0.00 | 0.00 | 0.00 | 0.00 | (0.08) | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | OR | (161.79) | 0.00 | (161.79) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | UT | (218.11) | 0.00 | 0.00 | 0.00 | (218.11) | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301212 | Commercial - Customer Bill Credits | WA | (43.42) | 0.00 | (43.42) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4421000 | COMMERCIAL SALES | 301265 | Solar Feed-In Revenue - Commercial | OTHER | 3,502.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,502.89 | | |
| 4421000 | COMMERCIAL SALES | 301268 | Community Solar Revenue-Commercial | OTHER | 173.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173.98 | | |
| 4421000 | COMMERCIAL SALES | 301270 | DSM Revenue - Commercial | OTHER | 27,433.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,433.87 | | |
| 4421000 | COMMERCIAL SALES | 301271 | DSM Revenue - Small Commercial | OTHER | 1,716.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,716.08 | | |
| 4421000 | COMMERCIAL SALES | 301272 | DSM Revenue - Large Commercial | OTHER | 87.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87.09 | | |
| 4421000 | COMMERCIAL SALES | 301280 | Blue Sky Revenue - Commercial | OTHER | 1,633.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,633.49 | | |
| 4421000 | COMMERCIAL SALES | 301290 | Other Cust Retail Revenue-Commercial | OTHER | 62.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62.97 | | |
| 4421000 Total | | | | | 1,593,558.30 | 33,344.08 | 470,515.16 | 130,005.31 | 114,415.70 | 762,115.57 | 46,256.83 | 0.00 | 36,905.64 |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | CA | 6,323.87 | 6,323.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | IDU | 12,660.13 | 0.00 | 0.00 | 0.00 | 0.00 | 12,660.13 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | OR | 107,343.14 | 0.00 | 107,343.14 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | UT | 328,353.64 | 0.00 | 0.00 | 0.00 | 328,353.64 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WA | 55,331.41 | 0.00 | 0.00 | 55,331.41 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYP | 305,481.33 | 0.00 | 0.00 | 0.00 | 305,481.33 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYU | 62,612.32 | 0.00 | 0.00 | 0.00 | 62,612.32 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | IDU | 90,703.64 | 0.00 | 0.00 | 0.00 | 0.00 | 90,703.64 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | UT | 141,169.14 | 0.00 | 0.00 | 0.00 | 141,169.14 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301306 | Industrial-Alt Revenue Program Adjs | WA | (1,573.66) | 0.00 | 0.00 | (1,573.66) | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | CA | (79.63) | (79.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | IDU | (189.27) | 0.00 | 0.00 | 0.00 | 0.00 | (189.27) | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | OR | 241.34 | 0.00 | 241.34 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | UT | (463.12) | 0.00 | 0.00 | 0.00 | (463.12) | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | WA | 924.97 | 0.00 | 0.00 | 924.97 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Actg Adjustments | WYP | 415.65 | 0.00 | 0.00 | 0.00 | 415.65 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | UT | 10,959.08 | 0.00 | 0.00 | 0.00 | 10,959.08 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WA | 21.30 | 0.00 | 0.00 | 21.30 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WYP | (709.12) | 0.00 | 0.00 | 0.00 | (709.12) | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | CA | (145.00) | (145.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | IDU | (721.00) | 0.00 | 0.00 | 0.00 | 0.00 | (721.00) | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | OR | (1,419.00) | 0.00 | (1,419.00) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | UT | 2,550.00 | 0.00 | 0.00 | 0.00 | 2,550.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WA | 466.00 | 0.00 | 0.00 | 466.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYP | (771.00) | 0.00 | 0.00 | (771.00) | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYU | 904.00 | 0.00 | 0.00 | 0.00 | 904.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | CA | 184.25 | 184.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | IDU | 110.63 | 0.00 | 0.00 | 0.00 | 0.00 | 110.63 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | OR | 1,211.84 | 0.00 | 1,211.84 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WA | 255.14 | 0.00 | 0.00 | 255.14 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WYP | 794.99 | 0.00 | 0.00 | 0.00 | 794.99 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301311 | Industrial-OR Corp Act Tax Rev Adj | OTHER | 525.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 525.55 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | IDU | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | OR | (6.04) | 0.00 | (6.04) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | UT | (37.24) | 0.00 | 0.00 | 0.00 | (37.24) | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301312 | Industrial - Customer Bill Credits | WA | (4.77) | 0.00 | 0.00 | (4.77) | 0.00 | 0.00 | 0.00 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301365 | Solar Feed-In Revenue - Industrial | OTHER | 1,859.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,859.50 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301368 | Community Solar Revenue-Industrial | OTHER | 48.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48.12 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301370 | DSM Revenue - Industrial | OTHER | 11,144.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,144.17 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301371 | DSM Revenue - Small Industrial | OTHER | 395.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 395.12 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301372 | DSM Revenue - Large Industrial | OTHER | 2,298.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,298.59 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301380 | Blue Sky Revenue - Industrial | OTHER | 527.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 527.69 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301390 | Other Cust Retail Revenue-Industrial | OTHER | 12.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.79 | | |
| 4422000 Total | | | | | 1,139,710.47 | 6,283.49 | 107,371.28 | 55,420.38 | 368,728.15 | 482,531.51 | 102,564.12 | 0.00 | 16,811.54 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | CA | 14,395.02 | 14,395.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|--------------------|--------|--|------------|-------------------|------------------|------------------|------------------|-----------------|------------------|------------------|-------------|-----------------|
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | IDU | 60,683.13 | 0.00 | 0.00 | 0.00 | 0.00 | 60,683.13 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | OR | 23,785.77 | 0.00 | 23,785.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | UT | 19,934.18 | 0.00 | 0.00 | 0.00 | 19,934.18 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WA | 15,390.72 | 0.00 | 0.00 | 15,390.72 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYP | 2,209.10 | 0.00 | 0.00 | 0.00 | 2,209.10 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYU | 632.42 | 0.00 | 0.00 | 0.00 | 632.42 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | OR | (7.88) | 0.00 | (7.88) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | UT | (2.85) | 0.00 | 0.00 | 0.00 | (2.85) | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301453 | Irrigation - Customer Bill Credits | WA | (9.95) | 0.00 | 0.00 | (9.95) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301454 | Irrigation-OR Corp Act Tax Rev Adj | OTHER | 125.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125.37 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | CA | 344.20 | 344.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | IDU | 43.48 | 0.00 | 0.00 | 0.00 | 0.00 | 43.48 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | OR | 263.73 | 0.00 | 263.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WA | 45.01 | 0.00 | 0.00 | 45.01 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WYP | 4.11 | 0.00 | 0.00 | 0.00 | 4.11 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301456 | Irrigation-Alt Revenue Program Adjs | WA | (118.84) | 0.00 | (118.84) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | CA | (183.13) | (183.13) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | IDU | (227.29) | 0.00 | 0.00 | 0.00 | 0.00 | (227.29) | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | OR | (61.07) | 0.00 | (61.07) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | UT | (27.57) | 0.00 | 0.00 | 0.00 | (27.57) | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WA | 542.84 | 0.00 | 0.00 | 542.84 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WYP | (11.23) | 0.00 | 0.00 | 0.00 | (11.23) | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | UT | 369.79 | 0.00 | 0.00 | 0.00 | 369.79 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WA | 4.65 | 0.00 | 0.00 | 4.65 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WYP | (3.74) | 0.00 | 0.00 | (3.74) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | CA | 5.00 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | IDU | (1,183.00) | 0.00 | 0.00 | 0.00 | 0.00 | (1,183.00) | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | OR | (540.00) | 0.00 | (540.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | UT | 139.00 | 0.00 | 0.00 | 0.00 | 139.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WA | (2,038.00) | 0.00 | (2,038.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WYP | 13.00 | 0.00 | 0.00 | 13.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WYU | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| 4423000 | INDUST SALES-IRRIG | 301465 | Solar Feed-In Revenue - Irrigation | OTHER | 145.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 145.41 | |
| 4423000 | INDUST SALES-IRRIG | 301468 | Community Solar Revenue-Irrigation | OTHER | 7.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.51 | |
| 4423000 | INDUST SALES-IRRIG | 301470 | DSM Revenue - Irrigation | OTHER | 3,124.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,124.49 | |
| 4423000 | INDUST SALES-IRRIG | 301480 | Blue Sky Revenue - Irrigation | OTHER | 3.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.02 | |
| 4423000 | INDUST SALES-IRRIG | 301490 | Other Cust Retail Revenue-Irrigation | OTHER | 3.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.60 | |
| 4423000 Total | | | | | 137,800.99 | 14,561.09 | 23,440.55 | 13,816.43 | 2,844.66 | 20,412.55 | 59,316.32 | 0.00 | 3,409.40 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | CA | 367.77 | 367.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | IDU | 534.65 | 0.00 | 0.00 | 0.00 | 0.00 | 534.65 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | OR | 4,952.00 | 0.00 | 4,952.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | UT | 6,115.92 | 0.00 | 0.00 | 0.00 | 6,115.92 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WA | 540.00 | 0.00 | 0.00 | 540.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYP | 1,597.33 | 0.00 | 0.00 | 0.00 | 1,597.33 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYU | 297.89 | 0.00 | 0.00 | 0.00 | 297.89 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | CA | (4.50) | (4.50) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | IDU | (2.65) | 0.00 | 0.00 | 0.00 | 0.00 | (2.65) | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | OR | 5.71 | 0.00 | 5.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | UT | (6.38) | 0.00 | 0.00 | 0.00 | (6.38) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WA | 2.06 | 0.00 | 0.00 | 2.06 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WYU | (4.63) | 0.00 | 0.00 | 0.00 | (4.63) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | UT | 85.59 | 0.00 | 0.00 | 0.00 | 85.59 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | WYP | (1.31) | 0.00 | 0.00 | 0.00 | (1.31) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | CA | (11.00) | (11.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | IDU | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | (1.00) | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | OR | 110.00 | 0.00 | 110.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | UT | (167.00) | 0.00 | 0.00 | 0.00 | (167.00) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WA | (12.00) | 0.00 | (12.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYP | (10.00) | 0.00 | 0.00 | 0.00 | (10.00) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYU | (8.00) | 0.00 | 0.00 | 0.00 | (8.00) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | CA | 6.07 | 6.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | IDU | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.19 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | OR | 6.96 | 0.00 | 6.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WA | 5.57 | 0.00 | 0.00 | 5.57 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WYP | 1.46 | 0.00 | 0.00 | 0.00 | 1.46 | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301611 | St&Hwy Light-OR Corp Act Tax Rev Adj | OTHER | 24.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.36 | |
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | OR | (2.23) | 0.00 | (2.23) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|--------|--|------------|-------------------|-----------------|-------------------|------------------|------------------|-------------------|------------------|-------------|
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | UT | (0.61) | 0.00 | 0.00 | 0.00 | (0.61) | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301612 | St&Hwy Light - Customer Bill Credits | WA | (27.01) | 0.00 | 0.00 | (27.01) | 0.00 | 0.00 | 0.00 | |
| 4441000 | PUB ST/HWY LIGHT | 301665 | Solar Feed-In Revenue - St/Hwy Lighting | OTHER | 13.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.37 | |
| 4441000 | PUB ST/HWY LIGHT | 301668 | Community Solar Revenue-St/Hwy Lightg | OTHER | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 | |
| 4441000 | PUB ST/HWY LIGHT | 301670 | DSM Revenue - Street/Hwy Lighting | OTHER | 206.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 206.09 | |
| 4441000 | PUB ST/HWY LIGHT | 301690 | Other Cust Retail Revenue-St/rwy Lightg | OTHER | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.17 | |
| 4441000 Total | | | | | 14,615.25 | 358.34 | 5,072.44 | 508.62 | 1,872.75 | 6,027.52 | 531.19 | 0.00 |
| 4471000 | ON-SYS WHOLE-FIRM | 301443 | ON SYS FIRM-UTAH FERC CUSTOMERS | FERC | 13,227.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,227.41 | |
| 4471000 | ON-SYS WHOLE-FIRM | 301445 | On Sys Firm-Utah W/S Customers-Deferral | UT | (73.57) | 0.00 | 0.00 | 0.00 | (73.57) | 0.00 | 0.00 | |
| 4471000 Total | | | | | 13,153.83 | 0.00 | 0.00 | 0.00 | (73.57) | 0.00 | 13,227.41 | |
| 4471300 | POST MERGER FIRM | 301405 | POST MERGER FIRM | SG | 8,858.84 | 134.55 | 2,387.18 | 706.02 | 1,227.32 | 3,909.91 | 490.54 | |
| 4471300 Total | | | | | 8,858.84 | 134.55 | 2,387.18 | 706.02 | 1,227.32 | 3,909.91 | 490.54 | |
| 4471400 | S/T FIRM WHOLESALE | 301406 | SHORT-TERM FIRM WHOLESALE SALES | SG | 230,023.95 | 3,493.67 | 61,984.36 | 18,332.19 | 31,868.05 | 101,522.62 | 12,737.21 | |
| 4471400 | S/T FIRM WHOLESALE | 301409 | TRADING SALES NETTED-EST. | SG | 7.60 | 0.12 | 2.05 | 0.61 | 1.05 | 3.35 | 0.42 | |
| 4471400 | S/T FIRM WHOLESALE | 301410 | TRADING SALES NETTED | SG | (1,096.71) | (16.66) | (295.53) | (87.40) | (151.94) | (484.04) | (60.73) | |
| 4471400 | S/T FIRM WHOLESALE | 301411 | BOOKOUT SALES NETTED | SG | (66,370.53) | (1,008.05) | (17,884.81) | (5,289.53) | (9,195.13) | (29,293.08) | (3,675.16) | |
| 4471400 | S/T FIRM WHOLESALE | 301412 | BOOKOUT SALES NETTED-ESTIMATE | SG | 2,904.27 | 44.11 | 782.61 | 231.46 | 402.37 | 1,281.82 | 160.82 | |
| 4471400 | S/T FIRM WHOLESALE | 302751 | I/C S-T Firm Wholesale Sales-Sierra Pac | SG | 4.39 | 0.07 | 1.18 | 0.35 | 0.61 | 1.94 | 0.24 | |
| 4471400 | S/T FIRM WHOLESALE | 302752 | I/C S-T Firm Wholesale Sales-Nevada Pwr | SG | 124.11 | 1.88 | 33.44 | 9.89 | 17.19 | 54.78 | 6.87 | |
| 4471400 | S/T FIRM WHOLESALE | 302772 | I/C Line Loss Trading Revenue-Nevada Pwr | SG | 25.73 | 0.39 | 6.93 | 2.05 | 3.57 | 11.36 | 1.43 | |
| 4471400 | S/T FIRM WHOLESALE | 303028 | LINE LOSS W/S TRADING REVENUES | SG | 10,216.39 | 155.17 | 2,753.00 | 814.21 | 1,415.40 | 4,509.07 | 565.72 | |
| 4471400 Total | | | | | 175,839.21 | 2,670.70 | 47,383.24 | 14,013.84 | 24,361.17 | 77,607.81 | 9,736.82 | |
| 4472000 | SLS FOR RESL-SURP | 301419 | ESTIMATED SALES FOR RESALE REVENUE | SG | (4,001.40) | (60.77) | (1,078.25) | (318.90) | (554.36) | (1,766.04) | (221.57) | |
| 4472000 | SLS FOR RESL-SURP | 302762 | I/C Wholesale Sales Estimate-Nevada Pwr | SG | 7.14 | 0.11 | 1.92 | 0.57 | 0.99 | 3.15 | 0.40 | |
| 4472000 | SLS FOR RESL-SURP | 303198 | Non-ASC 606-WS NPC Rev-Derivativ (Disc) | SG | 37,165.50 | 564.48 | 10,014.96 | 2,961.97 | 5,148.99 | 16,403.24 | 2,057.98 | |
| 4472000 | SLS FOR RESL-SURP | 303199 | Non-ASC 606-WS NPC Rev-Derivativ (Recl) | SG | (37,165.50) | (564.48) | (10,014.96) | (2,961.97) | (5,148.99) | (16,403.24) | (2,057.98) | |
| 4472000 Total | | | | | (3,994.26) | (60.67) | (1,076.33) | (318.33) | (553.37) | (1,762.89) | (221.18) | |
| 4475000 | OFF-SYS - NON FIRM | 301408 | OFF-SYSTEM WHOLESALE - NON FIRM | SE | (2,294.76) | (33.25) | (577.98) | (174.54) | (352.26) | (1,016.35) | (139.57) | |
| 4475000 Total | | | | | (2,294.76) | (33.25) | (577.98) | (174.54) | (352.26) | (1,016.35) | (139.57) | |
| 4476100 | BOOKOUTS NETTED-GAIN | 304101 | BOOKOUTS NETTED-GAIN | SG | 2,068.22 | 31.41 | 557.32 | 164.83 | 286.54 | 912.82 | 114.52 | |
| 4476100 Total | | | | | 2,068.22 | 31.41 | 557.32 | 164.83 | 286.54 | 912.82 | 114.52 | |
| 4476200 | TRADING NETTED-GAINS | 304201 | TRADING NETTED-GAINS | SG | 39.80 | 0.60 | 10.73 | 3.17 | 5.51 | 17.57 | 2.20 | |
| 4476200 Total | | | | | 39.80 | 0.60 | 10.73 | 3.17 | 5.51 | 17.57 | 2.20 | |
| 4479000 | TRANS SRVC | 301428 | TRANS SERV-UTAH FERC CUSTOMERS | FERC | 90.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.23 | |
| 4479000 Total | | | | | 90.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.23 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | CA | (0.26) | (0.26) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | IDU | 263.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 263.29 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | OR | 32.77 | 0.00 | 32.77 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | UT | 3,727.69 | 0.00 | 0.00 | 0.00 | 0.00 | 3,727.69 | 0.00 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WA | (1.32) | 0.00 | 0.00 | (1.32) | 0.00 | 0.00 | 0.00 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WYP | 610.92 | 0.00 | 0.00 | 0.00 | 610.92 | 0.00 | 0.00 | |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WYU | 62.22 | 0.00 | 0.00 | 0.00 | 62.22 | 0.00 | 0.00 | |
| 4501000 Total | | | | | 4,695.32 | (0.26) | 32.77 | (1.32) | 673.15 | 3,727.69 | 263.29 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | CA | (0.79) | (0.79) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | IDU | 26.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.59 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | OR | 5.99 | 0.00 | 5.99 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | UT | 926.04 | 0.00 | 0.00 | 0.00 | 0.00 | 926.04 | 0.00 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WA | (0.25) | 0.00 | 0.00 | (0.25) | 0.00 | 0.00 | 0.00 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WYP | 125.80 | 0.00 | 0.00 | 0.00 | 125.80 | 0.00 | 0.00 | |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WYU | 21.06 | 0.00 | 0.00 | 0.00 | 21.06 | 0.00 | 0.00 | |
| 4502000 Total | | | | | 1,104.45 | (0.79) | 5.99 | (0.25) | 146.87 | 926.04 | 26.59 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | IDU | 80.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80.45 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | OR | (4.78) | 0.00 | (4.78) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | UT | 270.15 | 0.00 | 0.00 | 0.00 | 0.00 | 270.15 | 0.00 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WA | (0.13) | 0.00 | 0.00 | (0.13) | 0.00 | 0.00 | 0.00 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WYP | 73.55 | 0.00 | 0.00 | 0.00 | 73.55 | 0.00 | 0.00 | |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WYU | 23.48 | 0.00 | 0.00 | 0.00 | 23.48 | 0.00 | 0.00 | |
| 4503000 Total | | | | | 442.72 | 0.00 | (4.78) | (0.13) | 97.03 | 270.15 | 80.45 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | IDU | 9.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.87 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | OR | 0.31 | 0.00 | 0.31 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | UT | 145.15 | 0.00 | 0.00 | 0.00 | 0.00 | 145.15 | 0.00 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYP | 8.90 | 0.00 | 0.00 | 0.00 | 8.90 | 0.00 | 0.00 | |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYU | 1.96 | 0.00 | 0.00 | 0.00 | 1.96 | 0.00 | 0.00 | |
| 4504000 Total | | | | | 166.21 | 0.00 | 0.31 | 0.00 | 10.87 | 145.15 | 9.87 | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | CA | 412.01 | 412.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | IDU | 50.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.69 | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | OR | 1,056.04 | 0.00 | 1,056.04 | 0.00 | 0.00 | 0.00 | 0.00 | |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|--------|--|------------|-----------------|---------------|-----------------|---------------|---------------|-----------------|--------------|
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | UT | 3,936.14 | 0.00 | 0.00 | 0.00 | 3,936.14 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WA | 53.78 | 0.00 | 0.00 | 53.78 | 0.00 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYP | 86.77 | 0.00 | 0.00 | 0.00 | 86.77 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYU | 5.57 | 0.00 | 0.00 | 0.00 | 5.57 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | CA | 9.12 | 9.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | IDU | 36.96 | 0.00 | 0.00 | 0.00 | 0.00 | 36.96 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | OR | 151.54 | 0.00 | 151.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | UT | 343.39 | 0.00 | 0.00 | 0.00 | 343.39 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WA | 34.38 | 0.00 | 0.00 | 34.38 | 0.00 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYP | 57.53 | 0.00 | 0.00 | 0.00 | 57.53 | 0.00 | 0.00 |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYU | 6.14 | 0.00 | 0.00 | 0.00 | 6.14 | 0.00 | 0.00 |
| 4511000 Total | | | | | 6,240.06 | 421.13 | 1,207.59 | 88.16 | 156.01 | 4,279.53 | 87.65 |
| 4511500 | CUSTOMER BILL CR | 301856 | Customer Bill Credits - Retail | OR | (0.01) | 0.00 | (0.01) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4511500 Total | | | | | (0.01) | 0.00 | (0.01) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | CA | 0.15 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | IDU | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.08 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | OR | 5.23 | 0.00 | 5.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | SO | 0.04 | 0.00 | 0.01 | 0.00 | 0.01 | 0.02 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | UT | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.45 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WA | 0.49 | 0.00 | 0.00 | 0.49 | 0.00 | 0.00 | 0.00 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WYP | 0.49 | 0.00 | 0.00 | 0.00 | 0.49 | 0.00 | 0.00 |
| 4512000 Total | | | | | 6.93 | 0.15 | 5.24 | 0.49 | 0.50 | 0.47 | 0.08 |
| 4513000 | OTHER | 301828 | OTHER | CA | 30.49 | 30.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | IDU | 10.53 | 0.00 | 0.00 | 0.00 | 0.00 | 10.53 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | OR | 281.17 | 0.00 | 281.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | SO | 10.21 | 0.22 | 2.86 | 0.80 | 1.33 | 4.45 | 0.56 |
| 4513000 | OTHER | 301828 | OTHER | UT | 782.09 | 0.00 | 0.00 | 0.00 | 0.00 | 782.09 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | WA | 399.01 | 0.00 | 0.00 | 399.01 | 0.00 | 0.00 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | WYP | 219.62 | 0.00 | 0.00 | 0.00 | 219.62 | 0.00 | 0.00 |
| 4513000 | OTHER | 301828 | OTHER | WYU | 4.78 | 0.00 | 0.00 | 0.00 | 4.78 | 0.00 | 0.00 |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | CA | 7.38 | 7.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | IDU | 32.06 | 0.00 | 0.00 | 0.00 | 0.00 | 32.06 | 0.00 |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | OR | 13.79 | 0.00 | 13.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | UT | 548.43 | 0.00 | 0.00 | 0.00 | 0.00 | 548.43 | 0.00 |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | WA | 45.70 | 0.00 | 0.00 | 45.70 | 0.00 | 0.00 | 0.00 |
| 4513000 Total | | | | | 2,385.25 | 38.09 | 297.82 | 445.50 | 225.73 | 1,334.97 | 43.15 |
| 4530000 | SLS WATER & W PWR | 358900 | Sales of Water & Water Power | SG | 9.35 | 0.14 | 2.52 | 0.74 | 1.29 | 4.12 | 0.52 |
| 4530000 Total | | | | | 9.35 | 0.14 | 2.52 | 0.74 | 1.29 | 4.12 | 0.52 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | CA | 2.96 | 2.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | IDU | 1.18 | 0.00 | 0.00 | 0.00 | 0.00 | 1.18 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | OR | 857.07 | 0.00 | 857.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SG | 768.30 | 11.67 | 207.03 | 61.23 | 106.44 | 339.10 | 42.54 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SO | 2,778.20 | 60.06 | 777.67 | 216.49 | 361.72 | 1,209.38 | 152.13 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | UT | 1,391.65 | 0.00 | 0.00 | 0.00 | 0.00 | 1,391.65 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WA | 10.91 | 0.00 | 0.00 | 10.91 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WYP | 14.01 | 0.00 | 0.00 | 0.00 | 14.01 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WYU | 9.45 | 0.00 | 0.00 | 0.00 | 9.45 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | CA | 558.37 | 558.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | IDU | 160.71 | 0.00 | 0.00 | 0.00 | 0.00 | 160.71 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | OR | 2,948.14 | 0.00 | 2,948.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | UT | 2,190.40 | 0.00 | 0.00 | 0.00 | 0.00 | 2,190.40 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WA | 698.38 | 0.00 | 0.00 | 698.38 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WYP | 322.64 | 0.00 | 0.00 | 0.00 | 322.64 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | OR | 2.78 | 0.00 | 2.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | SG | 3.12 | 0.05 | 0.84 | 0.25 | 0.43 | 1.38 | 0.17 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | UT | 3.64 | 0.00 | 0.00 | 0.00 | 3.64 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | WA | 0.07 | 0.00 | 0.00 | 0.07 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | WYP | 4.93 | 0.00 | 0.00 | 0.00 | 4.93 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | CA | 1.16 | 1.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | IDU | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.19 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | OR | 259.63 | 0.00 | 259.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | UT | 233.77 | 0.00 | 0.00 | 0.00 | 0.00 | 233.77 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WA | 53.43 | 0.00 | 0.00 | 53.43 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WYP | 13.02 | 0.00 | 0.00 | 0.00 | 13.02 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | CA | 4.58 | 4.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | IDU | (0.25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.25) |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | OR | (0.50) | 0.00 | (0.50) | 0.00 | 0.00 | 0.00 | 0.00 |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|--------|---|------------|-------------------|-----------------|-------------------|-----------------|------------------|-------------------|-----------------|-------------|
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | UT | (43.71) | 0.00 | 0.00 | 0.00 | (43.71) | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WA | (2.26) | 0.00 | 0.00 | (2.26) | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WYP | (1.57) | 0.00 | 0.00 | (1.57) | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301872 | RENT REV - TRANS | SG | 360.41 | 5.47 | 97.12 | 28.72 | 49.93 | 159.07 | 19.96 | |
| 4541000 | RENTS - COMMON | 301873 | RENT REV - DIST | SO | 0.10 | 0.00 | 0.03 | 0.01 | 0.01 | 0.04 | 0.01 | |
| 4541000 | RENTS - COMMON | 301874 | RENT REV - GENERAL | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301878 | JOINT USE BACK RENT | OR | 0.26 | 0.00 | 0.26 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | CA | 17.99 | 17.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | IDU | 3.25 | 0.00 | 0.00 | 0.00 | 0.00 | 3.25 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | OR | 586.38 | 0.00 | 586.38 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | UT | 87.04 | 0.00 | 0.00 | 0.00 | 87.04 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WA | 182.80 | 0.00 | 0.00 | 182.80 | 0.00 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WYP | 10.09 | 0.00 | 0.00 | 0.00 | 10.09 | 0.00 | 0.00 | |
| 4541000 | RENTS - COMMON | 301885 | RENT REVENUE - SUBLE | SG | 65.23 | 0.99 | 17.58 | 5.20 | 9.04 | 28.79 | 3.61 | |
| 4541000 | RENTS - COMMON | 301885 | RENT REVENUE - SUBLE | SO | 262.13 | 5.67 | 73.38 | 20.43 | 34.13 | 114.11 | 14.35 | |
| 4541000 Total | | | | | 14,820.07 | 668.97 | 5,827.41 | 1,275.66 | 934.27 | 5,714.66 | 397.85 | 1.26 |
| 4543000 | MCI FOGWIRE REVENUES | 301863 | MCI FIBER OPTIC GROUND WIRE REVENUES | SG | 3,356.54 | 50.98 | 904.49 | 267.51 | 465.02 | 1,481.43 | 185.86 | |
| 4543000 Total | | | | | 3,356.54 | 50.98 | 904.49 | 267.51 | 465.02 | 1,481.43 | 185.86 | 1.25 |
| 4545000 | VERT BRIDGE REVENUES | 367222 | Joint Use - Vertical Bridge Applic Fee | SG | 9.00 | 0.14 | 2.43 | 0.72 | 1.25 | 3.97 | 0.50 | |
| 4545000 Total | | | | | 9.00 | 0.14 | 2.43 | 0.72 | 1.25 | 3.97 | 0.50 | |
| 4561100 | Other Wheeling Rev | 301953 | Ancillary Rev Sch 6-Supp (C&T) | SG | 2,486.46 | 37.77 | 670.02 | 198.16 | 344.48 | 1,097.41 | 137.68 | |
| 4561100 | Other Wheeling Rev | 301962 | Ancil Revenue Sch 2-Reactive (Trans) | SG | (3.74) | (0.06) | (1.01) | (0.30) | (0.52) | (1.65) | (0.21) | |
| 4561100 | Other Wheeling Rev | 301963 | Ancil Revenue Sch 2-Reactive (C&T) | SG | 4,154.95 | 63.11 | 1,119.63 | 331.14 | 576.64 | 1,833.82 | 230.07 | |
| 4561100 | Other Wheeling Rev | 301966 | Primary Delivery and Distribution Sub Ch | SG | 387.28 | 5.88 | 104.36 | 30.87 | 53.66 | 170.93 | 21.45 | |
| 4561100 | Other Wheeling Rev | 301967 | Ancillary Revenue Sch 1 - Scheduling | SG | 3,152.97 | 47.89 | 849.63 | 251.28 | 436.82 | 1,391.58 | 174.59 | |
| 4561100 | Other Wheeling Rev | 301969 | Ancillary Revenue Sch 3 - Reg&Freq (C&T) | SG | 1,841.77 | 27.97 | 496.30 | 146.78 | 255.16 | 812.88 | 101.99 | |
| 4561100 | Other Wheeling Rev | 301973 | Ancillary Revenue Sch 5&6-Spin&Supp (C&T) | SG | 2,572.32 | 39.07 | 693.16 | 205.01 | 356.38 | 1,135.31 | 142.44 | |
| 4561100 | Other Wheeling Rev | 301974 | Ancil Revenue Sch 3a-Regulation (C&T) | SG | 4,475.53 | 67.98 | 1,206.02 | 356.69 | 620.05 | 1,975.31 | 247.83 | |
| 4561100 | Other Wheeling Rev | 302082 | I/C Anc Rev Sch 1-Scheduling-Nevada Pwr | SG | 5.78 | 0.09 | 1.56 | 0.46 | 0.80 | 2.55 | 0.32 | |
| 4561100 | Other Wheeling Rev | 302092 | I/C Anc Rev Sch 2-Reactive-Nevada Pwr | SG | 11.57 | 0.18 | 3.12 | 0.92 | 1.60 | 5.10 | 0.64 | |
| 4561100 | Other Wheeling Rev | 302831 | I/C Other Wheeling Revenue-Sierra Pac | SG | 36.16 | 0.55 | 9.74 | 2.88 | 5.01 | 15.96 | 2.00 | |
| 4561100 | Other Wheeling Rev | 302901 | USE OF FACILITY REVENUE | SG | 177.70 | 10.90 | 193.40 | 57.20 | 99.43 | 316.76 | 39.74 | |
| 4561100 | Other Wheeling Rev | 302982 | Transmission Rev-Unreserved Use Charges | SG | 386.42 | 5.87 | 104.13 | 30.80 | 53.54 | 170.55 | 21.40 | |
| 4561100 | Other Wheeling Rev | 302983 | Transmission Revenue - Deferral Fees | SG | 7.19 | 0.11 | 1.94 | 0.57 | 1.00 | 3.17 | 0.40 | |
| 4561100 Total | | | | | 20,232.36 | 307.29 | 5,452.00 | 1,612.46 | 2,803.04 | 8,929.69 | 1,120.33 | 7.55 |
| 4561910 | S/T FIRM WHEEL REV | 301926 | SHORT TERM FIRM WHEELING | SG | 7,117.33 | 108.10 | 1,917.90 | 567.23 | 986.05 | 3,141.28 | 394.11 | |
| 4561910 Total | | | | | 7,117.33 | 108.10 | 1,917.90 | 567.23 | 986.05 | 3,141.28 | 394.11 | |
| 4561920 | L/T FIRM WHEEL REV | 301912 | POST-MERGER FIRM WHEELING | SG | 16,619.54 | 252.42 | 4,478.45 | 1,324.53 | 2,302.51 | 7,335.15 | 920.28 | |
| 4561920 | L/T FIRM WHEEL REV | 301916 | PRE-MERGER FIRM WHEELING | SG | 7,970.84 | 121.06 | 2,147.89 | 635.25 | 1,104.30 | 3,517.98 | 441.37 | |
| 4561920 | L/T FIRM WHEEL REV | 301917 | PRE-MERGER FIRM WHEELING | SG | 27,583.30 | 418.94 | 7,432.85 | 2,198.30 | 3,821.45 | 12,174.07 | 1,527.38 | |
| 4561920 | L/T FIRM WHEEL REV | 302980 | Transmission Point-to-Point Revenue | SG | 48,996.03 | 744.17 | 13,202.92 | 3,904.83 | 6,788.02 | 21,624.73 | 2,713.08 | |
| 4561920 Total | | | | | 101,169.71 | 1,536.59 | 27,262.12 | 8,062.91 | 14,016.29 | 44,651.93 | 5,602.11 | |
| 4561930 | NON-FIRM WHEEL REV | 301922 | NON-FIRM WHEELING REVENUE | SE | 36,984.80 | 535.81 | 9,315.42 | 2,813.06 | 5,677.42 | 16,380.54 | 2,249.49 | |
| 4561930 | NON-FIRM WHEEL REV | 302822 | I/C Non-Firm Wheeling Revenue-Nevada Pwr | SE | 270.20 | 3.91 | 68.06 | 20.55 | 41.48 | 119.67 | 16.43 | |
| 4561930 Total | | | | | 37,255.01 | 539.73 | 9,383.47 | 2,833.61 | 5,718.90 | 16,500.21 | 2,265.92 | |
| 4561990 | TRANSM REV REFUND | 301913 | Transmission Tariff True-up | SG | (3,946.41) | (59.94) | (1,063.43) | (314.52) | (546.74) | (1,741.77) | (218.53) | |
| 4561990 Total | | | | | (3,946.41) | (59.94) | (1,063.43) | (314.52) | (546.74) | (1,741.77) | (218.53) | |
| 4562100 | USE OF FACIL REV | 301911 | "INCOME FROM FISH_WILDLIFE" | SG | 16.94 | 0.26 | 4.56 | 1.35 | 2.35 | 7.47 | 0.94 | |
| 4562100 Total | | | | | 16.94 | 0.26 | 4.56 | 1.35 | 2.35 | 7.47 | 0.94 | |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | UT | 24.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.00 | 0.00 | |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | WYU | 0.01 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | |
| 4562300 | MISC OTHER REV | 301901 | WASHINGTON - COLSTRIP 3 | WA | (4.38) | 0.00 | 0.00 | (4.38) | 0.00 | 0.00 | 0.00 | |
| 4562300 | MISC OTHER REV | 301915 | OTHER ELEC REV - MISC | SG | 2,187.13 | 33.22 | 589.36 | 174.31 | 303.01 | 965.30 | 121.11 | |
| 4562300 | MISC OTHER REV | 301939 | Estimated Other Electric Revenue | SG | (21.54) | (0.33) | (5.81) | (1.72) | (2.98) | (9.51) | (1.19) | |
| 4562300 | MISC OTHER REV | 301940 | FLYASH & BY-PRODUCT SALES | SG | 15,364.90 | 233.37 | 4,140.37 | 1,224.54 | 2,128.69 | 6,781.40 | 850.81 | |
| 4562300 | MISC OTHER REV | 301949 | THIRD PARTY TRN O&M REV | SG | 584.87 | 8.88 | 157.60 | 46.61 | 81.03 | 258.13 | 32.39 | |
| 4562300 | MISC OTHER REV | 301951 | NON-WHEELING SYS REV | SG | 148.65 | 2.26 | 40.06 | 11.85 | 20.59 | 65.61 | 8.23 | |
| 4562300 | MISC OTHER REV | 301955 | OTHER REV WY REG KENNECOTT | WYP | 85.52 | 0.00 | 0.00 | 0.00 | 85.52 | 0.00 | 0.00 | |
| 4562300 | MISC OTHER REV | 301958 | Wind-based Ancillary Services Estimate | SG | (21.19) | (0.32) | (5.71) | (1.69) | (2.94) | (9.35) | (1.17) | |
| 4562300 | MISC OTHER REV | 301959 | Wind-based Ancillary Services/Revenue | SG | 10,451.02 | 158.73 | 2,816.23 | 832.91 | 1,447.91 | 4,612.63 | 578.71 | |
| 4562300 | MISC OTHER REV | 302071 | I/C Transmission O&M Revenue-Sierra Pac | SG | 8.14 | 0.12 | 2.19 | 0.65 | 1.13 | 3.59 | 0.45 | |
| 4562300 | MISC OTHER REV | 361000 | STEAM SALES | SG | 363.35 | 5.52 | 97.91 | 28.96 | 50.34 | 160.37 | 20.12 | |
| 4562300 | MISC OTHER REV | 374400 | Timber Sales - Utility Property | SG | 762.61 | 11.58 | 205.50 | 60.78 | 105.65 | 336.58 | 42.23 | |
| 4562300 | MISC OTHER REV | 610004 | Blank | OTHER | (0.52) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.52) | |
| 4562300 | MISC OTHER REV | 701010 | Labor Costs Settled to Capital | OTHER | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.52 | |
| 4562300 Total | | | | | 29,933.08 | 453.04 | 8,037.71 | 2,372.81 | 4,217.96 | 13,188.76 | 1,651.67 | |
| 4562310 | EIM - MISCELLANEOUS | 308001 | EIM Rev-Forecasting Fee: Pac to TC | SG | 14.59 | 0.22 | 3.93 | 1.16 | 2.02 | 6.44 | 0.81 | |



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|--|-------|---------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------|------------------|-------------------|
| 4562310 Total | | | | | 14.59 | 0.22 | 3.93 | 1.16 | 2.02 | 6.44 | 0.81 | 0.01 | 0.00 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SG | 1.71 | 0.03 | 0.46 | 0.14 | 0.24 | 0.75 | 0.09 | 0.00 | 0.00 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SO | 153.81 | 3.33 | 43.06 | 11.99 | 20.03 | 66.96 | 8.42 | 0.04 | 0.00 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | UT | 571.98 | 0.00 | 0.00 | 0.00 | 0.00 | 571.98 | 0.00 | 0.00 | 0.00 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | WYP | 0.80 | 0.00 | 0.00 | 0.00 | 0.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4562400 Total | | | | | 728.31 | 3.35 | 43.52 | 12.12 | 21.06 | 639.69 | 8.52 | 0.04 | 0.00 |
| 4562500 | M&S INV COST OF SALE | 514950 | M&S INVENTORY COST OF SALES | UT | (568.03) | 0.00 | 0.00 | 0.00 | 0.00 | (568.03) | 0.00 | 0.00 | 0.00 |
| 4562500 Total | | | | | (568.03) | 0.00 | 0.00 | 0.00 | 0.00 | (568.03) | 0.00 | 0.00 | 0.00 |
| 4562700 | RNW ENRGY CRDT SALES | 301943 | Renewable Energy Credit Sales-Deferral | SG | (922.91) | (14.02) | (248.70) | (73.55) | (127.86) | (407.33) | (51.10) | (0.34) | 0.00 |
| 4562700 | RNW ENRGY CRDT SALES | 301944 | Renewable Energy Credit Sales-Estimate | SG | 100.35 | 1.52 | 27.04 | 8.00 | 13.90 | 44.29 | 5.56 | 0.04 | 0.00 |
| 4562700 | RNW ENRGY CRDT SALES | 301945 | Renewable Energy Credit Sales | SG | 7,247.34 | 110.07 | 1,952.93 | 577.59 | 1,004.06 | 3,198.66 | 401.31 | 2.70 | 0.00 |
| 4562700 | RNW ENRGY CRDT SALES | 352943 | Renwbl En Cr Slis-Amt | OTHER | 1,367.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,367.71 |
| 4562700 | RNW ENRGY CRDT SALES | 352950 | REC Sales - Wind Wake Loss Indemnity | SG | (0.21) | (0.00) | (0.06) | (0.02) | (0.03) | (0.09) | (0.01) | (0.00) | 0.00 |
| 4562700 | RNW ENRGY CRDT SALES | 354943 | REC Sales - Pryor Mtn - Deferral | OTHER | 7.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.56 |
| 4562700 | RNW ENRGY CRDT SALES | 354945 | REC Sales - Blue Sky Program - Actual | OTHER | 5,957.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,957.49 |
| 4562700 Total | | | | | 13,757.32 | 97.58 | 1,731.22 | 512.02 | 890.07 | 2,835.52 | 355.75 | 2.40 | 7,332.76 |
| 4562800 | CA GHG Emission Allo | 352001 | CA GHG Allowance Revenues | OTHER | 12,114.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,114.80 |
| 4562800 | CA GHG Emission Allo | 352002 | CA GHG Allowance Revenues - Deferral | OTHER | (12,114.80) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (12,114.80) |
| 4562800 | CA GHG Emission Allo | 352003 | CA GHG Allowance Revenues - Amortz | OTHER | 7,542.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,542.71 |
| 4562800 | CA GHG Emission Allo | 352004 | CA GHG Allow Revenues - SOMAH Amortz | OTHER | 117.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117.51 |
| 4562800 Total | | | | | 7,660.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,660.22 |
| 4563500 | Oth Elec Rev-Def Trn | 305991 | FERC Transmission Refund-Amortz | OR | 6,845.76 | 0.00 | 6,845.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4563500 Total | | | | | 6,845.76 | 0.00 | 6,845.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | 5,291,852.14 | 112,560.58 | 1,367,683.88 | 386,610.54 | 655,550.82 | 2,317,614.44 | 316,570.80 | 13,460.80 | 121,800.28 |

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 5000000 | OPER SUPV & ENG | STEX | Steam O&M Expense | SG | 13,240 | 201 | 3,568 | 1,055 | 1,834 | 5,844 | 733 | 5 | - |
| 5000000 Total | | | | | 13,240 | 201 | 3,568 | 1,055 | 1,834 | 5,844 | 733 | 5 | - |
| 5001000 | OPER SUPV & ENG | STEX | Steam O&M Expense | SG | 462 | 7 | 125 | 37 | 64 | 204 | 26 | 0 | - |
| 5001000 Total | | | | | 462 | 7 | 125 | 37 | 64 | 204 | 26 | 0 | - |
| 5010000 | FUEL CONSUMED | NPCX | Net Power Cost Expense | SE | 3,073 | 45 | 774 | 234 | 472 | 1,361 | 187 | 1 | - |
| 5010000 Total | | | | | 3,073 | 45 | 774 | 234 | 472 | 1,361 | 187 | 1 | - |
| 5011000 | FUEL CONSUMED-COAL | NPCX | Net Power Cost Expense | SE | 625,058 | 9,055 | 157,434 | 47,542 | 95,951 | 276,838 | 38,017 | 221 | - |
| 5011000 Total | | | | | 625,058 | 9,055 | 157,434 | 47,542 | 95,951 | 276,838 | 38,017 | 221 | - |
| 5011200 | FUEL - OVRBDN AMORT | STEX | Steam O&M Expense | IDU | (144) | - | - | - | - | - | (144) | - | - |
| 5011200 | FUEL - OVRBDN AMORT | STEX | Steam O&M Expense | WYP | (281) | - | - | - | (281) | - | - | - | - |
| 5011200 Total | | | | | (425) | - | - | - | (281) | - | (144) | - | - |
| 5011300 | FUEL-COAL DC UMWA PE | STEX | Steam O&M Expense | SE | 2,845 | 41 | 716 | 216 | 437 | 1,260 | 173 | 1 | - |
| 5011300 Total | | | | | 2,845 | 41 | 716 | 216 | 437 | 1,260 | 173 | 1 | - |
| 5011500 | FUEL REG CST DFRL AM | STEX | Steam O&M Expense | SE | 564 | 8 | 142 | 43 | 87 | 250 | 34 | 0 | - |
| 5011500 Total | | | | | 564 | 8 | 142 | 43 | 87 | 250 | 34 | 0 | - |
| 5012000 | FUEL HAND-COAL | STEX | Steam O&M Expense | SE | 6,914 | 100 | 1,742 | 526 | 1,061 | 3,062 | 421 | 2 | - |
| 5012000 Total | | | | | 6,914 | 100 | 1,742 | 526 | 1,061 | 3,062 | 421 | 2 | - |
| 5013000 | START UP FUEL - GAS | NPCX | Net Power Cost Expense | SE | 377 | 5 | 95 | 29 | 58 | 167 | 23 | 0 | - |
| 5013000 Total | | | | | 377 | 5 | 95 | 29 | 58 | 167 | 23 | 0 | - |
| 5013500 | FUEL CONSUMED-GAS | NPCX | Net Power Cost Expense | SE | 17,651 | 256 | 4,446 | 1,343 | 2,709 | 7,817 | 1,074 | 6 | - |
| 5013500 Total | | | | | 17,651 | 256 | 4,446 | 1,343 | 2,709 | 7,817 | 1,074 | 6 | - |
| 5014000 | FUEL CONSUMED-DIESEL | NPCX | Net Power Cost Expense | SE | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | - |
| 5014000 Total | | | | | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | - |
| 5014500 | START UP FUEL-DIESEL | NPCX | Net Power Cost Expense | SE | 4,971 | 72 | 1,252 | 378 | 763 | 2,202 | 302 | 2 | - |
| 5014500 Total | | | | | 4,971 | 72 | 1,252 | 378 | 763 | 2,202 | 302 | 2 | - |
| 5015000 | FUEL CONS-RES DISP | NPCX | Net Power Cost Expense | SE | 72 | 1 | 18 | 5 | 11 | 32 | 4 | 0 | - |
| 5015000 Total | | | | | 72 | 1 | 18 | 5 | 11 | 32 | 4 | 0 | - |
| 5015100 | ASH & ASH BYPRD SALE | NPCX | Net Power Cost Expense | SE | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | - |
| 5015100 Total | | | | | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | - |
| 5020000 | STEAM EXPENSES | STEX | Steam O&M Expense | SG | 36,491 | 554 | 9,833 | 2,908 | 5,056 | 16,106 | 2,021 | 14 | - |
| 5020000 Total | | | | | 36,491 | 554 | 9,833 | 2,908 | 5,056 | 16,106 | 2,021 | 14 | - |
| 5022000 | STM EXP - FLYASH | STEX | Steam O&M Expense | SG | 7,213 | 110 | 1,944 | 575 | 999 | 3,183 | 399 | 3 | - |
| 5022000 Total | | | | | 7,213 | 110 | 1,944 | 575 | 999 | 3,183 | 399 | 3 | - |
| 5023000 | STM EXP BOTTOM ASH | STEX | Steam O&M Expense | SG | 734 | 11 | 198 | 58 | 102 | 324 | 41 | 0 | - |
| 5023000 Total | | | | | 734 | 11 | 198 | 58 | 102 | 324 | 41 | 0 | - |
| 5024000 | STM EXP SCRUBBER | STEX | Steam O&M Expense | SG | 10,882 | 165 | 2,932 | 867 | 1,508 | 4,803 | 603 | 4 | - |
| 5024000 Total | | | | | 10,882 | 165 | 2,932 | 867 | 1,508 | 4,803 | 603 | 4 | - |
| 5029000 | STM EXP - OTHER | STEX | Steam O&M Expense | SG | 18,856 | 286 | 5,081 | 1,503 | 2,612 | 8,322 | 1,044 | 7 | - |
| 5029000 Total | | | | | 18,856 | 286 | 5,081 | 1,503 | 2,612 | 8,322 | 1,044 | 7 | - |
| 5030000 | STEAM FRM OTH SRCS | NPCX | Net Power Cost Expense | SE | 5,404 | 78 | 1,361 | 411 | 830 | 2,393 | 329 | 2 | - |
| 5030000 Total | | | | | 5,404 | 78 | 1,361 | 411 | 830 | 2,393 | 329 | 2 | - |
| 5050000 | ELECTRIC EXPENSES | STEX | Steam O&M Expense | SG | 886 | 13 | 239 | 71 | 123 | 391 | 49 | 0 | - |
| 5050000 Total | | | | | 886 | 13 | 239 | 71 | 123 | 391 | 49 | 0 | - |
| 5051000 | ELEC EXP GENERAL | STEX | Steam O&M Expense | SG | 30 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5051000 Total | | | | | 30 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5060000 | MISC STEAM PWR EXP | STEX | Steam O&M Expense | SG | 47,796 | 726 | 12,879 | 3,809 | 6,622 | 21,095 | 2,647 | 18 | - |
| 5060000 Total | | | | | 47,796 | 726 | 12,879 | 3,809 | 6,622 | 21,095 | 2,647 | 18 | - |
| 5061000 | MISC STM EXP - CON | STEX | Steam O&M Expense | SG | 1,761 | 27 | 475 | 140 | 244 | 777 | 98 | 1 | - |
| 5061000 Total | | | | | 1,761 | 27 | 475 | 140 | 244 | 777 | 98 | 1 | - |
| 5061100 | MISC STM EXP PLCLU | STEX | Steam O&M Expense | SG | 1,592 | 24 | 429 | 127 | 221 | 703 | 88 | 1 | - |
| 5061100 Total | | | | | 1,592 | 24 | 429 | 127 | 221 | 703 | 88 | 1 | - |
| 5061200 | MISC STM EXP UNMTG | STEX | Steam O&M Expense | SG | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | - |
| 5061200 Total | | | | | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|-----------------|--------------|----------------|----------------|----------------|-----------------|----------------|-------------|----------|
| 5061300 | MISC STM EXP COMPT | STEX | Steam O&M Expense | SG | 521 | 8 | 140 | 42 | 72 | 230 | 29 | 0 | - |
| 5061300 Total | | | | | 521 | 8 | 140 | 42 | 72 | 230 | 29 | 0 | - |
| 5061400 | MISC STM EXP OFFIC | STEX | Steam O&M Expense | SG | 1,230 | 19 | 331 | 98 | 170 | 543 | 68 | 0 | - |
| 5061400 Total | | | | | 1,230 | 19 | 331 | 98 | 170 | 543 | 68 | 0 | - |
| 5061500 | MISC STM EXP COMM | STEX | Steam O&M Expense | SG | 251 | 4 | 68 | 20 | 35 | 111 | 14 | 0 | - |
| 5061500 Total | | | | | 251 | 4 | 68 | 20 | 35 | 111 | 14 | 0 | - |
| 5062000 | MISC STM - ENVRMNT | STEX | Steam O&M Expense | SG | 4,112 | 62 | 1,108 | 328 | 570 | 1,815 | 228 | 2 | - |
| 5062000 Total | | | | | 4,112 | 62 | 1,108 | 328 | 570 | 1,815 | 228 | 2 | - |
| 5063000 | MISC STEAM JVA CR | STEX | Steam O&M Expense | SG | (35,650) | (541) | (9,606) | (2,841) | (4,939) | (15,734) | (1,974) | (13) | - |
| 5063000 Total | | | | | (35,650) | (541) | (9,606) | (2,841) | (4,939) | (15,734) | (1,974) | (13) | - |
| 5064000 | MISC STM EXP RCRT | STEX | Steam O&M Expense | SG | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 5064000 Total | | | | | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 5065000 | MISC STM EXP - SEC | STEX | Steam O&M Expense | SG | 527 | 8 | 142 | 42 | 73 | 232 | 29 | 0 | - |
| 5065000 Total | | | | | 527 | 8 | 142 | 42 | 73 | 232 | 29 | 0 | - |
| 5066000 | MISC STM EXP -SFTY | STEX | Steam O&M Expense | SG | 690 | 10 | 186 | 55 | 96 | 304 | 38 | 0 | - |
| 5066000 Total | | | | | 690 | 10 | 186 | 55 | 96 | 304 | 38 | 0 | - |
| 5067000 | MISC STM EXP TRNGG | STEX | Steam O&M Expense | SG | 3,956 | 60 | 1,066 | 315 | 548 | 1,746 | 219 | 1 | - |
| 5067000 Total | | | | | 3,956 | 60 | 1,066 | 315 | 548 | 1,746 | 219 | 1 | - |
| 5069000 | MISC STM EXP WTSPY | STEX | Steam O&M Expense | SG | 963 | 15 | 260 | 77 | 133 | 425 | 53 | 0 | - |
| 5069000 Total | | | | | 963 | 15 | 260 | 77 | 133 | 425 | 53 | 0 | - |
| 5069900 | MISC STM EXP MISC | STEX | Steam O&M Expense | SG | 3,085 | 47 | 831 | 246 | 427 | 1,361 | 171 | 1 | - |
| 5069900 Total | | | | | 3,085 | 47 | 831 | 246 | 427 | 1,361 | 171 | 1 | - |
| 5070000 | RENTS (STEAM GEN) | STEX | Steam O&M Expense | SG | 463 | 7 | 125 | 37 | 64 | 204 | 26 | 0 | - |
| 5070000 Total | | | | | 463 | 7 | 125 | 37 | 64 | 204 | 26 | 0 | - |
| 5100000 | MNT SUPERV & ENG | STEX | Steam O&M Expense | SG | 1,708 | 26 | 460 | 136 | 237 | 754 | 95 | 1 | - |
| 5100000 Total | | | | | 1,708 | 26 | 460 | 136 | 237 | 754 | 95 | 1 | - |
| 5101000 | MNTNCE SUPVSN & ENG | STEX | Steam O&M Expense | SG | 3,567 | 54 | 961 | 284 | 494 | 1,574 | 198 | 1 | - |
| 5101000 Total | | | | | 3,567 | 54 | 961 | 284 | 494 | 1,574 | 198 | 1 | - |
| 5110000 | MNT OF STRUCTURES | STEX | Steam O&M Expense | SG | 1,759 | 27 | 474 | 140 | 244 | 776 | 97 | 1 | - |
| 5110000 Total | | | | | 1,759 | 27 | 474 | 140 | 244 | 776 | 97 | 1 | - |
| 5111000 | MNT OF STRUCTURES | STEX | Steam O&M Expense | SG | 2,513 | 38 | 677 | 200 | 348 | 1,109 | 139 | 1 | - |
| 5111000 Total | | | | | 2,513 | 38 | 677 | 200 | 348 | 1,109 | 139 | 1 | - |
| 5111100 | MNT STRCT PMP PLNT | STEX | Steam O&M Expense | SG | 928 | 14 | 250 | 74 | 129 | 410 | 51 | 0 | - |
| 5111100 Total | | | | | 928 | 14 | 250 | 74 | 129 | 410 | 51 | 0 | - |
| 5111200 | MNT STRCT WASTE WT | STEX | Steam O&M Expense | SG | 660 | 10 | 178 | 53 | 91 | 291 | 37 | 0 | - |
| 5111200 Total | | | | | 660 | 10 | 178 | 53 | 91 | 291 | 37 | 0 | - |
| 5112000 | STRUCTURAL SYSTEMS | STEX | Steam O&M Expense | SG | 9,068 | 138 | 2,444 | 723 | 1,256 | 4,002 | 502 | 3 | - |
| 5112000 Total | | | | | 9,068 | 138 | 2,444 | 723 | 1,256 | 4,002 | 502 | 3 | - |
| 5114000 | MNT OF STRCT CATH | STEX | Steam O&M Expense | SG | 29 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5114000 Total | | | | | 29 | 0 | 8 | 2 | 4 | 13 | 2 | 0 | - |
| 5116000 | MNT STRCT DAM RIVR | STEX | Steam O&M Expense | SG | 47 | 1 | 13 | 4 | 6 | 21 | 3 | 0 | - |
| 5116000 Total | | | | | 47 | 1 | 13 | 4 | 6 | 21 | 3 | 0 | - |
| 5117000 | MNT STRCT FIRE PRT | STEX | Steam O&M Expense | SG | 1,270 | 19 | 342 | 101 | 176 | 561 | 70 | 0 | - |
| 5117000 Total | | | | | 1,270 | 19 | 342 | 101 | 176 | 561 | 70 | 0 | - |
| 5118000 | MNT STRCT-GROUNDS | STEX | Steam O&M Expense | SG | 633 | 10 | 171 | 50 | 88 | 279 | 35 | 0 | - |
| 5118000 Total | | | | | 633 | 10 | 171 | 50 | 88 | 279 | 35 | 0 | - |
| 5119000 | MNT OF STRCT-HVAC | STEX | Steam O&M Expense | SG | 2,062 | 31 | 556 | 164 | 286 | 910 | 114 | 1 | - |
| 5119000 Total | | | | | 2,062 | 31 | 556 | 164 | 286 | 910 | 114 | 1 | - |
| 5119900 | MNT OF STRCT-MISC | STEX | Steam O&M Expense | SG | 624 | 9 | 168 | 50 | 87 | 276 | 35 | 0 | - |
| 5119900 Total | | | | | 624 | 9 | 168 | 50 | 87 | 276 | 35 | 0 | - |
| 5120000 | MANT OF BOILR PLNT | STEX | Steam O&M Expense | SG | 9,404 | 143 | 2,534 | 749 | 1,303 | 4,151 | 521 | 4 | - |
| 5120000 Total | | | | | 9,404 | 143 | 2,534 | 749 | 1,303 | 4,151 | 521 | 4 | - |
| 5121000 | MNT BOILR-AIR HTR | STEX | Steam O&M Expense | SG | 6,351 | 96 | 1,712 | 506 | 880 | 2,803 | 352 | 2 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|--------------|------------|--------------|------------|------------|--------------|------------|----------|----------|
| 5121000 Total | | | | | 6,351 | 96 | 1,712 | 506 | 880 | 2,803 | 352 | 2 | - |
| 5121100 | MNT BOILR-CHEM FD | STEX | Steam O&M Expense | SG | 156 | 2 | 42 | 12 | 22 | 69 | 9 | 0 | - |
| 5121100 Total | | | | | 156 | 2 | 42 | 12 | 22 | 69 | 9 | 0 | - |
| 5121200 | MNT BOILR-CL HANDL | STEX | Steam O&M Expense | SG | 4,044 | 61 | 1,090 | 322 | 560 | 1,785 | 224 | 2 | - |
| 5121200 Total | | | | | 4,044 | 61 | 1,090 | 322 | 560 | 1,785 | 224 | 2 | - |
| 5121400 | MNT BOIL-DEMNERLZ | STEX | Steam O&M Expense | SG | 419 | 6 | 113 | 33 | 58 | 185 | 23 | 0 | - |
| 5121400 Total | | | | | 419 | 6 | 113 | 33 | 58 | 185 | 23 | 0 | - |
| 5121500 | MNT BOIL-EXTRC STM | STEX | Steam O&M Expense | SG | 370 | 6 | 100 | 30 | 51 | 164 | 21 | 0 | - |
| 5121500 Total | | | | | 370 | 6 | 100 | 30 | 51 | 164 | 21 | 0 | - |
| 5121600 | MNT BOILR-FLYASH | STEX | Steam O&M Expense | SG | 3,715 | 56 | 1,001 | 296 | 515 | 1,640 | 206 | 1 | - |
| 5121600 Total | | | | | 3,715 | 56 | 1,001 | 296 | 515 | 1,640 | 206 | 1 | - |
| 5121700 | MNT BOIL-FUEL OIL | STEX | Steam O&M Expense | SG | 591 | 9 | 159 | 47 | 82 | 261 | 33 | 0 | - |
| 5121700 Total | | | | | 591 | 9 | 159 | 47 | 82 | 261 | 33 | 0 | - |
| 5121800 | MNT BOIL-FEEDWATR | STEX | Steam O&M Expense | SG | 3,941 | 60 | 1,062 | 314 | 546 | 1,739 | 218 | 1 | - |
| 5121800 Total | | | | | 3,941 | 60 | 1,062 | 314 | 546 | 1,739 | 218 | 1 | - |
| 5121900 | MNT BOIL-FRZ PRTEC | STEX | Steam O&M Expense | SG | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | - |
| 5121900 Total | | | | | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | - |
| 5122000 | MNT BOILR-AUX SYST | STEX | Steam O&M Expense | SG | 461 | 7 | 124 | 37 | 64 | 204 | 26 | 0 | - |
| 5122000 Total | | | | | 461 | 7 | 124 | 37 | 64 | 204 | 26 | 0 | - |
| 5122100 | MNT BOILR-MAIN STM | STEX | Steam O&M Expense | SG | 1,975 | 30 | 532 | 157 | 274 | 872 | 109 | 1 | - |
| 5122100 Total | | | | | 1,975 | 30 | 532 | 157 | 274 | 872 | 109 | 1 | - |
| 5122200 | MNT BOIL-PLVRZD CL | STEX | Steam O&M Expense | SG | 6,027 | 92 | 1,624 | 480 | 835 | 2,660 | 334 | 2 | - |
| 5122200 Total | | | | | 6,027 | 92 | 1,624 | 480 | 835 | 2,660 | 334 | 2 | - |
| 5122300 | MNT BOIL-PRECIP/BAG | STEX | Steam O&M Expense | SG | 2,639 | 40 | 711 | 210 | 366 | 1,165 | 146 | 1 | - |
| 5122300 Total | | | | | 2,639 | 40 | 711 | 210 | 366 | 1,165 | 146 | 1 | - |
| 5122400 | MNT BOIL-PRTRT WTR | STEX | Steam O&M Expense | SG | 271 | 4 | 73 | 22 | 38 | 120 | 15 | 0 | - |
| 5122400 Total | | | | | 271 | 4 | 73 | 22 | 38 | 120 | 15 | 0 | - |
| 5122500 | MNT BOIL-RV OSMSIS | STEX | Steam O&M Expense | SG | 169 | 3 | 45 | 13 | 23 | 75 | 9 | 0 | - |
| 5122500 Total | | | | | 169 | 3 | 45 | 13 | 23 | 75 | 9 | 0 | - |
| 5122600 | MNT BOIL-RHEAT ST | STEX | Steam O&M Expense | SG | 408 | 6 | 110 | 33 | 57 | 180 | 23 | 0 | - |
| 5122600 Total | | | | | 408 | 6 | 110 | 33 | 57 | 180 | 23 | 0 | - |
| 5122800 | MNT BOIL-SOOTBLWG | STEX | Steam O&M Expense | SG | 1,751 | 27 | 472 | 140 | 243 | 773 | 97 | 1 | - |
| 5122800 Total | | | | | 1,751 | 27 | 472 | 140 | 243 | 773 | 97 | 1 | - |
| 5122900 | MNT BOILR-SCRUBBER | STEX | Steam O&M Expense | SG | 5,881 | 89 | 1,585 | 469 | 815 | 2,595 | 326 | 2 | - |
| 5122900 Total | | | | | 5,881 | 89 | 1,585 | 469 | 815 | 2,595 | 326 | 2 | - |
| 5123000 | MNT BOILR-BOTM ASH | STEX | Steam O&M Expense | SG | 2,411 | 37 | 650 | 192 | 334 | 1,064 | 134 | 1 | - |
| 5123000 Total | | | | | 2,411 | 37 | 650 | 192 | 334 | 1,064 | 134 | 1 | - |
| 5123100 | MNT BOIL-WTR TRTMT | STEX | Steam O&M Expense | SG | 423 | 6 | 114 | 34 | 59 | 187 | 23 | 0 | - |
| 5123100 Total | | | | | 423 | 6 | 114 | 34 | 59 | 187 | 23 | 0 | - |
| 5123200 | MNT BOIL-CNTL SUPT | STEX | Steam O&M Expense | SG | 537 | 8 | 145 | 43 | 74 | 237 | 30 | 0 | - |
| 5123200 Total | | | | | 537 | 8 | 145 | 43 | 74 | 237 | 30 | 0 | - |
| 5123300 | MAINT GEO GATH SYS | STEX | Steam O&M Expense | SG | 182 | 3 | 49 | 14 | 25 | 80 | 10 | 0 | - |
| 5123300 Total | | | | | 182 | 3 | 49 | 14 | 25 | 80 | 10 | 0 | - |
| 5123400 | MAINT OF BOILERS | STEX | Steam O&M Expense | SG | 1,727 | 26 | 465 | 138 | 239 | 762 | 96 | 1 | - |
| 5123400 Total | | | | | 1,727 | 26 | 465 | 138 | 239 | 762 | 96 | 1 | - |
| 5124000 | MNT BOILR-CONTROLS | STEX | Steam O&M Expense | SG | 905 | 14 | 244 | 72 | 125 | 399 | 50 | 0 | - |
| 5124000 Total | | | | | 905 | 14 | 244 | 72 | 125 | 399 | 50 | 0 | - |
| 5125000 | MNT BOILER-DRAFT | STEX | Steam O&M Expense | SG | 2,530 | 38 | 682 | 202 | 351 | 1,117 | 140 | 1 | - |
| 5125000 Total | | | | | 2,530 | 38 | 682 | 202 | 351 | 1,117 | 140 | 1 | - |
| 5126000 | MNT BOILR-FIRESIDE | STEX | Steam O&M Expense | SG | 1,278 | 19 | 344 | 102 | 177 | 564 | 71 | 0 | - |
| 5126000 Total | | | | | 1,278 | 19 | 344 | 102 | 177 | 564 | 71 | 0 | - |
| 5127000 | MNT BLR-BEARNG WTR | STEX | Steam O&M Expense | SG | 129 | 2 | 35 | 10 | 18 | 57 | 7 | 0 | - |
| 5127000 Total | | | | | 129 | 2 | 35 | 10 | 18 | 57 | 7 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5128000 | MNT BOILR WTR/STMD | STEX | Steam O&M Expense | SG | 6,958 | 106 | 1,875 | 555 | 964 | 3,071 | 385 | 3 | - |
| 5128000 Total | | | | | 6,958 | 106 | 1,875 | 555 | 964 | 3,071 | 385 | 3 | - |
| 5129000 | MNT BOIL-COMP AIR | STEX | Steam O&M Expense | SG | 252 | 4 | 68 | 20 | 35 | 111 | 14 | 0 | - |
| 5129000 Total | | | | | 252 | 4 | 68 | 20 | 35 | 111 | 14 | 0 | - |
| 5129900 | MAINT BOILER-MISC | STEX | Steam O&M Expense | SG | 371 | 6 | 100 | 30 | 51 | 164 | 21 | 0 | - |
| 5129900 Total | | | | | 371 | 6 | 100 | 30 | 51 | 164 | 21 | 0 | - |
| 5130000 | MAINT ELEC PLANT | STEX | Steam O&M Expense | SG | 3,785 | 57 | 1,020 | 302 | 524 | 1,671 | 210 | 1 | - |
| 5130000 Total | | | | | 3,785 | 57 | 1,020 | 302 | 524 | 1,671 | 210 | 1 | - |
| 5131000 | MAINT ELEC AC | STEX | Steam O&M Expense | SG | 15,251 | 232 | 4,110 | 1,215 | 2,113 | 6,731 | 844 | 6 | - |
| 5131000 Total | | | | | 15,251 | 232 | 4,110 | 1,215 | 2,113 | 6,731 | 844 | 6 | - |
| 5131100 | MAINT/LUBE-OIL SYS | STEX | Steam O&M Expense | SG | 652 | 10 | 176 | 52 | 90 | 288 | 36 | 0 | - |
| 5131100 Total | | | | | 652 | 10 | 176 | 52 | 90 | 288 | 36 | 0 | - |
| 5131300 | MAINT/PREVENT ROUT | STEX | Steam O&M Expense | SG | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | - |
| 5131300 Total | | | | | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | - |
| 5131400 | MAINT/MAIN TURBINE | STEX | Steam O&M Expense | SG | 5,763 | 88 | 1,553 | 459 | 798 | 2,544 | 319 | 2 | - |
| 5131400 Total | | | | | 5,763 | 88 | 1,553 | 459 | 798 | 2,544 | 319 | 2 | - |
| 5132000 | MAINT ALARMS/INFO | STEX | Steam O&M Expense | SG | 1,455 | 22 | 392 | 116 | 202 | 642 | 81 | 1 | - |
| 5132000 Total | | | | | 1,455 | 22 | 392 | 116 | 202 | 642 | 81 | 1 | - |
| 5133000 | MAINT/AIR-COOL-CON | STEX | Steam O&M Expense | SG | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5133000 Total | | | | | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 5134000 | MAINT/COMPNT COOL | STEX | Steam O&M Expense | SG | 221 | 3 | 60 | 18 | 31 | 97 | 12 | 0 | - |
| 5134000 Total | | | | | 221 | 3 | 60 | 18 | 31 | 97 | 12 | 0 | - |
| 5135000 | MAINT/COMPNT AUXIL | STEX | Steam O&M Expense | SG | 883 | 13 | 238 | 70 | 122 | 390 | 49 | 0 | - |
| 5135000 Total | | | | | 883 | 13 | 238 | 70 | 122 | 390 | 49 | 0 | - |
| 5137000 | MAINT-COOLING TOWR | STEX | Steam O&M Expense | SG | 1,818 | 28 | 490 | 145 | 252 | 802 | 101 | 1 | - |
| 5137000 Total | | | | | 1,818 | 28 | 490 | 145 | 252 | 802 | 101 | 1 | - |
| 5138000 | MAINT-CIRCUL WATER | STEX | Steam O&M Expense | SG | 1,050 | 16 | 283 | 84 | 145 | 463 | 58 | 0 | - |
| 5138000 Total | | | | | 1,050 | 16 | 283 | 84 | 145 | 463 | 58 | 0 | - |
| 5139000 | MAINT-ELECT - DC | STEX | Steam O&M Expense | SG | 243 | 4 | 65 | 19 | 34 | 107 | 13 | 0 | - |
| 5139000 Total | | | | | 243 | 4 | 65 | 19 | 34 | 107 | 13 | 0 | - |
| 5139900 | MNT ELEC PLT-MISC | STEX | Steam O&M Expense | SG | 41 | 1 | 11 | 3 | 6 | 18 | 2 | 0 | - |
| 5139900 Total | | | | | 41 | 1 | 11 | 3 | 6 | 18 | 2 | 0 | - |
| 5140000 | MAINT MISC STM PLN | STEX | Steam O&M Expense | SG | 3,608 | 55 | 972 | 288 | 500 | 1,592 | 200 | 1 | - |
| 5140000 Total | | | | | 3,608 | 55 | 972 | 288 | 500 | 1,592 | 200 | 1 | - |
| 5141000 | MISC STM-COMP AIR | STEX | Steam O&M Expense | SG | 806 | 12 | 217 | 64 | 112 | 356 | 45 | 0 | - |
| 5141000 Total | | | | | 806 | 12 | 217 | 64 | 112 | 356 | 45 | 0 | - |
| 5142000 | MISC STM PLT-CONSU | STEX | Steam O&M Expense | SG | 459 | 7 | 124 | 37 | 64 | 203 | 25 | 0 | - |
| 5142000 Total | | | | | 459 | 7 | 124 | 37 | 64 | 203 | 25 | 0 | - |
| 5144000 | MISC STM PLNT-LAB | STEX | Steam O&M Expense | SG | 260 | 4 | 70 | 21 | 36 | 115 | 14 | 0 | - |
| 5144000 Total | | | | | 260 | 4 | 70 | 21 | 36 | 115 | 14 | 0 | - |
| 5145000 | MAINT MISC-SM TOOL | STEX | Steam O&M Expense | SG | 694 | 11 | 187 | 55 | 96 | 306 | 38 | 0 | - |
| 5145000 Total | | | | | 694 | 11 | 187 | 55 | 96 | 306 | 38 | 0 | - |
| 5146000 | MAINT/PAGING SYS | STEX | Steam O&M Expense | SG | 156 | 2 | 42 | 12 | 22 | 69 | 9 | 0 | - |
| 5146000 Total | | | | | 156 | 2 | 42 | 12 | 22 | 69 | 9 | 0 | - |
| 5147000 | MAINT/PLANT EQUIP | STEX | Steam O&M Expense | SG | 1,240 | 19 | 334 | 99 | 172 | 547 | 69 | 0 | - |
| 5147000 Total | | | | | 1,240 | 19 | 334 | 99 | 172 | 547 | 69 | 0 | - |
| 5148000 | MAINT/PLT-VEHICLES | STEX | Steam O&M Expense | SG | 1,979 | 30 | 533 | 158 | 274 | 874 | 110 | 1 | - |
| 5148000 Total | | | | | 1,979 | 30 | 533 | 158 | 274 | 874 | 110 | 1 | - |
| 5149000 | MAINT MISC-OTHER | STEX | Steam O&M Expense | SG | 269 | 4 | 72 | 21 | 37 | 119 | 15 | 0 | - |
| 5149000 Total | | | | | 269 | 4 | 72 | 21 | 37 | 119 | 15 | 0 | - |
| 5149500 | MAINT STM PLT-ENV AM | STEX | Steam O&M Expense | SG | 1,750 | 27 | 472 | 140 | 243 | 773 | 97 | 1 | - |
| 5149500 Total | | | | | 1,750 | 27 | 472 | 140 | 243 | 773 | 97 | 1 | - |
| 5350000 | OPER SUPERV & ENG | HYEX | Hydro O&M Expense | SG-P | 8,213 | 125 | 2,213 | 655 | 1,138 | 3,625 | 455 | 3 | - |



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|-----------------|--------------|----------------|----------------|----------------|-----------------|----------------|------------|----------|
| 5350000 | OPER SUPERV & ENG | HYEX | Hydro O&M Expense | SG-U | 1,998 | 30 | 538 | 159 | 277 | 882 | 111 | 1 | - |
| 5350000 Total | | | | | 10,211 | 30 | 538 | 159 | 277 | 882 | 111 | 1 | - |
| 5360000 | WATER FOR POWER | HYEX | Hydro O&M Expense | SG-P | 237 | 4 | 64 | 19 | 33 | 105 | 13 | 0 | - |
| 5360000 Total | | | | | 237 | 4 | 64 | 19 | 33 | 105 | 13 | 0 | - |
| 5370000 | HYDRAULIC EXPENSES | HYEX | Hydro O&M Expense | SG-P | 2,689 | 41 | 724 | 214 | 372 | 1,187 | 149 | 1 | - |
| 5370000 Total | | | | | 2,689 | 41 | 724 | 214 | 372 | 1,187 | 149 | 1 | - |
| 5371000 | HYDRO/FISH & WILD | HYEX | Hydro O&M Expense | SG-P | 565 | 9 | 152 | 45 | 78 | 249 | 31 | 0 | - |
| 5371000 | HYDRO/FISH & WILD | HYEX | Hydro O&M Expense | SG-U | 104 | 2 | 28 | 8 | 14 | 46 | 6 | 0 | - |
| 5371000 Total | | | | | 669 | 2 | 28 | 8 | 14 | 46 | 6 | 0 | - |
| 5372000 | HYDRO/HATCHERY EXP | HYEX | Hydro O&M Expense | SG-P | 176 | 3 | 48 | 14 | 24 | 78 | 10 | 0 | - |
| 5372000 Total | | | | | 176 | 3 | 48 | 14 | 24 | 78 | 10 | 0 | - |
| 5374000 | HYDRO/OTH REC FAC | HYEX | Hydro O&M Expense | SG-P | 256 | 4 | 69 | 20 | 36 | 113 | 14 | 0 | - |
| 5374000 | HYDRO/OTH REC FAC | HYEX | Hydro O&M Expense | SG-U | 26 | 0 | 7 | 2 | 4 | 12 | 1 | 0 | - |
| 5374000 Total | | | | | 283 | 4 | 76 | 23 | 39 | 125 | 16 | 0 | - |
| 5379000 | HYDRO EXPENSE-OTH | HYEX | Hydro O&M Expense | SG-P | 588 | 9 | 158 | 47 | 81 | 259 | 33 | 0 | - |
| 5379000 | HYDRO EXPENSE-OTH | HYEX | Hydro O&M Expense | SG-U | 142 | 2 | 38 | 11 | 20 | 63 | 8 | 0 | - |
| 5379000 Total | | | | | 730 | 11 | 197 | 58 | 101 | 322 | 40 | 0 | - |
| 5390000 | MSC HYD PWR GEN EX | HYEX | Hydro O&M Expense | SG-P | 12,319 | 187 | 3,320 | 982 | 1,707 | 5,437 | 682 | 5 | - |
| 5390000 | MSC HYD PWR GEN EX | HYEX | Hydro O&M Expense | SG-U | 6,735 | 102 | 1,815 | 537 | 933 | 2,973 | 373 | 3 | - |
| 5390000 Total | | | | | 19,055 | 289 | 5,135 | 1,519 | 2,640 | 8,410 | 1,055 | 7 | - |
| 5400000 | RENTS (HYDRO GEN) | HYEX | Hydro O&M Expense | SG-P | 1,827 | 28 | 492 | 146 | 253 | 807 | 101 | 1 | - |
| 5400000 | RENTS (HYDRO GEN) | HYEX | Hydro O&M Expense | SG-U | 63 | 1 | 17 | 5 | 9 | 28 | 3 | 0 | - |
| 5400000 Total | | | | | 1,891 | 29 | 509 | 151 | 262 | 834 | 105 | 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 | 890 | 14 | 240 | 71 | 123 | 393 | 49 | 0 | - |
| 5420000 | MAINT OF STRUCTURE | HYEX | Hydro O&M Expense | SG-U | 72 | 1 | 19 | 6 | 10 | 32 | 4 | 0 | - |
| 5420000 Total | | | | | 961 | 15 | 259 | 77 | 133 | 424 | 53 | 0 | - |
| 5430000 | MNT DAMS & WTR SYS | HYEX | Hydro O&M Expense | SG-P | 673 | 10 | 181 | 54 | 93 | 297 | 37 | 0 | - |
| 5430000 | MNT DAMS & WTR SYS | HYEX | Hydro O&M Expense | SG-U | 237 | 4 | 64 | 19 | 33 | 105 | 13 | 0 | - |
| 5430000 Total | | | | | 910 | 14 | 245 | 73 | 126 | 402 | 50 | 0 | - |
| 5440000 | MAINT OF ELEC PLNT | HYEX | Hydro O&M Expense | SG-U | 83 | 1 | 22 | 7 | 11 | 36 | 5 | 0 | - |
| 5440000 Total | | | | | 83 | 1 | 22 | 7 | 11 | 36 | 5 | 0 | - |
| 5441000 | PRIME MOVERS & GEN | HYEX | Hydro O&M Expense | SG-P | 858 | 13 | 231 | 68 | 119 | 378 | 47 | 0 | - |
| 5441000 | PRIME MOVERS & GEN | HYEX | Hydro O&M Expense | SG-U | 95 | 1 | 25 | 8 | 13 | 42 | 5 | 0 | - |
| 5441000 Total | | | | | 952 | 14 | 257 | 76 | 132 | 420 | 53 | 0 | - |
| 5442000 | ACCESS ELEC EQUIP | HYEX | Hydro O&M Expense | SG-P | 648 | 10 | 175 | 52 | 90 | 286 | 36 | 0 | - |
| 5442000 | ACCESS ELEC EQUIP | HYEX | Hydro O&M Expense | SG-U | 139 | 2 | 37 | 11 | 19 | 61 | 8 | 0 | - |
| 5442000 Total | | | | | 787 | 12 | 212 | 63 | 109 | 347 | 44 | 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 | 981 | 15 | 264 | 78 | 136 | 433 | 54 | 0 | - |
| 5451000 Total | | | | | 981 | 15 | 264 | 78 | 136 | 433 | 54 | 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 | 502 | 8 | 135 | 40 | 70 | 222 | 28 | 0 | - |
| 5455000 | MAINT-RDS/TRAIL/BR | HYEX | Hydro O&M Expense | SG-U | 370 | 6 | 100 | 30 | 51 | 163 | 21 | 0 | - |
| 5455000 Total | | | | | 873 | 13 | 235 | 70 | 121 | 385 | 48 | 0 | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG | (25,151) | (382) | (6,777) | (2,004) | (3,484) | (11,101) | (1,393) | (9) | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG-P | 1,526 | 23 | 411 | 122 | 211 | 673 | 84 | 1 | - |
| 5459000 | MAINT HYDRO-OTHER | HYEX | Hydro O&M Expense | SG-U | 451 | 7 | 122 | 36 | 62 | 199 | 25 | 0 | - |
| 5459000 Total | | | | | (23,174) | (352) | (6,245) | (1,847) | (3,211) | (10,228) | (1,283) | (9) | - |
| 5459500 | MAINT OF HYDRO PLT-E | HYEX | Hydro O&M Expense | SG-P | 118 | 2 | 32 | 9 | 16 | 52 | 7 | 0 | - |
| 5459500 Total | | | | | 118 | 2 | 32 | 9 | 16 | 52 | 7 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|------------------------------|-------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------|-----------------|
| 5460000 | OPER SUPERV & ENG | OPEX | Other Production O&M Expense | SG | 316 | 5 | 85 | 25 | 44 | 139 | 17 | 0 | - |
| 5460000 Total | | | | | 316 | 5 | 85 | 25 | 44 | 139 | 17 | 0 | - |
| 5471000 | NATURAL GAS | NPCX | Net Power Cost Expense | SE | 333,860 | 4,837 | 84,090 | 25,393 | 51,250 | 147,866 | 20,306 | 118 | - |
| 5471000 Total | | | | | 333,860 | 4,837 | 84,090 | 25,393 | 51,250 | 147,866 | 20,306 | 118 | - |
| 5480000 | GENERATION EXP | OPEX | Other Production O&M Expense | SG | 17,000 | 258 | 4,581 | 1,355 | 2,355 | 7,503 | 941 | 6 | - |
| 5480000 Total | | | | | 17,000 | 258 | 4,581 | 1,355 | 2,355 | 7,503 | 941 | 6 | - |
| 5490000 | MIS OTH PWR GEN EX | OPEX | Other Production O&M Expense | OR | (0) | - | (0) | - | - | - | - | - | - |
| 5490000 | MIS OTH PWR GEN EX | OPEX | Other Production O&M Expense | SG | 8,841 | 134 | 2,382 | 705 | 1,225 | 3,902 | 490 | 3 | - |
| 5490000 Total | | | | | 8,841 | 134 | 2,382 | 705 | 1,225 | 3,902 | 490 | 3 | - |
| 5500000 | RENTS (OTHER GEN) | OPEX | Other Production O&M Expense | OR | 376 | - | 376 | - | - | - | - | - | - |
| 5500000 | RENTS (OTHER GEN) | OPEX | Other Production O&M Expense | SG | 9,858 | 150 | 2,656 | 786 | 1,366 | 4,351 | 546 | 4 | - |
| 5500000 Total | | | | | 10,235 | 150 | 3,033 | 786 | 1,366 | 4,351 | 546 | 4 | - |
| 5520000 | MAINT OF STRUCTURE | OPEX | Other Production O&M Expense | SG | 3,041 | 46 | 820 | 242 | 421 | 1,342 | 168 | 1 | - |
| 5520000 Total | | | | | 3,041 | 46 | 820 | 242 | 421 | 1,342 | 168 | 1 | - |
| 5530000 | MNT GEN & ELEC PLT | OPEX | Other Production O&M Expense | SG | 21,377 | 325 | 5,760 | 1,704 | 2,962 | 9,435 | 1,184 | 8 | - |
| 5530000 Total | | | | | 21,377 | 325 | 5,760 | 1,704 | 2,962 | 9,435 | 1,184 | 8 | - |
| 5540000 | MNT MSC OTH PWR GN | OPEX | Other Production O&M Expense | SG | 1,187 | 18 | 320 | 95 | 164 | 524 | 66 | 0 | - |
| 5540000 Total | | | | | 1,187 | 18 | 320 | 95 | 164 | 524 | 66 | 0 | - |
| 5546000 | MISC PLANT EQUIP | OPEX | Other Production O&M Expense | SG | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 5546000 Total | | | | | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 5549500 | MAINT OF OTH PWR PLT | OPEX | Other Production O&M Expense | SG | 2,003 | 30 | 540 | 160 | 277 | 884 | 111 | 1 | - |
| 5549500 Total | | | | | 2,003 | 30 | 540 | 160 | 277 | 884 | 111 | 1 | - |
| 5550000 | PURCHASED POWER | PSEX | Power Supply Expense | SG | 232 | 4 | 62 | 18 | 32 | 102 | 13 | 0 | - |
| 5550000 Total | | | | | 232 | 4 | 62 | 18 | 32 | 102 | 13 | 0 | - |
| 5552400 | RENEW ENRGY CR PURCH | NPCX | Net Power Cost Expense | OTHER | 8,246 | - | - | - | - | - | - | - | 8,246 |
| 5552400 Total | | | | | 8,246 | - | - | - | - | - | - | - | 8,246 |
| 5552500 | OTH/INT/REC/DEL | NPCX | Net Power Cost Expense | SE | 17,044 | 247 | 4,293 | 1,296 | 2,616 | 7,549 | 1,037 | 6 | - |
| 5552500 Total | | | | | 17,044 | 247 | 4,293 | 1,296 | 2,616 | 7,549 | 1,037 | 6 | - |
| 5552700 | PURCH POWER-UT SITUS | NPCX | Net Power Cost Expense | UT | 11,365 | - | - | - | - | 11,365 | - | - | - |
| 5552700 Total | | | | | 11,365 | - | - | - | - | 11,365 | - | - | - |
| 5555700 | NPC Deferral Mchsm | NPCX | Net Power Cost Expense | OTHER | (97,065) | - | - | - | - | - | - | - | (97,065) |
| 5555700 Total | | | | | (97,065) | - | - | - | - | - | - | - | (97,065) |
| 5555900 | Short-Term Firm Whls | NPCX | Net Power Cost Expense | SG | 423,328 | 6,430 | 114,074 | 33,738 | 58,649 | 186,838 | 23,441 | 158 | - |
| 5555900 Total | | | | | 423,328 | 6,430 | 114,074 | 33,738 | 58,649 | 186,838 | 23,441 | 158 | - |
| 5556300 | FIRM ENERGY PURCH | NPCX | Net Power Cost Expense | SG | 458,627 | 6,966 | 123,586 | 36,551 | 63,539 | 202,418 | 25,396 | 171 | - |
| 5556300 Total | | | | | 458,627 | 6,966 | 123,586 | 36,551 | 63,539 | 202,418 | 25,396 | 171 | - |
| 5556400 | FIRM DEMAND PURCH | NPCX | Net Power Cost Expense | SG | 35,786 | 544 | 9,643 | 2,852 | 4,958 | 15,794 | 1,982 | 13 | - |
| 5556400 Total | | | | | 35,786 | 544 | 9,643 | 2,852 | 4,958 | 15,794 | 1,982 | 13 | - |
| 5556700 | POST-MERG FIRM PUR | NPCX | Net Power Cost Expense | SG | (11,684) | (177) | (3,149) | (931) | (1,619) | (5,157) | (647) | (4) | - |
| 5556700 Total | | | | | (11,684) | (177) | (3,149) | (931) | (1,619) | (5,157) | (647) | (4) | - |
| 5556710 | EIM - FIRM PURCHASES | NPCX | Net Power Cost Expense | SG | (167,675) | (2,547) | (45,183) | (13,363) | (23,230) | (74,004) | (9,285) | (63) | - |
| 5556710 Total | | | | | (167,675) | (2,547) | (45,183) | (13,363) | (23,230) | (74,004) | (9,285) | (63) | - |
| 5558000 | PUR PWR-UNDR CAP LEA | NPCX | Net Power Cost Expense | SG | 4,145 | 63 | 1,117 | 330 | 574 | 1,830 | 230 | 2 | - |
| 5558000 Total | | | | | 4,145 | 63 | 1,117 | 330 | 574 | 1,830 | 230 | 2 | - |
| 5560000 | SYS CTRL & LD DISP | PSEX | Power Supply Expense | SG | 475 | 7 | 128 | 38 | 66 | 209 | 26 | 0 | - |
| 5560000 Total | | | | | 475 | 7 | 128 | 38 | 66 | 209 | 26 | 0 | - |
| 5570000 | OTHER EXPENSES | PSEX | Power Supply Expense | SE | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | - |
| 5570000 | OTHER EXPENSES | PSEX | Power Supply Expense | SG | 33,449 | 508 | 9,014 | 2,666 | 4,634 | 14,763 | 1,852 | 12 | - |
| 5570000 Total | | | | | 33,458 | 508 | 9,016 | 2,666 | 4,635 | 14,767 | 1,853 | 12 | - |
| 5573000 | OTHER EXPENSES-DSM I | PSEX | Power Supply Expense | SG | (12) | (0) | (3) | (1) | (2) | (5) | (1) | (0) | - |
| 5573000 Total | | | | | (12) | (0) | (3) | (1) | (2) | (5) | (1) | (0) | - |
| 5579000 | OTH EXP-ST SITUS ACT | PSEX | Power Supply Expense | IDU | 3,849 | - | - | - | - | - | - | 3,849 | - |
| 5579000 | OTH EXP-ST SITUS ACT | PSEX | Power Supply Expense | OR | 2,311 | - | 2,311 | - | - | - | - | - | - |
| 5579000 Total | | | | | 6,161 | - | 2,311 | - | - | - | - | 3,849 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|------------|----------|
| 5579100 | OTH EXP-LIQ DAMAGE | PSEX | Power Supply Expense | UT | 35 | - | - | - | - | 35 | - | - | - |
| 5579100 | OTH EXP-LIQ DAMAGE | PSEX | Power Supply Expense | WYU | (175) | - | - | - | (175) | - | - | - | - |
| 5579100 Total | | | | | (140) | - | - | - | (175) | 35 | - | - | - |
| 5600000 | OPER SUPERV & ENG | TNEX | Transmission O&M Expense | SG | 10,250 | 156 | 2,762 | 817 | 1,420 | 4,524 | 568 | 4 | - |
| 5600000 Total | | | | | 10,250 | 156 | 2,762 | 817 | 1,420 | 4,524 | 568 | 4 | - |
| 5612000 | LD - MONITOR & OPER | TNEX | Transmission O&M Expense | SG | 6,923 | 105 | 1,865 | 552 | 959 | 3,055 | 383 | 3 | - |
| 5612000 Total | | | | | 6,923 | 105 | 1,865 | 552 | 959 | 3,055 | 383 | 3 | - |
| 5614000 | SCHED, SYS CTR & DSP | TNEX | Transmission O&M Expense | SG | 173 | 3 | 47 | 14 | 24 | 76 | 10 | 0 | - |
| 5614000 Total | | | | | 173 | 3 | 47 | 14 | 24 | 76 | 10 | 0 | - |
| 5614010 | EIM - SCHEDULING,SYS | TNEX | Transmission O&M Expense | SG | 826 | 13 | 223 | 66 | 114 | 364 | 46 | 0 | - |
| 5614010 Total | | | | | 826 | 13 | 223 | 66 | 114 | 364 | 46 | 0 | - |
| 5615000 | REL PLAN & STDS DEV | TNEX | Transmission O&M Expense | SG | 2,389 | 36 | 644 | 190 | 331 | 1,054 | 132 | 1 | - |
| 5615000 Total | | | | | 2,389 | 36 | 644 | 190 | 331 | 1,054 | 132 | 1 | - |
| 5616000 | TRANS SVC STUDIES | TNEX | Transmission O&M Expense | SG | 62 | 1 | 17 | 5 | 9 | 27 | 3 | 0 | - |
| 5616000 Total | | | | | 62 | 1 | 17 | 5 | 9 | 27 | 3 | 0 | - |
| 5617000 | GEN INTERCNCT STUD | TNEX | Transmission O&M Expense | SG | 1,551 | 24 | 418 | 124 | 215 | 685 | 86 | 1 | - |
| 5617000 Total | | | | | 1,551 | 24 | 418 | 124 | 215 | 685 | 86 | 1 | - |
| 5618000 | REL PLN & STAND SVCS | TNEX | Transmission O&M Expense | SG | 5,672 | 86 | 1,529 | 452 | 786 | 2,504 | 314 | 2 | - |
| 5618000 Total | | | | | 5,672 | 86 | 1,529 | 452 | 786 | 2,504 | 314 | 2 | - |
| 5620000 | STATION EXP(TRANS) | TNEX | Transmission O&M Expense | SG | 3,333 | 51 | 898 | 266 | 462 | 1,471 | 185 | 1 | - |
| 5620000 Total | | | | | 3,333 | 51 | 898 | 266 | 462 | 1,471 | 185 | 1 | - |
| 5630000 | OVERHEAD LINE EXP | TNEX | Transmission O&M Expense | SG | 1,247 | 19 | 336 | 99 | 173 | 550 | 69 | 0 | - |
| 5630000 Total | | | | | 1,247 | 19 | 336 | 99 | 173 | 550 | 69 | 0 | - |
| 5650000 | TRNS ELEC BY OTHRS | NPCX | Net Power Cost Expense | SG | (83) | (1) | (22) | (7) | (12) | (37) | (5) | (0) | - |
| 5650000 Total | | | | | (83) | (1) | (22) | (7) | (12) | (37) | (5) | (0) | - |
| 5650010 | EIM - TRANSM OF ELEC | NPCX | Net Power Cost Expense | SG | 2,557 | 39 | 689 | 204 | 354 | 1,128 | 142 | 1 | - |
| 5650010 Total | | | | | 2,557 | 39 | 689 | 204 | 354 | 1,128 | 142 | 1 | - |
| 5651000 | S/T FIRM WHEELING | NPCX | Net Power Cost Expense | SG | 10,969 | 167 | 2,956 | 874 | 1,520 | 4,841 | 607 | 4 | - |
| 5651000 Total | | | | | 10,969 | 167 | 2,956 | 874 | 1,520 | 4,841 | 607 | 4 | - |
| 5652500 | NON-FIRM WHEEL EXP | NPCX | Net Power Cost Expense | SE | 20,112 | 291 | 5,066 | 1,530 | 3,087 | 8,908 | 1,223 | 7 | - |
| 5652500 Total | | | | | 20,112 | 291 | 5,066 | 1,530 | 3,087 | 8,908 | 1,223 | 7 | - |
| 5654600 | POST-MRG WHEEL EXP | NPCX | Net Power Cost Expense | SG | 125,504 | 1,906 | 33,819 | 10,002 | 17,388 | 55,392 | 6,950 | 47 | - |
| 5654600 Total | | | | | 125,504 | 1,906 | 33,819 | 10,002 | 17,388 | 55,392 | 6,950 | 47 | - |
| 5660000 | MISC TRANS EXPENSE | TNEX | Transmission O&M Expense | SG | 2,331 | 35 | 628 | 186 | 323 | 1,029 | 129 | 1 | - |
| 5660000 Total | | | | | 2,331 | 35 | 628 | 186 | 323 | 1,029 | 129 | 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 | 2,689 | 41 | 725 | 214 | 373 | 1,187 | 149 | 1 | - |
| 5670000 Total | | | | | 2,689 | 41 | 725 | 214 | 373 | 1,187 | 149 | 1 | - |
| 5680000 | MNT SUPERV & ENG | TNEX | Transmission O&M Expense | SG | 851 | 13 | 229 | 68 | 118 | 376 | 47 | 0 | - |
| 5680000 Total | | | | | 851 | 13 | 229 | 68 | 118 | 376 | 47 | 0 | - |
| 5690000 | MAINT OF STRUCTURE | TNEX | Transmission O&M Expense | SG | 85 | 1 | 23 | 7 | 12 | 37 | 5 | 0 | - |
| 5690000 Total | | | | | 85 | 1 | 23 | 7 | 12 | 37 | 5 | 0 | - |
| 5692000 | MAINT-COMP SW TRANS | TNEX | Transmission O&M Expense | SG | 937 | 14 | 252 | 75 | 130 | 414 | 52 | 0 | - |
| 5692000 Total | | | | | 937 | 14 | 252 | 75 | 130 | 414 | 52 | 0 | - |
| 5693000 | MAINT-COM EQP TRANS | TNEX | Transmission O&M Expense | SG | 4,951 | 75 | 1,334 | 395 | 686 | 2,185 | 274 | 2 | - |
| 5693000 Total | | | | | 4,951 | 75 | 1,334 | 395 | 686 | 2,185 | 274 | 2 | - |
| 5700000 | MAINT STATION EQIP | TNEX | Transmission O&M Expense | SG | 11,669 | 177 | 3,145 | 930 | 1,617 | 5,150 | 646 | 4 | - |
| 5700000 Total | | | | | 11,669 | 177 | 3,145 | 930 | 1,617 | 5,150 | 646 | 4 | - |
| 5710000 | MAINT OVHD LINES | TNEX | Transmission O&M Expense | SG | 17,141 | 260 | 4,619 | 1,366 | 2,375 | 7,565 | 949 | 6 | - |
| 5710000 Total | | | | | 17,141 | 260 | 4,619 | 1,366 | 2,375 | 7,565 | 949 | 6 | - |
| 5720000 | MNT UNDERGRD LINES | TNEX | Transmission O&M Expense | SG | 71 | 1 | 19 | 6 | 10 | 31 | 4 | 0 | - |
| 5720000 Total | | | | | 71 | 1 | 19 | 6 | 10 | 31 | 4 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5730000 | MNT MSC TRANS PLNT | TNEX | Transmission O&M Expense | SG | 94 | 1 | 25 | 7 | 13 | 41 | 5 | 0 | - |
| 5730000 Total | | | | | 94 | 1 | 25 | 7 | 13 | 41 | 5 | 0 | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | CA | 408 | 408 | - | - | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | IDU | 135 | - | - | - | - | - | 135 | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | OR | 398 | - | 398 | - | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | SNPD | 7,718 | 244 | 2,098 | 492 | 779 | 3,714 | 391 | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | UT | 103 | - | - | - | - | 103 | - | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | WA | 150 | - | - | 150 | - | - | - | - | - |
| 5800000 | OPER SUPERV & ENG | DNEX | Distribution O&M Expense | WYP | 90 | - | - | - | 90 | - | - | - | - |
| 5800000 Total | | | | | 9,002 | 652 | 2,496 | 642 | 868 | 3,817 | 527 | - | - |
| 5810000 | LOAD DISPATCHING | DNEX | Distribution O&M Expense | SNPD | 13,699 | 434 | 3,724 | 873 | 1,382 | 6,592 | 694 | - | - |
| 5810000 Total | | | | | 13,699 | 434 | 3,724 | 873 | 1,382 | 6,592 | 694 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | CA | 86 | 86 | - | - | - | - | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | IDU | 283 | - | - | - | - | - | 283 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | OR | 995 | - | 995 | - | - | - | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | SNPD | 1 | 0 | 0 | 0 | 0 | 1 | 0 | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | UT | 2,035 | - | - | - | - | 2,035 | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | WA | 277 | - | - | 277 | - | - | - | - | - |
| 5820000 | STATION EXP(DIST) | DNEX | Distribution O&M Expense | WYP | 847 | - | - | - | 847 | - | - | - | - |
| 5820000 Total | | | | | 4,524 | 86 | 996 | 277 | 847 | 2,035 | 283 | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | CA | 339 | 339 | - | - | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | IDU | 246 | - | - | - | - | - | 246 | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | OR | 2,029 | - | 2,029 | - | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | UT | 6,193 | - | - | - | - | 6,193 | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WA | 359 | - | - | 359 | - | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WYP | 402 | - | - | - | 402 | - | - | - | - |
| 5830000 | OVHD LINE EXPENSES | DNEX | Distribution O&M Expense | WYU | 58 | - | - | - | - | 58 | - | - | - |
| 5830000 Total | | | | | 9,628 | 339 | 2,030 | 360 | 460 | 6,193 | 246 | - | - |
| 5850000 | STRT LGHT-SGNL SYS | DNEX | Distribution O&M Expense | SNPD | 310 | 10 | 84 | 20 | 31 | 149 | 16 | - | - |
| 5850000 Total | | | | | 310 | 10 | 84 | 20 | 31 | 149 | 16 | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | CA | 108 | 108 | - | - | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | IDU | 136 | - | - | - | - | - | 136 | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | OR | 1,305 | - | 1,305 | - | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | UT | 585 | - | - | - | - | 585 | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WA | 346 | - | - | 346 | - | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYP | 280 | - | - | - | 280 | - | - | - | - |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYU | 80 | - | - | - | - | 80 | - | - | - |
| 5860000 Total | | | | | 2,840 | 108 | 1,305 | 346 | 360 | 585 | 136 | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | CA | 523 | 523 | - | - | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | IDU | 982 | - | - | - | - | - | 982 | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | OR | 6,554 | - | 6,554 | - | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | UT | 6,391 | - | - | - | - | 6,391 | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WA | 1,476 | - | - | 1,476 | - | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYP | 1,298 | - | - | - | 1,298 | - | - | - | - |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYU | 152 | - | - | - | - | 152 | - | - | - |
| 5870000 Total | | | | | 17,375 | 523 | 6,554 | 1,476 | 1,450 | 6,391 | 982 | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | CA | (36) | (36) | - | - | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | IDU | (19) | - | - | - | - | - | (19) | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | OR | 54 | - | 54 | - | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | SNPD | 912 | 29 | 248 | 58 | 92 | 439 | 46 | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | UT | (240) | - | - | - | - | (240) | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WA | 12 | - | - | 12 | - | - | - | - | - |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYP | (34) | - | - | - | (34) | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|---------------------------|-------|----------------|---------------|---------------|--------------|--------------|---------------|--------------|------|-------|
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYU | (102) | - | - | - | (102) | - | - | - | - |
| 5880000 Total | | | | | 547 | (7) | 302 | 70 | (44) | 198 | 28 | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | CA | 57 | 57 | - | - | - | - | - | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | IDU | 39 | - | - | - | - | - | 39 | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | OR | 1,930 | - | 1,930 | - | - | - | - | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | SNPD | 19 | 1 | 5 | 1 | 2 | 9 | 1 | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | UT | 728 | - | - | - | - | 728 | - | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | WA | 113 | - | - | 113 | - | - | - | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYP | 436 | - | - | - | 436 | - | - | - | - |
| 5890000 | RENDS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYU | 20 | - | - | - | - | 20 | - | - | - |
| 5890000 Total | | | | | 3,341 | 58 | 1,935 | 114 | 457 | 737 | 40 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | CA | 104 | 104 | - | - | - | - | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | IDU | 273 | - | - | - | - | - | 273 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | OR | 813 | - | 813 | - | - | - | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | SNPD | 3,002 | 95 | 816 | 191 | 303 | 1,444 | 152 | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | UT | 1,404 | - | - | - | - | 1,404 | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | WA | 169 | - | - | 169 | - | - | - | - | - |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | WYP | 379 | - | - | - | 379 | - | - | - | - |
| 5900000 Total | | | | | 6,142 | 199 | 1,629 | 360 | 682 | 2,848 | 425 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | CA | 101 | 101 | - | - | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | IDU | 111 | - | - | - | - | - | 111 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | OR | 441 | - | 441 | - | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | SNPD | 114 | 4 | 31 | 7 | 12 | 55 | 6 | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | UT | 818 | - | - | - | - | 818 | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WA | 98 | - | - | 98 | - | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WYP | 214 | - | - | - | 214 | - | - | - | - |
| 5910000 | MAINT OF STRUCTURE | DNEX | Distribution O&M Expense | WYU | 58 | - | - | - | - | 58 | - | - | - |
| 5910000 Total | | | | | 1,955 | 105 | 472 | 105 | 284 | 873 | 117 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | CA | 310 | 310 | - | - | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | IDU | 419 | - | - | - | - | - | 419 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | OR | 2,909 | - | 2,909 | - | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | SNPD | 1,383 | 44 | 376 | 88 | 139 | 665 | 70 | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | UT | 2,304 | - | - | - | - | 2,304 | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WA | 707 | - | - | 707 | - | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WYP | 986 | - | - | - | 986 | - | - | - | - |
| 5920000 | MAINT STAT EQUIP | DNEX | Distribution O&M Expense | WYU | 29 | - | - | - | - | 29 | - | - | - |
| 5920000 Total | | | | | 9,047 | 353 | 3,285 | 795 | 1,154 | 2,970 | 489 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | CA | 13,497 | 13,497 | - | - | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | IDU | 3,313 | - | - | - | - | - | 3,313 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | OR | 55,411 | - | 55,411 | - | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | SNPD | 2,356 | 75 | 640 | 150 | 238 | 1,134 | 119 | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | UT | 29,958 | - | - | - | - | 29,958 | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WA | 5,867 | - | - | 5,867 | - | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WYP | 5,721 | - | - | - | 5,721 | - | - | - | - |
| 5930000 | MAINT OVHD LINES | DNEX | Distribution O&M Expense | WYU | 769 | - | - | - | - | 769 | - | - | - |
| 5930000 Total | | | | | 116,891 | 13,571 | 56,051 | 6,017 | 6,728 | 31,091 | 3,432 | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | CA | 33 | 33 | - | - | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | IDU | 58 | - | - | - | - | - | 58 | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | OR | 148 | - | 148 | - | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | UT | (531) | - | - | - | - | (531) | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | WA | 21 | - | - | 21 | - | - | - | - | - |
| 5931000 | MAINT O/H LINES-LB P | DNEX | Distribution O&M Expense | WYP | (73) | - | - | - | (73) | - | - | - | - |
| 5931000 Total | | | | | (343) | 33 | 148 | 21 | (73) | (531) | 58 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | CA | 521 | 521 | - | - | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|-----------------------------|-------|---------------|------------|--------------|--------------|--------------|---------------|--------------|------|-------|
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | IDU | 1,133 | - | - | - | - | - | 1,133 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | OR | 7,032 | - | 7,032 | - | - | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | SNPD | 31 | 1 | 9 | 2 | 3 | 15 | 2 | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | UT | 19,437 | - | - | - | - | 19,437 | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WA | 1,374 | - | - | 1,374 | - | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WYP | 2,081 | - | - | - | 2,081 | - | - | - | - |
| 5940000 | MAINT UDGRND LINES | DNEX | Distribution O&M Expense | WYU | 271 | - | - | - | 271 | - | - | - | - |
| 5940000 Total | | | | | 31,880 | 522 | 7,040 | 1,376 | 2,355 | 19,452 | 1,134 | - | - |
| 5950000 | MAINT LINE TRNSFRM | DNEX | Distribution O&M Expense | SNPD | 1,195 | 38 | 325 | 76 | 121 | 575 | 61 | - | - |
| 5950000 Total | | | | | 1,195 | 38 | 325 | 76 | 121 | 575 | 61 | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | CA | 59 | 59 | - | - | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | IDU | 64 | - | - | - | - | - | 64 | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | OR | 744 | - | 744 | - | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | UT | 633 | - | - | - | - | 633 | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WA | 48 | - | - | 48 | - | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WYP | 296 | - | - | - | 296 | - | - | - | - |
| 5960000 | MNT STR LGHT-SIG S | DNEX | Distribution O&M Expense | WYU | 104 | - | - | - | 104 | - | - | - | - |
| 5960000 Total | | | | | 1,947 | 59 | 744 | 48 | 400 | 633 | 64 | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | CA | 15 | 15 | - | - | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | IDU | 34 | - | - | - | - | - | 34 | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | OR | 190 | - | 190 | - | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | SNPD | (116) | (4) | (32) | (7) | (12) | (56) | (6) | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | UT | 350 | - | - | - | - | 350 | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WA | 27 | - | - | 27 | - | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WYP | 29 | - | - | - | 29 | - | - | - | - |
| 5970000 | MNT OF METERS | DNEX | Distribution O&M Expense | WYU | 24 | - | - | - | 24 | - | - | - | - |
| 5970000 Total | | | | | 552 | 11 | 158 | 20 | 41 | 294 | 28 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | CA | 105 | 105 | - | - | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | IDU | 214 | - | - | - | - | - | 214 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | OR | (399) | - | (399) | - | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | SNPD | 2,940 | 93 | 799 | 187 | 297 | 1,415 | 149 | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | UT | 905 | - | - | - | - | 905 | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | WA | 178 | - | - | 178 | - | - | - | - | - |
| 5980000 | MNT MISC DIST PLNT | DNEX | Distribution O&M Expense | WYP | 308 | - | - | - | 308 | - | - | - | - |
| 5980000 Total | | | | | 4,251 | 199 | 400 | 365 | 605 | 2,320 | 363 | - | - |
| 5989500 | MNT DIST PLNT-ENV AM | DNEX | Distribution O&M Expense | SNPD | (7) | (0) | (2) | (0) | (1) | (3) | (0) | - | - |
| 5989500 | MNT DIST PLNT-ENV AM | DNEX | Distribution O&M Expense | SNPD | (7) | (0) | (2) | (0) | (1) | (3) | (0) | - | - |
| 5989500 | MNT DIST PLNT-ENV AM | DNEX | Distribution O&M Expense | SNPD | 2,468 | 78 | 671 | 157 | 249 | 1,188 | 125 | - | - |
| 5989500 Total | | | | | 2,454 | 78 | 667 | 156 | 248 | 1,181 | 124 | - | - |
| 9010000 | SUPRV (CUST ACCT) | CAEX | Customer Accounting Expense | CN | 2,250 | 53 | 700 | 155 | 165 | 1,082 | 95 | - | - |
| 9010000 | SUPRV (CUST ACCT) | CAEX | Customer Accounting Expense | WYP | 1 | - | - | - | 1 | - | - | - | - |
| 9010000 Total | | | | | 2,251 | 53 | 700 | 155 | 165 | 1,082 | 95 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | CA | 398 | 398 | - | - | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | CN | 404 | 10 | 126 | 28 | 30 | 194 | 17 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | IDU | 2,177 | - | - | - | - | - | 2,177 | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | OR | 2,307 | - | 2,307 | - | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | UT | 6,183 | - | - | - | - | 6,183 | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WA | 1,167 | - | - | 1,167 | - | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WYP | 1,054 | - | - | - | 1,054 | - | - | - | - |
| 9020000 | METER READING EXP | CAEX | Customer Accounting Expense | WYU | 230 | - | - | - | 230 | - | - | - | - |
| 9020000 Total | | | | | 13,919 | 408 | 2,432 | 1,195 | 1,313 | 6,377 | 2,194 | - | - |
| 9030000 | CUST RCRD/COLL EXP | CAEX | Customer Accounting Expense | CN | 1,196 | 28 | 372 | 82 | 88 | 575 | 51 | - | - |
| 9030000 Total | | | | | 1,196 | 28 | 372 | 82 | 88 | 575 | 51 | - | - |
| 9031000 | CUST RCRD/CUST SYS | CAEX | Customer Accounting Expense | CN | 2,179 | 52 | 678 | 150 | 160 | 1,048 | 92 | - | - |



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|-----------------------------|-------|---------------|-------------|--------------|--------------|--------------|--------------|------------|------|-------|
| 9031000 Total | | | | | 2,179 | 52 | 678 | 150 | 160 | 1,048 | 92 | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | CA | 0 | 0 | - | - | - | - | - | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | CN | 8,981 | 212 | 2,794 | 617 | 658 | 4,320 | 380 | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | UT | (4) | - | - | - | - | (4) | - | - | - |
| 9032000 | CUST ACCTG/BILL | CAEX | Customer Accounting Expense | WYP | 0 | - | - | - | 0 | - | - | - | - |
| 9032000 Total | | | | | 8,978 | 213 | 2,794 | 617 | 658 | 4,316 | 380 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | CA | 10 | 10 | - | - | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | CN | 13,073 | 309 | 4,067 | 898 | 958 | 6,288 | 553 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | IDU | 233 | - | - | - | - | - | 233 | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | OR | 712 | - | 712 | - | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | UT | 1,660 | - | - | - | - | 1,660 | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WA | 175 | - | - | 175 | - | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WYP | 448 | - | - | - | 448 | - | - | - | - |
| 9033000 | CUST ACCTG/COLL | CAEX | Customer Accounting Expense | WYU | 67 | - | - | - | 67 | - | - | - | - |
| 9033000 Total | | | | | 16,379 | 319 | 4,779 | 1,073 | 1,473 | 7,949 | 786 | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | CA | 10 | 10 | - | - | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | IDU | 17 | - | - | - | - | - | 17 | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | OR | 67 | - | 67 | - | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | UT | 58 | - | - | - | - | 58 | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WA | 11 | - | - | 11 | - | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYP | 12 | - | - | - | 12 | - | - | - | - |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYU | 8 | - | - | - | 8 | - | - | - | - |
| 9035000 Total | | | | | 182 | 10 | 67 | 11 | 20 | 58 | 17 | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | CN | 12,174 | 288 | 3,788 | 836 | 892 | 5,856 | 515 | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | OR | 12 | - | 12 | - | - | - | - | - | - |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | WA | 265 | - | - | 265 | - | - | - | - | - |
| 9036000 Total | | | | | 12,452 | 288 | 3,800 | 1,102 | 892 | 5,856 | 515 | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | CA | 793 | 793 | - | - | - | - | - | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | CN | 1 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | IDU | 959 | - | - | - | - | - | 959 | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | OR | 5,475 | - | 5,475 | - | - | - | - | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | UT | 2,793 | - | - | - | - | 2,793 | - | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | WA | 1,801 | - | - | 1,801 | - | - | - | - | - |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | WYP | 815 | - | - | - | 815 | - | - | - | - |
| 9040000 Total | | | | | 12,638 | 794 | 5,475 | 1,801 | 815 | 2,794 | 960 | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | CA | (16) | (16) | - | - | - | - | - | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | IDU | (0) | - | - | - | - | - | (0) | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | OR | 34 | - | 34 | - | - | - | - | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | UT | 2 | - | - | - | - | 2 | - | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | WA | 15 | - | - | 15 | - | - | - | - | - |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | WYP | 7 | - | - | - | 7 | - | - | - | - |
| 9042000 Total | | | | | 42 | (16) | 34 | 15 | 7 | 2 | (0) | - | - |
| 9050000 | MISC CUST ACCT EXP | CAEX | Customer Accounting Expense | CN | 3 | 0 | 1 | 0 | 0 | 1 | 0 | - | - |
| 9050000 Total | | | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | - | - |
| 9070000 | SUPRV (CUST SERV) | CSEX | Customer Service Expense | CN | (1) | (0) | (0) | (0) | (0) | (0) | (0) | - | - |
| 9070000 Total | | | | | (1) | (0) | (0) | (0) | (0) | (0) | (0) | - | - |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | CN | 5 | 0 | 2 | 0 | 0 | 2 | 0 | - | - |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | OR | 1 | - | 1 | - | - | - | - | - | - |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | UT | 2 | - | - | - | - | 2 | - | - | - |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | WA | 0 | - | - | 0 | - | - | - | - | - |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | WYP | 0 | - | - | - | 0 | - | - | - | - |
| 9080000 Total | | | | | 9 | 0 | 3 | 1 | 1 | 5 | 0 | - | - |
| 9081000 | CUST ASST EXP-GENL | CSEX | Customer Service Expense | CN | 749 | 18 | 233 | 51 | 55 | 360 | 32 | - | - |
| 9081000 | CUST ASST EXP-GENL | CSEX | Customer Service Expense | OR | 1,070 | - | 1,070 | - | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|---------------|--------------|---------------|--------------|--------------|---------------|--------------|-----------|---------------|
| 9081000 | CUST ASST EXP-GENL | CSEX | Customer Service Expense | OTHER | 190 | - | - | - | - | - | - | - | 190 |
| 9081000 Total | | | | | 2,009 | 18 | 1,303 | 51 | 55 | 360 | 32 | - | 190 |
| 9084000 | DSM DIRECT | CSEX | Customer Service Expense | CA | 6 | 6 | - | - | - | - | - | - | - |
| 9084000 | DSM DIRECT | CSEX | Customer Service Expense | CN | 1,063 | 25 | 331 | 73 | 78 | 511 | 45 | - | - |
| 9084000 | DSM DIRECT | CSEX | Customer Service Expense | IDU | 9 | - | - | - | - | - | 9 | - | - |
| 9084000 | DSM DIRECT | CSEX | Customer Service Expense | OTHER | 40 | - | - | - | - | - | - | - | 40 |
| 9084000 | DSM DIRECT | CSEX | Customer Service Expense | WA | 8 | - | - | 8 | - | - | - | - | - |
| 9084000 Total | | | | | 1,125 | 31 | 331 | 81 | 78 | 511 | 54 | - | 40 |
| 9085100 | DSM AMORT-SBC/ECC | CSEX | Customer Service Expense | OTHER | 83,835 | - | - | - | - | - | - | - | 83,835 |
| 9085100 Total | | | | | 83,835 | - | - | - | - | - | - | - | 83,835 |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | CN | 94 | 2 | 29 | 6 | 7 | 45 | 4 | - | - |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | IDU | 19 | - | - | - | - | - | 19 | - | - |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | OR | 2,232 | - | 2,232 | - | - | - | - | - | - |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | UT | 3,015 | - | - | - | - | 3,015 | - | - | - |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | WA | 201 | - | - | 201 | - | - | - | - | - |
| 9086000 | CUST SERV | CSEX | Customer Service Expense | WYP | 977 | - | - | - | 977 | - | - | - | - |
| 9086000 Total | | | | | 6,537 | 2 | 2,261 | 207 | 984 | 3,060 | 23 | - | - |
| 9089300 | ENERGY STORAGE | CSEX | Customer Service Expense | OTHER | 5 | - | - | - | - | - | - | - | 5 |
| 9089300 Total | | | | | 5 | - | - | - | - | - | - | - | 5 |
| 9089500 | BLUE SKY EXPENSE | CSEX | Customer Service Expense | OTHER | 6,981 | - | - | - | - | - | - | - | 6,981 |
| 9089500 Total | | | | | 6,981 | - | - | - | - | - | - | - | 6,981 |
| 9089600 | SOLAR FEED-IN EXP | CSEX | Customer Service Expense | OTHER | 9,009 | - | - | - | - | - | - | - | 9,009 |
| 9089600 Total | | | | | 9,009 | - | - | - | - | - | - | - | 9,009 |
| 9089700 | SUBSCRIBER SOLAR | CSEX | Customer Service Expense | UT | 159 | - | - | - | - | 159 | - | - | - |
| 9089700 Total | | | | | 159 | - | - | - | - | 159 | - | - | - |
| 9089800 | COMMUNITY SOLAR | CSEX | Customer Service Expense | OTHER | 469 | - | - | - | - | - | - | - | 469 |
| 9089800 Total | | | | | 469 | - | - | - | - | - | - | - | 469 |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | CA | 75 | 75 | - | - | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | CN | 2,345 | 55 | 729 | 161 | 172 | 1,128 | 99 | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | IDU | 58 | - | - | - | - | - | 58 | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | OR | 564 | - | 564 | - | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | UT | 505 | - | - | - | - | 505 | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WA | 163 | - | - | 163 | - | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WYP | 164 | - | - | - | 164 | - | - | - | - |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WYU | 0 | - | - | - | 0 | - | - | - | - |
| 9090000 Total | | | | | 3,873 | 131 | 1,294 | 324 | 336 | 1,632 | 157 | - | - |
| 9100000 | MISC CUST SERV/INF | CSEX | Customer Service Expense | CN | 1 | 0 | 0 | 0 | 0 | 1 | 0 | - | - |
| 9100000 Total | | | | | 1 | 0 | 0 | 0 | 0 | 1 | 0 | - | - |
| 9130000 | ADVERTISING EXP | CSAX | Customer Sales Expense | WYP | 0 | - | - | - | 0 | - | - | - | - |
| 9130000 Total | | | | | 0 | - | - | - | 0 | - | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | IDU | 159 | - | - | - | - | - | 159 | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | OR | 163 | - | 163 | - | - | - | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | SO | 75,437 | 1,631 | 21,116 | 5,878 | 9,822 | 32,839 | 4,131 | 20 | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | UT | 276 | - | - | - | - | 276 | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | WA | 0 | - | - | 0 | - | - | - | - | - |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | WYP | 92 | - | - | - | 92 | - | - | - | - |
| 9200000 Total | | | | | 76,128 | 1,631 | 21,280 | 5,878 | 9,914 | 33,115 | 4,290 | 20 | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CA | 2 | 2 | - | - | - | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CN | 89 | 2 | 28 | 6 | 6 | 43 | 4 | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | IDU | 17 | - | - | - | - | - | 17 | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | OR | 28 | - | 28 | - | - | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | SO | 11,067 | 239 | 3,098 | 862 | 1,441 | 4,817 | 606 | 3 | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | UT | (1,441) | - | - | - | - | (1,441) | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WA | 8 | - | - | 8 | - | - | - | - | - |



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|-----------------|--------------|-----------------|----------------|----------------|-----------------|----------------|-------------|-------|
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYP | 19 | - | - | - | 19 | - | - | - | - |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYU | 6 | - | - | - | 6 | - | - | - | - |
| 9210000 Total | | | | | 9,794 | 244 | 3,153 | 877 | 1,472 | 3,419 | 626 | 3 | - |
| 9220000 | A&G EXP TRANSF-CR | AGEX | Administrative & General Expense | SO | (38,092) | (823) | (10,663) | (2,968) | (4,959) | (16,582) | (2,086) | (10) | - |
| 9220000 Total | | | | | (38,092) | (823) | (10,663) | (2,968) | (4,959) | (16,582) | (2,086) | (10) | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | CA | 67 | 67 | - | - | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | IDU | 1 | - | - | - | - | - | 1 | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | OR | 70 | - | 70 | - | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | SO | 12,584 | 272 | 3,522 | 981 | 1,638 | 5,478 | 689 | 3 | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | UT | 489 | - | - | - | - | 489 | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WA | 7 | - | - | 7 | - | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYP | 11 | - | - | - | 11 | - | - | - | - |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYU | 164 | - | - | - | 164 | - | - | - | - |
| 9230000 Total | | | | | 13,393 | 339 | 3,593 | 988 | 1,813 | 5,967 | 690 | 3 | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | CA | (2) | (2) | - | - | - | - | - | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | OR | 96 | - | 96 | - | - | - | - | - | - |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | SO | 13,766 | 298 | 3,853 | 1,073 | 1,792 | 5,992 | 754 | 4 | - |
| 9239990 Total | | | | | 13,860 | 296 | 3,949 | 1,073 | 1,792 | 5,992 | 754 | 4 | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | CA | 1,989 | 1,989 | - | - | - | - | - | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | IDU | 114 | - | - | - | - | - | 114 | - | - |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | OR | 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 | 181 | - | - | - | 181 | - | - | - | - |
| 9241000 Total | | | | | 12,505 | 1,989 | 8,603 | 1,145 | 181 | 474 | 114 | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | CA | (160) | (160) | - | - | - | - | - | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | OR | (410) | - | (410) | - | - | - | - | - | - |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | WA | (109) | - | - | (109) | - | - | - | - | - |
| 9242000 Total | | | | | (679) | (160) | (410) | (109) | - | - | - | - | - |
| 9243000 | PROP INS - PREMIUMS | AGEX | Administrative & General Expense | SO | 4,208 | 91 | 1,178 | 328 | 548 | 1,832 | 230 | 1 | - |
| 9243000 Total | | | | | 4,208 | 91 | 1,178 | 328 | 548 | 1,832 | 230 | 1 | - |
| 9250000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | 27,218 | 588 | 7,619 | 2,121 | 3,544 | 11,848 | 1,490 | 7 | - |
| 9250000 Total | | | | | 27,218 | 588 | 7,619 | 2,121 | 3,544 | 11,848 | 1,490 | 7 | - |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | OR | 939 | - | 939 | - | - | - | - | - | - |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | (939) | (20) | (263) | (73) | (122) | (409) | (51) | (0) | - |
| 9251000 Total | | | | | - | (20) | 676 | (73) | (122) | (409) | (51) | (0) | - |
| 9261200 | PEN EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 11,266 | 244 | 3,153 | 878 | 1,467 | 4,904 | 617 | 3 | - |
| 9261200 Total | | | | | 11,266 | 244 | 3,153 | 878 | 1,467 | 4,904 | 617 | 3 | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | CA | (316) | (316) | - | - | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | OR | (4,453) | - | (4,453) | - | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | UT | (1,783) | - | - | - | - | (1,783) | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | WA | (1,176) | - | - | (1,176) | - | - | - | - | - |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | WYP | (2,044) | - | - | - | (2,044) | - | - | - | - |
| 9261500 Total | | | | | (9,772) | (316) | (4,453) | (1,176) | (2,044) | (1,783) | - | - | - |
| 9262200 | POSTRET EXP-OTH NBC | AGEX | Administrative & General Expense | SO | (1,301) | (28) | (364) | (101) | (169) | (566) | (71) | (0) | - |
| 9262200 Total | | | | | (1,301) | (28) | (364) | (101) | (169) | (566) | (71) | (0) | - |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | OR | 785 | - | 785 | - | - | - | - | - | - |
| 9262500 Total | | | | | 785 | - | 785 | - | - | - | - | - | - |
| 9263200 | SERP EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 2,757 | 60 | 772 | 215 | 359 | 1,200 | 151 | 1 | - |
| 9263200 Total | | | | | 2,757 | 60 | 772 | 215 | 359 | 1,200 | 151 | 1 | - |
| 9269100 | GROSS-UP - PENSION | AGEX | Administrative & General Expense | SO | 6,913 | 149 | 1,935 | 539 | 900 | 3,009 | 379 | 2 | - |
| 9269100 Total | | | | | 6,913 | 149 | 1,935 | 539 | 900 | 3,009 | 379 | 2 | - |
| 9269200 | GROSS-UP - POST-RETR | AGEX | Administrative & General Expense | SO | 1,142 | 25 | 320 | 89 | 149 | 497 | 63 | 0 | - |
| 9269200 Total | | | | | 1,142 | 25 | 320 | 89 | 149 | 497 | 63 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-------------|----------|
| 9269400 | GROSS-UP - MD/DN/V/L | AGEX | Administrative & General Expense | SO | 62,274 | 1,346 | 17,432 | 4,853 | 8,108 | 27,108 | 3,410 | 17 | - |
| 9269400 Total | | | | | 62,274 | 1,346 | 17,432 | 4,853 | 8,108 | 27,108 | 3,410 | 17 | - |
| 9269500 | GROSS-UP - 401(K) EX | AGEX | Administrative & General Expense | SO | 38,870 | 840 | 10,880 | 3,029 | 5,061 | 16,921 | 2,128 | 10 | - |
| 9269500 Total | | | | | 38,870 | 840 | 10,880 | 3,029 | 5,061 | 16,921 | 2,128 | 10 | - |
| 9269600 | GROSS-UP - POST-EMPL | AGEX | Administrative & General Expense | SO | 5,720 | 124 | 1,601 | 446 | 745 | 2,490 | 313 | 2 | - |
| 9269600 Total | | | | | 5,720 | 124 | 1,601 | 446 | 745 | 2,490 | 313 | 2 | - |
| 9269700 | GROSS-UP - OTH BEN E | AGEX | Administrative & General Expense | SO | 6,138 | 133 | 1,718 | 478 | 799 | 2,672 | 336 | 2 | - |
| 9269700 Total | | | | | 6,138 | 133 | 1,718 | 478 | 799 | 2,672 | 336 | 2 | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | CA | 659 | 659 | - | - | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | IDU | 239 | - | - | - | - | - | 239 | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | OR | 1,236 | - | 1,236 | - | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | SO | 2,665 | 58 | 746 | 208 | 347 | 1,160 | 146 | 1 | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | UT | 182 | - | - | - | - | 182 | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | WA | 73 | - | - | 73 | - | - | - | - | - |
| 9280000 | REGULATORY COM EXP | AGEX | Administrative & General Expense | WYP | 787 | - | - | - | 787 | - | - | - | - |
| 9280000 Total | | | | | 5,840 | 716 | 1,981 | 281 | 1,134 | 1,342 | 385 | 1 | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | CA | 96 | 96 | - | - | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | IDU | 749 | - | - | - | - | - | 749 | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | OR | 4,546 | - | 4,546 | - | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | SO | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | UT | 6,577 | - | - | - | - | 6,577 | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | WA | 695 | - | - | 695 | - | - | - | - | - |
| 9282000 | REG COMM EXPENSE | AGEX | Administrative & General Expense | WYP | 1,913 | - | - | - | 1,913 | - | - | - | - |
| 9282000 Total | | | | | 14,592 | 96 | 4,550 | 696 | 1,915 | 6,584 | 750 | 0 | - |
| 9283000 | FERC FILING FEE | AGEX | Administrative & General Expense | SG | 5,995 | 91 | 1,616 | 478 | 831 | 2,646 | 332 | 2 | - |
| 9283000 Total | | | | | 5,995 | 91 | 1,616 | 478 | 831 | 2,646 | 332 | 2 | - |
| 9290000 | DUPLICATE CHRGS-CR | AGEX | Administrative & General Expense | SO | (4,381) | (95) | (1,226) | (341) | (570) | (1,907) | (240) | (1) | - |
| 9290000 Total | | | | | (4,381) | (95) | (1,226) | (341) | (570) | (1,907) | (240) | (1) | - |
| 9299100 | DUP CHG CR - PENSION | AGEX | Administrative & General Expense | SO | (6,913) | (149) | (1,935) | (539) | (900) | (3,009) | (379) | (2) | - |
| 9299100 Total | | | | | (6,913) | (149) | (1,935) | (539) | (900) | (3,009) | (379) | (2) | - |
| 9299200 | DUP CHG CR - POST-RT | AGEX | Administrative & General Expense | SO | (1,142) | (25) | (320) | (89) | (149) | (497) | (63) | (0) | - |
| 9299200 Total | | | | | (1,142) | (25) | (320) | (89) | (149) | (497) | (63) | (0) | - |
| 9299400 | DUP CHG CR - M/D/V/L | AGEX | Administrative & General Expense | SO | (62,274) | (1,346) | (17,432) | (4,853) | (8,108) | (27,108) | (3,410) | (17) | - |
| 9299400 Total | | | | | (62,274) | (1,346) | (17,432) | (4,853) | (8,108) | (27,108) | (3,410) | (17) | - |
| 9299500 | DUP CHRG CR - 401(K) | AGEX | Administrative & General Expense | SO | (38,870) | (840) | (10,880) | (3,029) | (5,061) | (16,921) | (2,128) | (10) | - |
| 9299500 Total | | | | | (38,870) | (840) | (10,880) | (3,029) | (5,061) | (16,921) | (2,128) | (10) | - |
| 9299600 | DUP CHG CR - POST-EM | AGEX | Administrative & General Expense | SO | (5,720) | (124) | (1,601) | (446) | (745) | (2,490) | (313) | (2) | - |
| 9299600 Total | | | | | (5,720) | (124) | (1,601) | (446) | (745) | (2,490) | (313) | (2) | - |
| 9299700 | DUP CHG CR - OTH BEN | AGEX | Administrative & General Expense | SO | (6,138) | (133) | (1,718) | (478) | (799) | (2,672) | (336) | (2) | - |
| 9299700 Total | | | | | (6,138) | (133) | (1,718) | (478) | (799) | (2,672) | (336) | (2) | - |
| 9301000 | GEN ADVERTISING EXP | AGEX | Administrative & General Expense | SO | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | - |
| 9301000 Total | | | | | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | SO | 2,480 | 54 | 694 | 193 | 323 | 1,080 | 136 | 1 | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | UT | 3 | - | - | - | - | 3 | - | - | - |
| 9302000 | MISC GEN EXP-OTHER | AGEX | Administrative & General Expense | WYP | 38 | - | - | - | 38 | - | - | - | - |
| 9302000 Total | | | | | 2,520 | 54 | 694 | 193 | 361 | 1,082 | 136 | 1 | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | CA | 59 | 59 | - | - | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | IDU | 7 | - | - | - | - | - | 7 | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | OR | 57 | - | 57 | - | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | SO | 1,210 | 26 | 339 | 94 | 158 | 527 | 66 | 0 | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | UT | (317) | - | - | - | - | (317) | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | WA | 11 | - | - | 11 | - | - | - | - | - |
| 9310000 | RENTS (A&G) | AGEX | Administrative & General Expense | WYP | (83) | - | - | - | (83) | - | - | - | - |
| 9310000 Total | | | | | 945 | 85 | 396 | 105 | 75 | 210 | 74 | 0 | - |



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Primary Account Name | Secondary Group Code | Secondary Group Code Name | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|------------------|---------------|----------------|----------------|----------------|------------------|----------------|------------|---------------|
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | CA | 130 | 130 | - | - | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | CN | 35 | 1 | 11 | 2 | 3 | 17 | 1 | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | IDU | 8 | - | - | - | - | - | 8 | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | OR | 200 | - | 200 | - | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | SO | 25,504 | 551 | 7,139 | 1,987 | 3,321 | 11,102 | 1,397 | 7 | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | UT | 39 | - | - | - | - | 39 | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WA | 103 | - | - | 103 | - | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYP | 12 | - | - | - | 12 | - | - | - | - |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYU | 4 | - | - | - | 4 | - | - | - | - |
| 9350000 Total | | | | | 26,036 | 682 | 7,350 | 2,093 | 3,340 | 11,158 | 1,407 | 7 | - |
| 9359500 | MAINT GEN PLT-ENV AM | AGEX | Administrative & General Expense | SO | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| 9359500 Total | | | | | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | - |
| Grand Total | | | | | 2,886,279 | 60,621 | 791,990 | 217,481 | 388,686 | 1,250,501 | 164,389 | 902 | 11,710 |

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|--------------------|---------|--|------------|------------|------------|------------|-----------|-----------|------------|-----------|--------|---|
| 4030000 | DEPN EXPENSE-ELECT | 3102000 | LAND RIGHTS | SG | 710.71 | 10.79 | 191.51 | 56.64 | 98.46 | 313.68 | 39.35 | 0.27 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 43,098.04 | 654.59 | 11,613.59 | 3,434.78 | 5,970.90 | 19,021.61 | 2,386.49 | 16.08 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | SG | 232,639.49 | 3,533.40 | 62,689.17 | 18,540.64 | 32,230.42 | 102,677.00 | 12,882.04 | 86.82 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | SG | 48,090.66 | 730.41 | 12,958.95 | 3,832.68 | 6,662.59 | 21,225.13 | 2,662.94 | 17.95 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 17,910.07 | 272.02 | 4,826.21 | 1,427.38 | 2,481.30 | 7,904.73 | 991.74 | 6.68 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | 1.85 | 0.03 | 0.50 | 0.15 | 0.26 | 0.82 | 0.10 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | 1,611.76 | 24.48 | 434.32 | 128.45 | 223.30 | 711.36 | 89.25 | 0.60 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-P | 64.62 | 0.98 | 17.41 | 5.15 | 8.95 | 28.52 | 3.58 | 0.02 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-U | 38.19 | 0.58 | 10.29 | 3.04 | 5.29 | 16.85 | 2.11 | 0.01 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS | SG-P | 0.42 | 0.01 | 0.11 | 0.03 | 0.06 | 0.19 | 0.02 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS | SG-U | 1.66 | 0.03 | 0.45 | 0.13 | 0.23 | 0.73 | 0.09 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | SG-P | 10.62 | 0.16 | 2.86 | 0.85 | 1.47 | 4.69 | 0.59 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | SG-U | 2.66 | 0.04 | 0.72 | 0.21 | 0.37 | 1.17 | 0.15 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 2.44 | 0.04 | 0.66 | 0.19 | 0.34 | 1.08 | 0.13 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-P | 40.29 | 0.61 | 10.86 | 3.21 | 5.58 | 17.78 | 2.23 | 0.02 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-U | 264.84 | 4.02 | 71.37 | 21.11 | 36.69 | 116.89 | 14.67 | 0.10 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 727.70 | 11.05 | 196.09 | 58.00 | 100.82 | 321.18 | 40.30 | 0.27 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 369.56 | 5.61 | 99.59 | 29.45 | 51.20 | 163.11 | 20.46 | 0.14 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 9,264.10 | 140.71 | 2,496.39 | 738.32 | 1,283.47 | 4,088.77 | 512.98 | 3.46 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 31.86 | 0.48 | 8.59 | 2.54 | 4.41 | 14.06 | 1.76 | 0.01 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 908.86 | 13.80 | 244.91 | 72.43 | 125.92 | 401.13 | 50.33 | 0.34 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 16.25 | 0.25 | 4.38 | 1.30 | 2.25 | 7.17 | 0.90 | 0.01 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 111.29 | 1.69 | 29.99 | 8.87 | 15.42 | 49.12 | 6.16 | 0.04 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 1,017.59 | 15.46 | 274.21 | 81.10 | 140.98 | 449.12 | 56.35 | 0.38 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 14,146.45 | 214.86 | 3,812.03 | 1,127.43 | 1,959.88 | 6,243.63 | 783.34 | 5.28 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 4,027.42 | 61.17 | 1,085.26 | 320.97 | 557.97 | 1,777.53 | 223.01 | 1.50 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P | 7,729.36 | 117.40 | 2,082.82 | 616.01 | 1,070.84 | 3,411.41 | 428.00 | 2.88 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U | 16.88 | 0.26 | 4.55 | 1.35 | 2.34 | 7.45 | 0.93 | 0.01 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | 3.57 | 0.05 | 0.96 | 0.28 | 0.49 | 1.58 | 0.20 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | 0.55 | 0.01 | 0.15 | 0.04 | 0.08 | 0.24 | 0.03 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | (4,011.92) | (60.93) | (1,081.09) | (319.74) | (555.82) | (1,770.69) | (222.15) | (1.50) | - |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 1,941.42 | 29.49 | 523.15 | 154.72 | 268.97 | 856.86 | 107.50 | 0.72 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | (5,887.16) | (89.42) | (1,586.41) | (469.19) | (815.62) | (2,598.34) | (325.99) | (2.20) | - |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 586.95 | 8.91 | 158.17 | 46.78 | 81.32 | 259.06 | 32.50 | 0.22 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | (966.28) | (14.68) | (260.38) | (77.01) | (133.87) | (426.48) | (53.51) | (0.36) | - |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 5.18 | 0.08 | 1.40 | 0.41 | 0.72 | 2.29 | 0.29 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3350000 | MISC POWER PLANT EQUIP | SG-U | 4.92 | 0.07 | 1.33 | 0.39 | 0.68 | 2.17 | 0.27 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | 7.76 | 0.12 | 2.09 | 0.62 | 1.07 | 3.42 | 0.43 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 526.91 | 8.00 | 141.99 | 41.99 | 73.00 | 232.55 | 29.18 | 0.20 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 113.57 | 1.72 | 30.60 | 9.05 | 15.73 | 50.13 | 6.29 | 0.04 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3402000 | LAND RIGHTS | SG | 181.71 | 2.76 | 48.97 | 14.48 | 25.17 | 80.20 | 10.06 | 0.07 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | OR | 0.07 | - | 0.07 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 7,538.54 | 114.50 | 2,031.41 | 600.80 | 1,044.41 | 3,327.19 | 417.43 | 2.81 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | UT | 2.14 | - | - | - | - | 2.14 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | 538.69 | 8.18 | 145.16 | 42.93 | 74.63 | 237.76 | 29.83 | 0.20 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS | SG | 165,092.51 | 2,507.47 | 44,487.34 | 13,157.36 | 22,872.30 | 72,864.69 | 9,141.73 | 61.61 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | SG | 22,047.86 | 334.87 | 5,941.22 | 1,757.15 | 3,054.56 | 9,730.97 | 1,220.87 | 8.23 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | UT | 9.71 | - | - | - | - | 9.71 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 13,193.29 | 200.38 | 3,555.18 | 1,051.46 | 1,827.83 | 5,822.95 | 730.56 | 4.92 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | UT | 2.73 | - | - | - | - | 2.73 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 734.87 | 11.16 | 198.03 | 58.57 | 101.81 | 324.34 | 40.69 | 0.27 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3502000 | LAND RIGHTS | SG | 2,637.68 | 40.06 | 710.77 | 210.21 | 365.43 | 1,164.16 | 146.06 | 0.98 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 4,376.66 | 66.47 | 1,179.38 | 348.81 | 606.35 | 1,931.67 | 242.35 | 1.63 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT | SG | 38,746.76 | 588.50 | 10,441.06 | 3,088.00 | 5,368.07 | 17,101.14 | 2,145.54 | 14.46 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 2,961.75 | 44.98 | 798.10 | 236.04 | 410.33 | 1,307.19 | 164.00 | 1.11 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 415.24 | 6.31 | 111.89 | 33.09 | 57.53 | 183.27 | 22.99 | 0.15 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | SG | 19,293.28 | 293.03 | 5,198.94 | 1,537.61 | 2,672.94 | 8,515.22 | 1,068.33 | 7.20 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | SG | 24,036.68 | 365.08 | 6,477.14 | 1,915.65 | 3,330.10 | 10,608.75 | 1,330.99 | 8.97 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 25,252.21 | 383.54 | 6,804.69 | 2,012.52 | 3,498.50 | 11,145.23 | 1,398.30 | 9.42 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT | SG | 59.80 | 0.91 | 16.11 | 4.77 | 8.28 | 26.39 | 3.31 | 0.02 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 146.20 | 2.22 | 39.40 | 11.65 | 20.25 | 64.53 | 8.10 | 0.05 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3590000 | ROADS AND TRAILS | SG | 146.94 | 2.23 | 39.60 | 11.71 | 20.36 | 64.85 | 8.14 | 0.05 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | CA | 11.93 | 11.93 | - | - | - | - | - | - | - |



Depreciation Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|--------------------|---------|---------------------------------------|------------|-----------|------------|-----------|----------|-----------|-----------|-------|---|
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | IDU | 21.58 | - | - | - | - | 21.58 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | OR | 60.62 | - | 60.62 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | UT | 174.40 | - | - | - | 174.40 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WA | 7.60 | - | - | 7.60 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYP | 75.96 | - | - | - | 75.96 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYU | 72.56 | - | - | - | 72.56 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 98.22 | 98.22 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 51.74 | - | - | - | - | 51.74 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 504.36 | - | 504.36 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 1,121.99 | - | - | - | 1,121.99 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 114.19 | - | - | 114.19 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 212.34 | - | - | - | 212.34 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 79.47 | - | - | - | 79.47 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | CA | 739.16 | 739.16 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | IDU | 736.38 | - | - | - | - | 736.38 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | OR | 5,267.70 | - | 5,267.70 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | UT | 11,264.62 | - | - | - | 11,264.62 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WA | 1,764.81 | - | - | 1,764.81 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WYP | 2,208.13 | - | - | - | 2,208.13 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WYU | 344.09 | - | - | - | 344.09 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 9.85 | 9.85 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 10.93 | - | - | - | - | 10.93 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 83.65 | - | 83.65 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 167.57 | - | - | - | - | 167.57 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 29.11 | - | - | 29.11 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 35.97 | - | - | - | 35.97 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 4.38 | - | - | - | 4.38 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 2,977.61 | 2,977.61 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 3,456.48 | - | - | - | - | 3,456.48 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 14,609.41 | - | 14,609.41 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 15,675.63 | - | - | - | - | 15,675.63 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 3,987.66 | - | - | 3,987.66 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 4,963.94 | - | - | - | 4,963.94 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 989.73 | - | - | - | 989.73 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 953.06 | 953.06 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 973.31 | - | - | - | - | 973.31 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 6,291.66 | - | 6,291.66 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 6,901.80 | - | - | - | - | 6,901.80 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 2,024.26 | - | - | 2,024.26 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 2,672.12 | - | - | - | 2,672.12 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 350.35 | - | - | - | 350.35 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | CA | 464.69 | 464.69 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | IDU | 273.46 | - | - | - | - | 273.46 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | OR | 1,905.30 | - | 1,905.30 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | UT | 5,489.26 | - | - | - | - | 5,489.26 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WA | 475.56 | - | - | 475.56 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYP | 784.53 | - | - | - | 784.53 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYU | 146.42 | - | - | - | 146.42 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 539.81 | 539.81 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 571.59 | - | - | - | - | 571.59 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 4,188.80 | - | 4,188.80 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 11,900.62 | - | - | - | - | 11,900.62 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 694.84 | - | - | 694.84 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 1,262.07 | - | - | - | 1,262.07 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 478.32 | - | - | - | 478.32 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | CA | 1,318.98 | 1,318.98 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | IDU | 1,938.45 | - | - | - | - | 1,938.45 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | OR | 11,548.14 | - | 11,548.14 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | UT | 14,299.81 | - | - | - | - | 14,299.81 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WA | 2,883.25 | - | - | 2,883.25 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYP | 3,365.39 | - | - | - | 3,365.39 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYU | 471.24 | - | - | - | 471.24 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | CA | 255.72 | 255.72 | - | - | - | - | - | - |



Depreciation Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|--------------------|---------|----------------------------------|------------|----------|------------|----------|----------|----------|----------|--------|------|
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | IDU | 217.74 | - | - | - | - | 217.74 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | OR | 2,109.27 | - | 2,109.27 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | UT | 2,303.96 | - | - | - | 2,303.96 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WA | 560.36 | - | - | 560.36 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYP | 413.54 | - | - | - | 413.54 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYU | 91.44 | - | - | - | 91.44 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | CA | 391.62 | 391.62 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | IDU | 874.60 | - | - | - | - | 874.60 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | OR | 4,594.55 | - | 4,594.55 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | UT | 6,453.69 | - | - | - | - | 6,453.69 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WA | 1,156.53 | - | - | 1,156.53 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYP | 1,124.65 | - | - | - | 1,124.65 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYU | 385.84 | - | - | - | 385.84 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | CA | 298.62 | 298.62 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | IDU | 771.87 | - | - | - | - | 771.87 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | OR | 1,677.94 | - | 1,677.94 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | UT | 5,820.02 | - | - | - | - | 5,820.02 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WA | 730.43 | - | - | 730.43 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYP | 740.41 | - | - | - | 740.41 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYU | 137.79 | - | - | - | 137.79 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 14.94 | 14.94 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 7.54 | - | - | - | - | 7.54 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 115.70 | - | 115.70 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 265.50 | - | - | - | - | 265.50 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 20.10 | - | - | 20.10 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 29.43 | - | - | - | 29.43 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 5.50 | - | - | - | 5.50 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 27.75 | 27.75 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 33.56 | - | - | - | - | 33.56 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 623.96 | - | 623.96 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 1,158.21 | - | - | - | - | 1,158.21 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 116.38 | - | - | 116.38 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 235.12 | - | - | - | 235.12 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 62.30 | - | - | - | 62.30 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | IDU | 0.08 | - | - | - | - | 0.08 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | OR | 0.01 | - | 0.01 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | SG | 0.03 | 0.00 | 0.01 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | SO | 2.38 | 0.05 | 0.67 | 0.19 | 0.31 | 1.04 | 0.13 | 0.00 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | UT | 1.72 | - | - | - | - | 1.72 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | WYP | 0.98 | - | - | - | 0.98 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | WYU | 0.41 | - | - | - | 0.41 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | 75.36 | 75.36 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 209.30 | 4.95 | 65.11 | 14.38 | 15.34 | 100.67 | 8.85 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 215.35 | - | - | - | - | - | 215.35 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 742.79 | - | 742.79 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 22.68 | 0.33 | 5.71 | 1.72 | 3.48 | 10.04 | 1.38 | 0.01 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 266.97 | 4.05 | 71.94 | 21.28 | 36.99 | 117.83 | 14.78 | 0.10 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 2,251.30 | 48.67 | 630.18 | 175.43 | 293.12 | 980.02 | 123.28 | 0.60 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 1,177.12 | - | - | - | - | 1,177.12 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 239.23 | - | - | 239.23 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 240.33 | - | - | - | 240.33 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 112.68 | - | - | - | 112.68 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CA | 5.48 | 5.48 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CN | 41.62 | 0.98 | 12.95 | 2.86 | 3.05 | 20.02 | 1.76 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | IDU | 4.20 | - | - | - | - | - | 4.20 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | OR | 72.92 | - | 72.92 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SE | 0.19 | 0.00 | 0.05 | 0.01 | 0.03 | 0.08 | 0.01 | 0.00 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SG | 81.12 | 1.23 | 21.86 | 6.47 | 11.24 | 35.80 | 4.49 | 0.03 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SO | 608.82 | 13.16 | 170.42 | 47.44 | 79.27 | 265.03 | 33.34 | 0.16 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | UT | 43.51 | - | - | - | - | 43.51 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WA | 3.93 | - | - | 3.93 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYP | 25.35 | - | - | - | 25.35 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYU | 2.07 | - | - | - | 2.07 | - | - | - |



Depreciation Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------|---|------------|----------|------------|----------|--------|----------|----------|--------|
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 7.40 | 7.40 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 560.15 | 13.24 | 174.27 | 38.49 | 41.04 | 269.43 | 23.68 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 80.99 | - | - | - | - | 80.99 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 178.20 | - | 178.20 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | 5.63 | 0.08 | 1.42 | 0.43 | 0.86 | 2.49 | 0.34 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | 474.74 | 7.21 | 127.93 | 37.84 | 65.77 | 209.53 | 26.29 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 9,784.68 | 211.53 | 2,738.93 | 762.48 | 1,273.95 | 4,259.39 | 535.79 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 155.33 | - | - | - | 155.33 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 62.88 | - | - | 62.88 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 328.03 | - | - | - | 328.03 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 15.26 | - | - | - | 15.26 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CN | 0.05 | 0.00 | 0.02 | 0.00 | 0.00 | 0.03 | 0.00 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | IDU | 0.02 | - | - | - | - | 0.02 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | OR | 0.34 | - | 0.34 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SG | 4.99 | 0.08 | 1.35 | 0.40 | 0.69 | 2.20 | 0.28 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SO | 15.14 | 0.33 | 4.24 | 1.18 | 1.97 | 6.59 | 0.83 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | UT | 1.18 | - | - | - | - | 1.18 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | WYP | 0.03 | - | - | - | 0.03 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | WYU | 1.03 | - | - | - | 1.03 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CA | 6.51 | 6.51 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | IDU | 23.95 | - | - | - | - | 23.95 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | OR | 108.69 | - | 108.69 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SG | 241.86 | 3.67 | 65.17 | 19.28 | 33.51 | 106.75 | 13.39 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SO | 9.35 | 0.20 | 2.62 | 0.73 | 1.22 | 4.07 | 0.51 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | UT | 144.65 | - | - | - | - | 144.65 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WA | 26.56 | - | - | 26.56 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYP | 50.10 | - | - | - | 50.10 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYU | 0.05 | - | - | - | 0.05 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 36.22 | 36.22 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 90.26 | - | - | - | - | 90.26 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 450.64 | - | 450.64 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | 3.95 | 0.06 | 0.99 | 0.30 | 0.61 | 1.75 | 0.24 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | 889.32 | 13.51 | 239.64 | 70.88 | 123.21 | 392.51 | 49.24 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 80.03 | 1.73 | 22.40 | 6.24 | 10.42 | 34.84 | 4.38 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 636.40 | - | - | - | - | 636.40 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 108.93 | - | - | 108.93 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 165.53 | - | - | - | 165.53 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 15.00 | - | - | - | 15.00 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CA | 24.90 | 24.90 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | IDU | 67.39 | - | - | - | - | 67.39 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | OR | 478.58 | - | 478.58 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SE | 61.80 | 0.90 | 15.57 | 4.70 | 9.49 | 27.37 | 3.76 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SG | 321.98 | 4.89 | 86.76 | 25.66 | 44.61 | 142.11 | 17.83 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SO | 243.03 | 5.25 | 68.03 | 18.94 | 31.64 | 105.80 | 13.31 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | UT | 388.90 | - | - | - | - | 388.90 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WA | 72.37 | - | - | 72.37 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYP | 136.60 | - | - | - | 136.60 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYU | 4.92 | - | - | - | 4.92 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CA | 254.20 | 254.20 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CN | 164.77 | 3.90 | 51.26 | 11.32 | 12.07 | 79.25 | 6.97 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | IDU | 513.89 | - | - | - | - | 513.89 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | OR | 3,299.81 | - | 3,299.81 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SE | 12.02 | 0.17 | 3.03 | 0.91 | 1.85 | 5.33 | 0.73 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SG | 7,706.15 | 117.04 | 2,076.57 | 614.16 | 1,067.63 | 3,401.16 | 426.72 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SO | 4,061.78 | 87.81 | 1,136.97 | 316.52 | 528.84 | 1,768.14 | 222.42 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | UT | 2,551.99 | - | - | - | - | 2,551.99 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WA | 506.65 | - | - | 506.65 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYP | 1,008.30 | - | - | - | 1,008.30 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYU | 253.76 | - | - | - | 253.76 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CA | 27.26 | 27.26 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 26.59 | - | - | - | - | 26.59 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | OR | 218.38 | - | 218.38 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SE | 7.47 | 0.11 | 1.88 | 0.57 | 1.15 | 3.31 | 0.45 |



Depreciation Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|--------------------|---------|--|------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|---------------|-------------------|
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SG | 350.85 | 5.33 | 94.54 | 27.96 | 48.61 | 154.85 | 19.43 | 0.13 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SO | 41.71 | 0.90 | 11.68 | 3.25 | 5.43 | 18.16 | 2.28 | 0.01 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | UT | 168.08 | - | - | - | - | 168.08 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WA | 43.40 | - | - | 43.40 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 52.74 | - | - | - | 52.74 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 9.18 | - | - | - | 9.18 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 2.60 | 2.60 | - | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 4.02 | 0.09 | 1.25 | 0.28 | 0.29 | 1.93 | 0.17 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 3.81 | - | - | - | - | - | 3.81 | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 61.13 | - | 61.13 | - | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 0.11 | 0.00 | 0.03 | 0.01 | 0.02 | 0.05 | 0.01 | 0.00 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SG | 142.69 | 2.17 | 38.45 | 11.37 | 19.77 | 62.98 | 7.90 | 0.05 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 111.22 | 2.40 | 31.13 | 8.67 | 14.48 | 48.42 | 6.09 | 0.03 | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 69.08 | - | - | - | - | 69.08 | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WA | 9.08 | - | - | 9.08 | - | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | 11.42 | - | - | - | 11.42 | - | - | - | - |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | 1.27 | - | - | - | 1.27 | - | - | - | - |
| 4030000 Total | | | | | 938,231.85 | 19,768.96 | 256,491.81 | 73,884.03 | 125,297.32 | 411,077.80 | 51,441.18 | 270.74 | 0.00 |
| 4032000 | DEPR - STEAM | 565131 | DEPR - PROD STEAM NOT CLASSIFIED | SG | 2,762.10 | 41.95 | 744.30 | 220.13 | 382.67 | 1,219.07 | 152.95 | 1.03 | - |
| 4032000 | DEPR - STEAM | 565247 | Depr - Prod Steam UT STEP | OTHER | (6,748.94) | - | - | - | - | - | - | - | (6,748.94) |
| 4032000 Total | | | | | (3,986.84) | 41.95 | 744.30 | 220.13 | 382.67 | 1,219.07 | 152.95 | 1.03 | (6,748.94) |
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-P | (500.80) | (7.61) | (134.95) | (39.91) | (69.38) | (221.03) | (27.73) | (0.19) | - |
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-U | 387.06 | 5.88 | 104.30 | 30.85 | 53.62 | 170.83 | 21.43 | 0.14 | - |
| 4033000 Total | | | | | (113.74) | (1.73) | (30.65) | (9.06) | (15.76) | (50.20) | (6.30) | (0.04) | 0.00 |
| 4034000 | DEPR - OTHER | 565134 | DEPR - PROD OTHER NOT CLASSIFIED | SG | 323.69 | 4.92 | 87.22 | 25.80 | 44.84 | 142.86 | 17.92 | 0.12 | - |
| 4034000 Total | | | | | 323.69 | 4.92 | 87.22 | 25.80 | 44.84 | 142.86 | 17.92 | 0.12 | 0.00 |
| 4035000 | DEPR-TRANSMISSION | 565141 | DEPR - TRANS ASSETS NOT CLASSIFIED | SG | 16,228.55 | 246.48 | 4,373.09 | 1,293.37 | 2,248.34 | 7,162.58 | 898.63 | 6.06 | - |
| 4035000 Total | | | | | 16,228.55 | 246.48 | 4,373.09 | 1,293.37 | 2,248.34 | 7,162.58 | 898.63 | 6.06 | 0.00 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | CA | 144.51 | 144.51 | - | - | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | IDU | 282.11 | - | - | - | - | - | 282.11 | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | OR | 964.21 | - | 964.21 | - | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | UT | 1,900.36 | - | - | - | - | 1,900.36 | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WA | 345.79 | - | - | 345.79 | - | - | - | - | - |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WYP | 456.93 | - | - | - | 456.93 | - | - | - | - |
| 4036000 Total | | | | | 4,093.92 | 144.51 | 964.21 | 345.79 | 456.93 | 1,900.36 | 282.11 | 0.00 | 0.00 |
| 4037000 | DEPR - GENERAL | 565201 | DEPR - GEN ASSETS NOT CLASSIFIED | SG | 2,558.37 | 38.86 | 689.40 | 203.89 | 354.44 | 1,129.15 | 141.67 | 0.95 | - |
| 4037000 Total | | | | | 2,558.37 | 38.86 | 689.40 | 203.89 | 354.44 | 1,129.15 | 141.67 | 0.95 | 0.00 |
| 4039999 | DEPR EXP-ELEC, OTH | 565970 | DEPRECIATION-JOINT OWNER BILLED-CREDIT | SG | (219.88) | (3.34) | (59.25) | (17.52) | (30.46) | (97.05) | (12.18) | (0.08) | - |
| 4039999 Total | | | | | (219.88) | (3.34) | (59.25) | (17.52) | (30.46) | (97.05) | (12.18) | (0.08) | 0.00 |
| Grand Total | | | | | 957,115.92 | 20,240.62 | 263,260.14 | 75,946.42 | 128,738.33 | 422,484.59 | 52,915.98 | 278.78 | (6,748.94) |

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|---------------------------|--|-------|------------|--------|------------|---------|--------|----------|--------|-------|------|
| 4040000 | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS | IDU | 20.13 | - | - | - | - | - | 20.13 | - | - |
| 4040000 | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS | SG | 683.41 | 10.38 | 184.16 | 54.47 | 94.68 | 301.63 | 37.84 | 0.26 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS | SG-P | 2,682.44 | 40.74 | 722.84 | 213.78 | 371.63 | 1,183.91 | 148.54 | 1.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS | SG-U | 324.18 | 4.92 | 87.36 | 25.84 | 44.91 | 143.08 | 17.95 | 0.12 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT | OR | 8.85 | 0.00 | 8.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT | SG | 995.33 | 15.12 | 268.21 | 79.32 | 137.89 | 439.29 | 55.11 | 0.37 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT | UT | 34.77 | 0.00 | 0.00 | 0.00 | 0.00 | 34.77 | 0.00 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT | WYP | 58.85 | 0.00 | 0.00 | 0.00 | 58.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031050 | RWT - RCMS WORK TRACKING | SO | 88.81 | 1.92 | 24.86 | 6.92 | 11.56 | 38.66 | 4.86 | 0.02 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031680 | DISTRIBUTION AUTOMATION PILOT | SO | 105.77 | 2.29 | 29.61 | 8.24 | 13.77 | 46.04 | 5.79 | 0.03 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3031830 | CUSTOMER SERVICE SYSTEM | CN | 6,406.87 | 151.48 | 1,993.21 | 440.20 | 469.46 | 3,081.70 | 270.83 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032040 | SAP | SO | 5,313.15 | 114.86 | 1,487.26 | 414.03 | 691.77 | 2,312.88 | 290.94 | 1.41 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032130 | PROD & TRANS PLANT | SG | 378.48 | 5.75 | 101.99 | 30.16 | 52.44 | 167.05 | 20.96 | 0.14 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032140 | MINING PLANT | SO | 258.19 | 5.58 | 72.27 | 20.12 | 33.62 | 112.39 | 14.14 | 0.07 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032150 | HYDRO PLANT | SO | 545.10 | 11.78 | 152.59 | 42.48 | 70.97 | 237.29 | 29.85 | 0.15 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032160 | ENGINEERING SMALL SOFTWARE | SO | 181.61 | 3.93 | 50.84 | 14.15 | 23.64 | 79.06 | 9.94 | 0.05 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032170 | EDMS SOFTWARE ACCT 141140 | SO | 83.21 | 1.80 | 23.29 | 6.48 | 10.83 | 36.22 | 4.56 | 0.02 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032180 | AUTOMATED MAPPING PROJECT | SO | 11.38 | 0.25 | 3.18 | 0.89 | 1.48 | 4.95 | 0.62 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032190 | 4040000/3032190 | SO | 5.83 | 0.13 | 1.63 | 0.45 | 0.76 | 2.54 | 0.32 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032200 | OUTAGE MANAGEMENT SYSTEM | SO | 33.53 | 0.72 | 9.39 | 2.61 | 4.37 | 14.60 | 1.84 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL | SO | 4.29 | 0.09 | 1.20 | 0.33 | 0.56 | 1.87 | 0.23 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 23.49 | 0.51 | 6.58 | 1.83 | 3.06 | 10.23 | 1.29 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032360 | 2002 GRID NET POWER COST MODELING | SO | 38.77 | 0.84 | 10.85 | 3.02 | 5.05 | 16.88 | 2.12 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | 0.38 | 0.01 | 0.11 | 0.03 | 0.05 | 0.16 | 0.02 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 4.84 | 0.10 | 1.35 | 0.38 | 0.63 | 2.11 | 0.26 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032600 | SINGLE PERSON SCHEDULING | SO | 101.15 | 2.19 | 28.31 | 7.88 | 13.17 | 44.03 | 5.54 | 0.03 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032640 | TIBCO SOFTWARE | SO | 186.46 | 4.03 | 52.19 | 14.53 | 24.28 | 81.17 | 10.21 | 0.05 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | 2.29 | 0.03 | 0.62 | 0.18 | 0.32 | 1.01 | 0.13 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL | SO | 1,110.37 | 24.00 | 310.81 | 86.53 | 144.57 | 483.36 | 60.80 | 0.30 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | 6.59 | 0.10 | 1.78 | 0.53 | 0.91 | 2.91 | 0.36 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032740 | GADSBY INTANGIBLE ASSETS | SG | 3.56 | 0.05 | 0.96 | 0.28 | 0.49 | 1.57 | 0.20 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032760 | SWIFT 2 IMPROVEMENTS | SG | 431.80 | 6.56 | 116.36 | 34.41 | 59.82 | 190.58 | 23.91 | 0.16 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | 24.12 | 0.37 | 6.50 | 1.92 | 3.34 | 10.64 | 1.34 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | 4.16 | 0.06 | 1.12 | 0.33 | 0.58 | 1.83 | 0.23 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG-U | 1.04 | 0.02 | 0.28 | 0.08 | 0.14 | 0.46 | 0.06 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SO | 44.51 | 0.96 | 12.46 | 3.47 | 5.80 | 19.38 | 2.44 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032860 | WEB SOFTWARE | SO | 1,864.29 | 40.30 | 521.85 | 145.28 | 242.73 | 811.55 | 102.09 | 0.50 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | 359.93 | 5.47 | 96.99 | 28.69 | 49.87 | 158.86 | 19.93 | 0.13 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO | 428.21 | 9.26 | 119.87 | 33.37 | 55.75 | 186.41 | 23.45 | 0.11 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 2,526.05 | 38.37 | 680.69 | 201.32 | 349.96 | 1,114.89 | 139.88 | 0.94 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033170 | GTX VERSION 7 SOFTWARE | CN | 2,370.60 | 56.05 | 737.50 | 162.88 | 173.70 | 1,140.25 | 100.21 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033220 | MONARCH EMS/SCADA | SO | 2,965.32 | 64.11 | 830.05 | 231.07 | 386.08 | 1,290.84 | 162.38 | 0.79 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033240 | IEE - Itron Enterprise Addition | CN | 815.20 | 19.27 | 253.61 | 56.01 | 59.73 | 392.11 | 34.46 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033250 | AMI Metering Software | CN | 3,439.35 | 81.32 | 1,070.00 | 236.31 | 252.02 | 1,654.32 | 145.39 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033260 | Big Data & Analytics | SO | 1,209.27 | 26.14 | 338.50 | 94.23 | 157.45 | 526.41 | 66.22 | 0.32 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033270 | CES - Customer Experience System | CN | 1,612.45 | 38.12 | 501.64 | 110.79 | 118.15 | 775.59 | 68.16 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033280 | MAPAPPS - Mapping Systems Application | SO | 489.79 | 10.59 | 137.10 | 38.17 | 63.77 | 213.21 | 26.82 | 0.13 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033290 | CUSTOMER CONTACTS | CN | 485.12 | 11.47 | 150.92 | 33.33 | 35.55 | 233.34 | 20.51 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033310 | C&T - ENERGY TRADING SYSTEM | SO | 2,192.39 | 47.40 | 613.69 | 170.84 | 285.45 | 954.37 | 120.05 | 0.58 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SO | 45.72 | 0.99 | 12.80 | 3.56 | 5.95 | 19.90 | 2.50 | 0.01 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033370 | DISTRIBUTION INTANGIBLES | WYP | 3.54 | 0.00 | 0.00 | 0.00 | 3.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3033410 | M365 | SO | 402.15 | 8.69 | 112.57 | 31.34 | 52.36 | 175.06 | 22.02 | 0.11 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS | CA | 1.77 | 1.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS | CN | 0.46 | 0.01 | 0.14 | 0.03 | 0.03 | 0.22 | 0.02 | 0.00 | 0.00 |
| 4040000 | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS | IDU | 2.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.91 | 0.00 | 0.00 |



Amortization Expense (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|---------|--|------------|--------------------|-----------------|--------------------|--------------------|-----------------|------------------|-------------------|---------------|-----------------|
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | OR | 2.86 | 0.00 | 2.86 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SE | 1.82 | 0.03 | 0.46 | 0.14 | 0.28 | 0.81 | 0.11 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SG | 11,123.66 | 168.95 | 2,997.48 | 886.52 | 1,541.10 | 4,909.50 | 615.95 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SO | 536.51 | 11.60 | 150.18 | 41.81 | 69.85 | 233.55 | 29.38 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | UT | 2.71 | 0.00 | 0.00 | 0.00 | 0.00 | 2.71 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WA | 3.15 | 0.00 | 0.00 | 3.15 | 0.00 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WYP | 48.58 | 0.00 | 0.00 | 0.00 | 48.58 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG | 147.62 | 2.24 | 39.78 | 11.76 | 20.45 | 65.15 | 8.17 | | |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | 14.74 | 0.22 | 3.97 | 1.17 | 2.04 | 6.51 | 0.82 | | |
| 4040000 | AMOR LTD TRM PLNT | 3035330 | OATI-OASIS INTERFACE | SO | 2.88 | 0.06 | 0.81 | 0.22 | 0.37 | 1.25 | 0.16 | | |
| 4040000 | AMOR LTD TRM PLNT | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 311.70 | 4.73 | 83.99 | 24.84 | 43.18 | 137.57 | 17.26 | | |
| 4040000 | AMOR LTD TRM PLNT | 3456000 | Electric Equipment - Leasehold Improveme | OR | 15.65 | 0.00 | 15.65 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 278.62 | 0.00 | 278.62 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 164.06 | 3.55 | 45.92 | 12.78 | 21.36 | 71.42 | 8.98 | | |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 96.12 | 0.00 | 0.00 | 96.12 | 0.00 | 0.00 | 0.00 | | |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 53.17 | 0.00 | 0.00 | 0.00 | 53.17 | 0.00 | 0.00 | | |
| 4040000 Total | | | | | 54,226.04 | 1,062.28 | 15,570.65 | 4,171.63 | 6,447.88 | 24,180.03 | 2,781.18 | 12.38 | 0.00 |
| 4049000 | AMR LTD TRM PLNT-OTH | 566201 | Amort Exp - Hydro - UT Klamath Adj | OTHER | 4,217.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,217.41 | |
| 4049000 | AMR LTD TRM PLNT-OTH | 566970 | AMORTIZATION JO BILL CREDIT | SG | (298.80) | (4.54) | (80.52) | (23.81) | (41.40) | (131.88) | (16.55) | (0.11) | |
| 4049000 Total | | | | | 3,918.61 | (4.54) | (80.52) | (23.81) | (41.40) | (131.88) | (16.55) | (0.11) | 4,217.41 |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | SG | 2,811.49 | 42.70 | 757.61 | 224.07 | 389.51 | 1,240.87 | 155.68 | 1.05 | |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | UT | 301.64 | 0.00 | 0.00 | 0.00 | 0.00 | 301.64 | 0.00 | 0.00 | |
| 4061000 Total | | | | | 3,113.12 | 42.70 | 757.61 | 224.07 | 389.51 | 1,542.50 | 155.68 | 1.05 | 0.00 |
| 4073000 | REGULATORY DEBITS | 566940 | AMORT OF REG ASSETS - DEBITS | OTHER | 8.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.28 | |
| 4073000 | REGULATORY DEBITS | 566940 | AMORT OF REG ASSETS - DEBITS | SG | 24.74 | 0.38 | 6.67 | 1.97 | 3.43 | 10.92 | 1.37 | 0.01 | |
| 4073000 | REGULATORY DEBITS | 566982 | Amortz Reg A-Unrcvrd Plt/Decom Csts-ID | IDU | 2,705.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,705.86 | 0.00 | |
| 4073000 | REGULATORY DEBITS | 566983 | Amortz Reg A-Unrcvrd Plt/Decom Csts-OR | OR | 3,015.42 | 0.00 | 3,015.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4073000 | REGULATORY DEBITS | 566984 | Amortz Reg A-Unrcvrd Plt/Decom Csts-UT | UT | 2,602.97 | 0.00 | 0.00 | 0.00 | 0.00 | 2,602.97 | 0.00 | 0.00 | |
| 4073000 | REGULATORY DEBITS | 566986 | Amortz Reg A-Unrcvrd Plt/Decom Csts-WY | WYP | 2,566.38 | 0.00 | 0.00 | 0.00 | 2,566.38 | 0.00 | 0.00 | 0.00 | |
| 4073000 | REGULATORY DEBITS | 586902 | Preferred Stock Repurchase Loss Amort | OTHER | 124.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124.29 | |
| 4073000 Total | | | | | 11,047.95 | 0.38 | 3,022.09 | 1.97 | 2,569.81 | 2,613.89 | 2,707.23 | 0.01 | 132.57 |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | IDU | 5,856.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,856.75 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | OR | 45,873.24 | 0.00 | 45,873.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | WA | 13,224.09 | 0.00 | 0.00 | 13,224.09 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | IDU | 357.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 357.68 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | OR | 1,180.69 | 0.00 | 1,180.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | WA | 589.04 | 0.00 | 0.00 | 589.04 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | IDU | 31.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.86 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | OR | 1.80 | 0.00 | 1.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | WA | 16.15 | 0.00 | 0.00 | 16.15 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | IDU | 1,685.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,685.14 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | OR | 759.24 | 0.00 | 759.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | WA | 660.59 | 0.00 | 0.00 | 660.59 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 | Reg Credits-BPA Exch | 301601 | BPA Reg Bill Bal Acct - St/Hwy Lighting | OR | 0.04 | 0.00 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074100 Total | | | | | 70,236.31 | 0.00 | 47,815.01 | 14,489.86 | 0.00 | 0.00 | 7,931.44 | 0.00 | 0.00 |
| 4074200 | Reg Credits-BPA Exch | 505201 | Regional Bill Intchg Rec/Del-OR (PP) | OR | (47,815.01) | 0.00 | (47,815.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074200 | Reg Credits-BPA Exch | 505202 | Regional Bill Intchg Rec/Del-WA (PP) | WA | (14,489.86) | 0.00 | 0.00 | (14,489.86) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4074200 | Reg Credits-BPA Exch | 505204 | Regional Bill Intchg Rec/Del-ID (RMP) | IDU | (7,931.44) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,931.44) | 0.00 | |
| 4074200 Total | | | | | (70,236.31) | 0.00 | (47,815.01) | (14,489.86) | 0.00 | 0.00 | (7,931.44) | 0.00 | 0.00 |
| Grand Total | | | | | 72,305.72 | 1,100.82 | 19,269.83 | 4,373.85 | 9,365.80 | 28,204.55 | 5,627.55 | 13.33 | 4,349.98 |

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)
 Sum of Range: 01/2021 - 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|--------------------|--------|---|------------|-------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|---------------|-------------|
| 4081000 | TAX OTH INC-U OP I | 584960 | Taxes Other Non-Income - Credit | SO | (463.02) | (10.01) | (129.61) | (36.08) | (60.28) | (201.56) | (25.35) | (0.12) | 0.00 |
| 4081000 Total | | | | | (463.02) | (10.01) | (129.61) | (36.08) | (60.28) | (201.56) | (25.35) | (0.12) | 0.00 |
| 4081500 | PROPERTY TAXES | 579000 | PROPERTY TAX | GPS | 163,475.99 | 3,534.18 | 45,760.23 | 12,738.96 | 21,284.38 | 71,163.03 | 8,951.68 | 43.53 | 0.00 |
| 4081500 | PROPERTY TAXES | 579012 | Property Tax Exp - Reg Deferral/Amortz | OR | (624.18) | 0.00 | (624.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081500 Total | | | | | 162,851.81 | 3,534.18 | 45,136.05 | 12,738.96 | 21,284.38 | 71,163.03 | 8,951.68 | 43.53 | 0.00 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | CA | 1,304.37 | 1,304.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | OR | 29,131.15 | 0.00 | 29,131.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | UT | 7.61 | 0.00 | 0.00 | 0.00 | 0.00 | 7.61 | 0.00 | 0.00 | 0.00 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | WYP | 1,848.67 | 0.00 | 0.00 | 0.00 | 1,848.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081800 Total | | | | | 32,291.81 | 1,304.37 | 29,131.15 | 0.00 | 1,848.67 | 7.61 | 0.00 | 0.00 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583260 | PUBLIC UTILITY TAX | SO | 13,887.41 | 300.23 | 3,887.37 | 1,082.18 | 1,808.12 | 6,045.36 | 760.45 | 3.70 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583261 | OREGON ENERGY RESOURCE SUPPLIER TAX | OR | 1,609.68 | 0.00 | 1,609.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583263 | MONTANA ENERGY TAX | SE | 268.82 | 3.89 | 67.71 | 20.45 | 41.27 | 119.06 | 16.35 | 0.09 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583265 | WASHINGTON GROSS REVENUE TAX - SERVICES | WA | 26.20 | 0.00 | 0.00 | 26.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583266 | IDAHO KILOWATT HOUR TAX | SE | 48.87 | 0.71 | 12.31 | 3.72 | 7.50 | 21.65 | 2.97 | 0.02 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583267 | WYOMING ANNUAL CORPORATION FEE (TAX) | WYP | 95.88 | 0.00 | 0.00 | 0.00 | 95.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583269 | MONTANA WHOLESALE ENERGY TAX | SE | 192.86 | 2.79 | 48.57 | 14.67 | 29.60 | 85.42 | 11.73 | 0.07 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583273 | Wyoming Wind Generation Tax | SG | 2,105.61 | 31.98 | 567.40 | 167.81 | 291.72 | 929.33 | 116.59 | 0.79 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 583274 | Nevada Commerce Tax | SO | 27.78 | 0.60 | 7.78 | 2.16 | 3.62 | 12.09 | 1.52 | 0.01 | 0.00 |
| 4081990 | MISC TAXES - OTHER | 584100 | GOVERNMENT ROYALTIES | SE | 463.02 | 6.71 | 116.62 | 35.22 | 71.08 | 205.07 | 28.16 | 0.16 | 0.00 |
| 4081990 Total | | | | | 18,726.14 | 346.92 | 6,317.44 | 1,352.41 | 2,348.79 | 7,417.97 | 937.78 | 4.83 | 0.00 |
| Grand Total | | | | | 213,406.73 | 5,175.46 | 80,455.03 | 14,055.28 | 25,421.55 | 78,387.06 | 9,864.11 | 48.24 | 0.00 |

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------------|---|-------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|-------------|------------|
| 4091000 | INC TX UTIL OP INC 310310 | Renewable Electricity Production Tax Cre | SG | (164,180) | (2,494) | (44,242) | (13,085) | (22,746) | (72,462) | (9,091) | (61) | - |
| 4091000 | INC TX UTIL OP INC 310313 | Mining Rescue Training Credit ~ PMI | SE | (84) | (1) | (21) | (6) | (13) | (37) | (5) | (0) | - |
| 4091000 | INC TX UTIL OP INC 310318 | Research and Experimentation Credits | SO | (9) | (0) | (3) | (1) | (4) | (1) | (0) | - | |
| 4091000 | INC TX UTIL OP INC 600600 | Fuel Tax Credit | SE | (19) | (0) | (5) | (1) | (3) | (9) | (1) | (0) | |
| 4091000 | INC TX UTIL OP INC 900900 | Foreign Tax Credit | SO | (2) | (0) | (0) | (0) | (1) | (0) | (0) | - | |
| 4091000 Total | | | | (164,295) | (2,495) | (44,271) | (13,093) | (22,763) | (72,513) | (9,098) | (61) | - |
| 4118000 | GAINS-DISP OF ALLOW 0 | SO2 ALLOWANCE | SE | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - | |
| 4118000 Total | | | | (0) | (0) | (0) | (0) | (0) | (0) | (0) | - | |
| 4191000 | AFUDC - OTHER 0 | AFUDC - EQUITY | SNP | (49,861) | (971) | (13,511) | (3,765) | (6,497) | (22,361) | (2,737) | (14) | (5) |
| 4191000 Total | | | | (49,861) | (971) | (13,511) | (3,765) | (6,497) | (22,361) | (2,737) | (14) | (5) |
| 4211000 | GAIN DISPOS PROP 554000 | GAIN ON DISPOSITION OF PROPERTY | OR | 425 | - | 425 | - | - | - | - | - | |
| 4211000 | GAIN DISPOS PROP 554000 | GAIN ON DISPOSITION OF PROPERTY | SO | (2,789) | (60) | (781) | (217) | (363) | (1,214) | (153) | (1) | |
| 4211000 Total | | | | (2,364) | (60) | (355) | (217) | (363) | (1,214) | (153) | (1) | |
| 4212000 | LOSS DISPOS PROP 554100 | LOSS - SALE OF ASSETS | OR | 1 | - | 1 | - | - | - | - | - | |
| 4212000 | LOSS DISPOS PROP 554100 | LOSS - SALE OF ASSETS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 4212000 Total | | | | 1 | 0 | 1 | 0 | 0 | 0 | 0 | - | |
| 4270000 | INT ON LNG-TRM DBT 585001 | INTEREST EXPENSE - LONG-TERM DEBT - FMBS | SNP | 373,021 | 7,263 | 101,079 | 28,168 | 48,604 | 167,289 | 20,477 | 104 | 38 |
| 4270000 | INT ON LNG-TRM DBT 585002 | INTEREST EXPENSE - LONG-TERM DEBT - MTNS | SNP | 31,513 | 614 | 8,539 | 2,390 | 4,106 | 14,132 | 1,730 | 9 | 3 |
| 4270000 | INT ON LNG-TRM DBT 585004 | INTEREST EXPENSE - LT DEBT - PCRBS VARIA | SNP | 169 | 3 | 46 | 13 | 22 | 76 | 9 | 0 | 0 |
| 4270000 | INT ON LNG-TRM DBT 585005 | INTEREST EXPENSE - LT DEBT - PCRBS FEES & | SNP | 702 | 14 | 190 | 53 | 91 | 315 | 39 | 0 | 0 |
| 4270000 Total | | | | 405,404 | 7,894 | 109,854 | 30,613 | 52,824 | 181,812 | 22,254 | 113 | 41 |
| 4280000 | AMT DBT DISC & EXP 586160 | AMORTIZATION - DEBT DISCOUNT | SNP | 1,204 | 23 | 326 | 91 | 157 | 540 | 66 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP 586170 | AMORTIZATION - DEBT ISSUANCE EXP | SNP | 3,338 | 65 | 904 | 252 | 435 | 1,497 | 183 | 1 | 0 |
| 4280000 Total | | | | 4,541 | 88 | 1,231 | 343 | 592 | 2,037 | 249 | 1 | 0 |
| 4281000 | AMORTZN OF LOSS 586190 | AMORTIZATION - LOSS ON REACQUIRED DEBT | SNP | 607 | 12 | 165 | 46 | 79 | 272 | 33 | 0 | 0 |
| 4281000 Total | | | | 607 | 12 | 165 | 46 | 79 | 272 | 33 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT 586180 | AMORTIZATION - DEBT PREMIUM/GAIN | SNP | (10) | (0) | (3) | (1) | (1) | (4) | (1) | (0) | (0) |
| 4290000 Total | | | | (10) | (0) | (3) | (1) | (1) | (4) | (1) | (0) | (0) |
| 4310000 | OTHER INTEREST EXP 0 | 4310000/0 | SNP | 10,522 | 205 | 2,851 | 795 | 1,371 | 4,719 | 578 | 3 | 1 |
| 4310000 | OTHER INTEREST EXP 570019 | Federal uncertain tax position int income | SNP | (6) | (0) | (2) | (0) | (1) | (3) | (0) | (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 | (11) | (0) | (3) | (1) | (1) | (5) | (1) | (0) | (0) |
| 4310000 Total | | | | 10,503 | 205 | 2,846 | 793 | 1,369 | 4,710 | 577 | 3 | 1 |
| 4313000 | INT EXP ON REG LIAB 0 | INTEREST EXPENSE ON REG LIABILITIES | SNP | 7,591 | 148 | 2,057 | 573 | 989 | 3,404 | 417 | 2 | 1 |
| 4313000 Total | | | | 7,591 | 148 | 2,057 | 573 | 989 | 3,404 | 417 | 2 | 1 |
| 4320000 | AFUDC - BORROWED 585800 | INTEREST CAPITALIZED (SEE OTH INCOME) | SNP | (30,253) | (589) | (6,198) | (2,284) | (3,942) | (13,568) | (1,661) | (8) | (3) |
| 4320000 | AFUDC - BORROWED 585860 | INTEREST EXPENSE - AFUDC MANUAL ADJ | SNP | 6,516 | 127 | 1,766 | 492 | 849 | 2,922 | 358 | 2 | 1 |
| 4320000 Total | | | | (23,737) | (462) | (6,432) | (1,792) | (3,093) | (10,646) | (1,303) | (7) | (2) |
| Grand Total | | | | 166,362 | 4,357 | 51,582 | 13,499 | 23,135 | 85,498 | 10,239 | 37 | 36 |



Schedule M (Actuals)
 Twelve Months Ending - December 2021
 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 |
|----------------------|---------------------|--|---------------------|--------------|------------|------------|------------|------------|------------|------------|----------|----------|
| 4098200 | 105127 | Book Depr Allocated to Medicare and M&E | SCHMDEXP | 130 | 3 | 36 | 10 | 17 | 57 | 7 | 0 | 0 |
| 4098200 | 130100 | Non - Deductible Expenses | SO | 806 | 17 | 226 | 63 | 105 | 351 | 44 | 0 | 0 |
| 4098200 | 130400 | PMINon Deductible Exp | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130505 | Executive Compensation 162(m) | SO | 673 | 15 | 188 | 52 | 88 | 293 | 37 | 0 | 0 |
| 4098200 | 130750 | Non Deductible Fringe Benefits | SO | 161 | 3 | 45 | 13 | 21 | 70 | 9 | 0 | 0 |
| 4098200 | 130755 | Non Deductible Parking Costs | SO | 314 | 7 | 88 | 24 | 41 | 137 | 17 | 0 | 0 |
| 4098200 | 505505 | Income Tax Interest | SO | 10 | 0 | 3 | 1 | 1 | 5 | 1 | 0 | 0 |
| 4098200 | 610106 | PMIFuel Tax Cr | SE | 19 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | 0 |
| 4098200 | 610107 | PMI Dividend Gross Up for Foreign Tax Cr | SO | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4098200 | 920145 | PMI Mining Rescue Training Credit Addbac | SE | 84 | 1 | 21 | 6 | 13 | 37 | 5 | 0 | 0 |
| 4098200 Total | | | | 2,200 | 47 | 612 | 171 | 289 | 959 | 121 | 1 | 0 |
| 4098300 | 105100 | Capitalized Labor Costs | SO | 6,075 | 131 | 1,700 | 473 | 791 | 2,644 | 333 | 2 | 0 |
| 4098300 | 105120 | Book Depreciation | SCHMDEXP | 1,065,141 | 22,525 | 292,973 | 84,518 | 143,268 | 470,168 | 58,888 | 310 | 0 |
| 4098300 | 105121 | PMIBook Depreciation | SE | 15,648 | 227 | 3,941 | 1,190 | 2,402 | 6,931 | 952 | 6 | 0 |
| 4098300 | 105130 | CIAC | CIAC | 124,218 | 3,931 | 33,769 | 7,915 | 12,530 | 59,776 | 6,298 | 0 | 0 |
| 4098300 | 105140 | Highway relocation | SNPD | 3,970 | 126 | 1,079 | 253 | 400 | 1,910 | 201 | 0 | 0 |
| 4098300 | 105142 | Avoided Costs | SNP | 40,590 | 790 | 10,999 | 3,065 | 5,289 | 18,203 | 2,228 | 11 | 4 |
| 4098300 | 105146 | Capitalization of Test Energy | SG | 2,295 | 35 | 618 | 183 | 318 | 1,013 | 127 | 1 | 0 |
| 4098300 | 210200 | Prepaid Taxes-property taxes | GPS | (1,038) | (22) | (291) | (81) | (135) | (452) | (57) | (0) | 0 |
| 4098300 | 220100 | Bad Debts Allowance - Cash Basis | BADDEBT | (82) | (5) | (36) | (12) | (5) | (18) | (6) | 0 | 0 |
| 4098300 | 320270 | Reg Asset FAS 158 Pension Liab Adj | SO | 34,657 | 749 | 9,701 | 2,701 | 4,512 | 15,087 | 1,898 | 9 | 0 |
| 4098300 | 320280 | Reg Asset FAS 158 Post Retire Liab | SO | (15,469) | (334) | (4,330) | (1,205) | (2,014) | (6,734) | (847) | (4) | 0 |
| 4098300 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | 735 | 16 | 206 | 57 | 96 | 320 | 40 | 0 | 0 |
| 4098300 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | OTHER | (6,421) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,421) |
| 4098300 | 415261 | Reg Asset-UT Wildland Fire Protection | OTHER | 998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 998 |
| 4098300 | 415301 | Environmental Costs WA | WA | 730 | 0 | 0 | 730 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415424 | Contra Reg Asset - Deer Creek Abandonmen | SE | (73,034) | (1,058) | (18,395) | (5,555) | (11,211) | (32,347) | (4,442) | (26) | 0 |
| 4098300 | 415426 | Reg Asset - 2020 GRC - Meters Replaced b | OTHER | 2,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,263 |
| 4098300 | 415430 | Reg Asset - CA - Transportation Electri | OTHER | (89) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (89) |
| 4098300 | 415510 | WA Disallowed Colstrip #3 Write-off | WA | 4 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 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 | (653) | 0 | (653) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415729 | Contra Reg Asset - Cholla U4 Closure - U | UT | (42) | 0 | 0 | 0 | 0 | (42) | 0 | 0 | 0 |
| 4098300 | 415730 | Contra Reg Asset - Cholla U4 Closure - W | WYP | (14) | 0 | 0 | 0 | (14) | 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 | 1,905 | 0 | 0 | 0 | 1,905 | 0 | 0 | 0 | 0 |
| 4098300 | 415840 | Reg Asset-Deferred OR Independent Evalua | OTHER | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 4098300 | 415841 | Reg Asset - Emergency Service Programs - | OTHER | (5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5) |
| 4098300 | 415852 | Powerdale Decommissioning Reg Asset - ID | IDU | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 |
| 4098300 | 415855 | CA - January 2010 Storm Costs | OTHER | (136) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (136) |
| 4098300 | 415857 | ID - Deferred Overburden Costs | OTHER | (144) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (144) |
| 4098300 | 415858 | WY - Deferred Overburden Costs | WYP | (281) | 0 | 0 | 0 | (281) | 0 | 0 | 0 | 0 |
| 4098300 | 415868 | Reg Asset - UT - Solar Incentive Program | OTHER | 6,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,421 |
| 4098300 | 415876 | Deferred Excess Net PowerCosts - OR | OTHER | 1,519 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,519 |
| 4098300 | 415926 | Reg Liability - Depreciation Decrease - | OTHER | (2,578) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,578) |
| 4098300 | 415939 | Reg Asset - Carbon Plant Decommissioning | WYP | (523) | 0 | 0 | 0 | (523) | 0 | 0 | 0 | 0 |
| 4098300 | 415942 | Reg Liability - Steam Decommissioning - | WA | 3,570 | 0 | 0 | 3,570 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425105 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | (255) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (255) |
| 4098300 | 425360 | Hermiston Swap | SG | 172 | 3 | 46 | 14 | 24 | 76 | 10 | 0 | 0 |



Schedule M (Actuals)
 Twelve Months Ending - December 2021
 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 |
|--------------|---------------------|--|----------|------------|---------|------------|---------|---------|-------|------|----------|
| 4098300 | 430100 | Customer Service / Weatherization | (15,330) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (15,330) |
| 4098300 | 505125 | ACCRUED ROYALTIES | 494 | 7 | 124 | 38 | 76 | 219 | 30 | 0 | 0 |
| 4098300 | 505450 | Accrued Payroll Taxes | (11,534) | (249) | (3,229) | (899) | (1,502) | (5,021) | (632) | (3) | 0 |
| 4098300 | 5054501 | Accrued Payroll Taxes - PMI | (537) | (8) | (135) | (41) | (82) | (238) | (33) | (0) | 0 |
| 4098300 | 505520 | Bonus Accrual - PMI | (126) | (2) | (32) | (10) | (19) | (56) | (8) | (0) | 0 |
| 4098300 | 505525 | Accrued Severance -PMI | 1,150 | 17 | 290 | 87 | 177 | 509 | 70 | 0 | 0 |
| 4098300 | 505600 | Sick Leave Vacation & Personal Time | (509) | (11) | (143) | (40) | (66) | (222) | (28) | (0) | 0 |
| 4098300 | 505601 | Sick Leave Accrual - PMI | (9) | (0) | (2) | (1) | (1) | (4) | (1) | (0) | 0 |
| 4098300 | 605100 | Trojan Decommissioning Costs | (79) | (1) | (21) | (6) | (11) | (35) | (4) | (0) | 0 |
| 4098300 | 605710 | Reverse Accrued Final Reclamation | (343) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (343) |
| 4098300 | 605715 | Trapper Mine Contract Obligation | 1,161 | 17 | 293 | 88 | 178 | 514 | 71 | 0 | 0 |
| 4098300 | 610141 | WA Rate Refunds | 2,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,847 |
| 4098300 | 610145 | REG LIAB-DSM | (377) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (377) |
| 4098300 | 610150 | REG LIABILITY - BRIDGER MINE ACCELERATED | 3,639 | 0 | 3,639 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610155 | Reg Liability - Plant Closure Cost - WA | 1,356 | 0 | 0 | 1,356 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705241 | Reg Liability - CA California Alternativ | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 4098300 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | (1,211) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,211) |
| 4098300 | 705263 | Reg Liability - Sale of REC's-WA | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 4098300 | 705266 | Reg Liability - Energy Savings Assistanc | (146) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (146) |
| 4098300 | 705267 | Reg Liability - WA Decoupling Mechanism | (1,677) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,677) |
| 4098300 | 705336 | Reg Liability - Sale of Renewable Energy | (333) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (333) |
| 4098300 | 705340 | Reg Liability - Excess Income Tax Deferr | (2,528) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,528) |
| 4098300 | 705341 | Reg Liability - Excess Income Tax Deferr | (238) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (238) |
| 4098300 | 705342 | Reg Liability - Excess Income Tax Deferr | (5,700) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,700) |
| 4098300 | 705344 | Reg Liability - Excess Income Tax Deferr | (421) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (421) |
| 4098300 | 705345 | Reg Liability - Excess Income Tax Deferr | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818 |
| 4098300 | 705352 | Reg Liability - CA Klamath River Dams Re | 261 | 261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705400 | Reg Liability - OR Injuries & Damages Re | 939 | 0 | 939 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705410 | Reg Liability - Cholla Decommissioning - | (50) | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705411 | Reg Liability - Cholla Decommissioning - | 2,518 | 0 | 0 | 0 | 0 | 0 | 2,518 | 0 | 0 |
| 4098300 | 705412 | Reg Liability - Cholla Decommissioning - | (826) | 0 | (826) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705413 | Reg Liability - Cholla Decommissioning - | (1,396) | 0 | 0 | 0 | 0 | (1,396) | 0 | 0 | 0 |
| 4098300 | 705414 | Reg Liability - Cholla Decommissioning - | (155) | 0 | 0 | 0 | (155) | 0 | 0 | 0 | 0 |
| 4098300 | 705420 | Reg Liability - CA GHG Allowance Revenue | 1,098 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,098 |
| 4098300 | 705425 | Reg Liability - Bridger Mine Accelerated | 2,549 | 0 | 0 | 2,549 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705450 | Reg Liability - Property Insurance Reser | 85 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705451 | Reg Liability - OR Property Insurance Re | (9,439) | 0 | (9,439) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705452 | Reg Liability - Property Insurance Reser | (19) | 0 | 0 | (19) | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705453 | Reg Liability - ID Property Insurance Re | 114 | 0 | 0 | 0 | 0 | 0 | 114 | 0 | 0 |
| 4098300 | 705455 | Reg Liability - WY Property Insurance Re | 181 | 0 | 0 | 0 | 181 | 0 | 0 | 0 | 0 |
| 4098300 | 705511 | Regulatory Liability - CA Deferred Exces | 1,495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,495 |
| 4098300 | 705515 | Regulatory Liability - OR Deferred Exces | (6,572) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,572) |
| 4098300 | 705519 | Regulatory Liability - WA Deferred Exces | (21,787) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (21,787) |
| 4098300 | 705521 | Regulatory Liability - WY Deferred Exces | (587) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (587) |
| 4098300 | 705531 | Regulatory Liability - UT Solar Feed-in | (7,380) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,380) |
| 4098300 | 715105 | MCI FOG Wire Lease | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715720 | NW Power Act-WA | 517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 517 |
| 4098300 | 715810 | Chehalis WA EFSEC C02 Mitigation Obligat | (1) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 |
| 4098300 | 720300 | Pension / Retirement (Accrued / Prepaid) | (45) | (1) | (13) | (3) | (6) | (19) | (2) | (0) | 0 |
| 4098300 | 740100 | Post Merger Loss-Reacquired Debt | 553 | 11 | 150 | 42 | 72 | 248 | 30 | 0 | 0 |
| 4098300 | 910245 | Contra Receivable from Joint Owners | (53) | (1) | (15) | (4) | (7) | (23) | (3) | (0) | 0 |



Schedule M (Actuals)
 Twelve Months Ending - December 2021
 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 |
|----------------------|---------------------|---|------------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|-----------------|
| 4098300 | 910905 | Bridger Coal Company Underground Mine Co | 1,477 | 21 | 372 | 112 | 227 | 654 | 90 | 1 | 0 |
| 4098300 | 920110 | PMIWIY Extraction Tax | 148 | 2 | 37 | 11 | 23 | 66 | 9 | 0 | 0 |
| 4098300 Total | | | 1,127,076 | 27,452 | 323,318 | 83,663 | 156,483 | 531,732 | 67,852 | 307 | (56,219) |
| 4099200 | 1102051 | TAX PERCENTAGE DEPLETION - DEDUCTION | 506 | 7 | 127 | 38 | 78 | 224 | 31 | 0 | 0 |
| 4099200 | 120100 | Preferred Dividend - PPL | 108 | 2 | 29 | 8 | 14 | 48 | 6 | 0 | 0 |
| 4099200 | 910900 | PMIDepletion | 6,639 | 96 | 1,672 | 505 | 1,019 | 2,941 | 404 | 2 | 0 |
| 4099200 Total | | | 7,253 | 106 | 1,829 | 552 | 1,111 | 3,213 | 441 | 3 | 0 |
| 4099300 | 105122 | Repair Deduction | 168,246 | 2,555 | 45,337 | 13,409 | 23,309 | 74,257 | 9,316 | 63 | 0 |
| 4099300 | 105125 | Tax Depreciation | 1,440,752 | 25,575 | 389,951 | 67,697 | 187,743 | 644,593 | 80,295 | 454 | 0 |
| 4099300 | 105126 | PMITax Depreciation | 6,069 | 88 | 1,529 | 462 | 932 | 2,688 | 369 | 2 | 0 |
| 4099300 | 105137 | Capitalized Depreciation | 9,611 | 208 | 2,690 | 749 | 1,251 | 4,184 | 526 | 3 | 0 |
| 4099300 | 1051411 | AFUDC - DEBT | 23,645 | 460 | 6,407 | 1,785 | 3,081 | 10,604 | 1,298 | 7 | 2 |
| 4099300 | 1051412 | AFUDC - Equity | 49,666 | 967 | 13,458 | 3,750 | 6,471 | 22,274 | 2,726 | 14 | 5 |
| 4099300 | 105143 | Basis Intangible Difference | 288 | 6 | 78 | 22 | 38 | 129 | 16 | 0 | 0 |
| 4099300 | 105152 | Gain/(Loss) on Prop Dispositions | 3,389 | 73 | 949 | 264 | 441 | 1,475 | 186 | 1 | 0 |
| 4099300 | 105153 | Contract Liability Basis Adjustment -Che | (1) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 |
| 4099300 | 105175 | Removal Cost (net of salvage) | 82,206 | 1,777 | 23,011 | 6,406 | 10,703 | 35,785 | 4,501 | 22 | 0 |
| 4099300 | 105470 | Book Gain/Loss on Land Sales | 2,789 | 60 | 781 | 217 | 363 | 1,214 | 153 | 1 | 0 |
| 4099300 | 1102051 | Tax Percentage Depletion - Deduction | 184 | 3 | 46 | 14 | 28 | 81 | 11 | 0 | 0 |
| 4099300 | 205025 | PMI - Fuel Cost Adjustment | 3,997 | 58 | 1,007 | 304 | 614 | 1,770 | 243 | 1 | 0 |
| 4099300 | 205200 | Coal M&S Inventory Write-Off | 178 | 6 | 48 | 11 | 18 | 85 | 9 | 0 | 0 |
| 4099300 | 205205 | Inventory Reserve - PMI | 181 | 3 | 46 | 14 | 28 | 80 | 11 | 0 | 0 |
| 4099300 | 205411 | PMISEC 263A Adjustment | (4,318) | (63) | (1,087) | (328) | (663) | (1,912) | (263) | (2) | 0 |
| 4099300 | 210100 | Prepaid Taxes-OR PUC | 239 | 0 | 239 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210120 | Prepaid Taxes-UT PUC | 357 | 0 | 0 | 0 | 0 | 357 | 0 | 0 | 0 |
| 4099300 | 210130 | Prepaid Taxes-ID PUC | (77) | 0 | 0 | 0 | 0 | 0 | (77) | 0 | 0 |
| 4099300 | 210170 | Prepaid Lease-Gadsby Gas Turbine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210175 | Prepaid - FSA O&M - East | (157) | (2) | (42) | (13) | (22) | (69) | (9) | (0) | 0 |
| 4099300 | 210180 | OTHER PREPAIDS | (10) | (0) | (3) | (1) | (1) | (4) | (1) | (0) | 0 |
| 4099300 | 210185 | Prepaid Aircraft Maintenance Costs | (103) | (2) | (28) | (8) | (14) | (45) | (6) | (0) | 0 |
| 4099300 | 210190 | Prepaid Water Rights | (155) | (2) | (42) | (12) | (21) | (68) | (9) | (0) | 0 |
| 4099300 | 210195 | Prepaid Surety Bond Costs | (220) | (5) | (62) | (17) | (29) | (96) | (12) | (0) | 0 |
| 4099300 | 320279 | Reg Liability - FAS 158 Post Retirement | (15,469) | (334) | (4,330) | (1,205) | (2,014) | (6,734) | (847) | (4) | 0 |
| 4099300 | 320286 | Reg Asset - Pension Settlement - OR | 4,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,453 |
| 4099300 | 320287 | Reg Asset - Pension Settlement - UT | 1,783 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,783 |
| 4099300 | 320288 | Reg Asset - Pension Settlement - WY | 2,044 | 0 | 0 | 0 | 2,044 | 0 | 0 | 0 | 0 |
| 4099300 | 415100 | Reg Asset -WA Equity Advisory Group (CET) | 535 | 0 | 0 | 535 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415110 | Def Reg Asset-Transmission Srvc Deposit | (1,611) | (24) | (434) | (128) | (223) | (711) | (89) | (1) | 0 |
| 4099300 | 415200 | REG ASSET - OR TRANSPORTATION ELECTRIFIC | 3,272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,272 |
| 4099300 | 415255 | Reg Asset-WY Wind Test Energy Deferral | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 221 |
| 4099300 | 415260 | Reg Asset - Fire Risk Mitigation - CA | 8,452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,452 |
| 4099300 | 415300 | Hazardous Waste Clean-up Costs | 20,190 | 436 | 5,652 | 1,573 | 2,629 | 8,789 | 1,106 | 5 | 0 |
| 4099300 | 415410 | Reg Asset - Energy West Mining | (85,563) | (1,240) | (21,551) | (6,508) | (13,135) | (37,896) | (5,204) | (30) | 0 |
| 4099300 | 415411 | ContraRA DeerCreekAband CA | 1,322 | 1,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415412 | ContraRA DeerCreekAband ID | (382) | 0 | 0 | 0 | 0 | 0 | (382) | 0 | 0 |
| 4099300 | 415413 | ContraRA DeerCreekAband OR | 3,187 | 0 | 3,187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415414 | ContraRA DeerCreekAband UT | 924 | 0 | 0 | 0 | 0 | 924 | 0 | 0 | 0 |
| 4099300 | 415415 | ContraRA DeerCreekAband WA | 5,969 | 0 | 0 | 5,969 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415416 | ContraRA DeerCreekAband WY | 376 | 0 | 0 | 0 | 376 | 0 | 0 | 0 | 0 |
| 4099300 | 415431 | Reg Asset - WA Transportation Electrific | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 367 |



Schedule M (Actuals)
 Twelve Months Ending - December 2021
 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 |
|--------------|---------------------|--|----------|------------|--------|------------|---------|----------|--------|------|---------|
| 4099300 | 415520 | Reg Asset - WA Decoupling Mechanism | (4,962) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,962) |
| 4099300 | 415530 | Reg Asset - ID 2017 Protocol - MSP Defer | (300) | 0 | 0 | 0 | 0 | 0 | (300) | 0 | 0 |
| 4099300 | 415532 | Reg Asset - WY 2017 Protocol - MSP Defer | (4,000) | 0 | 0 | 0 | (4,000) | 0 | 0 | 0 | 0 |
| 4099300 | 415655 | CA GHG Allowance | 1,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,328 |
| 4099300 | 415675 | Reg Asset - UT - Deferred Stock Redempti | (83) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (83) |
| 4099300 | 415676 | Reg Asset - WY - Deferred Stock Redempti | (28) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (28) |
| 4099300 | 415677 | Reg Asset - Pref Stock Redemp Loss WA | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13) |
| 4099300 | 415680 | Deferred Intervenor Funding Grants-OR | 431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 431 |
| 4099300 | 415701 | CA Deferred Intervenor Funding | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 4099300 | 415720 | Reg Asset - Community Solar - OR | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 563 |
| 4099300 | 415755 | Reg Asset - Major Mtc Exp - Colstrip U4 | 259 | 0 | 0 | 259 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415833 | Reg Asset - Pension Settlement - CA | 316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316 |
| 4099300 | 415862 | Reg Asset - CA Mobile Home Park Conversi | (4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4) |
| 4099300 | 415863 | Reg Asset - UT Subscriber Solar Program | (19) | 0 | 0 | 0 | 0 | (19) | 0 | 0 | 0 |
| 4099300 | 415866 | Reg Asset - OR Solar Feed-in Tariff | (1,049) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,049) |
| 4099300 | 415870 | CA Def Excess NPC | (3,828) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,828) |
| 4099300 | 415874 | Deferred Excess Net Power Costs - WY 08 | 13,934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,934 |
| 4099300 | 415875 | Deferred Excess Net Power Costs - UT | 49,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,076 |
| 4099300 | 415878 | REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | (35) | 0 | 0 | 0 | 0 | (35) | 0 | 0 | 0 |
| 4099300 | 415879 | Reg Asset - WY Liquidation Damages N2 | (6) | 0 | 0 | 0 | (6) | 0 | 0 | 0 | 0 |
| 4099300 | 415882 | Deferral of Renewable Energy Credit - WA | (443) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (443) |
| 4099300 | 415885 | Reg Asset - Noncurrent Reclass - Other | (356) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (356) |
| 4099300 | 415892 | Deferred Excess Net Power Costs - ID 09 | 2,654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,654 |
| 4099300 | 415920 | Reg Asset - Depreciation Increase - ID | 14,091 | 0 | 0 | 0 | 0 | 0 | 14,091 | 0 | 0 |
| 4099300 | 415921 | Reg Asset - Depreciation Increase - UT | (128) | 0 | 0 | 0 | 0 | (128) | 0 | 0 | 0 |
| 4099300 | 415922 | Reg Asset - Depreciation Increase - WY | (442) | 0 | 0 | 0 | (442) | 0 | 0 | 0 | 0 |
| 4099300 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | 4,852 | 0 | 0 | 0 | 0 | 4,852 | 0 | 0 | 0 |
| 4099300 | 415929 | Reg Asset - Carbon Decommissioning - CA | (346) | (346) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415934 | Reg Liability - Contra - Carbon Decommis | (17,054) | 0 | 0 | 0 | 0 | (17,054) | 0 | 0 | 0 |
| 4099300 | 415935 | Reg Liability - Contra - Carbon Decommis | (2,834) | 0 | 0 | 0 | (2,834) | 0 | 0 | 0 | 0 |
| 4099300 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONING | (348) | (5) | (94) | (28) | (48) | (153) | (19) | (0) | 0 |
| 4099300 | 415943 | Reg Asset - Covid-19 Bill Assistance Pro | 10,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,820 |
| 4099300 | 415944 | Reg Asset - Covid-19 Bill Assistance Pro | 3,006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,006 |
| 4099300 | 425100 | Deferred Regulatory Expense-IDU | (103) | 0 | 0 | 0 | 0 | 0 | (103) | 0 | 0 |
| 4099300 | 425215 | Unearned Joint Use Pole Contact Revenue | (376) | (12) | (102) | (24) | (38) | (181) | (19) | 0 | 0 |
| 4099300 | 425400 | UT Kalamath Relicensing Costs | (4,014) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,014) |
| 4099300 | 430110 | Reg Asset balance reclass | (377) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (377) |
| 4099300 | 430112 | Reg Asset - Other - Balance Reclass | 6,449 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,449 |
| 4099300 | 505510 | Vacation Accrual - PMI | 326 | 5 | 82 | 25 | 50 | 144 | 20 | 0 | 0 |
| 4099300 | 605103 | ARO/Reg Diff - Trojan - WA | (30) | 0 | 0 | (30) | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610100 | PMIDEVT COST AMORT | (701) | (10) | (177) | (53) | (108) | (311) | (43) | (0) | 0 |
| 4099300 | 6101001 | AMORT NOPAS 99-00 RAR | 28 | 1 | 8 | 2 | 4 | 12 | 2 | 0 | 0 |
| 4099300 | 610111 | Bridger Coal Company Gain/Loss on Assets | (548) | (8) | (138) | (42) | (84) | (243) | (33) | (0) | 0 |
| 4099300 | 610114 | PMI EITF Pre Stripping Costs | (1,118) | (16) | (282) | (85) | (172) | (495) | (68) | (0) | 0 |
| 4099300 | 610146 | OR Reg Asset/Liability Consolidation | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705261 | Reg Liability - Sale of Renewable Energy | (304) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (304) |
| 4099300 | 705265 | Reg Liab - OR Energy Conservation Charge | (150) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (150) |
| 4099300 | 705337 | Reg Liability - Sale of Renewable Energy | (251) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (251) |
| 4099300 | 705454 | Reg Liability - UT Property Insurance Re | 761 | 0 | 0 | 0 | 0 | 761 | 0 | 0 | 0 |
| 4099300 | 705755 | Reg Liability - Non current Reclass - Ot | 356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 356 |
| 4099300 | 720200 | Deferred Comp Plan Benefits-PPL | (459) | (10) | (128) | (36) | (60) | (200) | (25) | (0) | 0 |



Schedule M (Actuals)
 Twelve Months Ending - December 2021
 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 |
|----------------------|---------------------|-----------------------------------|------------------|---------------|----------------|----------------|----------------|------------------|----------------|------------|---------------|
| 4099300 | 720500 | Severance Accrual | (575) | (12) | (161) | (45) | (75) | (250) | (32) | (0) | 0 |
| 4099300 | 720800 | FAS 158 Pension Liability | 4,305 | 93 | 1,205 | 335 | 561 | 1,874 | 236 | 1 | 0 |
| 4099300 | 720805 | FAS 158 - Funded Pension Asset | 18,752 | 405 | 5,249 | 1,461 | 2,442 | 8,163 | 1,027 | 5 | 0 |
| 4099300 | 720815 | FAS 158 Post Retirement Liability | 1,169 | 25 | 327 | 91 | 152 | 509 | 64 | 0 | 0 |
| 4099300 | 910530 | Injuries and Damages Reserve | 818 | 18 | 229 | 64 | 106 | 356 | 45 | 0 | 0 |
| 4099300 Total | | | 1,826,079 | 32,052 | 472,861 | 96,856 | 219,394 | 759,355 | 108,710 | 541 | 91,865 |
| Grand Total | | | 2,962,608 | 59,656 | 798,621 | 181,242 | 377,277 | 1,295,259 | 177,124 | 851 | 35,646 |

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



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2021
 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 | 100105 | 190FAS 109 DEF TAX LIAB WA-NUTIL | WA | - | - | - | - | - | - | - | - |
| 4101000 | 105101 | Capitalized Labor Cost for Powertax Inpu | SO | - | - | - | - | - | - | - | - |
| 4101000 | 105121 | 282PMI Book Depreciation | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105122 | Repair Deduction | SG | 41,366 | 628.28 | 11,146.86 | 3,296.74 | 5,730.94 | 18,257.16 | 2,290.58 | 15.44 |
| 4101000 | 105125 | Tax Depreciation | TAXDEPR | 354,232 | 6,287.96 | 95,875.75 | 16,644.31 | 46,159.62 | 158,483.58 | 19,741.91 | 111.50 |
| 4101000 | 105126 | 282DIT PMI Depreciation-Tax | SE | 1,492 | 21.62 | 375.86 | 113.50 | 229.07 | 660.92 | 90.76 | 0.53 |
| 4101000 | 105137 | Capitalized Depreciation | SO | 2,363 | 51.09 | 661.47 | 184.14 | 307.67 | 1,028.66 | 129.40 | 0.63 |
| 4101000 | 105141 | AFUDC Debt | SNP | 5,813 | 113.19 | 1,575.29 | 438.98 | 757.48 | 2,607.14 | 319.12 | 1.62 |
| 4101000 | 1051411 | AFUDC Equity | SNP | 12,211 | 237.76 | 3,308.89 | 922.08 | 1,591.10 | 5,476.30 | 670.31 | 3.40 |
| 4101000 | 105143 | 282Basis Intangible Difference | SNP | 71 | 1.38 | 19.18 | 5.35 | 9.22 | 31.75 | 3.89 | 0.02 |
| 4101000 | 105147 | Sec 1031 Like Kind Exchange | SO | - | - | - | - | - | - | - | - |
| 4101000 | 105148 | Mine Safety Sec. 179E Election - PPW | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105149 | Mine Safety Sec. 179E Election - PMI | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105152 | Gain / (Loss) on Prop. Disposition | GPS | 833 | 18.01 | 233.21 | 64.92 | 108.47 | 362.67 | 45.62 | 0.22 |
| 4101000 | 105153 | Contract Liability Basis Adjustment -Che | SG | (0) | (0.00) | (0.03) | (0.01) | (0.02) | (0.05) | (0.01) | (0.00) |
| 4101000 | 105165 | Coal Mine Development | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105170 | Coal Mine Extension | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105171 | PMI Coal Mine Extension Costs | SE | - | - | - | - | - | - | - | - |
| 4101000 | 105175 | Cost of Removal | GPS | 20,212 | 436.96 | 5,657.65 | 1,575.00 | 2,631.53 | 8,798.38 | 1,106.76 | 5.38 |
| 4101000 | 1052203 | Cholla SHL NOPA (Lease Amortization) | SG | - | - | - | - | - | - | - | - |
| 4101000 | 105470 | 282Book Gain/Loss on Land Sales | GPS | 686 | 14.82 | 191.92 | 53.43 | 89.27 | 298.46 | 37.54 | 0.18 |
| 4101000 | 110200 | IGC Tax Percentage Depletion Deduct | SE | - | - | - | - | - | - | - | - |
| 4101000 | 110205 | SRC Tax Percentage Depletion Deduct | SE | 45 | 0.65 | 11.37 | 3.43 | 6.93 | 19.99 | 2.75 | 0.02 |
| 4101000 | 1102051 | Tax Percentage Depletion - Deduction (BI | SE | - | - | - | - | - | - | - | - |
| 4101000 | 120105 | Willow Wind Account Receivable | WA | - | - | - | - | - | - | - | - |
| 4101000 | 205025 | PMI-Fuel Cost Adjustment | SE | 983 | 14.24 | 247.53 | 74.75 | 150.86 | 435.27 | 59.77 | 0.35 |
| 4101000 | 205200 | M&S INVENTORY WRITE-OFF | SNPD | 44 | 1.38 | 11.87 | 2.78 | 4.40 | 21.01 | 2.21 | - |
| 4101000 | 205205 | Inventory Reserve - PMI | SE | 45 | 0.65 | 11.22 | 3.39 | 6.84 | 19.73 | 2.71 | 0.02 |
| 4101000 | 205411 | 190PMISec263A | SE | (1,062) | (15.38) | (267.37) | (80.74) | (162.95) | (470.16) | (64.57) | (0.37) |
| 4101000 | 210100 | 283OR PUC Prepaid Taxes | OR | 59 | - | 58.80 | - | - | - | - | - |
| 4101000 | 210120 | 283UT PUC Prepaid Taxes | UT | 88 | - | - | - | - | 87.68 | - | - |
| 4101000 | 210130 | 283ID PUC Prepaid Taxes | IDU | (19) | - | - | - | - | - | (19.03) | - |
| 4101000 | 210140 | 283WY PSC Prepaid Taxes | WYP | - | - | - | - | - | - | - | - |
| 4101000 | 210170 | Prepaid - FSA O&M - West | SG | - | - | - | - | - | - | - | - |
| 4101000 | 210175 | Prepaid - FSA O&M - East | SG | (39) | (0.59) | (10.42) | (3.08) | (5.36) | (17.07) | (2.14) | (0.01) |
| 4101000 | 210180 | 283Prepaid Membership Fees-EEI WSCC | SG | (3) | (0.05) | (0.71) | (0.20) | (0.33) | (1.10) | (0.14) | (0.00) |
| 4101000 | 210185 | Prepaid Aircraft Maintenance Costs | SG | (25) | (0.38) | (6.82) | (2.02) | (3.51) | (11.18) | (1.40) | (0.01) |
| 4101000 | 210190 | Prepaid Water Rights | SG | (38) | (0.58) | (10.28) | (3.04) | (5.29) | (16.84) | (2.11) | (0.01) |
| 4101000 | 210195 | Prepaid Surety Bond Costs | SO | (54) | (1.17) | (15.13) | (4.21) | (7.04) | (23.53) | (2.96) | (0.01) |
| 4101000 | 287396 | Regulatory Liabilities - Interim Provisi | OTHER | - | - | - | - | - | - | - | - |
| 4101000 | 287616 | Regulatory Assets - Interim Provisions | OTHER | - | - | - | - | - | - | - | - |
| 4101000 | 320210 | 190R&E Expense Sec174 Deduction | SO | - | - | - | - | - | - | - | - |
| 4101000 | 320271 | Contra Reg Asset - Pension Plan CTG | SO | - | - | - | - | - | - | - | - |
| 4101000 | 320279 | Reg Liability - FAS 158 Post Retirement | SO | (3,803) | (82.22) | (1,064.59) | (296.37) | (495.17) | (1,655.58) | (208.26) | (1.01) |
| 4101000 | 320286 | Reg Asset - Pension Settlement - OR | OTHER | 1,095 | - | - | - | - | - | - | 1,094.88 |
| 4101000 | 320287 | Reg Asset - Pension Settlement - UT | OTHER | 438 | - | - | - | - | - | - | 438.41 |
| 4101000 | 320288 | Reg Asset - Pension Settlement - WY | WYU | 503 | - | - | - | 502.55 | - | - | - |
| 4101000 | 320290 | LT Prepaid IBEW 57 Pension Contribution | OTHER | - | - | - | - | - | - | - | - |
| 4101000 | 320291 | Prepaid IBEW 57 Pension Contribution - C | OTHER | - | - | - | - | - | - | - | - |
| 4101000 | 415100 | Reg Asset -WA Equity Advisory Group (CET | WA | 132 | - | - | 131.62 | - | - | - | - |
| 4101000 | 415110 | 190DEF REG ASSET-TRANSM SVC DEPOSIT | SG | (396) | (6.02) | (106.73) | (31.57) | (54.87) | (174.82) | (21.93) | (0.15) |
| 4101000 | 415120 | 190DEF REG ASSET-FOOTE CREEK CONTRACT | SG | - | - | - | - | - | - | - | - |
| 4101000 | 415200 | REG ASSET - OR TRANSPORTATION ELECTRIC | OTHER | 804 | - | - | - | - | - | - | 804.50 |
| 4101000 | 415255 | Reg Asset-WY Wind Test Energy Deferral | OTHER | 54 | - | - | - | - | - | - | 54.34 |
| 4101000 | 415260 | Reg Asset - Fire Risk Mitigation - CA | OTHER | 2,078 | - | - | - | - | - | - | 2,078.01 |
| 4101000 | 415300 | 283Hazardous Waste/Environmental Cleanup | SO | 4,964 | 107.32 | 1,389.56 | 386.83 | 646.33 | 2,160.95 | 271.83 | 1.32 |
| 4101000 | 415406 | Reg Asset Utah ECAM | OTHER | - | - | - | - | - | - | - | - |
| 4101000 | 415410 | Reg Asset - Energy West Mining | SE | (21,037) | (304.77) | (5,298.64) | (1,600.08) | (3,229.34) | (9,317.31) | (1,279.52) | (7.43) |
| 4101000 | 415411 | ContraRA DeerCreekAband CA | CA | 325 | 325.13 | - | - | - | - | - | - |
| 4101000 | 415412 | ContraRA DeerCreekAband ID | IDU | (94) | - | - | - | - | - | (93.88) | - |
| 4101000 | 415413 | ContraRA DeerCreekAband OR | OR | 784 | - | 783.52 | - | - | - | - | - |
| 4101000 | 415414 | ContraRA DeerCreekAband UT | UT | 227 | - | - | - | - | 227.09 | - | - |



Deferred Income Tax Expense (Actuals)
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 (Allocated in Thousands)

| | | | | | | | | | | | | |
|---------|--------|--|-------|---------|---|---|----------|----------|---------|---|---|------------|
| 4101000 | 415415 | ContraRA DeerCreekAband WA | WA | 1,468 | - | - | 1,467.67 | - | - | - | - | - |
| 4101000 | 415416 | ContraRA DeerCreekAband WY | WYU | 92 | - | - | - | 92.37 | - | - | - | - |
| 4101000 | 415417 | Contra RA UMWA Pension CA | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415418 | Contra RA UMWA Pension ID | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415419 | Contra RA UMWA Pension OR | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415420 | Contra RA UMWA Pension UT | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415421 | Contra RA UMWA Pension WA | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415422 | Contra RA UMWA Pension WY | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415431 | Reg Asset - WA Transportation Electric | OTHER | 90 | - | - | - | - | - | - | - | 90.12 |
| 4101000 | 415501 | Cholla Plt Transact Costs- APS Amort - I | IDU | - | - | - | - | - | - | - | - | - |
| 4101000 | 415502 | Cholla Plt Transact Costs- APS Amort - O | OR | - | - | - | - | - | - | - | - | - |
| 4101000 | 415520 | Reg Asset - WA Decoupling Mechanism | OTHER | (1,220) | - | - | - | - | - | - | - | (1,220.09) |
| 4101000 | 415530 | Reg Asset - ID 2017 Protocol - MSP Defer | IDU | (74) | - | - | - | - | (73.76) | - | - | - |
| 4101000 | 415531 | Reg Asset - UT 2017 Protocol - MSP Defer | UT | - | - | - | - | - | - | - | - | - |
| 4101000 | 415532 | Reg Asset - WY 2017 Protocol - MSP Defer | WYP | (983) | - | - | - | (983.46) | - | - | - | - |
| 4101000 | 415545 | Reg Asset - WA Merwin Project | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415585 | Reg Asset - OR Sch 203 - Black Cap | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415655 | CA GHG Allowance | OTHER | 327 | - | - | - | - | - | - | - | 326.61 |
| 4101000 | 415675 | Reg Asset - UT - Deferred Stock Redempti | OTHER | (20) | - | - | - | - | - | - | - | (20.29) |
| 4101000 | 415676 | Reg Asset - WY - Deferred Stock Redempti | OTHER | (7) | - | - | - | - | - | - | - | (6.99) |
| 4101000 | 415677 | Reg Asset - Pref Stock Redemp Loss WA | OTHER | (3) | - | - | - | - | - | - | - | (3.28) |
| 4101000 | 415680 | 190Def Intervenor Funding Grants-OR | OTHER | 106 | - | - | - | - | - | - | - | 105.99 |
| 4101000 | 415700 | 190Reg Liabs BPA balancing accounts-OR | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415701 | CA Deferred Intervenor Funding | OTHER | 59 | - | - | - | - | - | - | - | 59.04 |
| 4101000 | 415720 | Reg Asset - Community Solar - OR | OTHER | 138 | - | - | - | - | - | - | - | 138.30 |
| 4101000 | 415755 | Reg Asset - Major Mtc Exp - Colstrip U4 | WA | 64 | - | - | 63.66 | - | - | - | - | - |
| 4101000 | 415815 | Insurance Reserve | SO | - | - | - | - | - | - | - | - | - |
| 4101000 | 415820 | Contra Pension Reg Asset MMT & CTG OR | OR | - | - | - | - | - | - | - | - | - |
| 4101000 | 415821 | Contra Pension Reg Asset MMT & CTG WY | WYP | - | - | - | - | - | - | - | - | - |
| 4101000 | 415823 | Contra Pension Reg Asset CTG - UT | UT | - | - | - | - | - | - | - | - | - |
| 4101000 | 415824 | Contra Pension Reg Asset MMT & CTG CA | CA | - | - | - | - | - | - | - | - | - |
| 4101000 | 415825 | Contra Pension Reg Asset CTG - WA | WA | - | - | - | - | - | - | - | - | - |
| 4101000 | 415833 | Reg Asset - Pension Settlement - CA | OTHER | 78 | - | - | - | - | - | - | - | 77.69 |
| 4101000 | 415845 | Reg Asset - OR Sch 94 Distribution Safet | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415850 | Unrecovered Plant Powerdale | SG | - | - | - | - | - | - | - | - | - |
| 4101000 | 415851 | Powerdale Hydro Decom Reg Asset - CA | CA | - | - | - | - | - | - | - | - | - |
| 4101000 | 415862 | Reg Asset - CA Mobile Home Park Conversi | OTHER | (1) | - | - | - | - | - | - | - | (1.07) |
| 4101000 | 415863 | Reg Asset - UT Subscriber Solar Program | UT | (5) | - | - | - | (4.79) | - | - | - | - |
| 4101000 | 415866 | Reg Asset - OR Solar Feed-in Tariff | OTHER | (258) | - | - | - | - | - | - | - | (258.00) |
| 4101000 | 415869 | Reg Asset - CA Deferred Net Power Costs | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415870 | Deferred Excess Net Power Costs CA | OTHER | (941) | - | - | - | - | - | - | - | (941.12) |
| 4101000 | 415874 | Deferred Excess Net Power Costs - WY 09 | OTHER | 3,426 | - | - | - | - | - | - | - | 3,425.99 |
| 4101000 | 415875 | Deferred Excess Net Power Costs - UT | OTHER | 12,066 | - | - | - | - | - | - | - | 12,066.13 |
| 4101000 | 415878 | REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | UT | (9) | - | - | - | - | (8.60) | - | - | - |
| 4101000 | 415879 | Reg Asset - WY Liquidation Damages N2 | WYP | (1) | - | - | - | (1.40) | - | - | - | - |
| 4101000 | 415882 | Deferral of Renewable Energy Credit - WA | OTHER | (109) | - | - | - | - | - | - | - | (108.91) |
| 4101000 | 415884 | Reg Asset - Current Reclass - Other | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415885 | Reg Asset - Noncurrent Reclass - Other | OTHER | (88) | - | - | - | - | - | - | - | (87.52) |
| 4101000 | 415886 | Reg Asset - ID Deferred Excess Net Power | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415888 | Reg Asset - UT Deferred Excess Net Power | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415892 | Deferred Excess Net Power Costs - ID 09 | OTHER | 652 | - | - | - | - | - | - | - | 652.50 |
| 4101000 | 415894 | Reg Asset - REC Sales Deferral - CA - No | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415900 | OR SB 408 Recovery | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415901 | Reg Asset - WY Deferred Excess Net Power | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415903 | Reg Asset - REC Sales Deferral - WA | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415904 | Reg Asset - WY REC's in Rates - Current | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415905 | Reg Asset - OR REC's in Rates - Current | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415906 | Reg Asset - REC Sales Deferral - OR - No | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415907 | Reg Asset - CA Solar Feed-in Tariff - Cu | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415908 | Reg Asset - OR Solar Feed-In Tariff - Cu | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415910 | Reg Asset - Naughton Unit #3 Costs | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415917 | Reg Asset - Naughton Unit #3 Costs - CA | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 415918 | Reg Asset - RPS Compliance Purchases | OTHER | - | - | - | - | - | - | - | - | - |



Deferred Income Tax Expense (Actuals)
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 (Allocated in Thousands)

| | | | | | | | | | | | | |
|----------------------|---------|--|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|---------------|
| 4101000 | 415920 | Reg Asset - Depreciation Increase - ID | IDU | 3,464 | - | - | - | - | - | 3,464.45 | - | - |
| 4101000 | 415921 | Reg Asset - Depreciation Increase - UT | UT | (31) | - | - | - | - | (31.48) | - | - | - |
| 4101000 | 415922 | Reg Asset - Depreciation Increase - WY | WYP | (109) | - | - | (108.72) | - | - | - | - | - |
| 4101000 | 415923 | Reg Asset - Carbon Unrecovered Plant - I | IDU | - | - | - | - | - | - | - | - | - |
| 4101000 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | UT | 1,193 | - | - | - | - | 1,192.93 | - | - | - |
| 4101000 | 415925 | Reg Asset - Carbon Unrecovered Plant - W | WYP | - | - | - | - | - | - | - | - | - |
| 4101000 | 415929 | Reg Asset - Carbon Decommissioning - CA | CA | (85) | (85.04) | - | - | - | - | - | - | - |
| 4101000 | 415930 | Reg Asset - Carbon Decommissioning - ID | IDU | - | - | - | - | - | - | - | - | - |
| 4101000 | 415931 | Reg Asset - Carbon Decommissioning - UT | UT | - | - | - | - | - | - | - | - | - |
| 4101000 | 415932 | Reg Asset - Carbon Decommissioning - WY | WYP | - | - | - | - | - | - | - | - | - |
| 4101000 | 415933 | Reg Liability - Contra - Carbon Decommis | IDU | - | - | - | - | - | - | - | - | - |
| 4101000 | 415934 | Reg Liability - Contra - Carbon Decommis | UT | (4,193) | - | - | - | - | (4,192.91) | - | - | - |
| 4101000 | 415935 | Reg Liability - Contra - Carbon Decommis | WYP | (697) | - | - | (696.89) | - | - | - | - | - |
| 4101000 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONING | SG | (85) | (1.30) | (23.03) | (6.81) | (11.84) | (37.72) | (4.73) | (0.03) | - |
| 4101000 | 415943 | Reg Asset - Covid-19 Bill Assistance Pro | OTHER | 2,660 | - | - | - | - | - | - | - | 2,660.19 |
| 4101000 | 415944 | Reg Asset - Covid-19 Bill Assistance Pro | OTHER | 739 | - | - | - | - | - | - | - | 739.09 |
| 4101000 | 425100 | 190Deferred Regulatory Expense-IDU | IDU | (25) | - | - | - | - | - | (25.41) | - | - |
| 4101000 | 425102 | Reg Asset - CA GreenHouse Gas Allowance | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 425103 | Reg Asset - Other Regulatory Assets - Cu | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 425104 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 425215 | 283Unearned Joint Use Pole Contact Revnu | SNPD | (93) | (2.93) | (25.15) | (5.90) | (9.33) | (44.52) | (4.69) | - | - |
| 4101000 | 425225 | Duke/Hermiston Contract Renegotiation | SG | - | - | - | - | - | - | - | - | - |
| 4101000 | 425295 | BPA Conservation Rate Credit | SG | - | - | - | - | - | - | - | - | - |
| 4101000 | 425400 | UT Kalamath Relicensing Costs | OTHER | (987) | - | - | - | - | - | - | - | (986.94) |
| 4101000 | 430110 | Reg Asset Balance Reclass | OTHER | (93) | - | - | - | - | - | - | - | (92.79) |
| 4101000 | 430111 | Reg Assets - SB 1149 Balance Reclass | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 430112 | Reg Asset - Other - Balance Reclass | OTHER | 1,586 | - | - | - | - | - | - | - | 1,585.58 |
| 4101000 | 430113 | Reg Asset - Def NPC Balance Reclass | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 505510 | 190PMI Vacation/Bonus | SE | 80 | 1.16 | 20.19 | 6.10 | 12.31 | 35.51 | 4.88 | 0.03 | - |
| 4101000 | 505600 | 190Vacation Sickleave & PT Accrual | SO | - | - | - | - | - | - | - | - | - |
| 4101000 | 605101 | Trojan Decommissioning Costs - WA | WA | - | - | - | - | - | - | - | - | - |
| 4101000 | 605102 | Trojan Decommissioning Costs - OR | OR | - | - | - | - | - | - | - | - | - |
| 4101000 | 605103 | ARO/Reg Diff - Trojan - WA | WA | (7) | - | - | (7.26) | - | - | - | - | - |
| 4101000 | 610100 | 283PMI AMORT DEVELOPMENT | SE | (172) | (2.50) | (43.44) | (13.12) | (26.47) | (76.38) | (10.49) | (0.06) | - |
| 4101000 | 6101001 | 190NOPA 103-99-00 RAR | SO | 7 | 0.15 | 1.96 | 0.55 | 0.91 | 3.05 | 0.38 | 0.00 | - |
| 4101000 | 610111 | 283PMI SALE OF ASSETS | SE | (135) | (1.95) | (33.93) | (10.25) | (20.68) | (59.66) | (8.19) | (0.05) | - |
| 4101000 | 610114 | PMI EITF Pre stripping Cost | SE | (275) | (3.98) | (69.24) | (20.91) | (42.20) | (121.76) | (16.72) | (0.10) | - |
| 4101000 | 610146 | 190OR Reg Asset/Liability Consol | OR | 1 | - | 1.45 | - | - | - | - | - | - |
| 4101000 | 705200 | 190OR Gain on Sale of Halsey-OR | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 705210 | 190Property Insurance | SO | - | - | - | - | - | - | - | - | - |
| 4101000 | 705261 | Reg Liability - Sale of Renewable Energy | OTHER | (75) | - | - | - | - | - | - | - | (74.74) |
| 4101000 | 705265 | Reg Liab - OR Energy Conservation Charge | OTHER | (37) | - | - | - | - | - | - | - | (36.84) |
| 4101000 | 705300 | Reg. Liability - Deferred Benefit_Arch S | SE | - | - | - | - | - | - | - | - | - |
| 4101000 | 705305 | Reg Liability-CA Gain on Sale of Asset | CA | - | - | - | - | - | - | - | - | - |
| 4101000 | 705337 | Reg Liability - Sale of Renewable Energy | OTHER | (62) | - | - | - | - | - | - | - | (61.69) |
| 4101000 | 705454 | Reg Liability - UT Property Insurance Re | UT | 187 | - | - | - | - | 187.01 | - | - | - |
| 4101000 | 705534 | Regulatory Liability - OR Asset Sale Gai | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 705537 | Regulatory Liability - Other Reg Liabili | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 705700 | Reg Liability - Current Reclass - Other | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 | 705755 | Reg Liability - Non current Reclass - Ot | OTHER | 88 | - | - | - | - | - | - | - | 87.52 |
| 4101000 | 715800 | 190Bedding Contract | SG | - | - | - | - | - | - | - | - | - |
| 4101000 | 720200 | 190Deferred Compensation Payout | SO | (113) | (2.44) | (31.58) | (8.79) | (14.69) | (49.11) | (6.18) | (0.03) | - |
| 4101000 | 720300 | 190Pension/Retirement (Accrued/Prepaid) | SO | - | - | - | - | - | - | - | - | - |
| 4101000 | 720500 | 190Severance | SO | (141) | (3.06) | (39.59) | (11.02) | (18.42) | (61.57) | (7.74) | (0.04) | - |
| 4101000 | 720800 | 190FAS 158 Pension Liability | SO | 1,058 | 22.88 | 296.28 | 82.48 | 137.81 | 460.76 | 57.96 | 0.28 | - |
| 4101000 | 720805 | FAS 158 - Funded Pension Asset | SO | 4,611 | 99.67 | 1,290.58 | 359.28 | 600.29 | 2,007.02 | 252.47 | 1.23 | - |
| 4101000 | 720810 | 190FAS 158 Post Retirement Liability | SO | - | - | - | - | - | - | - | - | - |
| 4101000 | 720815 | FAS 158 Post Retirement Liability | SO | 287 | 6.21 | 80.45 | 22.39 | 37.42 | 125.10 | 15.74 | 0.08 | - |
| 4101000 | 910530 | 190Injuries & Damages | SO | 201 | 4.35 | 56.27 | 15.66 | 26.17 | 87.51 | 11.01 | 0.05 | - |
| 4101000 | 910560 | 283SMUD Revenue Imputation-UT Reg Liab | OTHER | - | - | - | - | - | - | - | - | - |
| 4101000 Total | | | | 448,971 | 7,880 | 116,260 | 23,814 | 53,942 | 186,699 | 26,728 | 133 | 22,586 |
| 4111000 | 100105 | 283FAS 109 Def Tax Liab WA-NUTIL | OTHER | (4,279) | - | - | - | - | - | - | - | (4,278.64) |
| 4111000 | 105100 | 190CAPITALIZED LABOR COSTS | SO | (1,494) | (32.29) | (418.07) | (116.38) | (194.46) | (650.16) | (81.78) | (0.40) | - |



Deferred Income Tax Expense (Actuals)
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 (Allocated in Thousands)

| | | | | | | | | | | | | | |
|---------|---------|--|----------|-----------|------------|-------------|-------------|-------------|--------------|-------------|----------|------------|---|
| 4111000 | 105112 | Non-Protected PP&E EDIT - UT | UT | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 1051151 | Depreciation Flow-Through - CA | CA | (290) | (290.41) | - | - | - | - | - | - | - | - |
| 4111000 | 1051152 | Depreciation Flow-Through - FERC | FERC | (218) | - | - | - | - | - | - | (218.10) | - | - |
| 4111000 | 1051153 | Depreciation Flow-Through - ID | IDU | (80) | - | - | - | - | - | (79.91) | - | - | - |
| 4111000 | 1051154 | Depreciation Flow-Through - OR | OR | (1,109) | - | (1,108.61) | - | - | - | - | - | - | - |
| 4111000 | 1051155 | Depreciation Flow-Through - OTHER | OTHER | (1,747) | - | - | - | - | - | - | - | (1,746.66) | - |
| 4111000 | 1051156 | Depreciation Flow-Through - UT | UT | 3,582 | - | - | - | - | 3,582.32 | - | - | - | - |
| 4111000 | 1051157 | Depreciation Flow-Through - WA | WA | 827 | - | - | 827.10 | - | - | - | - | - | - |
| 4111000 | 1051158 | Depreciation Flow-Through - WYP | WYP | (751) | - | - | - | (751.17) | - | - | - | - | - |
| 4111000 | 1051159 | Depreciation Flow-Through - WYU | WYU | (689) | - | - | - | (688.79) | - | - | - | - | - |
| 4111000 | 1051171 | Protected PP&E EDIT - PMI - CA - Fed Onl | CA | (17) | (17.19) | - | - | - | - | - | - | - | - |
| 4111000 | 1051172 | Protected PP&E EDIT - PMI - UFERC - Fed | FERC | (0) | - | - | - | - | - | - | (0.37) | - | - |
| 4111000 | 1051173 | Protected PP&E EDIT - PMI - ID - Fed Onl | IDU | (74) | - | - | - | - | - | (74.43) | - | - | - |
| 4111000 | 1051174 | Protected PP&E EDIT - PMI - OR - Fed Onl | OR | (287) | - | (287.19) | - | - | - | - | - | - | - |
| 4111000 | 1051175 | Protected PP&E EDIT - PMI - UT - Fed Onl | UT | (490) | - | - | - | - | (490.32) | - | - | - | - |
| 4111000 | 1051176 | Protected PP&E EDIT - PMI - WA - Fed Onl | WA | (263) | - | - | (263.02) | - | - | - | - | - | - |
| 4111000 | 1051177 | Protected PP&E EDIT - PMI - WYP - Fed On | WYP | (194) | - | - | - | (193.59) | - | - | - | - | - |
| 4111000 | 105120 | Book Depreciation | SCHMDEXP | (261,882) | (5,538.15) | (72,032.11) | (20,780.13) | (35,224.83) | (115,598.42) | (14,478.64) | (76.28) | - | - |
| 4111000 | 105121 | 282DIT PMI Depreciation-Book | SE | (3,847) | (55.74) | (969.03) | (292.63) | (590.59) | (1,703.98) | (234.00) | (1.36) | - | - |
| 4111000 | 105123 | Sec 481a Adj- Repair Deduction | SG | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 105130 | CIAC | CIAC | (30,541) | (966.57) | (8,302.60) | (1,945.95) | (3,080.64) | (14,696.94) | (1,548.34) | - | - | - |
| 4111000 | 105140 | Highway Relocation | SNPD | (976) | (30.89) | (265.32) | (62.19) | (98.45) | (469.66) | (49.48) | - | - | - |
| 4111000 | 105142 | Avoided Costs | SNP | (9,980) | (194.31) | (2,704.23) | (753.58) | (1,300.34) | (4,475.56) | (547.82) | (2.78) | (1.01) | - |
| 4111000 | 105146 | Capitalization of Test Energy | SG | (564) | (8.57) | (152.04) | (44.97) | (78.17) | (249.02) | (31.24) | (0.21) | - | - |
| 4111000 | 105220 | 282CHOLLA TAX LEASE | SG | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 105471 | UT Kalamath Relicensing Costs | OTHER | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 110100 | 283BOOK COST DEPLETION ADDBACK | SE | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 205100 | 190COAL PILE INVENTORY | SE | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 205210 | ERC (Emission Reduction Credit) Impairme | SE | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 210200 | 283Prepaid Taxes-Property Taxes | GPS | 255 | 5.52 | 71.46 | 19.89 | 33.24 | 111.14 | 13.98 | 0.07 | - | - |
| 4111000 | 220100 | 190Bad Debt Allowance | BADDEBT | 20 | 1.24 | 8.80 | 2.90 | 1.31 | 4.46 | 1.53 | - | - | - |
| 4111000 | 2874941 | 190Idaho ITC Credits | SO | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 320270 | Reg Asset FAS 158 Pension Liab | SO | (8,521) | (184.22) | (2,385.20) | (664.00) | (1,109.43) | (3,709.30) | (466.60) | (2.27) | - | - |
| 4111000 | 320280 | Reg Asset FAS 158 Post Retire Liab | SO | 3,803 | 82.22 | 1,064.59 | 296.37 | 495.17 | 1,655.58 | 208.26 | 1.01 | - | - |
| 4111000 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | (181) | (3.91) | (50.60) | (14.09) | (23.53) | (78.69) | (9.90) | (0.05) | - | - |
| 4111000 | 320282 | Reg Asset - Post-Retirement Settlement L | UT | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 320283 | Reg Asset - Post-Retirement Settlement L | WYU | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | OTHER | 1,579 | - | - | - | - | - | - | - | 1,578.61 | - |
| 4111000 | 415261 | Reg Asset-UT Wildland Fire Protection | OTHER | (245) | - | - | - | - | - | - | - | (245.32) | - |
| 4111000 | 415301 | 190Hazardous Waste/Environmental-WA | WA | (179) | - | - | (179.41) | - | - | - | - | - | - |
| 4111000 | 415406 | Reg Asset Utah ECAM | OTHER | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415423 | Contra PP&E Deer Creek | SE | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415424 | Contra Reg Asset - Deer Creek Abandonmen | SE | 17,956 | 260.14 | 4,522.73 | 1,365.77 | 2,756.45 | 7,952.91 | 1,092.15 | 6.34 | - | - |
| 4111000 | 415425 | Contra Reg Asset - UMWA Pension | OTHER | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415426 | Reg Asset - 2020 GRC - Meters Replaced b | OTHER | (556) | - | - | - | - | - | - | - | (556.49) | - |
| 4111000 | 415430 | Reg Asset - CA - Transportation Electri | OTHER | 22 | - | - | - | - | - | - | - | 21.98 | - |
| 4111000 | 415500 | 283Cholla Pit Trans-APS Amort | SGCT | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415510 | 283WA DISALLOWED COLSTRIP #3 WRITE-OFF | WA | (1) | - | - | (1.08) | - | - | - | - | - | - |
| 4111000 | 415645 | RA - OR OCAT Expense Deferral | OTHER | (158) | - | - | - | - | - | - | - | (157.95) | - |
| 4111000 | 415702 | REG ASSET - LAKE SIDE LIQ - WY | WYP | (7) | - | - | - | (6.72) | - | - | - | - | - |
| 4111000 | 415703 | Goodnoe Hills Liquidation Damages - WY | WYP | (5) | - | - | - | (5.22) | - | - | - | - | - |
| 4111000 | 415704 | Reg Liability - Tax Revenue Adjustment - | UT | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415705 | Reg Liability - Tax Revenue Adjustment - | WYP | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415710 | Reg Liability - WA - Accelerated Deprec | WA | 4,283 | - | - | 4,282.52 | - | - | - | - | - | - |
| 4111000 | 415723 | Reg Asset - Cholla U4 - O&M Depreciation | IDU | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415724 | Deferred Income Tax Expense ~ Cholla U4 | SG | 713 | 10.83 | 192.11 | 56.82 | 98.77 | 314.65 | 39.48 | 0.27 | - | - |
| 4111000 | 415728 | Contra Reg Asset - Cholla U4 Closure - O | OR | 160 | - | 160.48 | - | - | - | - | - | - | - |
| 4111000 | 415729 | Contra Reg Asset - Cholla U4 Closure - U | UT | 10 | - | - | - | - | 10.24 | - | - | - | - |
| 4111000 | 415730 | Contra Reg Asset - Cholla U4 Closure - W | WYP | 3 | - | - | - | 3.40 | - | - | - | - | - |
| 4111000 | 415734 | Reg Asset - Cholla Unrecovered Plant - C | CA | (59) | (59.30) | - | - | - | - | - | - | - | - |
| 4111000 | 415736 | Reg Asset - Cholla Unrecovered Plant - W | WYP | (468) | - | - | - | (468.36) | - | - | - | - | - |
| 4111000 | 415803 | RTO Grid West N/R Writeoff WA | WA | - | - | - | - | - | - | - | - | - | - |
| 4111000 | 415804 | RTO Grid West Notes Receivable-OR | OR | - | - | - | - | - | - | - | - | - | - |



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

| | | | | | | | | | | | | | |
|---------|---------|--|-------|---------|--------|---------|----------|---------|----------|---------|--------|---|------------|
| 4111000 | 415806 | RTO Grid West N/R Writeoff ID | IDU | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415822 | Reg Asset - Pension MMT -UT | UT | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415827 | Reg Asset Post Retirement MMT - OR | OR | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415828 | Reg Asset Post Retirement MMT - WY | WYP | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415829 | Reg Asset - Post - Ret MMT -UT | UT | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415831 | Reg Asset Post Retirement MMT - CA | CA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415840 | Reg Asset-Deferred OR Independent Evalua | OTHER | 0 | - | - | - | - | - | - | - | - | 0.12 |
| 4111000 | 415841 | Reg Asset - Emergency Service Programs - | OTHER | 1 | - | - | - | - | - | - | - | - | 1.21 |
| 4111000 | 415852 | Powerdale Decommissioning Reg Asset - ID | IDU | (2) | - | - | - | - | - | (1.98) | - | - | - |
| 4111000 | 415853 | Powerdale Decommissioning Reg Asset - OR | OR | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415854 | Powerdale Decommissioning Reg Asset - WA | WA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415855 | CA - January 2010 Storm Costs | OTHER | 33 | - | - | - | - | - | - | - | - | 33.35 |
| 4111000 | 415856 | Powerdale Decommissioning Reg Asset - WY | WYP | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415857 | ID - Deferred Overburden Costs | OTHER | 35 | - | - | - | - | - | - | - | - | 35.49 |
| 4111000 | 415858 | WY - Deferred Overburden Costs | WYP | 69 | - | - | - | 69.07 | - | - | - | - | - |
| 4111000 | 415859 | WY - Deferred Advertising Costs | WYP | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415865 | Reg Asset - UT MPA | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415867 | Reg Asset - CA Solar Feed-in Tariff | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415868 | Reg Asset - UT - Solar Incentive Program | OTHER | (1,579) | - | - | - | - | - | - | - | - | (1,578.61) |
| 4111000 | 415876 | Deferred Excess Net PowerCosts - OR | OTHER | (374) | - | - | - | - | - | - | - | - | (373.59) |
| 4111000 | 415881 | Deferral of Renewable Energy Credit - UT | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415883 | Deferral of Renewable Energy Credit - WY | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415890 | ID MEHC 2006 Transition Costs | IDU | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415891 | WY - 2006 Transition Severance Costs | WYP | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415893 | OR - MEHC Transition Service Costs | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415895 | OR RCAC SEP-DEC 07 DEFERRED | OR | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415896 | WA - Chehalis Plant Revenue Requirement | WA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415897 | Reg Asset MEHC Transition Service Costs | CA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415898 | Deferred Coal Costs - Naughton Contract | SE | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415902 | Reg Asset - UT REC's in Rates - Current | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415911 | Contra Reg Asset - Naughton Unit #3 - CA | CA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415912 | Contra Reg Asset - Naughton Unit #3 - OR | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415913 | Contra Reg Asset - Naughton Unit #3 - WA | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415914 | Reg Asset - UT - Naughton U3 Costs | UT | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415915 | Reg Asset - WY - Naughton U3 Costs | WYP | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415926 | Reg Liability - Depreciation Decrease - | OTHER | 634 | - | - | - | - | - | - | - | - | 633.85 |
| 4111000 | 415927 | Reg Liability - Depreciation Decrease De | WA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415938 | Reg Asset - Carbon Plant Decommissioning | CA | | - | - | - | - | - | - | - | - | - |
| 4111000 | 415939 | Reg Asset - Carbon Plant Decommissioning | WYP | 129 | - | - | - | 128.65 | - | - | - | - | - |
| 4111000 | 415942 | Reg Liability - Steam Decommissioning - | WA | (878) | - | - | (877.65) | - | - | - | - | - | - |
| 4111000 | 425105 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | 63 | - | - | - | - | - | - | - | - | 62.60 |
| 4111000 | 425125 | Deferred Coal Cost - Arch | SE | | - | - | - | - | - | - | - | - | - |
| 4111000 | 425215 | 283Unearmed Joint Use Pole Contact Revnu | SNPD | | - | - | - | - | - | - | - | - | - |
| 4111000 | 425250 | 283TGS BUYOUT-SG | SG | | - | - | - | - | - | - | - | - | - |
| 4111000 | 425280 | 283JOSEPH SETTLEMENT-SG | SG | | - | - | - | - | - | - | - | - | - |
| 4111000 | 425360 | 190Hermiston Swap | SG | (42) | (0.64) | (11.37) | (3.36) | (5.85) | (18.63) | (2.34) | (0.02) | - | - |
| 4111000 | 425380 | 190Idaho Customer Bal Acct | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 430100 | 283Weatherization | OTHER | 3,769 | - | - | - | - | - | - | - | - | 3,769.18 |
| 4111000 | 430117 | Reg Asset - Current DSM | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 505115 | 283Sales & Use Tax Audit | SO | | - | - | - | - | - | - | - | - | - |
| 4111000 | 505125 | 190Accrued Royalties | SE | (121) | (1.76) | (30.58) | (9.24) | (18.64) | (53.78) | (7.39) | (0.04) | - | - |
| 4111000 | 505400 | 190Bonus Liability | SO | (0) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | - | - |
| 4111000 | 505450 | Accrued Payroll Taxes | SO | 2,836 | 61.31 | 793.82 | 220.99 | 369.23 | 1,234.49 | 155.29 | 0.76 | - | - |
| 4111000 | 5054501 | Accrued Payroll Taxes - PMI | SE | 132 | 1.91 | 33.28 | 10.05 | 20.28 | 58.52 | 8.04 | 0.05 | - | - |
| 4111000 | 505520 | Bonus Accrual - PMI | SE | 31 | 0.45 | 7.83 | 2.36 | 4.77 | 13.76 | 1.89 | 0.01 | - | - |
| 4111000 | 505525 | Accrued Severance -PMI | SE | (283) | (4.10) | (71.21) | (21.50) | (43.40) | (125.22) | (17.20) | (0.10) | - | - |
| 4111000 | 505600 | 190Vacation Sickleave & PT Accrual | SO | 125 | 2.71 | 35.06 | 9.76 | 16.31 | 54.53 | 6.86 | 0.03 | - | - |
| 4111000 | 505601 | Sick Leave Accrual - PMI | SE | 2 | 0.03 | 0.54 | 0.16 | 0.33 | 0.95 | 0.13 | 0.00 | - | - |
| 4111000 | 505700 | 190Accrued Retention Bonus | SO | | - | - | - | - | - | - | - | - | - |
| 4111000 | 605100 | 283TROJAN DECOMMISSIONING AMORT | TROJD | 20 | 0.29 | 5.20 | 1.54 | 2.76 | 8.63 | 1.10 | 0.01 | - | - |
| 4111000 | 605710 | REVERSE ACCRUED FINAL RECLAMATION | OTHER | 84 | - | - | - | - | - | - | - | - | 84.40 |
| 4111000 | 605715 | Trapper Mine Contract Obligation | SE | (286) | (4.14) | (71.93) | (21.72) | (43.84) | (126.48) | (17.37) | (0.10) | - | - |
| 4111000 | 610000 | 283PMI Development Costs | SE | | - | - | - | - | - | - | - | - | - |



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

| | | | | | | | | | | | | |
|---------|---------|--|-------|----------|------------|-------------|------------|-------------|-------------|------------|---|----------|
| 4111000 | 610141 | 190WA Rate Refunds | OTHER | (700) | - | - | - | - | - | - | - | (700.03) |
| 4111000 | 610144 | Reg Liability - CA California Alternativ | OTHER | - | - | - | - | - | - | - | - | - |
| 4111000 | 610145 | 190REG LIAB_DSM | OTHER | 93 | - | - | - | - | - | - | - | 92.79 |
| 4111000 | 610148 | Reg Liability - Def NPC Balance Reclas | OTHER | - | - | - | - | - | - | - | - | - |
| 4111000 | 610150 | REG LIABILITY - BRIDGER MINE ACCELERATED | OR | (895) | - | (894.82) | - | - | - | - | - | - |
| 4111000 | 610155 | Reg Liability - Plant Closure Cost - WA | WA | (333) | - | - | (333.33) | - | - | - | - | - |
| 4111000 | 705240 | 283CA Alternative Rate for Energy Progra | OTHER | - | - | - | - | - | - | - | - | - |
| 4111000 | 705241 | Reg Liability - CA California Alternativ | OTHER | (4) | - | - | - | - | - | - | - | (4.42) |
| 4111000 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | OTHER | 298 | - | - | - | - | - | - | - | 297.84 |
| 4111000 | 705262 | Reg Liability - Sale of REC's-ID | OTHER | - | - | - | - | - | - | - | - | - |
| 4111000 | 705263 | Reg Liability - Sale of REC's-WA | OTHER | (10) | - | - | - | - | - | - | - | (9.79) |
| 4111000 | 705266 | Reg Liability - Energy Savings Assistanc | OTHER | 36 | - | - | - | - | - | - | - | 36.01 |
| 4111000 | 705267 | Reg Liability - WA Decoupling Mechanism | OTHER | 412 | - | - | - | - | - | - | - | 412.22 |
| 4111000 | 705280 | Non-Property EDIT - CA | CA | (279) | (278.87) | - | - | - | - | - | - | - |
| 4111000 | 705281 | Non-Property EDIT - ID | IDU | (72) | - | - | - | - | - | (72.31) | - | - |
| 4111000 | 705283 | Non-Property EDIT - UT | UT | - | - | - | - | - | - | - | - | - |
| 4111000 | 705284 | Non-Property EDIT - WA | WA | (200) | - | - | (200.10) | - | - | - | - | - |
| 4111000 | 705285 | Non-Property EDIT - WY | WYU | (1,410) | - | - | - | (1,409.86) | - | - | - | - |
| 4111000 | 705286 | Non-Property EDIT - FERC | FERC | - | - | - | - | - | - | - | - | - |
| 4111000 | 705287 | Protected PP&E EDIT - CA - Fed Only | CA | (1,379) | (1,378.69) | - | - | - | - | - | - | - |
| 4111000 | 705288 | Protected PP&E EDIT - ID - Fed Only | IDU | (2,823) | - | - | - | - | - | (2,823.41) | - | - |
| 4111000 | 705289 | Protected PP&E EDIT - OR - Fed Only | OR | (13,168) | - | (13,167.60) | - | - | - | - | - | - |
| 4111000 | 705290 | Protected PP&E EDIT - WA - Fed Only | WA | (6,311) | - | - | (6,310.78) | - | - | - | - | - |
| 4111000 | 705291 | Protected PP&E EDIT - WYP - Fed Only | WYP | (7,467) | - | - | - | (7,467.49) | - | - | - | - |
| 4111000 | 7052911 | Protected PP&E EDIT - WYU - Fed Only | WYU | - | - | - | - | - | - | - | - | - |
| 4111000 | 705292 | Protected PP&E EDIT - UT - Fed Only | UT | (21,190) | - | - | - | - | (21,189.56) | - | - | - |
| 4111000 | 705293 | Protected PP&E EDIT - UFERC - Fed Only | FERC | - | - | - | - | - | - | - | - | - |
| 4111000 | 705294 | Non-Protected PP&E EDIT - CA | CA | (1,057) | (1,057.06) | - | - | - | - | - | - | - |
| 4111000 | 705295 | Non-Protected PP&E EDIT - ID | IDU | (1,380) | - | - | - | - | - | (1,380.37) | - | - |
| 4111000 | 705296 | Non-Protected PP&E EDIT - WA | WA | (3,953) | - | - | (3,953.26) | - | - | - | - | - |
| 4111000 | 705297 | Non-Protected PP&E EDIT - WY Buydown - C | WYP | (12,835) | - | - | - | (12,835.26) | - | - | - | - |
| 4111000 | 705298 | Non-Protected PP&E EDIT - Utah Buydown - | UT | - | - | - | - | - | - | - | - | - |
| 4111000 | 705299 | Non-Protected PP&E EDIT - FERC | FERC | - | - | - | - | - | - | - | - | - |
| 4111000 | 705301 | Reg Liability - OR 2010 Protocol Def | OR | - | - | - | - | - | - | - | - | - |
| 4111000 | 705336 | Reg Liability - Sale of Renewable Energy | OTHER | 82 | - | - | - | - | - | - | - | 81.84 |
| 4111000 | 705340 | Reg Liability - Excess Income Tax Deferr | OTHER | 622 | - | - | - | - | - | - | - | 621.51 |
| 4111000 | 705341 | Reg Liability - Excess Income Tax Deferr | OTHER | 58 | - | - | - | - | - | - | - | 58.42 |
| 4111000 | 705342 | Reg Liability - Excess Income Tax Deferr | OTHER | 1,401 | - | - | - | - | - | - | - | 1,401.32 |
| 4111000 | 705343 | Reg Liability - Excess Income Tax Deferr | OTHER | - | - | - | - | - | - | - | - | - |
| 4111000 | 705344 | Reg Liability - Excess Income Tax Deferr | OTHER | 104 | - | - | - | - | - | - | - | 103.63 |
| 4111000 | 705345 | Reg Liability - Excess Income Tax Deferr | OTHER | (201) | - | - | - | - | - | - | - | (201.04) |
| 4111000 | 705346 | Deferral of Protected PP&E ARAM - CA | CA | (531) | (530.62) | - | - | - | - | - | - | - |
| 4111000 | 705347 | Deferral of Protected PP&E ARAM - ID | IDU | 2,159 | - | - | - | - | - | 2,158.69 | - | - |
| 4111000 | 705348 | Deferral of Protected PP&E ARAM - OR | OR | - | - | - | - | - | - | - | - | - |
| 4111000 | 705349 | Deferral of Protected PP&E ARAM - UT | UT | (34,913) | - | - | - | - | (34,912.52) | - | - | - |
| 4111000 | 705350 | Deferral of Protected PP&E ARAM - WA | WA | (2,408) | - | - | (2,407.90) | - | - | - | - | - |
| 4111000 | 705351 | Deferral of Protected PP&E ARAM - WY | WYU | (1,364) | - | - | - | (1,364.31) | - | - | - | - |
| 4111000 | 705352 | Reg Liability - CA Klamath River Dams Re | CA | (64) | (64.24) | - | - | - | - | - | - | - |
| 4111000 | 705400 | Reg Liability - OR Injuries & Damages Re | OR | (231) | - | (230.80) | - | - | - | - | - | - |
| 4111000 | 705410 | Reg Liability - Cholla Decommissioning - | CA | 12 | 12.33 | - | - | - | - | - | - | - |
| 4111000 | 705411 | Reg Liability - Cholla Decommissioning - | IDU | (619) | - | - | - | - | - | (619.17) | - | - |
| 4111000 | 705412 | Reg Liability - Cholla Decommissioning - | OR | 203 | - | 203.02 | - | - | - | - | - | - |
| 4111000 | 705413 | Reg Liability - Cholla Decommissioning - | UT | 343 | - | - | - | - | 343.31 | - | - | - |
| 4111000 | 705414 | Reg Liability - Cholla Decommissioning - | WYP | 38 | - | - | - | 38.20 | - | - | - | - |
| 4111000 | 705420 | Reg Liability - CA GHG Allowance Revenue | OTHER | (270) | - | - | - | - | - | - | - | (269.94) |
| 4111000 | 705425 | Reg Liability - Bridger Mine Accelerated | WA | (627) | - | - | (626.81) | - | - | - | - | - |
| 4111000 | 705450 | Reg Liability - Property Insurance Reser | CA | (21) | (20.98) | - | - | - | - | - | - | - |
| 4111000 | 705451 | Reg Liability - OR Property Insurance Re | OR | 2,321 | - | 2,320.80 | - | - | - | - | - | - |
| 4111000 | 705452 | Reg Liability - Property Insurance Reser | WA | 5 | - | - | 4.64 | - | - | - | - | - |
| 4111000 | 705453 | Reg Liability - ID Property Insurance Re | IDU | (28) | - | - | - | - | - | (27.92) | - | - |
| 4111000 | 705455 | Reg Liability - WY Property Insurance Re | WYP | (45) | - | - | - | (44.55) | - | - | - | - |
| 4111000 | 705500 | Reg Liability - Powerdale Decommissionin | UT | - | - | - | - | - | - | - | - | - |
| 4111000 | 705511 | Regulatory Liability - CA Deferred Exces | OTHER | (368) | - | - | - | - | - | - | - | (367.57) |



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

| | | | | | | | | | | | | | |
|----------------------|---------|--|-------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|---------------|----------|
| 4111000 | 705514 | Regulatory Liability - OR Deferred Exces | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705515 | Regulatory Liability - OR Deferred Exces | OTHER | 1,616 | - | - | - | - | - | - | - | - | 1,615.83 |
| 4111000 | 705517 | Regulatory Liability - UT Deferred Exces | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705518 | Regulatory Liability - WA Deferred Exces | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705519 | Regulatory Liability - WA Deferred Exces | OTHER | 5,357 | - | - | - | - | - | - | - | - | 5,356.60 |
| 4111000 | 705521 | Regulatory Liability - WY Deferred Exces | OTHER | 144 | - | - | - | - | - | - | - | - | 144.23 |
| 4111000 | 705522 | Regulatory Liability - UT RECS in Rates | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705523 | Regulatory Liability - WA RECS in Rates | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705525 | REGULATORY LIABILITY - SALE OF REC - OR | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705526 | Regulatory Liability - CA Solar Feed-in | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705527 | Regulatory Liability - CA Solar Feed-in | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705530 | Regulatory Liability - UT Solar Feed-in | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705531 | Regulatory Liability - UT Solar Feed-in | OTHER | 1,814 | - | - | - | - | - | - | - | - | 1,814.41 |
| 4111000 | 705536 | Regulatory Liability - CA GreenHouse Gas | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705600 | RegLiability - OR 2012 GRC Giveback | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 705700 | Reg Liability - Current Reclass - Other | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 715105 | MCI FOG Wire Lease | SG | (0) | (0.00) | (0.04) | (0.01) | (0.02) | (0.06) | (0.01) | (0.00) | - | - |
| 4111000 | 715720 | 190NW Power Act(BPA Regional Crs)-WA | OTHER | (127) | - | - | - | - | - | - | - | - | (127.22) |
| 4111000 | 715810 | Chehalis WA EFSEC CO2 Mitigation Obligat | SG | 0 | 0.00 | 0.03 | 0.01 | 0.02 | 0.05 | 0.01 | 0.00 | - | - |
| 4111000 | 720300 | 190Pension/Retirement (Accrued/Prepaid) | SO | 11 | 0.24 | 3.08 | 0.86 | 1.43 | 4.79 | 0.60 | 0.00 | - | - |
| 4111000 | 720560 | Pension Liability - UMWA Withdrawal Obli | SE | | - | - | - | - | - | - | - | - | - |
| 4111000 | 740100 | 283Post Merger Debt Loss | SNP | (136) | (2.65) | (36.82) | (10.26) | (17.70) | (60.93) | (7.46) | (0.04) | (0.01) | - |
| 4111000 | 910245 | Contra Receivable from Joint Owners | SO | 13 | 0.28 | 3.66 | 1.02 | 1.70 | 5.69 | 0.72 | 0.00 | - | - |
| 4111000 | 910905 | 283PMI BCC Underground Mine Cost Deplet | SE | (363) | (5.26) | (91.47) | (27.62) | (55.75) | (160.85) | (22.09) | (0.13) | - | - |
| 4111000 | 920110 | 190PMI WY Extraction Tax | SE | (36) | (0.53) | (9.16) | (2.77) | (5.58) | (16.11) | (2.21) | (0.01) | - | - |
| 4111000 | 930100 | 190OR BETC Credit | OTHER | | - | - | - | - | - | - | - | - | - |
| 4111000 | 9301001 | 190OR BETC Credit | SG | | - | - | - | - | - | - | - | - | - |
| 4111000 | 999998 | Deferred Income Tax Expense ~ Solar ITC | SG | 19 | 0.28 | 5.02 | 1.48 | 2.58 | 8.22 | 1.03 | 0.01 | - | - |
| 4111000 Total | | | | (393,196) | (10,291) | (93,859) | (32,819) | (63,083) | (183,422) | (18,914) | (294) | 7,639 | |
| Grand Total | | | | 55,774 | (2,411) | 22,401 | (9,006) | (9,141) | 3,278 | 7,815 | (161) | 30,226 | |



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2021 - 12/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|-------|-------------------|------------|----------|------------|----------------|-------------------|-----------------|---------------|----------|
| 4114000 | DEF ITC-EL-FED-CR | 0 | (1,339.18) | - | - | - | (43.42) | (1,150.45) | (144.34) | (0.97) | - |
| 4114000 Total | | | (1,339.18) | - | - | - | (43.42) | (1,150.45) | (144.34) | (0.97) | - |
| Grand Total | | | (1,339.18) | - | - | - | (43.42) | (1,150.45) | (144.34) | (0.97) | - |

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
 13 Month Average - 12/2021
 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 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG | 12,847.22 | 195.13 | 3,461.93 | 1,023.88 | 1,779.88 | 5,670.21 | 711.39 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | UT | (32,081.21) | 0.00 | 0.00 | 0.00 | 0.00 | (32,081.21) | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-P | 177,566.77 | 2,696.93 | 47,848.77 | 14,151.52 | 24,600.52 | 78,370.29 | 9,832.48 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-U | 10,041.68 | 152.52 | 2,705.92 | 800.29 | 1,391.20 | 4,431.96 | 556.04 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | OR | 530.81 | 0.00 | 530.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | SG | 50,481.80 | 766.73 | 13,603.29 | 4,023.24 | 6,993.87 | 22,280.48 | 2,795.35 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | UT | 1,607.61 | 0.00 | 0.00 | 0.00 | 0.00 | 1,607.61 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | WYP | 4,227.63 | 0.00 | 0.00 | 0.00 | 4,227.63 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3031050 | RCMS - REGION CONSTRUCTION MGMT SYSTEM | SO | 11,249.26 | 243.20 | 3,148.90 | 876.60 | 1,464.64 | 4,896.94 | 615.99 |
| 1010000 | ELEC PLANT IN SERV | 3031080 | FUEL MANAGEMENT SYSTEM | SO | 3,292.54 | 71.18 | 921.65 | 256.57 | 428.68 | 1,433.28 | 180.29 |
| 1010000 | ELEC PLANT IN SERV | 3031230 | AUTOMATE POLE CARD SYSTEM | SO | 4,409.69 | 95.33 | 1,234.36 | 343.63 | 574.14 | 1,919.59 | 241.47 |
| 1010000 | ELEC PLANT IN SERV | 3031680 | DISTRIBUTION AUTOMATION PILOT PROJECT | SO | 14,287.10 | 308.87 | 3,999.25 | 1,113.33 | 1,860.16 | 6,219.34 | 782.34 |
| 1010000 | ELEC PLANT IN SERV | 3031830 | CUSTOMER SERVICE SYSTEM (CSS) | CN | 146,676.71 | 3,467.89 | 45,631.82 | 10,077.80 | 10,747.60 | 70,551.32 | 6,200.26 |
| 1010000 | ELEC PLANT IN SERV | 3032040 | S A P | SO | 182,859.77 | 3,953.24 | 51,186.14 | 14,249.45 | 23,808.12 | 79,601.03 | 10,013.11 |
| 1010000 | ELEC PLANT IN SERV | 3032130 | PROD & TRANS PLANT | SG | 1,881.76 | 28.58 | 507.08 | 149.97 | 260.70 | 830.53 | 104.20 |
| 1010000 | ELEC PLANT IN SERV | 3032140 | MINING PLANT | SO | 1,303.34 | 28.18 | 364.83 | 101.56 | 169.69 | 567.36 | 71.37 |
| 1010000 | ELEC PLANT IN SERV | 3032150 | HYDRO PLANT | SO | 3,003.18 | 64.93 | 840.65 | 234.02 | 391.01 | 1,307.32 | 164.45 |
| 1010000 | ELEC PLANT IN SERV | 3032160 | ENGINEERING SMALL SOFTWARE | SO | 948.46 | 20.50 | 265.49 | 73.91 | 123.49 | 412.88 | 51.94 |
| 1010000 | ELEC PLANT IN SERV | 3032170 | EDMS SOFTWARE ACCT 141140 | SO | 437.56 | 9.46 | 122.48 | 34.10 | 56.97 | 190.48 | 23.94 |
| 1010000 | ELEC PLANT IN SERV | 3032180 | AUTOMATED MAPPING PROJECT | SO | 103.27 | 2.23 | 28.91 | 8.05 | 13.45 | 44.95 | 5.65 |
| 1010000 | ELEC PLANT IN SERV | 3032190 | PCI GetTrades | SO | 121.66 | 6.69 | 34.05 | 9.48 | 15.84 | 52.96 | 6.66 |
| 1010000 | ELEC PLANT IN SERV | 3032200 | OUTAGE MANAGEMENT SYSTEM | SO | 309.50 | 6.69 | 86.64 | 24.12 | 40.30 | 134.73 | 16.95 |
| 1010000 | ELEC PLANT IN SERV | 3032220 | ENTERPRISE DATA WRMSE - BI RPTG TOOL | SO | 1,660.91 | 35.91 | 464.92 | 129.43 | 216.25 | 723.01 | 90.95 |
| 1010000 | ELEC PLANT IN SERV | 3032270 | ENTERPRISE DATA WAREHOUSE | SO | 5,876.80 | 127.05 | 1,645.04 | 457.95 | 765.15 | 2,558.24 | 321.80 |
| 1010000 | ELEC PLANT IN SERV | 3032330 | FIELDTN PRO METER READING SYST -HRP REP | SO | 2,907.76 | 62.86 | 813.94 | 1,265.59 | 378.59 | 1,265.78 | 159.22 |
| 1010000 | ELEC PLANT IN SERV | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 2,020.20 | 43.67 | 565.50 | 157.43 | 263.03 | 879.42 | 110.62 |
| 1010000 | ELEC PLANT IN SERV | 3032360 | 2002 GRID NET POWER COST MODELING | SO | 8,977.65 | 194.09 | 2,513.02 | 699.59 | 1,168.88 | 3,908.08 | 491.60 |
| 1010000 | ELEC PLANT IN SERV | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | 10,560.52 | 228.31 | 2,956.10 | 822.93 | 1,374.97 | 4,597.12 | 578.28 |
| 1010000 | ELEC PLANT IN SERV | 3032510 | OPERATIONS MAPPING SYSTEM | SO | 10,386.43 | 224.54 | 2,907.37 | 809.37 | 1,352.30 | 4,521.34 | 568.74 |
| 1010000 | ELEC PLANT IN SERV | 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | 1,894.17 | 40.95 | 530.22 | 147.60 | 246.62 | 824.56 | 103.72 |
| 1010000 | ELEC PLANT IN SERV | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 2,415.84 | 52.23 | 676.24 | 188.26 | 314.54 | 1,051.64 | 132.29 |
| 1010000 | ELEC PLANT IN SERV | 3032600 | SINGLE PERSON SCHEDULING | SO | 13,254.67 | 286.55 | 3,710.25 | 1,032.88 | 1,725.74 | 5,769.92 | 725.80 |
| 1010000 | ELEC PLANT IN SERV | 3032640 | TIBCO SOFTWARE | SO | 6,438.15 | 139.19 | 1,802.17 | 501.70 | 838.24 | 2,802.60 | 352.54 |
| 1010000 | ELEC PLANT IN SERV | 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | 1,599.62 | 24.30 | 431.05 | 127.48 | 221.61 | 706.00 | 88.58 |
| 1010000 | ELEC PLANT IN SERV | 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL | SG | 5,501.27 | 118.93 | 1,539.92 | 428.69 | 716.26 | 2,394.77 | 301.24 |
| 1010000 | ELEC PLANT IN SERV | 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | 206.85 | 3.14 | 55.74 | 16.49 | 28.66 | 91.30 | 11.45 |
| 1010000 | ELEC PLANT IN SERV | 3032740 | GADSBY INTANGIBLE ASSETS | SG | 51.00 | 0.77 | 13.74 | 4.06 | 7.07 | 22.51 | 2.82 |
| 1010000 | ELEC PLANT IN SERV | 3032760 | SWIFT 2 IMPROVEMENTS | SG | 23,200.20 | 352.37 | 6,251.74 | 1,848.98 | 3,214.21 | 10,239.57 | 1,284.67 |
| 1010000 | ELEC PLANT IN SERV | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | 652.21 | 9.91 | 175.75 | 51.98 | 90.36 | 287.86 | 36.11 |
| 1010000 | ELEC PLANT IN SERV | 3032780 | BEAR RIVER SETTLEMENT AGREEMENT | SG | 117.39 | 1.78 | 31.63 | 9.36 | 16.26 | 51.81 | 6.50 |
| 1010000 | ELEC PLANT IN SERV | 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SG | 2,629.15 | 56.84 | 735.95 | 204.88 | 342.31 | 1,144.50 | 143.97 |
| 1010000 | ELEC PLANT IN SERV | 3032860 | WEB SOFTWARE | SO | 11,987.70 | 259.16 | 3,355.60 | 934.15 | 1,560.78 | 5,218.39 | 656.43 |
| 1010000 | ELEC PLANT IN SERV | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | 8,773.50 | 133.25 | 2,364.19 | 699.22 | 1,215.50 | 3,872.25 | 485.82 |
| 1010000 | ELEC PLANT IN SERV | 3032910 | WYOMING VHE (VPC) SPECTRUM | WYP | 1,039.08 | 0.00 | 0.00 | 0.00 | 1,039.08 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3032920 | IDAHO VHF (VPC) SPECTRUM | IDU | 3,356.59 | 0.00 | 0.00 | 0.00 | 0.00 | 3,356.59 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3032930 | UTAH VHF (VPC) SPECTRUM | UT | 4,287.27 | 0.00 | 0.00 | 0.00 | 0.00 | 4,287.27 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3032990 | P8DM - FILENET P8 | SO | 6,847.28 | 148.03 | 1,916.69 | 533.58 | 891.51 | 2,980.70 | 374.95 |
| 1010000 | ELEC PLANT IN SERV | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 88,778.07 | 1,348.39 | 23,922.95 | 7,075.34 | 12,299.52 | 39,182.80 | 4,915.94 |
| 1010000 | ELEC PLANT IN SERV | 3033170 | GIX VERSION 7 SOFTWARE | CN | 7,567.77 | 178.93 | 2,354.37 | 519.96 | 554.52 | 3,640.09 | 319.90 |
| 1010000 | ELEC PLANT IN SERV | 3033190 | ITRON METER READING SOFTWARE | CN | 5,868.34 | 138.75 | 1,825.67 | 403.20 | 430.00 | 2,822.67 | 248.06 |
| 1010000 | ELEC PLANT IN SERV | 3033210 | ArcFM Software | SO | 3,978.48 | 86.01 | 1,113.66 | 310.03 | 517.99 | 1,731.88 | 217.86 |
| 1010000 | ELEC PLANT IN SERV | 3033220 | MONARCH EMS/SCADA | SO | 29,410.59 | 635.83 | 8,232.62 | 2,291.84 | 3,829.22 | 12,802.78 | 1,610.48 |
| 1010000 | ELEC PLANT IN SERV | 3033230 | VREALIZE VMWARE - SHARED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3033240 | IEE - Itron Enterprise Addition | CN | 4,633.65 | 109.55 | 1,441.55 | 318.37 | 339.53 | 2,228.78 | 195.87 |
| 1010000 | ELEC PLANT IN SERV | 3033250 | AMI Metering Software | CN | 33,029.34 | 780.92 | 10,275.59 | 2,269.37 | 2,420.20 | 15,887.07 | 1,396.20 |
| 1010000 | ELEC PLANT IN SERV | 3033260 | Big Data & Analytics | SO | 3,660.80 | 79.14 | 1,024.73 | 285.27 | 476.63 | 1,593.59 | 200.46 |
| 1010000 | ELEC PLANT IN SERV | 3033270 | CEI - Customer Experience System | CN | 7,792.77 | 184.25 | 2,434.37 | 535.42 | 571.01 | 3,748.31 | 329.41 |
| 1010000 | ELEC PLANT IN SERV | 3033280 | MAPAPPS - Mapping Systems Application | SO | 2,455.11 | 53.08 | 687.23 | 191.32 | 319.65 | 1,068.74 | 134.44 |
| 1010000 | ELEC PLANT IN SERV | 3033290 | CUSTOMER CONTACTS | CN | 2,397.16 | 56.68 | 745.77 | 164.70 | 175.65 | 1,153.03 | 101.33 |
| 1010000 | ELEC PLANT IN SERV | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | 1,085.26 | 25.66 | 337.63 | 74.57 | 79.52 | 522.01 | 45.88 |
| 1010000 | ELEC PLANT IN SERV | 3033310 | C&T - Energy Trading System | SO | 21,292.96 | 460.33 | 5,960.33 | 1,659.27 | 2,772.32 | 9,269.08 | 1,165.97 |
| 1010000 | ELEC PLANT IN SERV | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SG | 10,105.87 | 153.49 | 2,723.22 | 805.41 | 1,400.09 | 4,460.29 | 559.60 |
| 1010000 | ELEC PLANT IN SERV | 3033330 | OR VHF (VPC) SPECTRUM | OR | 4,070.91 | 0.00 | 4,070.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3033340 | WA VHF (VPC) SPECTRUM | WA | 2,021.25 | 0.00 | 0.00 | 2,021.25 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3033350 | CA VHF (VPC) SPECTRUM | CA | 472.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3033370 | DISTRIBUTION INTANGIBLES | WYP | 157.66 | 0.00 | 0.00 | 0.00 | 157.66 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES | SG | 1,601.05 | 24.32 | 431.43 | 127.60 | 221.81 | 706.64 | 88.66 |
| 1010000 | ELEC PLANT IN SERV | 3033390 | RMT TRADE SYSTEM | SO | 923.24 | 19.96 | 258.43 | 71.94 | 120.21 | 401.90 | 50.56 |
| 1010000 | ELEC PLANT IN SERV | 3033410 | M365 | SO | 1,996.99 | 43.17 | 559.00 | 155.62 | 260.01 | 869.31 | 109.35 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | CA | 8.83 | 8.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3034900 | MISC - MISCELLANEOUS | CN | 2.47 | 0.06 | 0.77 | 0.18 | 1.19 | 0.10 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | IDU | 14.55 | 0.00 | 0.00 | 0.00 | 0.00 | 14.55 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | OR | 14.28 | 0.00 | 14.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SE | 9.11 | 0.13 | 2.29 | 0.69 | 1.40 | 4.03 | 0.55 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SG | 7,537.06 | 114.47 | 2,031.00 | 600.68 | 1,044.20 | 3,326.53 | 417.35 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SO | 51,754.66 | 1,118.88 | 14,487.17 | 4,033.01 | 6,738.39 | 22,529.42 | 2,834.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | UT | 14.49 | 0.00 | 0.00 | 0.00 | 14.49 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WA | 15.74 | 0.00 | 0.00 | 15.74 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WYP | 242.92 | 0.00 | 0.00 | 0.00 | 242.92 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3035320 | HYDRO PLANT INTANGIBLES | SG | 1,744.63 | 26.50 | 470.13 | 139.04 | 241.71 | 770.01 | 96.61 |
| 1010000 | ELEC PLANT IN SERV | 3035322 | ACD-Call Center Automated Call Distribut | CN | 4,132.20 | 97.70 | 1,285.55 | 283.91 | 302.78 | 1,987.58 | 174.67 |
| 1010000 | ELEC PLANT IN SERV | 3035330 | OATI-OASIS INTERFACE | SO | 1,255.48 | 27.14 | 351.43 | 97.83 | 163.46 | 546.52 | 68.75 |
| 1010000 | ELEC PLANT IN SERV | 3100000 | LAND & LAND RIGHTS | SG | 1,306.44 | 19.84 | 352.05 | 104.12 | 181.00 | 576.61 | 72.34 |
| 1010000 | ELEC PLANT IN SERV | 3101000 | LAND OWNED IN FEE | SG | 12,842.22 | 195.05 | 3,460.58 | 1,023.48 | 1,779.19 | 5,668.00 | 711.12 |
| 1010000 | ELEC PLANT IN SERV | 3102000 | LAND RIGHTS | SG | 41,894.41 | 636.30 | 11,289.25 | 3,338.85 | 5,804.15 | 18,490.38 | 2,319.84 |
| 1010000 | ELEC PLANT IN SERV | 3103000 | WATER RIGHTS | SG | 35,638.06 | 541.28 | 9,603.36 | 2,840.24 | 4,937.38 | 15,729.10 | 1,973.40 |
| 1010000 | ELEC PLANT IN SERV | 3108000 | FEE LAND - LEASED | SG | 36.66 | 0.56 | 9.88 | 2.92 | 5.08 | 16.18 | 2.03 |
| 1010000 | ELEC PLANT IN SERV | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 1,000,873.17 | 15,201.55 | 269,704.46 | 79,766.48 | 138,663.30 | 441,742.10 | 55,421.76 |
| 1010000 | ELEC PLANT IN SERV | 3120000 | BOILER PLANT EQUIPMENT | SG | 4,356,760.08 | 66,171.72 | 1,174,012.49 | 347,220.24 | 603,595.71 | 1,922,885.32 | 241,248.65 |
| 1010000 | ELEC PLANT IN SERV | 3140000 | TURBOGENERATOR UNITS | SG | 948,480.82 | 14,405.80 | 255,586.33 | 75,590.97 | 131,404.75 | 418,618.38 | 52,520.61 |
| 1010000 | ELEC PLANT IN SERV | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 428,756.57 | 6,512.08 | 115,536.67 | 34,170.57 | 59,400.94 | 189,234.59 | 23,741.71 |
| 1010000 | ELEC PLANT IN SERV | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | 50.14 | 0.76 | 13.51 | 4.00 | 6.95 | 22.13 | 2.78 |
| 1010000 | ELEC PLANT IN SERV | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | 31,239.13 | 474.47 | 8,417.98 | 2,489.66 | 4,327.94 | 13,787.60 | 1,729.82 |
| 1010000 | ELEC PLANT IN SERV | 3300000 | LAND AND LAND RIGHTS | SG-U | 171.91 | 2.51 | 46.32 | 13.70 | 23.82 | 75.87 | 9.52 |
| 1010000 | ELEC PLANT IN SERV | 3301000 | LAND OWNED IN FEE | SG-P | 22,794.69 | 346.21 | 6,142.47 | 1,816.67 | 3,158.03 | 10,060.59 | 1,262.22 |
| 1010000 | ELEC PLANT IN SERV | 3301000 | LAND OWNED IN FEE | SG-U | 5,779.94 | 87.79 | 1,557.52 | 460.64 | 800.77 | 2,551.02 | 320.06 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-P | 8,035.27 | 122.04 | 2,165.26 | 640.39 | 1,113.23 | 3,546.42 | 444.94 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-U | 364.61 | 5.34 | 98.25 | 29.06 | 50.51 | 160.92 | 20.19 |
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-P | 20.87 | 0.32 | 5.62 | 1.66 | 2.89 | 9.21 | 1.16 |
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-U | 139.75 | 2.12 | 37.66 | 11.14 | 19.36 | 61.68 | 7.74 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-P | 360.79 | 5.48 | 97.22 | 28.75 | 49.98 | 159.24 | 19.98 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-U | 128.86 | 1.96 | 34.72 | 10.27 | 17.85 | 56.87 | 7.14 |
| 1010000 | ELEC PLANT IN SERV | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 309.51 | 4.70 | 83.40 | 24.67 | 42.88 | 136.60 | 17.14 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-P | 192.84 | 2.93 | 51.97 | 15.37 | 26.72 | 85.11 | 10.68 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-U | 7,888.81 | 119.82 | 2,125.79 | 628.71 | 1,092.93 | 3,481.78 | 436.83 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 71,575.32 | 1,087.11 | 19,287.34 | 5,704.33 | 9,916.21 | 31,590.25 | 3,963.27 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 8,972.58 | 136.28 | 2,417.83 | 715.09 | 1,243.08 | 3,960.11 | 496.84 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 159,719.31 | 2,425.86 | 43,039.43 | 12,729.13 | 22,127.89 | 70,493.19 | 8,844.20 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 363.65 | 5.42 | 97.99 | 28.98 | 50.38 | 160.50 | 20.14 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 22,811.14 | 346.46 | 6,146.96 | 1,817.98 | 3,160.31 | 10,067.85 | 1,263.13 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 2,032.58 | 30.87 | 547.72 | 161.99 | 281.60 | 897.09 | 112.55 |
| 1010000 | ELEC PLANT IN SERV | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 14,658.99 | 222.64 | 3,950.15 | 1,168.28 | 2,030.89 | 6,469.84 | 811.72 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 6,551.98 | 99.51 | 1,765.56 | 522.17 | 907.73 | 2,891.76 | 362.81 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 27,510.02 | 417.83 | 7,413.10 | 2,192.46 | 3,811.30 | 12,141.73 | 1,523.32 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 403,222.36 | 6,124.26 | 106,655.99 | 32,135.57 | 55,863.37 | 177,964.90 | 22,327.80 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 70,890.37 | 1,076.70 | 19,102.77 | 5,649.74 | 9,821.32 | 31,287.94 | 3,925.44 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIFE" | SG-P | 23,815.46 | 361.72 | 6,417.53 | 1,898.02 | 3,299.45 | 10,511.11 | 1,318.74 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIFE" | SG-U | 410.76 | 6.24 | 110.69 | 32.74 | 56.91 | 181.29 | 22.75 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | 188.39 | 2.86 | 50.77 | 15.01 | 26.10 | 83.15 | 10.43 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | 63.46 | 0.96 | 17.10 | 5.06 | 8.79 | 28.01 | 3.51 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | 95,981.79 | 1,457.80 | 25,864.13 | 7,649.45 | 13,297.54 | 42,362.21 | 5,314.84 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 50,419.35 | 765.78 | 13,586.46 | 4,018.27 | 6,985.21 | 22,252.92 | 2,791.89 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | 68,679.10 | 1,043.12 | 18,506.90 | 5,473.51 | 9,514.96 | 30,311.98 | 3,803.00 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 14,469.91 | 219.77 | 3,899.20 | 1,153.21 | 2,004.70 | 6,386.39 | 801.25 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | 2,895.57 | 43.98 | 780.27 | 230.77 | 401.16 | 1,277.98 | 160.34 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 63.58 | 0.97 | 17.13 | 5.07 | 8.81 | 28.06 | 3.52 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-U | 172.39 | 2.62 | 46.45 | 13.74 | 23.88 | 76.09 | 9.55 |
| 1010000 | ELEC PLANT IN SERV | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | 2,391.63 | 36.32 | 644.47 | 190.61 | 331.34 | 1,055.56 | 132.43 |
| 1010000 | ELEC PLANT IN SERV | 3352000 | MISC POWER PLANT EQUIP - FISH & WILDLIFE | SG-P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3353000 | MISC POWER PLANT EQUIP - RECREATION | SG-P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 23,207.95 | 352.49 | 6,253.83 | 1,849.60 | 3,215.28 | 10,242.98 | 1,285.10 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 3,027.22 | 45.98 | 815.74 | 241.26 | 419.40 | 1,336.08 | 167.63 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | OR | 74.99 | 0.00 | 74.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | SG | 12,647.53 | 192.09 | 3,408.12 | 1,007.97 | 1,752.22 | 5,582.07 | 700.34 |
| 1010000 | ELEC PLANT IN SERV | 3402000 | LAND RIGHTS | SG | 5,677.38 | 86.23 | 1,529.88 | 452.47 | 786.56 | 2,505.75 | 314.38 |
| 1010000 | ELEC PLANT IN SERV | 3403000 | WATER RIGHTS - OTHER PRODUCTION | SG | 32,709.32 | 496.80 | 8,814.15 | 2,606.83 | 4,531.63 | 14,436.48 | 1,811.23 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | OR | 1.73 | 0.00 | 1.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 270,146.69 | 4,103.07 | 72,796.20 | 21,529.85 | 37,426.75 | 119,231.06 | 14,958.94 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | UT | 49.69 | 0.00 | 0.00 | 0.00 | 0.00 | 49.69 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3416000 | STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | 16,383.10 | 248.83 | 4,414.74 | 1,305.68 | 2,269.75 | 7,230.79 | 907.19 | 6.11 |
| 1010000 | ELEC PLANT IN SERV | 3430000 | PRIME MOVERS | SG | 3,854,039.76 | 58,536.26 | 1,036,544.87 | 307,154.99 | 533,947.66 | 1,701,006.33 | 213,411.31 | 1,438.34 |
| 1010000 | ELEC PLANT IN SERV | 3440000 | GENERATORS | SG | 579,930.37 | 8,808.15 | 156,273.35 | 46,218.65 | 80,344.91 | 255,956.16 | 32,112.72 | 216.43 |
| 1010000 | ELEC PLANT IN SERV | 3440000 | GENERATORS | UT | 203.72 | 0.00 | 0.00 | 0.00 | 0.00 | 203.72 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 441,539.13 | 6,706.22 | 118,981.18 | 35,189.30 | 61,171.86 | 194,876.26 | 24,449.53 | 164.78 |
| 1010000 | ELEC PLANT IN SERV | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | UT | 57.57 | 0.00 | 0.00 | 0.00 | 0.00 | 57.57 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3456000 | Electric Equipment - Leasehold Improve | OR | 110.25 | 0.00 | 110.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 23,551.67 | 357.71 | 6,346.45 | 1,877.00 | 3,262.90 | 10,394.69 | 1,304.14 | 8.79 |
| 1010000 | ELEC PLANT IN SERV | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3480000 | ENERGY STORAGE-PROD | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3500000 | LAND AND LAND RIGHTS | SG | 840.96 | 12.77 | 226.61 | 67.02 | 116.51 | 371.17 | 46.57 | 0.31 |
| 1010000 | ELEC PLANT IN SERV | 3501000 | LAND OWNED IN FEE | SG | 62,728.45 | 952.74 | 16,903.38 | 4,999.26 | 8,690.55 | 27,685.62 | 3,473.49 | 23.41 |
| 1010000 | ELEC PLANT IN SERV | 3502000 | LAND RIGHTS | SG | 246,434.97 | 3,742.92 | 66,406.62 | 19,640.10 | 34,141.68 | 108,765.73 | 13,645.94 | 91.97 |
| 1010000 | ELEC PLANT IN SERV | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 317,964.36 | 4,829.33 | 85,681.59 | 25,340.77 | 44,051.52 | 140,335.71 | 17,606.77 | 118.67 |
| 1010000 | ELEC PLANT IN SERV | 3530000 | STATION EQUIPMENT | SG | 2,170,432.14 | 32,965.14 | 584,864.53 | 172,976.70 | 300,696.73 | 957,934.80 | 120,184.22 | 810.01 |
| 1010000 | ELEC PLANT IN SERV | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 166,275.64 | 2,525.44 | 44,806.16 | 13,251.65 | 23,036.21 | 73,386.87 | 9,207.25 | 62.05 |
| 1010000 | ELEC PLANT IN SERV | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 23,308.43 | 354.02 | 6,280.90 | 1,857.61 | 3,229.20 | 10,287.33 | 1,290.67 | 8.70 |
| 1010000 | ELEC PLANT IN SERV | 3540000 | TOWERS AND FIXTURES | SG | 1,339,432.77 | 20,343.69 | 360,935.83 | 106,746.63 | 185,568.14 | 591,167.65 | 74,168.96 | 499.88 |
| 1010000 | ELEC PLANT IN SERV | 3550000 | POLES AND FIXTURES | SG | 1,117,713.29 | 16,976.15 | 301,189.26 | 89,078.28 | 154,850.61 | 493,310.27 | 61,891.59 | 417.14 |
| 1010000 | ELEC PLANT IN SERV | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 1,397,704.60 | 21,228.74 | 376,638.29 | 111,392.71 | 193,641.26 | 616,886.31 | 77,395.67 | 521.63 |
| 1010000 | ELEC PLANT IN SERV | 3570000 | UNDERGROUND CONDUIT | SG | 3,857.82 | 58.59 | 1,039.56 | 307.46 | 534.47 | 1,702.67 | 213.62 | 1.44 |
| 1010000 | ELEC PLANT IN SERV | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 9,080.62 | 137.92 | 2,446.95 | 723.70 | 1,258.05 | 4,007.79 | 502.82 | 3.39 |
| 1010000 | ELEC PLANT IN SERV | 3590000 | ROADS AND TRAILS | SG | 12,143.92 | 184.45 | 3,272.41 | 967.83 | 1,682.45 | 5,359.80 | 672.45 | 4.53 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | IDU | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.71 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | OR | 7.80 | 0.00 | 7.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | UT | 168.33 | 0.00 | 0.00 | 0.00 | 0.00 | 168.33 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYP | 4.33 | 0.00 | 0.00 | 0.00 | 4.33 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYU | 1.96 | 0.00 | 0.00 | 0.00 | 1.96 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | CA | 729.38 | 729.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | IDU | 502.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 502.21 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | OR | 9,021.88 | 0.00 | 9,021.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | UT | 25,901.72 | 0.00 | 0.00 | 0.00 | 0.00 | 25,901.72 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WA | 1,400.73 | 0.00 | 0.00 | 1,400.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYP | 768.77 | 0.00 | 0.00 | 0.00 | 768.77 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYU | 48.00 | 0.00 | 0.00 | 0.00 | 48.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | CA | 1,094.82 | 1,094.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | IDU | 1,398.83 | 0.00 | 0.00 | 0.00 | 0.00 | 1,398.83 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | OR | 5,235.79 | 0.00 | 5,235.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | UT | 11,244.41 | 0.00 | 0.00 | 0.00 | 0.00 | 11,244.41 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WA | 472.63 | 0.00 | 0.00 | 472.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYP | 4,173.07 | 0.00 | 0.00 | 0.00 | 4,173.07 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYU | 4,074.13 | 0.00 | 0.00 | 0.00 | 4,074.13 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 5,252.26 | 5,252.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 3,433.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,433.80 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 32,756.61 | 0.00 | 32,756.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 60,412.13 | 0.00 | 0.00 | 0.00 | 0.00 | 60,412.13 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 7,512.99 | 0.00 | 0.00 | 7,512.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 12,991.36 | 0.00 | 0.00 | 0.00 | 12,991.36 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 4,877.28 | 0.00 | 0.00 | 0.00 | 4,877.28 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | CA | 30,290.37 | 30,290.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | IDU | 38,332.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,332.47 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | OR | 258,108.92 | 0.00 | 258,108.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | UT | 487,948.20 | 0.00 | 0.00 | 0.00 | 0.00 | 487,948.20 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WA | 79,452.66 | 0.00 | 0.00 | 79,452.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYP | 120,822.66 | 0.00 | 0.00 | 0.00 | 120,822.66 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYU | 18,794.63 | 0.00 | 0.00 | 0.00 | 18,794.63 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 403.75 | 403.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 567.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 567.84 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 4,102.18 | 0.00 | 4,102.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 7,255.13 | 0.00 | 0.00 | 0.00 | 0.00 | 7,255.13 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 1,318.53 | 0.00 | 0.00 | 1,318.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 1,967.35 | 0.00 | 0.00 | 0.00 | 1,967.35 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 243.06 | 0.00 | 0.00 | 0.00 | 243.06 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 81,934.49 | 81,934.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 100,335.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,335.49 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 451,960.92 | 0.00 | 451,960.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 432,574.02 | 0.00 | 0.00 | 0.00 | 0.00 | 432,574.02 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 118,985.85 | 0.00 | 0.00 | 118,985.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 148,544.68 | 0.00 | 0.00 | 0.00 | 148,544.68 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 29,634.42 | 0.00 | 0.00 | 0.00 | 29,634.42 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 38,569.50 | 38,569.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 42,829.50 | 0.00 | 0.00 | 0.00 | 0.00 | 42,829.50 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 299,517.24 | 0.00 | 299,517.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 266,857.41 | 0.00 | 0.00 | 0.00 | 266,857.41 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 83,880.94 | 0.00 | 83,880.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 111,817.40 | 0.00 | 0.00 | 111,817.40 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 14,665.92 | 0.00 | 0.00 | 14,665.92 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | CA | 18,940.81 | 18,940.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | IDU | 12,235.48 | 0.00 | 0.00 | 0.00 | 12,235.48 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | OR | 107,079.12 | 0.00 | 107,079.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | UT | 234,172.66 | 0.00 | 0.00 | 0.00 | 234,172.66 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WA | 20,535.00 | 0.00 | 20,535.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYP | 27,972.36 | 0.00 | 0.00 | 27,972.36 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYU | 5,227.33 | 0.00 | 0.00 | 5,227.33 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 21,452.44 | 21,452.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 32,416.45 | 0.00 | 0.00 | 0.00 | 32,416.45 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 208,905.52 | 0.00 | 208,905.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 628,715.27 | 0.00 | 0.00 | 0.00 | 628,715.27 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 32,991.72 | 0.00 | 32,991.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 50,038.09 | 0.00 | 0.00 | 50,038.09 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 18,971.97 | 0.00 | 0.00 | 18,971.97 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | CA | 57,611.06 | 57,611.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | IDU | 88,333.03 | 0.00 | 0.00 | 0.00 | 88,333.03 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | OR | 498,441.23 | 0.00 | 498,441.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | UT | 605,361.09 | 0.00 | 0.00 | 0.00 | 605,361.09 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WA | 123,006.57 | 0.00 | 123,006.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYP | 115,589.75 | 0.00 | 0.00 | 115,589.75 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYU | 16,184.24 | 0.00 | 0.00 | 16,184.24 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | CA | 11,167.18 | 11,167.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | IDU | 9,634.74 | 0.00 | 0.00 | 0.00 | 9,634.74 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | OR | 106,521.59 | 0.00 | 106,521.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | UT | 100,191.74 | 0.00 | 0.00 | 0.00 | 100,191.74 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WA | 26,178.67 | 0.00 | 26,178.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYP | 19,146.73 | 0.00 | 0.00 | 19,146.73 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYU | 4,231.71 | 0.00 | 0.00 | 4,231.71 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | CA | 17,473.90 | 17,473.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | IDU | 38,692.59 | 0.00 | 0.00 | 0.00 | 38,692.59 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | OR | 219,335.45 | 0.00 | 219,335.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | UT | 280,535.13 | 0.00 | 0.00 | 0.00 | 280,535.13 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WA | 46,992.40 | 0.00 | 46,992.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYP | 37,644.66 | 0.00 | 0.00 | 37,644.66 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYU | 12,949.06 | 0.00 | 0.00 | 12,949.06 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | CA | 8,643.84 | 8,643.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | IDU | 18,029.96 | 0.00 | 0.00 | 0.00 | 18,029.96 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | OR | 97,893.68 | 0.00 | 97,893.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | UT | 99,095.47 | 0.00 | 0.00 | 0.00 | 99,095.47 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WA | 14,399.74 | 0.00 | 14,399.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYP | 14,449.49 | 0.00 | 0.00 | 14,449.49 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYU | 2,690.72 | 0.00 | 0.00 | 2,690.72 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 280.92 | 280.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 170.60 | 0.00 | 0.00 | 0.00 | 170.60 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 2,664.76 | 0.00 | 2,664.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 4,187.21 | 0.00 | 0.00 | 0.00 | 4,187.21 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 514.84 | 0.00 | 514.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 828.97 | 0.00 | 0.00 | 828.97 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 155.55 | 0.00 | 0.00 | 155.55 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 788.44 | 788.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 827.61 | 0.00 | 0.00 | 0.00 | 827.61 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 24,928.85 | 0.00 | 24,928.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 21,575.62 | 0.00 | 0.00 | 0.00 | 21,575.62 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 3,962.75 | 0.00 | 3,962.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 8,610.70 | 0.00 | 0.00 | 8,610.70 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 2,280.32 | 0.00 | 0.00 | 2,280.32 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | IDU | 88.88 | 0.00 | 0.00 | 0.00 | 88.88 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | OR | 228.00 | 0.00 | 228.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | UT | 1,327.38 | 0.00 | 0.00 | 0.00 | 1,327.38 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | WYU | 434.01 | 0.00 | 0.00 | 434.01 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CA | 996.66 | 996.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CN | 1,128.51 | 26.68 | 351.08 | 77.54 | 542.81 | 47.70 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | IDU | 100.15 | 0.00 | 0.00 | 0.00 | 100.15 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | OR | 5,887.84 | 0.00 | 5,887.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | SG | 0.33 | 0.01 | 0.09 | 0.03 | 0.15 | 0.02 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3891000 | LAND OWNED IN FEE | SO | 7,516.30 | 162.49 | 2,103.96 | 585.71 | 978.61 | 3,271.94 | 411.58 | 2.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | UT | 2,669.17 | 0.00 | 0.00 | 0.00 | 0.00 | 2,669.17 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WA | 1,098.83 | 0.00 | 0.00 | 1,098.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYP | 1,838.59 | 0.00 | 0.00 | 0.00 | 1,838.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYU | 221.27 | 0.00 | 0.00 | 0.00 | 221.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | IDU | 4.87 | 0.00 | 0.00 | 0.00 | 0.00 | 4.87 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | OR | 0.74 | 0.00 | 0.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | SG | 1.23 | 0.02 | 0.33 | 0.10 | 0.17 | 0.54 | 0.07 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | SO | 95.31 | 2.06 | 26.68 | 7.43 | 12.41 | 41.49 | 5.22 | 0.03 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | UT | 84.06 | 0.00 | 0.00 | 0.00 | 0.00 | 84.06 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYP | 52.41 | 0.00 | 0.00 | 0.00 | 52.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYU | 21.91 | 0.00 | 0.00 | 0.00 | 21.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | 3,783.45 | 3,783.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 8,207.71 | 194.06 | 2,553.46 | 563.93 | 601.41 | 3,947.90 | 346.95 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 11,694.96 | 0.00 | 0.00 | 0.00 | 0.00 | 11,694.96 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 35,906.59 | 0.00 | 35,906.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 889.16 | 12.88 | 223.95 | 67.63 | 136.49 | 393.81 | 54.08 | 0.31 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 11,555.24 | 175.50 | 3,113.78 | 920.92 | 1,600.89 | 5,099.98 | 639.85 | 4.31 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 99,621.45 | 2,153.71 | 27,886.05 | 7,763.06 | 12,970.59 | 43,366.40 | 5,455.11 | 26.53 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 46,067.29 | 0.00 | 0.00 | 0.00 | 0.00 | 46,067.29 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 11,614.00 | 0.00 | 0.00 | 11,614.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 11,462.90 | 0.00 | 0.00 | 0.00 | 11,462.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 4,007.17 | 0.00 | 0.00 | 0.00 | 4,007.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | 505.86 | 505.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | IDU | 333.77 | 0.00 | 0.00 | 0.00 | 0.00 | 333.77 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 5,575.63 | 0.00 | 5,575.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 3,095.85 | 66.93 | 866.59 | 241.25 | 403.08 | 1,347.66 | 169.52 | 0.82 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | 33.13 | 0.00 | 0.00 | 0.00 | 0.00 | 33.13 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 2,531.33 | 0.00 | 0.00 | 2,531.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 4,580.61 | 0.00 | 0.00 | 0.00 | 4,580.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CA | 109.59 | 109.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CN | 1,032.82 | 24.42 | 321.31 | 70.96 | 75.68 | 496.78 | 43.66 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | IDU | 85.18 | 0.00 | 0.00 | 0.00 | 0.00 | 85.18 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | OR | 1,483.68 | 0.00 | 1,483.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SE | 4.21 | 0.06 | 1.06 | 0.32 | 0.65 | 1.86 | 0.26 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SG | 1,619.64 | 24.60 | 436.44 | 129.08 | 224.39 | 714.84 | 89.68 | 0.60 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SO | 13,596.91 | 293.99 | 3,806.61 | 1,059.70 | 1,770.56 | 5,919.77 | 744.65 | 3.62 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | UT | 856.47 | 0.00 | 0.00 | 0.00 | 0.00 | 856.47 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WA | 60.37 | 0.00 | 0.00 | 60.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYP | 509.10 | 0.00 | 0.00 | 0.00 | 509.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYU | 41.26 | 0.00 | 0.00 | 0.00 | 41.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 38.79 | 38.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 2,824.78 | 66.79 | 878.80 | 194.08 | 206.98 | 1,358.71 | 119.41 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 408.20 | 0.00 | 0.00 | 0.00 | 0.00 | 408.20 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 916.18 | 0.00 | 916.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | 28.13 | 0.41 | 7.09 | 2.14 | 4.32 | 12.46 | 1.71 | 0.01 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | 2,447.36 | 37.17 | 659.49 | 195.05 | 339.06 | 1,080.16 | 135.52 | 0.91 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 48,794.05 | 1,054.88 | 13,658.44 | 3,802.30 | 6,352.93 | 21,240.63 | 2,671.88 | 12.99 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 720.16 | 0.00 | 0.00 | 0.00 | 0.00 | 720.16 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 321.08 | 0.00 | 321.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 1,650.91 | 0.00 | 0.00 | 0.00 | 1,650.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 76.32 | 0.00 | 0.00 | 0.00 | 76.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | CN | 0.43 | 0.01 | 0.13 | 0.03 | 0.03 | 0.21 | 0.02 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | IDU | 0.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | OR | 2.72 | 0.00 | 2.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SG | 41.66 | 0.63 | 11.23 | 3.32 | 5.77 | 18.39 | 2.31 | 0.02 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SO | 123.94 | 2.68 | 34.69 | 9.66 | 16.14 | 53.95 | 6.79 | 0.03 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | UT | 9.43 | 0.08 | 0.00 | 0.00 | 0.00 | 9.43 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYP | 0.50 | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYU | 8.22 | 0.00 | 0.00 | 0.00 | 8.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | CA | 41.21 | 41.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | 347.72 | 0.00 | 0.00 | 0.00 | 0.00 | 347.72 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | 1,759.31 | 0.00 | 1,759.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SE | 25.15 | 0.36 | 6.33 | 1.91 | 3.86 | 11.14 | 1.53 | 0.01 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SG | 543.64 | 8.26 | 146.50 | 43.33 | 75.32 | 239.94 | 30.10 | 0.20 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | 1,058.33 | 22.88 | 296.25 | 82.47 | 137.79 | 460.70 | 57.95 | 0.28 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | 2,807.68 | 0.00 | 0.00 | 0.00 | 0.00 | 2,807.68 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WA | 277.23 | 0.00 | 0.00 | 277.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | 598.30 | 0.00 | 0.00 | 0.00 | 598.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | 252.50 | 0.00 | 252.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SG | 1.66 | 0.03 | 0.45 | 0.13 | 0.23 | 0.73 | 0.09 | 0.00 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | 269.76 | 5.83 | 75.51 | 21.02 | 35.12 | 117.43 | 14.77 | 0.07 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | 534.36 | 0.00 | 0.00 | 0.00 | 0.00 | 534.36 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | 43.30 | 0.00 | 0.00 | 43.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WYP | 19.12 | 0.00 | 0.00 | 0.00 | 19.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA | 337.91 | 337.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | 1,771.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,771.14 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | 5,018.46 | 0.00 | 5,018.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE | 70.63 | 1.02 | 17.79 | 5.37 | 10.84 | 31.28 | 4.30 | 0.02 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG | 8,512.22 | 129.29 | 2,293.78 | 678.40 | 1,179.30 | 3,756.92 | 471.35 | 3.18 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | 1,361.89 | 29.44 | 381.22 | 106.13 | 177.32 | 592.84 | 74.57 | 0.36 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | 7,776.45 | 0.00 | 0.00 | 0.00 | 0.00 | 7,776.45 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | 1,260.44 | 0.00 | 0.00 | 1,260.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | 2,164.97 | 0.00 | 0.00 | 0.00 | 2,164.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | 395.28 | 0.00 | 0.00 | 0.00 | 395.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | CA | 1,526.26 | 1,526.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | IDU | 4,503.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,503.75 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | OR | 13,268.09 | 0.00 | 13,268.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | SE | 180.70 | 2.62 | 45.51 | 13.74 | 27.74 | 80.03 | 10.99 | 0.06 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | SG | 7,402.18 | 112.44 | 1,994.66 | 589.93 | 1,025.51 | 3,267.00 | 409.88 | 2.76 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | SO | 376.64 | 8.14 | 105.43 | 29.35 | 49.04 | 163.96 | 20.62 | 0.10 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | UT | 21,052.34 | 0.00 | 0.00 | 0.00 | 0.00 | 21,052.34 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | WA | 3,056.78 | 0.00 | 0.00 | 3,056.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | WYP | 5,470.98 | 0.00 | 0.00 | 0.00 | 5,470.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS* | WYU | 1,388.61 | 0.00 | 0.00 | 0.00 | 1,388.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS* | OR | 268.67 | 0.00 | 268.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS* | SE | 3.50 | 0.05 | 0.88 | 0.27 | 0.54 | 1.55 | 0.21 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS* | SG | 3,746.34 | 56.90 | 1,009.52 | 298.57 | 519.03 | 1,653.47 | 207.45 | 1.40 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS* | UT | 124.63 | 0.00 | 0.00 | 0.00 | 0.00 | 124.63 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | CA | 515.54 | 515.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | IDU | 1,834.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834.17 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | OR | 4,279.50 | 0.00 | 4,279.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SE | 41.31 | 0.60 | 10.40 | 3.14 | 6.34 | 18.29 | 2.51 | 0.01 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SG | 1,734.40 | 26.34 | 467.37 | 138.23 | 240.29 | 765.49 | 96.04 | 0.65 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SO | 1,201.77 | 25.98 | 336.40 | 93.65 | 156.47 | 523.14 | 65.81 | 0.32 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | UT | 9,359.75 | 0.00 | 0.00 | 0.00 | 0.00 | 9,359.75 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WA | 965.90 | 0.00 | 0.00 | 965.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYP | 3,738.87 | 0.00 | 0.00 | 0.00 | 3,738.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYU | 493.51 | 0.00 | 0.00 | 0.00 | 493.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA | 284.69 | 284.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU | 131.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131.61 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR | 583.84 | 0.00 | 583.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SE | 6.09 | 0.09 | 1.53 | 0.46 | 0.93 | 2.70 | 0.37 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SG | 1,319.52 | 20.04 | 355.57 | 105.16 | 182.81 | 582.38 | 73.07 | 0.49 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO | 52.35 | 1.13 | 14.66 | 4.08 | 6.82 | 22.79 | 2.87 | 0.01 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT | 430.27 | 0.00 | 0.00 | 0.00 | 0.00 | 430.27 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA | 128.82 | 0.00 | 0.00 | 128.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP | 389.99 | 0.00 | 0.00 | 0.00 | 389.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU | 80.57 | 0.00 | 0.00 | 0.00 | 80.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | OR | 317.14 | 0.00 | 317.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SG | 457.34 | 6.95 | 123.24 | 36.45 | 63.36 | 201.85 | 25.32 | 0.17 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SO | 214.52 | 4.64 | 60.05 | 16.73 | 27.93 | 93.38 | 11.75 | 0.06 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | UT | 1,588.96 | 0.00 | 0.00 | 0.00 | 0.00 | 1,588.96 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WA | 170.03 | 0.00 | 0.00 | 170.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WYP | 86.47 | 0.00 | 0.00 | 0.00 | 86.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3923000 | TRANSPORTATION EQUIPMENT | SO | 2,993.14 | 64.71 | 837.84 | 233.24 | 389.70 | 1,302.95 | 163.90 | 0.80 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | CA | 177.52 | 177.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | IDU | 598.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 598.81 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | OR | 2,774.38 | 0.00 | 2,774.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SG | 6,049.13 | 91.88 | 1,630.05 | 482.10 | 838.06 | 2,669.82 | 334.96 | 2.26 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SO | 248.58 | 5.37 | 69.58 | 19.37 | 32.37 | 108.21 | 13.61 | 0.07 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | UT | 3,627.04 | 0.00 | 0.00 | 0.00 | 0.00 | 3,627.04 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WA | 706.57 | 0.00 | 0.00 | 706.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYP | 1,253.37 | 0.00 | 0.00 | 0.00 | 1,253.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYU | 1.34 | 0.00 | 0.00 | 0.00 | 1.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | CA | 849.94 | 849.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | IDU | 2,186.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,186.44 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | OR | 10,969.71 | 0.00 | 10,969.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | SE | 125.69 | 1.82 | 31.66 | 9.56 | 19.29 | 55.67 | 7.64 | 0.04 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | SG | 21,879.97 | 332.32 | 5,895.98 | 1,743.77 | 3,031.30 | 9,656.87 | 1,211.57 | 8.17 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | SO | 1,961.21 | 42.40 | 548.98 | 152.83 | 255.35 | 853.74 | 107.39 | 0.52 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | *TLS, SHOP, GAR EQUIPMENT** | UT | 15,462.46 | 0.00 | 0.00 | 0.00 | 0.00 | 15,462.46 | 0.00 | 0.00 | 0.00 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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** | WA | 2,691.86 | 0.00 | 0.00 | 2,691.86 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | **TLS_SHOP_GAR EQUIPMENT** | WYP | 4,038.57 | 0.00 | 0.00 | 0.00 | 4,038.57 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | **TLS_SHOP_GAR EQUIPMENT** | WYU | 380.83 | 0.00 | 0.00 | 0.00 | 380.83 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | CA | 473.40 | 473.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | IDU | 1,347.15 | 0.00 | 0.00 | 0.00 | 0.00 | 1,347.15 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | OR | 9,576.55 | 0.00 | 9,576.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SE | 1,339.62 | 19.41 | 337.41 | 101.89 | 205.64 | 593.32 | 81.48 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SC | 6,437.50 | 97.77 | 1,734.71 | 513.05 | 891.87 | 2,841.23 | 356.47 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SO | 4,893.91 | 105.80 | 1,369.90 | 381.36 | 637.18 | 2,130.38 | 267.98 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | UT | 7,807.63 | 0.00 | 0.00 | 0.00 | 0.00 | 7,807.63 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WA | 1,450.45 | 0.00 | 0.00 | 1,450.45 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYP | 2,739.76 | 0.00 | 0.00 | 0.00 | 2,739.76 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYU | 99.11 | 0.00 | 0.00 | 0.00 | 99.11 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CA | 2,135.05 | 2,135.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | IDU | 3,453.19 | 0.00 | 0.00 | 0.00 | 0.00 | 3,453.19 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | OR | 14,196.38 | 0.00 | 14,196.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SC | 387.82 | 5.89 | 104.50 | 30.91 | 53.73 | 171.17 | 21.47 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SO | 2,408.96 | 52.08 | 674.32 | 187.72 | 313.64 | 1,048.65 | 131.91 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | UT | 13,377.25 | 0.00 | 0.00 | 0.00 | 0.00 | 13,377.25 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WA | 2,847.49 | 0.00 | 0.00 | 2,847.49 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYP | 5,555.46 | 0.00 | 0.00 | 0.00 | 5,555.46 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | **AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYU | 801.95 | 0.00 | 0.00 | 0.00 | 801.95 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | 98.93 | 98.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 561.28 | 0.00 | 0.00 | 0.00 | 0.00 | 561.28 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 959.03 | 0.00 | 959.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | SG | 124.31 | 1.89 | 33.50 | 9.91 | 17.22 | 54.86 | 6.88 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 797.83 | 0.00 | 0.00 | 0.00 | 0.00 | 797.83 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 209.91 | 0.00 | 0.00 | 0.00 | 209.91 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | 1,675.24 | 1,675.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | 4,497.97 | 0.00 | 0.00 | 0.00 | 0.00 | 4,497.97 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | 13,955.52 | 0.00 | 13,955.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SC | 1,237.41 | 18.79 | 333.44 | 98.62 | 171.43 | 546.14 | 68.52 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | 1,510.62 | 32.66 | 422.85 | 117.72 | 196.68 | 657.59 | 82.72 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | 16,624.27 | 0.00 | 0.00 | 0.00 | 0.00 | 16,624.27 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | 2,992.34 | 0.00 | 0.00 | 2,992.34 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | 6,927.83 | 0.00 | 0.00 | 0.00 | 6,927.83 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | **AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | 1,034.99 | 0.00 | 0.00 | 0.00 | 1,034.99 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | OR | 412.50 | 0.00 | 412.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | SG | 3,071.95 | 46.66 | 827.80 | 244.82 | 425.60 | 1,355.83 | 170.10 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | UT | 2.93 | 0.00 | 0.00 | 0.00 | 0.00 | 2.93 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR | 1,216.55 | 0.00 | 1,216.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SG | 34,431.64 | 522.96 | 9,278.27 | 2,744.09 | 4,770.24 | 15,196.64 | 1,906.60 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO | 1,321.34 | 28.57 | 369.87 | 102.97 | 172.04 | 575.19 | 72.35 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT | 1,599.80 | 0.00 | 0.00 | 0.00 | 0.00 | 1,599.80 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP | 900.14 | 0.00 | 0.00 | 0.00 | 900.14 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CA | 1,781.63 | 1,781.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 3,386.11 | 0.00 | 0.00 | 0.00 | 0.00 | 3,386.11 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 10,961.95 | 0.00 | 10,961.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SC | 325.37 | 4.94 | 87.68 | 25.93 | 45.08 | 143.60 | 18.02 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SO | 1,267.85 | 27.41 | 354.90 | 98.80 | 165.07 | 551.91 | 69.43 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 15,898.11 | 0.00 | 0.00 | 0.00 | 0.00 | 15,898.11 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | 2,191.72 | 0.00 | 0.00 | 2,191.72 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | 4,694.49 | 0.00 | 0.00 | 0.00 | 4,694.49 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 1,322.24 | 0.00 | 0.00 | 0.00 | 1,322.24 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA | 719.99 | 719.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU | 2,023.52 | 0.00 | 0.00 | 0.00 | 0.00 | 2,023.52 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR | 3,340.33 | 0.00 | 3,340.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SE | 236.69 | 3.43 | 59.61 | 18.00 | 36.33 | 104.83 | 14.40 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SC | 6,888.36 | 104.62 | 1,856.20 | 548.98 | 954.33 | 3,040.22 | 381.43 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO | 949.02 | 20.52 | 265.65 | 73.95 | 123.56 | 413.12 | 51.97 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT | 7,186.50 | 0.00 | 0.00 | 0.00 | 0.00 | 7,186.50 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA | 1,610.99 | 0.00 | 0.00 | 1,610.99 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP | 2,711.34 | 0.00 | 0.00 | 0.00 | 2,711.34 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU | 897.75 | 0.00 | 0.00 | 0.00 | 897.75 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CA | 6,181.77 | 6,181.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CN | 3,817.76 | 90.26 | 1,187.72 | 262.31 | 279.74 | 1,836.34 | 161.38 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | IDU | 12,059.62 | 0.00 | 0.00 | 0.00 | 0.00 | 12,059.62 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | OR | 76,003.88 | 0.00 | 76,003.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SE | 279.64 | 4.05 | 70.43 | 21.27 | 42.93 | 123.85 | 17.01 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SG | 179,307.31 | 2,723.37 | 48,317.79 | 14,290.23 | 24,841.65 | 79,138.48 | 9,928.86 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SO | 93,661.92 | 2,024.87 | 26,217.86 | 7,298.66 | 12,194.67 | 40,772.15 | 5,128.78 |



Electric Plant In Service with Unclassified
 13 Month Average: 12/2021
 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 | 3970000 | COMMUNICATION EQUIPMENT | UT | 58,671.10 | 0.00 | 0.00 | 0.00 | 58,671.10 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WA | 12,274.15 | 0.00 | 0.00 | 12,274.15 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYP | 23,605.56 | 0.00 | 0.00 | 0.00 | 23,605.56 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYU | 5,932.48 | 0.00 | 0.00 | 0.00 | 5,932.48 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | CA | 299.92 | 299.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 293.19 | 0.00 | 0.00 | 0.00 | 0.00 | 293.19 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | OR | 2,404.16 | 0.00 | 2,404.16 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SE | 82.14 | 1.19 | 20.69 | 6.25 | 12.61 | 36.38 | 5.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SC | 4,062.62 | 61.70 | 1,094.75 | 323.78 | 562.84 | 1,793.06 | 224.96 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SO | 471.83 | 10.20 | 132.08 | 36.77 | 61.43 | 205.39 | 25.84 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | UT | 1,658.11 | 0.00 | 0.00 | 0.00 | 1,658.11 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WA | 478.20 | 0.00 | 0.00 | 478.20 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 582.78 | 0.00 | 0.00 | 0.00 | 582.78 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 101.19 | 0.00 | 0.00 | 0.00 | 101.19 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 51.95 | 51.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 80.73 | 1.91 | 25.11 | 5.55 | 5.92 | 38.83 | 3.41 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 74.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74.29 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 1,223.92 | 0.00 | 1,223.92 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 3.97 | 0.06 | 1.00 | 0.30 | 0.61 | 1.76 | 0.24 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SC | 2,856.25 | 43.38 | 769.67 | 227.63 | 395.71 | 1,260.62 | 158.16 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 2,222.35 | 48.05 | 622.08 | 173.18 | 289.35 | 967.42 | 121.69 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 1,382.01 | 0.00 | 0.00 | 0.00 | 1,382.01 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WA | 181.87 | 0.00 | 0.00 | 181.87 | 0.00 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | 237.16 | 0.00 | 0.00 | 0.00 | 237.16 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | 17.23 | 0.00 | 0.00 | 0.00 | 17.23 | 0.00 | 0.00 | | |
| 1010000 | ELEC PLANT IN SERV | 3992100 | LAND OWNED IN FEE | SE | 1,822.90 | 26.41 | 459.14 | 138.65 | 279.83 | 807.36 | 110.87 | | |
| 1010000 Total | | | | | 30,074,403.26 | 654,573.21 | 8,431,820.68 | 2,341,811.35 | 3,911,521.47 | 13,082,139.46 | 1,644,585.03 | 7,952.06 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SC | (134.01) | (2.04) | (36.11) | (10.68) | (18.57) | (7.42) | (0.05) | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140129 | ELECTRIC PLANT IN SERVICE - OTHER | SO | (1,196.67) | (25.87) | (334.97) | (93.25) | (155.81) | (520.92) | (65.53) | (0.32) | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SC | (63,112.76) | (958.57) | (17,006.94) | (5,029.89) | (8,743.79) | (27,855.24) | (3,494.77) | (23.55) | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SC-P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140149 | TRANS PLANT NON-RECONCILED | SG | (5,804.04) | (88.15) | (1,564.01) | (462.56) | (804.11) | (2,561.65) | (321.39) | (2.17) | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | CA | (619.55) | (619.55) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | IDU | (360.08) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (360.08) | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | OR | (2,909.79) | 0.00 | (2,909.79) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | SNPD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | UT | (2,299.66) | 0.00 | 0.00 | 0.00 | 0.00 | (2,299.66) | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | WA | (556.30) | 0.00 | 0.00 | (556.30) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIB-NON-RECONCILED | WYU | (771.44) | 0.00 | 0.00 | 0.00 | (771.44) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SO | (289.19) | (6.25) | (80.95) | (22.54) | (37.65) | (125.89) | (15.84) | (0.08) | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SC | (390.64) | (5.93) | (105.26) | (31.13) | (54.12) | (172.41) | (21.63) | (0.15) | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 141209 | OTHER INTANGIBLE NON-RECONCILED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 | ELEC PLT IN SERV-OTH | 3601000 | LAND OWNED IN FEE | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1019000 Total | | | | | (78,444.13) | (1,706.37) | (22,038.04) | (6,206.36) | (10,585.48) | (33,594.93) | (4,286.65) | (26.31) | 0.00 |
| 1020000 | ELEC PL PUR OR SLD | 0 | ELECTRIC PLANT PURCHASED OR SOLD | SG | (553.17) | (8.40) | (149.06) | (44.09) | (76.64) | (244.15) | (30.63) | (0.21) | 0.00 |
| 1020000 | ELEC PL PUR OR SLD | 140708 | CONTRA ELEC PLANT PURCH OR SOLD - LOSS | SG | 553.17 | 8.40 | 149.06 | 44.09 | 76.64 | 244.15 | 30.63 | 0.21 | 0.00 |
| 1020000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1060000 | COMP CON NOT CLASS | 0 | SAPERROR | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1060000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | CA | 5,475.50 | 5,475.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | IDU | 10,623.62 | 0.00 | 0.00 | 0.00 | 0.00 | 10,623.62 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | OR | 42,926.31 | 0.00 | 42,926.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | UT | 74,627.20 | 0.00 | 0.00 | 0.00 | 74,627.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WA | 12,908.93 | 0.00 | 0.00 | 12,908.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WYU | 17,702.70 | 0.00 | 0.00 | 0.00 | 17,702.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1061000 Total | | | | | 164,264.27 | 5,475.50 | 42,926.31 | 12,908.93 | 17,702.70 | 74,627.20 | 10,623.62 | 0.00 | 0.00 |
| 1062000 | TRAN COMP CONST NOT | 0 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI | SG | 894,232.78 | 13,581.86 | 240,968.16 | 71,267.57 | 123,889.10 | 394,675.64 | 49,516.72 | 333.73 | 0.00 |
| 1062000 Total | | | | | 894,232.78 | 13,581.86 | 240,968.16 | 71,267.57 | 123,889.10 | 394,675.64 | 49,516.72 | 333.73 | 0.00 |
| 1063000 | PROD COMP CONST NOT | 0 | PROD COMPLETED CONSTRUCTN NOT CLASSIFIED | SG | 86,899.92 | 1,319.86 | 23,416.85 | 6,925.65 | 12,039.32 | 38,353.86 | 4,811.94 | 32.43 | 0.00 |
| 1063000 Total | | | | | 86,899.92 | 1,319.86 | 23,416.85 | 6,925.65 | 12,039.32 | 38,353.86 | 4,811.94 | 32.43 | 0.00 |
| 1064000 | GEN COMP CONST NOT | 0 | GENERAL COMPLETED CONSTRUCTN NOT CLASSIF | SO | 59,254.48 | 1,281.02 | 16,586.53 | 4,617.44 | 7,714.86 | 25,794.18 | 3,244.68 | 15.78 | 0.00 |
| 1064000 Total | | | | | 59,254.48 | 1,281.02 | 16,586.53 | 4,617.44 | 7,714.86 | 25,794.18 | 3,244.68 | 15.78 | 0.00 |
| Grand Total | | | | | 31,200,610.58 | 674,525.09 | 8,733,680.49 | 2,431,324.59 | 4,062,281.97 | 13,581,995.42 | 1,708,495.34 | 8,307.69 | 0.00 |

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)
 13 Month Average: 12/2021
 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 | 2,714.33 | 0.00 | 2,714.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011000 | PRPTY UND CPTL LSS | 3908220 | (FINANCE LEASES-BLDGS) | SO | 1,624.84 | 35.13 | 454.82 | 126.62 | 211.55 | 707.31 | 88.97 | 0.43 |
| 1011000 | PRPTY UND CPTL LSS | 3908230 | (FINANCE LEASES-GAS) | SG | 12,159.25 | 184.68 | 3,276.54 | 969.05 | 1,684.57 | 5,366.57 | 673.30 | 4.54 |
| 1011000 Total | | | | | 16,498.42 | 219.81 | 6,445.70 | 1,095.67 | 1,896.12 | 6,073.88 | 762.27 | 4.97 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | OR | (1,101.67) | 0.00 | (1,101.67) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | SO | (1,530.15) | (33.08) | (428.32) | (119.24) | (199.22) | (666.09) | (83.79) | (0.41) |
| 1011500 | CAP LEASES-ACCM AMRT | 3908230 | (FINANCE LEASES-GAS) | SG | (2,278.40) | (34.61) | (613.96) | (181.58) | (315.66) | (1,005.59) | (126.16) | (0.85) |
| 1011500 Total | | | | | (4,910.22) | (67.69) | (2,143.94) | (300.82) | (514.88) | (1,671.68) | (209.95) | (1.26) |
| 1011900 | PRPTY UND CPTL LSS-O | 142785 | FINANCE LEASE ROU ASSETS (COST) - PPAS | UT | 11,714.23 | 0.00 | 0.00 | 0.00 | 11,714.23 | 0.00 | 0.00 | 0.00 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | OR | 3,146.05 | 0.00 | 3,146.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | SG | 4,792.54 | 72.79 | 1,291.44 | 381.95 | 663.97 | 2,115.22 | 265.38 | 1.79 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | SO | 4,746.58 | 102.62 | 1,328.66 | 369.88 | 618.00 | 2,066.24 | 259.92 | 1.26 |
| 1011900 Total | | | | | 24,399.41 | 175.41 | 5,766.16 | 751.83 | 1,281.97 | 15,895.70 | 525.29 | 3.05 |
| 1011950 | CAP LEASES-ACCM AMRT | 142885 | Finance Lease ROU Assets (A/D) - PPAs | UT | (9,205.36) | 0.00 | 0.00 | 0.00 | (9,205.36) | 0.00 | 0.00 | 0.00 |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | OR | (3,146.05) | 0.00 | (3,146.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | SG | (4,792.54) | (72.79) | (1,291.44) | (381.95) | (663.97) | (2,115.22) | (265.38) | (1.79) |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | SO | (4,746.58) | (102.62) | (1,328.66) | (369.88) | (618.00) | (2,066.24) | (259.92) | (1.26) |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1011950 Total | | | | | (21,890.54) | (175.41) | (5,766.16) | (751.83) | (1,281.97) | (13,386.83) | (525.29) | (3.05) |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | 14,097.07 | 152.12 | 4,301.75 | 794.85 | 1,381.24 | 6,911.07 | 552.32 | 3.71 |

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)
 13 Month Average: 12/2021
 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 | 8,236.89 | 125.10 | 2,219.59 | 656.45 | 1,141.16 | 3,635.41 | 456.10 | 3.07 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3501000 | LAND OWNED IN FEE | SG | 912.89 | 13.87 | 246.00 | 72.75 | 126.47 | 402.91 | 50.55 | 0.34 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3502000 | LAND RIGHTS | SG | 754.56 | 11.46 | 203.33 | 60.14 | 104.54 | 333.03 | 41.78 | 0.28 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | CA | 683.32 | 683.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | OR | 3,912.46 | 0.00 | 3,912.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | UT | 5,719.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,719.00 | 0.00 | 0.00 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | WYP | 0.60 | 0.00 | 0.00 | 0.00 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1050000 | EL PLT HLD FTR USE | 3891000 | LAND OWNED IN FEE | OR | 2,981.58 | 0.00 | 2,981.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1050000 Total | | | | | 23,201.30 | 833.75 | 9,562.96 | 789.35 | 1,372.77 | 10,090.35 | 548.44 | 3.70 | 0.00 |
| 1059000 | EL PLT HLD FTR USE-O | 0 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1059000 | EL PLT HLD FTR USE-O | 3601000 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1059000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | 23,201.30 | 833.75 | 9,562.96 | 789.35 | 1,372.77 | 10,090.35 | 548.44 | 3.70 | 0.00 |

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)
 13 Month Average: 12/2021
 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 | |
|----------------------|----------------------|---------------------|--|-------|-----------------|-------------|---------------|--------------|--------------|---------------|--------------|-------------|-----------------|
| 1861000 | MS DEF DB-OTH WIP | 185016 | EMISSION REDUCTION CREDITS PURCHASED | SE | 2,346.51 | 33.99 | 591.02 | 178.48 | 360.21 | 1,039.27 | 142.72 | 0.83 | 0.00 |
| 1861000 | MS DEF DB-OTH WIP | 185017 | ERCs - Impairment Reserve | SE | (2,040.00) | (29.55) | (513.82) | (155.16) | (313.15) | (903.51) | (124.08) | (0.72) | 0.00 |
| 1861000 Total | | | | | 306.51 | 4.44 | 77.20 | 23.31 | 47.05 | 135.75 | 18.64 | 0.11 | 0.00 |
| 1861200 | FINANCING COSTS DEFR | 185025 | FINANCING COST DEFERRED | SO | 166.55 | 3.60 | 46.62 | 12.98 | 21.68 | 72.50 | 9.12 | 0.04 | 0.00 |
| 1861200 | FINANCING COSTS DEFR | 185026 | DEFERRED - S-3 SHELF REGISTRATION COSTS | SO | 59.41 | 1.28 | 16.63 | 4.63 | 7.74 | 25.86 | 3.25 | 0.02 | 0.00 |
| 1861200 | FINANCING COSTS DEFR | 185027 | UNAMORTIZED CREDIT AGREEMENT COSTS | OTHER | 1,327.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,327.54 |
| 1861200 | FINANCING COSTS DEFR | 185028 | UNAMORTIZED PCRB LOC/SBBPA COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1861200 | FINANCING COSTS DEFR | 185029 | UNAMORTIZED PCRB MADE CONVERSION COSTS | OTHER | 255.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 255.74 |
| 1861200 | FINANCING COSTS DEFR | 185030 | UNAMORTIZED '94 SERIES RESTRUCTURING COS | OTHER | 195.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 195.90 |
| 1861200 Total | | | | | 2,005.14 | 4.89 | 63.25 | 17.61 | 29.42 | 98.36 | 12.37 | 0.06 | 1,779.18 |
| 1861310 | DEF N PD PRJ SPC WST | 184690 | Deferred Development Costs | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1861310 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1862000 | DEF REGULATORY EXP | 184500 | DEFERRED REGULATORY EXPENSE | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1862000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1863500 | ENVIRONMENTAL DEFFED | 188498 | ENVIRONMENTAL DEFERRED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1863500 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 134200 | Deferred Longwall Costs | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184401 | CMC DEFERRED STRIPPING/INPIT INVENTORY | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184402 | CMC PACIFIC DEFERRED STRIPPING | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184403 | D J MINE GLENROCK COAL - OVERBURDEN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184404 | TRAIL MOUNTAIN - DRILLING | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184405 | BRIDGER DEFERRED BILLINGS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184406 | CHOLLA CONTRACT REVIEW | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184407 | CENTRALIA TIMBER OPERATIONS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184408 | GLENROCK LOADOUT CHARGES | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184412 | CMC DEFERRED BOX CUT - KOPIAH | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184414 | DEFERRED COAL COSTS - WYODAK SETTLEMENT | SE | 502.77 | 7.28 | 126.63 | 38.24 | 77.18 | 222.68 | 30.58 | 0.18 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184415 | DEFERRED COAL COSTS ARCH SETTLEMENT | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184416 | Deferred Coal Costs - Naughton Contract | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184417 | Prepaid Coal Costs - Wyodak Shortfall | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184420 | LT Prepaid Coal Costs | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 | DEF COAL MINE COSTS | 184425 | ColoWyo Royalty Reduction Receivable | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1865000 Total | | | | | 502.77 | 7.28 | 126.63 | 38.24 | 77.18 | 222.68 | 30.58 | 0.18 | 0.00 |
| 1867000 | MISC DF DR-BAL TRAN | 134300 | DEFERRED CHARGES | SE | 0.06 | 0.00 | 0.01 | 0.00 | 0.01 | 0.03 | 0.00 | 0.00 | 0.00 |
| 1867000 Total | | | | | 0.06 | 0.00 | 0.01 | 0.00 | 0.01 | 0.03 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 134304 | Def Chrg - Cloud Based Software Impl | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 134305 | Oth Def Chrg - IT Licenses/Maintenance | OTHER | 109.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109.27 |
| 1868000 | MISC DF DR-OTH-CST | 134359 | Lake Side 2 Maint. Prepayment - Current | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 134360 | LAKE SIDE MAINT. PREPAYMENT - CURRENT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 134361 | PREPAID OUTAGE MAINTENANCE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 134362 | Current Creek Maint Prepayment - Current | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 184413 | HAYDEN FUEL CONTRACT NEGOTIATION COSTS | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185010 | MILL FORK COAL LEASE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185303 | HPT OPTION | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185306 | TGS BUYOUT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185309 | LAKEVIEW BUYOUT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185310 | BUFFALO SETTLEMENT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185311 | JOSEPH SETTLEMENT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185312 | TRI-STATE FIRM WHEELING | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185313 | MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE | SG | 3,886.77 | 59.03 | 1,047.37 | 309.76 | 538.48 | 1,715.45 | 215.22 | 1.45 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185314 | CLARK FIRM TRANSMISSION | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185315 | BIOMASS ONE POST COD PREPAYMENT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185318 | BOGUS CREEK SETTLEMENT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185335 | LACOMB IRRIGATION | SG | 26.67 | 0.41 | 7.19 | 2.13 | 3.69 | 11.77 | 1.48 | 0.01 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185336 | BOGUS CREEK | SG | 767.12 | 11.65 | 206.72 | 61.14 | 106.28 | 338.57 | 42.48 | 0.29 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185337 | POINT-TO-POINT TRANS RESERVATIONS | SG | 1,713.11 | 26.02 | 461.63 | 136.53 | 237.34 | 756.09 | 94.86 | 0.64 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185340 | TRANSITION COSTS - WASHINGTON STATE | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185342 | JIM BOYD HYDRO BUYOUT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185346 | RTO Grid West N/R w/o - WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185349 | LGIA LT Transmission Prepaid | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185351 | BPA LT TRANSMISSION PREPAID | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185357 | LT Prepaid RECs for RPS (OR) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185358 | LT Prepaid RECs for RPS (CA) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Debits (Actuals)
 13 Month Average: 12/2021
 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 | 185359 | LT Lake Side 2 Maint. Prepayment | SG | 21,309.83 | 323.66 | 5,742.34 | 1,698.33 | 2,952.31 | 9,405.24 | 1,180.00 | 7.95 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185360 | LT LAKE SIDE MAINT PREPAYMENT | SG | 11,910.85 | 180.91 | 3,209.61 | 949.26 | 1,650.16 | 5,256.93 | 659.54 | 4.45 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185361 | LT CHEHALIS CSA MAINT. PREPAYMENT | SG | 24,026.68 | 364.92 | 6,474.45 | 1,914.85 | 3,328.71 | 10,604.34 | 1,330.44 | 8.97 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185362 | LT Currant Creek CSA Maint Prepayment | SG | 16,843.86 | 255.83 | 4,538.90 | 1,342.40 | 2,333.59 | 7,434.15 | 932.70 | 6.29 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185371 | LT Chehalis CSA Prepaid O&M | SG | 1,119.88 | 17.01 | 301.77 | 89.25 | 155.15 | 494.27 | 62.01 | 0.42 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185372 | LT Currant Creek CSA Prepaid O&M | SG | 7.05 | 0.11 | 1.90 | 0.56 | 0.98 | 3.11 | 0.39 | 0.00 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185551 | LT Prepaid-FSA Capital - Dunlap | SG | 1,641.99 | 24.94 | 442.47 | 130.86 | 227.48 | 724.70 | 90.92 | 0.61 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185552 | LT Prepaid-FSA Capital - Ekola Flats | SG | 575.15 | 8.74 | 154.98 | 45.84 | 79.68 | 253.85 | 31.85 | 0.21 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185554 | LT Prepaid-FSA Capital - Foote Creek | SG | 126.18 | 1.92 | 34.00 | 10.06 | 17.48 | 55.69 | 6.99 | 0.05 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185557 | LT Prepaid-FSA Capital - Glenrock I | SG | 2,766.83 | 42.02 | 745.58 | 220.51 | 383.32 | 1,221.16 | 153.21 | 1.03 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185558 | LT Prepaid-FSA Capital - Glenrock III | SG | 1,009.60 | 15.33 | 272.06 | 80.46 | 139.87 | 445.59 | 55.91 | 0.38 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185561 | LT Prepaid-FSA Capital - Goodnoe Hills | SG | 1,775.18 | 26.96 | 478.35 | 141.48 | 245.94 | 783.49 | 98.30 | 0.66 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185564 | LT Prepaid-FSA Capital - High Plains | SG | 2,458.23 | 37.34 | 662.42 | 195.91 | 340.57 | 1,084.96 | 136.12 | 0.92 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185567 | LT Prepaid-FSA Capital - Leaning Juniper | SG | 2,795.65 | 42.46 | 753.34 | 222.80 | 387.32 | 1,233.88 | 154.80 | 1.04 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185570 | LT Prepaid-FSA Capital - Marengo I | SG | 2,398.86 | 36.43 | 646.42 | 191.18 | 332.34 | 1,058.75 | 132.83 | 0.90 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185571 | LT Prepaid-FSA Capital - Marengo II | SG | 1,187.78 | 18.04 | 320.07 | 94.66 | 164.56 | 524.23 | 65.77 | 0.44 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185574 | LT Prepaid-FSA Capital - McFadden Ridge | SG | 767.90 | 11.66 | 206.93 | 61.20 | 106.39 | 338.92 | 42.52 | 0.29 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185576 | LT Prepaid-FSA Capital - Pryor Mtn | SG | 28.11 | 0.43 | 7.57 | 2.24 | 3.89 | 12.41 | 1.56 | 0.01 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185577 | LT Prepaid-FSA Capital - Rolling Hills | SG | 2,663.57 | 40.46 | 717.75 | 212.28 | 369.02 | 1,175.58 | 147.49 | 0.99 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185580 | LT Prepaid-FSA Capital - Seven Mile I | SG | 2,766.94 | 42.03 | 745.61 | 220.52 | 383.34 | 1,221.21 | 153.21 | 1.03 | 0.00 |
| 1868000 | MISC DF DR-OTH-CST | 185581 | LT Prepaid-FSA Capital - Seven Mile II | SG | 545.09 | 8.28 | 146.88 | 43.44 | 75.52 | 240.58 | 30.18 | 0.20 | 0.00 |
| 1868000 Total | | | | | 105,228.14 | 1,596.58 | 28,326.29 | 8,377.65 | 14,563.41 | 46,394.92 | 5,820.79 | 39.23 | 109.27 |
| 1868200 | MISC DEF COST MT GEN | 184441 | DEFERRED MONTANA COLSTRIP PLANT COSTS | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1868200 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 134301 | Prepaid IBEW 57 Pension Contr - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135010 | UNDISTRIB PURCHASE CARD TRANS | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135033 | BETC SUPER GOOD CENTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135034 | BETC WZ TAX CREDIT LOAN PROGRAM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135035 | BETC ZERO INTEREST WEATHERIZATION LOANS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135036 | BETC ENERGY FINANSWER | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135037 | BETC INDUSTRIAL FINANSWER | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135038 | "BETC FINANSWER 12,000" | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135039 | BETC CASH REBATE/INCENTIVE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135040 | BETC COMMERCIAL RETROFIT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135041 | BETC LOW INCOME WEATHERIZATION | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135049 | BETC - COMMERCIAL RETROFIT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135050 | BETC - INDUSTRIAL RETROFIT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135051 | BETC - COMMERCIAL SMALL RETROFIT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 135052 | BETC-INDUSTRIAL SMALL RETRO FIT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185321 | PREPAID CMC PENSION COSTS | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185323 | UNAM COSTS-COVE HYDRO PROJECT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185326 | STRATEGIC PLANNING SOLAR II PROJECT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185327 | FIRTH COGENERATION BUYOUT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185328 | Firth Cogeneration Buyout-CA | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185329 | Firth Cogeneration Buyout-MT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185333 | OPTION PURCHASES | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185334 | HERMISTON SWAP | SG | 2,589.71 | 39.33 | 697.85 | 206.39 | 358.78 | 1,142.98 | 143.40 | 0.97 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185338 | OR CUSTOMER BALANCING ACCT | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185345 | YAKIMA HYDRO - TRANSACTION COSTS | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185380 | LT Prepaid IBEW 57 Pension Contribution | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 | MISC DF DR-OTH-NC | 185381 | Prepaid IBEW 57 - Reclass to Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1869000 Total | | | | | 2,589.71 | 39.33 | 697.85 | 206.39 | 358.78 | 1,142.98 | 143.40 | 0.97 | 0.00 |
| Grand Total | | | | | 110,632.32 | 1,652.52 | 29,291.24 | 8,663.20 | 15,075.86 | 47,994.72 | 6,025.79 | 40.54 | 1,888.45 |

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---|-------|------------------|---------------|------------------|-----------------|------------------|------------------|-----------------|--------------|-------------|
| 1511100 | COAL INVNTY-CARBON | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511100 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511120 | COAL INVNTY-HUNTER | 0 | | 67,353.32 | 975.78 | 16,964.38 | 5,122.89 | 10,339.20 | 29,830.74 | 4,096.56 | 23.78 | 0.00 |
| 1511120 Total | | | | 67,353.32 | 975.78 | 16,964.38 | 5,122.89 | 10,339.20 | 29,830.74 | 4,096.56 | 23.78 | 0.00 |
| 1511130 | COAL INVNTY-HTG | 0 | | 24,063.34 | 348.62 | 6,060.87 | 1,830.26 | 3,693.89 | 10,657.64 | 1,463.58 | 8.50 | 0.00 |
| 1511130 Total | | | | 24,063.34 | 348.62 | 6,060.87 | 1,830.26 | 3,693.89 | 10,657.64 | 1,463.58 | 8.50 | 0.00 |
| 1511140 | COAL INVNTY-JB | 0 | | 36,804.62 | 533.20 | 9,270.03 | 2,799.36 | 5,649.77 | 16,300.74 | 2,238.53 | 12.99 | 0.00 |
| 1511140 Total | | | | 36,804.62 | 533.20 | 9,270.03 | 2,799.36 | 5,649.77 | 16,300.74 | 2,238.53 | 12.99 | 0.00 |
| 1511160 | COAL INVNTY-NAU | 0 | | 22,503.16 | 326.01 | 5,667.90 | 1,711.59 | 3,454.39 | 9,966.63 | 1,368.69 | 7.95 | 0.00 |
| 1511160 Total | | | | 22,503.16 | 326.01 | 5,667.90 | 1,711.59 | 3,454.39 | 9,966.63 | 1,368.69 | 7.95 | 0.00 |
| 1511170 | COAL INVNTY-CPP | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511170 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511180 | COAL INVNTY-WYODAK | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511180 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511190 | COAL INV-TERRA/HEADW | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511190 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511200 | COAL INVNTY-CHOLLA | 0 | | 17.77 | 0.26 | 4.48 | 1.35 | 2.73 | 7.87 | 1.08 | 0.01 | 0.00 |
| 1511200 Total | | | | 17.77 | 0.26 | 4.48 | 1.35 | 2.73 | 7.87 | 1.08 | 0.01 | 0.00 |
| 1511300 | COAL INVNTY-COLSTRI | 0 | | 1,858.77 | 26.93 | 468.17 | 141.38 | 285.33 | 823.25 | 113.05 | 0.66 | 0.00 |
| 1511300 Total | | | | 1,858.77 | 26.93 | 468.17 | 141.38 | 285.33 | 823.25 | 113.05 | 0.66 | 0.00 |
| 1511400 | COAL INVNTY-CRAIG | 0 | | 3,436.20 | 49.78 | 865.48 | 261.36 | 527.48 | 1,521.89 | 209.00 | 1.21 | 0.00 |
| 1511400 Total | | | | 3,436.20 | 49.78 | 865.48 | 261.36 | 527.48 | 1,521.89 | 209.00 | 1.21 | 0.00 |
| 1511500 | COAL INV- DEER CREEK | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511500 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511600 | COAL INVNTY-DJ | 0 | | 11,686.41 | 169.31 | 2,943.47 | 888.87 | 1,793.95 | 5,175.90 | 710.79 | 4.13 | 0.00 |
| 1511600 Total | | | | 11,686.41 | 169.31 | 2,943.47 | 888.87 | 1,793.95 | 5,175.90 | 710.79 | 4.13 | 0.00 |
| 1511700 | COAL INVNTY-RG | 0 | | 31,430.02 | 455.34 | 7,916.32 | 2,390.56 | 4,824.73 | 13,920.33 | 1,911.63 | 11.10 | 0.00 |
| 1511700 Total | | | | 31,430.02 | 455.34 | 7,916.32 | 2,390.56 | 4,824.73 | 13,920.33 | 1,911.63 | 11.10 | 0.00 |
| 1511800 | COAL INVENTORY | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511800 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1511900 | COAL INVNTY-HAYDEN | 0 | | 3,730.44 | 54.04 | 939.59 | 283.74 | 572.65 | 1,652.21 | 226.89 | 1.32 | 0.00 |
| 1511900 Total | | | | 3,730.44 | 54.04 | 939.59 | 283.74 | 572.65 | 1,652.21 | 226.89 | 1.32 | 0.00 |
| 1512000 | NATURAL GAS | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512000 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512110 | NATURAL GAS-HRMSTN | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512110 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512150 | NATURAL GAS-LTTL MT | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512150 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512160 | NATURAL GAS-NAU | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512160 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512170 | NATURAL GAS-WV | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512170 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512180 | NATURAL GAS-CLAY BAS | 0 | | 1,375.02 | 19.92 | 346.33 | 104.58 | 211.08 | 609.00 | 83.63 | 0.49 | 0.00 |
| 1512180 Total | | | | 1,375.02 | 19.92 | 346.33 | 104.58 | 211.08 | 609.00 | 83.63 | 0.49 | 0.00 |
| 1512190 | NATURAL GAS-CHEHALIS | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512190 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512210 | NAT GAS-JACKSON PRA | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512210 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512500 | NATURAL GAS-CUR CR | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512500 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512600 | NATURAL GAS-LAKE SD | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512600 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512700 | NATURAL GAS-GADSBY | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512700 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512800 | OIL INVNTY-B H P&L | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1512800 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514000 | FUEL STK-FUEL OIL | 0 | | 2,272.67 | 32.93 | 572.42 | 172.86 | 348.87 | 1,006.56 | 138.23 | 0.80 | 0.00 |
| 1514000 Total | | | | 2,272.67 | 32.93 | 572.42 | 172.86 | 348.87 | 1,006.56 | 138.23 | 0.80 | 0.00 |
| 1514100 | OIL INVENTORY-CARBON | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514100 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514120 | OIL INVENTORY-HUNTER | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514120 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514130 | OIL INVENTORY-HTG | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514130 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514140 | OIL INVENTORY - JB | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514140 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Material & Supplies (Actuals)
 13 Month Average: 12/2021
 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 |
|----------------------|------------------------|---------------------|----------------------------------|--------------|-------------|--------------|-------------|--------------|--------------|-------------|-------------|-------------|
| 1514300 | OIL INVENTORY-COLSTRIP | 0 | | 84.94 | 1.23 | 21.40 | 6.46 | 13.04 | 37.62 | 5.17 | 0.03 | 0.00 |
| 1514300 Total | | | | 84.94 | 1.23 | 21.40 | 6.46 | 13.04 | 37.62 | 5.17 | 0.03 | 0.00 |
| 1514400 | OIL INVENTORY-CRAIG | 0 | | 64.23 | 0.93 | 16.18 | 4.89 | 9.86 | 28.45 | 3.91 | 0.02 | 0.00 |
| 1514400 Total | | | | 64.23 | 0.93 | 16.18 | 4.89 | 9.86 | 28.45 | 3.91 | 0.02 | 0.00 |
| 1514600 | OIL INVENTORY-DJ | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514600 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514800 | OIL INVENTORY-OTHER | 0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514800 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1514900 | OIL INVENTORY-HAYDEN | 0 | | 48.32 | 0.70 | 12.17 | 3.67 | 7.42 | 21.40 | 2.94 | 0.02 | 0.00 |
| 1514900 Total | | | | 48.32 | 0.70 | 12.17 | 3.67 | 7.42 | 21.40 | 2.94 | 0.02 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 0 | | (148.00) | (3.20) | (41.43) | (11.53) | (19.27) | (64.43) | (8.10) | (0.04) | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1510 | JIM BRIDGER STORE ROOM | 25,020.70 | 380.02 | 6,742.31 | 1,994.07 | 3,466.43 | 11,043.05 | 1,385.48 | 9.34 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1515 | DAVE JOHNSTON STORE ROOM | 18,377.49 | 279.12 | 4,952.17 | 1,464.63 | 2,546.06 | 8,111.03 | 1,017.62 | 6.86 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1520 | WYODAK STORE ROOM | 6,631.59 | 100.72 | 1,787.01 | 528.52 | 918.76 | 2,926.90 | 367.21 | 2.47 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1525 | GADSBY STORE ROOM | 4,426.20 | 67.23 | 1,192.72 | 352.75 | 613.22 | 1,953.53 | 245.09 | 1.65 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1530 | CARBON STORE ROOM | 1.46 | 0.02 | 0.39 | 0.12 | 0.20 | 0.64 | 0.08 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1535 | NAUGHTON STORE ROOM | 13,336.31 | 202.56 | 3,593.72 | 1,062.86 | 1,847.64 | 5,886.07 | 738.48 | 4.98 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1540 | HUNTINGTON STORE ROOM | 18,830.06 | 286.00 | 5,074.12 | 1,500.70 | 2,608.76 | 8,310.77 | 1,042.68 | 7.03 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1545 | HUNTER STORE ROOM | 26,613.94 | 404.22 | 7,171.64 | 2,121.05 | 3,687.16 | 11,746.24 | 1,473.70 | 9.93 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1550 | BLUNDELL STORE ROOM | 1,151.63 | 17.49 | 310.33 | 91.78 | 159.55 | 508.28 | 63.77 | 0.43 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1560 | WEST VALLEY GAS PLANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1565 | CURRENT CREEK PLANT | 3,992.85 | 60.64 | 1,075.95 | 318.22 | 553.18 | 1,762.27 | 221.10 | 1.49 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1570 | LAKEVIEW PLANT | 6,446.64 | 97.91 | 1,737.17 | 513.78 | 893.13 | 2,845.27 | 356.97 | 2.41 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1580 | CHEHALIS PLANT | 3,693.81 | 56.10 | 995.37 | 294.39 | 511.75 | 1,630.29 | 204.54 | 1.38 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1605 | HYDRO NORTH - LEWIS RIVER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1635 | HYDRO SOUTH - NORTH UMPQUA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1640 | HYDRO SOUTH - ROGUE RIVER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1645 | HYDRO SOUTH - KLAMATH RIVER - OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1650 | HYDRO SOUTH - KLAMATH RIVER - CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1675 | HYDRO EAST - UTAH | 6.92 | 0.11 | 1.86 | 0.55 | 0.96 | 3.05 | 0.38 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1680 | HYDRO EAST - IDAHO | 2.90 | 0.04 | 0.78 | 0.23 | 0.40 | 1.28 | 0.16 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1700 | LEANNING JUNIPER STOREROOM | 219.86 | 3.34 | 59.25 | 17.52 | 30.46 | 97.04 | 12.17 | 0.08 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1705 | GOODNOE HILLS WIND | 125.98 | 1.91 | 33.95 | 10.04 | 17.45 | 55.60 | 6.98 | 0.05 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1715 | MARENGO WIND | 359.57 | 5.46 | 96.89 | 28.66 | 49.82 | 158.70 | 19.91 | 0.13 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1720 | Footo Creek | 3.51 | 0.05 | 0.94 | 0.28 | 0.49 | 1.55 | 0.19 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1725 | Glenrock/Rolling Hills | 987.85 | 15.00 | 266.20 | 78.73 | 136.86 | 436.00 | 54.70 | 0.37 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1730 | Seven Mile Hill | 611.47 | 9.29 | 164.77 | 48.73 | 84.71 | 269.88 | 33.86 | 0.23 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1735 | Ekola Flats | 3.37 | 0.05 | 0.91 | 0.27 | 0.47 | 1.49 | 0.19 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1740 | High Plains/McFadden | 451.17 | 6.85 | 121.58 | 35.96 | 62.51 | 199.13 | 24.98 | 0.17 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1745 | Dunlap Wind Project | 573.07 | 8.70 | 154.43 | 45.67 | 79.39 | 252.93 | 31.73 | 0.21 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1750 | TB Flats 1 & 2 | 3.03 | 0.05 | 0.82 | 0.24 | 0.42 | 1.34 | 0.17 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1760 | Cedar Springs II | 40.67 | 0.62 | 10.96 | 3.24 | 5.64 | 17.95 | 2.25 | 0.02 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1765 | Pryor Mountain | 3.11 | 0.05 | 0.84 | 0.25 | 0.43 | 1.37 | 0.17 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 1799 | WIND OFFICE | 0.06 | 0.00 | 0.02 | 0.00 | 0.01 | 0.02 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2005 | CASPER STORE ROOM | 633.11 | 0.00 | 0.00 | 0.00 | 633.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2010 | BUFFALO STORE ROOM | 152.37 | 0.00 | 0.00 | 0.00 | 152.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2015 | DOUGLAS STORE ROOM | 236.98 | 0.00 | 0.00 | 0.00 | 236.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2020 | CODY STORE ROOM | 705.31 | 0.00 | 0.00 | 0.00 | 705.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2030 | WORLAND STORE ROOM | 745.00 | 0.00 | 0.00 | 0.00 | 745.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2035 | RIVERTON STORE ROOM | 479.40 | 0.00 | 0.00 | 0.00 | 479.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2040 | EVANSTON STORE ROOM | 762.95 | 0.00 | 0.00 | 0.00 | 762.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2045 | KEMMERER STORE ROOM | 12.04 | 0.00 | 0.00 | 0.00 | 12.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2050 | PINEDALE STORE ROOM | 631.66 | 0.00 | 0.00 | 0.00 | 631.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2055 | BIG PINEY STORE ROOM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2060 | ROCK SPRINGS STORE ROOM | 1,380.08 | 0.00 | 0.00 | 0.00 | 1,380.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2065 | RAWLINS STORE ROOM | 515.07 | 0.00 | 0.00 | 0.00 | 515.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2070 | LARAMIE STORE ROOM | 509.94 | 0.00 | 0.00 | 0.00 | 509.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2075 | REXBERG STORE ROOM | 1,827.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,827.42 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2080 | MUDLAKE STORE ROOM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2085 | SHELLY STORE ROOM | 881.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 881.23 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2090 | PRESTON STORE ROOM | 77.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.43 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2095 | LAVA HOT SPRINGS STORE ROOM | 145.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 145.67 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2100 | MONTPELIER STORE ROOM | 281.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281.72 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2110 | BRIDGERLAND STORE ROOM | 525.30 | 0.00 | 0.00 | 0.00 | 0.00 | 525.30 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2205 | TREMONTON STORE ROOM | 344.46 | 0.00 | 0.00 | 0.00 | 0.00 | 344.46 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2210 | OGDEN STORE ROOM | 1,679.20 | 0.00 | 0.00 | 0.00 | 0.00 | 1,679.20 | 0.00 | 0.00 | 0.00 |
| 1541000 | PLNT M&S STK CNTRL | 2215 | LAYTON STORE ROOM | 1,123.54 | 0.00 | 0.00 | 0.00 | 0.00 | 1,123.54 | 0.00 | 0.00 | 0.00 |



Material & Supplies (Actuals)
 13 Month Average: 12/2021
 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 | 2220 | SALT LAKE METRO STORE ROOM | UT | 9,416.10 | 0.00 | 0.00 | 0.00 | 0.00 | 9,416.10 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2225 | SALT LAKE TOOL ROOM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2230 | JORDAN VALLEY STORE ROOM | UT | 1,128.58 | 0.00 | 0.00 | 0.00 | 0.00 | 1,128.58 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2235 | PARK CITY STORE ROOM | UT | 1,364.11 | 0.00 | 0.00 | 0.00 | 0.00 | 1,364.11 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2240 | TOOELE STORE ROOM | UT | 658.56 | 0.00 | 0.00 | 0.00 | 0.00 | 658.56 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2245 | WASATCH RESTORATION CENTER | UT | 631.48 | 0.00 | 0.00 | 0.00 | 0.00 | 631.48 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2400 | PLNT M&S STK CNTRL EAGLE MOUNTAIN | UT | 416.81 | 0.00 | 0.00 | 0.00 | 0.00 | 416.81 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2405 | AMERICAN FORK STORE ROOM | UT | 1,878.85 | 0.00 | 0.00 | 0.00 | 0.00 | 1,878.85 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2410 | SANTAQUIN STORE ROOM | UT | 517.10 | 0.00 | 0.00 | 0.00 | 0.00 | 517.10 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2415 | DELTA STORE ROOM | UT | 580.08 | 0.00 | 0.00 | 0.00 | 0.00 | 580.08 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2420 | VERNAL STORE ROOM | UT | 771.71 | 0.00 | 0.00 | 0.00 | 0.00 | 771.71 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2425 | PRICE STORE ROOM | UT | 705.71 | 0.00 | 0.00 | 0.00 | 0.00 | 705.71 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2430 | MOAB STORE ROOM | UT | 839.96 | 0.00 | 0.00 | 0.00 | 0.00 | 839.96 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2435 | BLANDING STORE ROOM | UT | 107.18 | 0.00 | 0.00 | 0.00 | 0.00 | 107.18 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2445 | RICHFIELD STORE ROOM | UT | 121.28 | 0.00 | 0.00 | 0.00 | 0.00 | 121.28 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2450 | CEDAR CITY STORE ROOM | UT | 1,317.88 | 0.00 | 0.00 | 0.00 | 0.00 | 1,317.88 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2455 | MILFORD STORE ROOM | UT | 362.51 | 0.00 | 0.00 | 0.00 | 0.00 | 362.51 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2460 | WASHINGTON STORE ROOM | UT | 655.03 | 0.00 | 0.00 | 0.00 | 0.00 | 655.03 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2620 | WALLA WALLA STORE ROOM | WA | 2,118.79 | 0.00 | 0.00 | 2,118.79 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2625 | SUNNYSIDE STORE ROOM | WA | 1.25 | 0.00 | 0.00 | 1.25 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2630 | YAKIMA STORE ROOM | WA | 389.47 | 0.00 | 0.00 | 389.47 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2635 | ENTERPRISE STORE ROOM | OR | 223.57 | 0.00 | 223.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2640 | PENDELTON STORE ROOM | OR | 916.88 | 0.00 | 916.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2650 | HOOD RIVER STORE ROOM | OR | 565.77 | 0.00 | 565.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2655 | PORTLAND METRO - STORE ROOM | OR | 13,315.01 | 0.00 | 13,315.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2660 | ASTORIA STORE ROOM | OR | 1,244.10 | 0.00 | 1,244.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2665 | MADRAS STORE ROOM | OR | 99.70 | 0.00 | 99.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2670 | PRINEVILLE STORE ROOM | OR | 0.33 | 0.00 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2675 | BEND STORE ROOM | OR | 2,045.33 | 0.00 | 2,045.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2805 | ALBANY STORE ROOM | OR | 255.01 | 0.00 | 255.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2810 | LINCOLN CITY STORE ROOM | OR | 250.90 | 0.00 | 250.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2815 | STAYTON STORE ROOM | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2820 | DALLAS STORE ROOM | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2825 | COTTAGE GROVE STORE ROOM | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2830 | ROSEBURG STORE ROOM | OR | 3,636.21 | 0.00 | 3,636.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2835 | COOS BAY STORE ROOM | OR | 925.40 | 0.00 | 925.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2840 | GRANTS PASS STORE ROOM | OR | 1,282.93 | 0.00 | 1,282.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2845 | MEDFORD STORE ROOM | OR | 940.10 | 0.00 | 940.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2850 | KLAMATH FALLS STORE ROOM | OR | 3,292.91 | 0.00 | 3,292.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2855 | LAKEVIEW STORE ROOM | OR | 137.01 | 0.00 | 137.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2860 | ALTURAS STORE ROOM | CA | 107.91 | 107.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2865 | MT SHASTA STORE ROOM | CA | 297.59 | 297.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2870 | YREKA STORE ROOM | CA | 1,642.12 | 1,642.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 2875 | CRESENT CITY STORE ROOM | CA | 567.30 | 567.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5005 | TREMONTON STORE ROOM | SO | 145.73 | 3.15 | 40.79 | 11.36 | 18.97 | 63.44 | 7.98 | 0.04 | |
| 1541000 | PLNT M&S STK CNTRL | 5105 | MATERIAL PACKAGING CENTER - EAST | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5110 | MATERIAL PACKAGING CENTER - WEST | OR | 0.10 | 0.00 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5115 | DEM - SLC | SNPD | 140.04 | 4.43 | 38.07 | 8.92 | 14.13 | 67.39 | 7.10 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5120 | DEM - MEDFORD | OR | 66.42 | 0.00 | 66.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5125 | DEM - OREGON | OR | 10,651.58 | 0.00 | 10,651.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5130 | MEDFORD HUB | OR | 10,014.59 | 0.00 | 10,014.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5135 | YAKIMA HUB | WA | 8,626.25 | 0.00 | 0.00 | 8,626.25 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5140 | PRESTON HUB | IDU | 3,688.69 | 0.00 | 0.00 | 0.00 | 0.00 | 3,688.69 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5145 | RAWLINS HUB | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5150 | RICHFIELD HUB | UT | 4,960.66 | 0.00 | 0.00 | 0.00 | 0.00 | 4,960.66 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5155 | CASPER HUB | WYP | 6,230.48 | 0.00 | 0.00 | 0.00 | 6,230.48 | 0.00 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5160 | SALT LAKE METRO HUB | UT | 28,498.65 | 0.00 | 0.00 | 0.00 | 0.00 | 28,498.65 | 0.00 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5200 | UTAH TRANSPORTATION BUILDING | SNPD | 16.30 | 0.52 | 4.43 | 1.04 | 1.64 | 7.84 | 0.83 | 0.00 | |
| 1541000 | PLNT M&S STK CNTRL | 5300 | METER TEST WAREHOUSE | UT | 2.59 | 0.00 | 0.00 | 0.00 | 0.00 | 2.59 | 0.00 | 0.00 | |
| 1541000 Total | | | | | 274,187.68 | 4,623.38 | 85,452.80 | 21,658.78 | 31,285.71 | 116,903.22 | 14,214.56 | 49.23 | 0.00 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SG | 396.31 | 6.02 | 106.79 | 31.58 | 54.91 | 174.91 | 21.95 | 0.15 | 0.00 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SO | 269.32 | 5.82 | 75.39 | 20.99 | 35.07 | 117.24 | 14.75 | 0.07 | 0.00 |



Material & Supplies (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------------|--|-------------------|-----------------|-------------------|------------------|------------------|-------------------|------------------|---------------|-------------|
| 1541500 | OTHER M&S 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S 120950 | CONSIGNED INVENTORY CR. - WEST VALLEY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S 1505 | GLENROCK COAL MATERIAL & SUPPLY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S 1510 | GLENROCK COAL MATERIAL & SUPPLY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 | OTHER M&S 1520 | GLENROCK COAL MATERIAL & SUPPLY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541500 Total | | | 665.63 | 11.84 | 182.18 | 52.57 | 89.97 | 292.15 | 36.69 | 0.22 | 0.00 |
| 1541900 | PLNT M&S GEN JV CUT 0 | PLANT M&S - GENERATION JV CUTBACK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1541900 | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | (3,482.13) | (52.89) | (938.33) | (277.51) | (482.42) | (1,536.86) | (192.82) | (1.30) | 0.00 |
| 1541900 | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | (1,379.63) | (29.83) | (386.19) | (107.51) | (179.63) | (600.57) | (75.55) | (0.37) | 0.00 |
| 1541900 Total | | | (4,861.76) | (82.71) | (1,324.51) | (385.02) | (662.05) | (2,137.43) | (268.36) | (1.67) | 0.00 |
| 1544200 | M&S OPR SUP DC MIN 0 | M&S - OPER SUPPLIES-DEER CREEK MINE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1544200 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1545000 | CR OFF-CENTRALIA 0 | CREDIT OFFSET CENTRALIA - WWP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1545000 | CR OFF-CENTRALIA 120005 | CREDIT OFFSET CENTRALIA - WWP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1545000 | CR OFF-CENTRALIA 1510 | CREDIT OFFSET CENTRALIA - WWP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1545000 | CR OFF-CENTRALIA 1520 | CREDIT OFFSET CENTRALIA - WWP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1545000 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 0 | OBSOLETE & SURPLUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 102930 | SB Asset # 120930 | (27.43) | (0.59) | (7.68) | (2.14) | (3.57) | (11.94) | (1.50) | (0.01) | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120930 | INVENTORY RESERVE POWER SUPPLY | (421.96) | (6.41) | (113.71) | (33.63) | (58.46) | (186.24) | (23.37) | (0.16) | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120930 | INVENTORY RESERVE POWER SUPPLY | (12.40) | (0.27) | (3.47) | (0.97) | (1.61) | (5.40) | (0.68) | (0.00) | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120931 | INVENTORY RESERVE POWER DELIVERY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120932 | Inventory Reserve - RMP (T&D) | (890.31) | (28.18) | (242.03) | (56.73) | (89.80) | (428.44) | (45.14) | 0.00 | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120933 | Inventory Reserve - PP (T&D) | (578.27) | (18.30) | (157.20) | (36.84) | (58.33) | (278.27) | (29.32) | 0.00 | 0.00 |
| 1549900 | CR-OBSOL&SURPL INV 120934 | Inventory Reserve - PP (Renewables) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1549900 Total | | | (1,930.38) | (53.75) | (524.09) | (130.31) | (211.78) | (910.29) | (100.00) | (0.17) | 0.00 |
| 1630000 | STORES EXPENSE UND 0 | STORES UNDISTRIBUTED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1630000 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2531600 | WORK CAP DEP-UAMPS 289920 | WORKING CAPITAL DEPOSIT - UAMPS | (2,735.77) | (39.63) | (689.06) | (208.08) | (419.96) | (1,211.67) | (166.39) | (0.97) | 0.00 |
| 2531600 Total | | | (2,735.77) | (39.63) | (689.06) | (208.08) | (419.96) | (1,211.67) | (166.39) | (0.97) | 0.00 |
| 2531700 | WORKG CAP DEP-DG&T 289921 | OTH DEF CR - WORKING CAPITAL DEPOS-DG&T | (2,673.68) | (38.73) | (673.42) | (203.36) | (410.43) | (1,184.17) | (162.62) | (0.94) | 0.00 |
| 2531700 Total | | | (2,673.68) | (38.73) | (673.42) | (203.36) | (410.43) | (1,184.17) | (162.62) | (0.94) | 0.00 |
| 2531800 | WCD-PROVO-PLNT M&S 289922 | OTH DEF CR - WCD - PROVO - PLANT M&S | (273.00) | (4.15) | (73.57) | (21.76) | (37.82) | (120.49) | (15.12) | (0.10) | 0.00 |
| 2531800 Total | | | (273.00) | (4.15) | (73.57) | (21.76) | (37.82) | (120.49) | (15.12) | (0.10) | 0.00 |
| Grand Total | | | 469,107.95 | 7,411.21 | 134,419.52 | 36,486.63 | 61,368.01 | 203,191.54 | 26,112.43 | 118.59 | 0.00 |

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
 12 Month Average: 12/2021
 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 | | | (4,749.73) | (102.68) | (1,329.55) | (370.13) | (618.41) | (2,067.62) | (260.09) | (1.26) |
| 1430000 Total | | | | | (4,749.73) | (102.68) | (1,329.55) | (370.13) | (618.41) | (2,067.62) | (260.09) | (1.26) |
| 1431000 | EMP ACCOUNTS REC | 0 | | | 4,636.41 | 100.23 | 1,297.83 | 361.29 | 603.66 | 2,018.29 | 253.88 | 1.23 |
| 1431000 Total | | | | | 4,636.41 | 100.23 | 1,297.83 | 361.29 | 603.66 | 2,018.29 | 253.88 | 1.23 |
| 1431500 | INC TAXES RECEIVABLE | 0 | | | (9.68) | (0.21) | (2.71) | (0.75) | (1.26) | (4.21) | (0.53) | (0.00) |
| 1431500 | INC TAXES RECEIVABLE | 116133 | | | 222.47 | 4.81 | 62.27 | 17.34 | 28.96 | 96.84 | 12.18 | 0.06 |
| 1431500 | INC TAXES RECEIVABLE | 116134 | | | (2.41) | (0.05) | (0.68) | (0.19) | (0.31) | (1.05) | (0.13) | (0.00) |
| 1431500 Total | | | | | 210.37 | 4.55 | 58.89 | 16.39 | 27.39 | 91.58 | 11.52 | 0.06 |
| 1433000 | JOINT OWNER REC | 0 | | | 6,048.37 | 130.76 | 1,693.06 | 471.32 | 787.49 | 2,632.92 | 331.20 | 1.61 |
| 1433000 Total | | | | | 6,048.37 | 130.76 | 1,693.06 | 471.32 | 787.49 | 2,632.92 | 331.20 | 1.61 |
| 1436000 | OTH ACCT REC | 0 | | | 34,557.70 | 747.10 | 9,673.40 | 2,692.93 | 4,499.37 | 15,043.37 | 1,892.32 | 9.20 |
| 1436000 Total | | | | | 34,557.70 | 747.10 | 9,673.40 | 2,692.93 | 4,499.37 | 15,043.37 | 1,892.32 | 9.20 |
| 1437000 | CSS OAR BILLINGS | 0 | | | 7,336.96 | 158.62 | 2,053.76 | 571.74 | 955.26 | 3,193.86 | 401.76 | 1.95 |
| 1437000 Total | | | | | 7,336.96 | 158.62 | 2,053.76 | 571.74 | 955.26 | 3,193.86 | 401.76 | 1.95 |
| 1437100 | CSS OAR BILLINGS-WOR | 0 | | | (4,197.91) | (90.75) | (1,175.08) | (327.12) | (546.56) | (1,827.40) | (229.87) | (1.12) |
| 1437100 Total | | | | | (4,197.91) | (90.75) | (1,175.08) | (327.12) | (546.56) | (1,827.40) | (229.87) | (1.12) |
| 2300000 | ASSET RETIREMENT OBL | 284915 | | | (2,584.14) | - | - | - | - | - | - | (2,584.14) |
| 2300000 Total | | | | | (2,584.14) | - | - | - | - | - | - | (2,584.14) |
| 2320000 | ACCOUNTS PAYABLE | 210460 | | | (1,937.03) | (28.06) | (487.88) | (147.33) | (297.35) | (857.91) | (117.81) | (0.68) |
| 2320000 | ACCOUNTS PAYABLE | 210677 | | | (1,768.86) | (25.63) | (445.53) | (134.54) | (271.53) | (783.43) | (107.59) | (0.62) |
| 2320000 | ACCOUNTS PAYABLE | 210679 | | | 92.16 | 1.34 | 23.21 | 7.01 | 14.15 | 40.82 | 5.61 | 0.03 |
| 2320000 | ACCOUNTS PAYABLE | 211108 | | | 0.22 | 0.00 | 0.06 | 0.02 | 0.03 | 0.10 | 0.01 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 211109 | | | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 211112 | | | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 211115 | | | 0.03 | 0.00 | 0.01 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 211116 | | | (6.38) | (0.14) | (1.79) | (0.50) | (0.83) | (2.78) | (0.35) | (0.00) |
| 2320000 | ACCOUNTS PAYABLE | 215077 | | | (570.81) | (12.34) | (159.78) | (44.48) | (74.32) | (248.48) | (31.26) | (0.15) |
| 2320000 | ACCOUNTS PAYABLE | 215078 | | | (1,328.69) | (28.72) | (371.93) | (103.54) | (172.99) | (578.39) | (72.76) | (0.35) |
| 2320000 | ACCOUNTS PAYABLE | 215080 | | | (3,090.61) | (66.82) | (865.12) | (240.84) | (402.39) | (1,345.38) | (169.24) | (0.82) |
| 2320000 | ACCOUNTS PAYABLE | 215082 | | | (51.51) | (1.11) | (14.42) | (4.01) | (6.71) | (22.42) | (2.82) | (0.01) |
| 2320000 | ACCOUNTS PAYABLE | 215084 | | | (77.57) | (1.68) | (21.71) | (6.04) | (10.10) | (33.77) | (4.25) | (0.02) |
| 2320000 | ACCOUNTS PAYABLE | 215085 | | | (2.39) | (0.05) | (0.67) | (0.19) | (0.31) | (1.04) | (0.13) | (0.00) |
| 2320000 | ACCOUNTS PAYABLE | 215086 | | | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 215088 | | | (0.12) | (0.00) | (0.03) | (0.01) | (0.02) | (0.05) | (0.01) | (0.00) |
| 2320000 | ACCOUNTS PAYABLE | 215095 | | | (131.37) | (2.84) | (36.77) | (10.24) | (17.10) | (57.19) | (7.19) | (0.03) |
| 2320000 | ACCOUNTS PAYABLE | 215112 | | | (48.86) | (1.06) | (13.68) | (3.81) | (6.36) | (21.27) | (2.68) | (0.01) |
| 2320000 | ACCOUNTS PAYABLE | 215116 | | | (17.86) | (0.39) | (5.00) | (1.39) | (2.33) | (7.78) | (0.98) | (0.00) |
| 2320000 | ACCOUNTS PAYABLE | 215350 | | | 0.85 | 0.02 | 0.24 | 0.07 | 0.11 | 0.37 | 0.05 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 215351 | | | (0.01) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 215356 | | | (46.20) | (1.00) | (12.93) | (3.60) | (6.01) | (20.11) | (2.53) | (0.01) |
| 2320000 | ACCOUNTS PAYABLE | 215357 | | | 15.91 | 0.34 | 4.45 | 1.24 | 2.07 | 6.93 | 0.87 | 0.00 |
| 2320000 | ACCOUNTS PAYABLE | 215425 | | | (18.96) | - | - | - | - | - | - | (18.96) |
| 2320000 | ACCOUNTS PAYABLE | 215439 | | | (2,993.19) | (45.46) | (806.57) | (238.55) | (414.68) | (1,321.07) | (165.74) | (1.12) |
| 2320000 | ACCOUNTS PAYABLE | 235230 | | | (66.41) | (0.96) | (16.73) | (5.05) | (10.19) | (29.41) | (4.04) | (0.02) |
| 2320000 | ACCOUNTS PAYABLE | 235599 | | | (736.47) | (15.92) | (206.15) | (57.39) | (95.89) | (320.59) | (40.33) | (0.20) |
| 2320000 | ACCOUNTS PAYABLE | 240330 | | | (35.51) | (0.77) | (9.94) | (2.77) | (4.62) | (15.46) | (1.94) | (0.01) |
| 2320000 Total | | | | | (12,819.63) | (231.24) | (3,448.66) | (995.94) | (1,777.38) | (5,618.30) | (725.10) | (4.05) |
| 2533000 | O DEF CR-MISC PPL | 289517 | | | (7,778.99) | (112.70) | (1,959.31) | (591.67) | (1,194.13) | (3,445.31) | (473.13) | (2.75) |
| 2533000 Total | | | | | (7,778.99) | (112.70) | (1,959.31) | (591.67) | (1,194.13) | (3,445.31) | (473.13) | (2.75) |
| 2541050 | FAS143 ARO REG LIAB | 00111920 | | | (19.80) | (0.29) | (4.99) | (1.51) | (3.04) | (8.77) | (1.20) | (0.01) |
| 2541050 | FAS143 ARO REG LIAB | 111920 | | | 19.80 | 0.29 | 4.99 | 1.51 | 3.04 | 8.77 | 1.20 | 0.01 |
| 2541050 Total | | | | | - | - | - | - | - | - | - | - |
| Grand Total | | | | | 20,659.40 | 603.88 | 6,864.34 | 1,828.82 | 2,736.68 | 10,021.40 | 1,202.49 | 4.88 |

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|--------------------|----------------|--------------------|
| 2281000 Total | | | (5,431.82) | (751.27) | 20,298.14 | (43.40) | (873.09) | (2,625.67) | (1,060.03) | 0.00 | (20,376.52) |
| 2281100 | PROP INS-THERMAL | 280301 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281100 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281200 | ACC PRV-INS-T&D LN | 280290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281200 | ACC PRV-INS-T&D LN | 280302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281200 | ACC PRV-INS-T&D LN | 280307 | (76.92) | (1.66) | (21.53) | (5.99) | (10.02) | (33.49) | (4.21) | (0.02) | 0.00 |
| 2281200 | ACC PRV-INS-T&D LN | 280308 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281200 | ACC PRV-INS-T&D LN | 280311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281200 Total | | | (76.92) | (1.66) | (21.53) | (5.99) | (10.02) | (33.49) | (4.21) | (0.02) | 0.00 |
| 2281300 | ACC PRV-INS-T&D SUB | 280303 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281300 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281400 | ACC PRV-INS-GEN PL | 280304 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281400 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281800 | ACC PRV-INS-HYDRO | 280305 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281800 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281900 | ACC PRV-INS-VEHICL | 280306 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2281900 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282000 | ACCM PRV INJRS&DMG | 288700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282000 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282100 | ACC PRV IN & DAMAG | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282100 | ACC PRV IN & DAMAG | 280311 | (256,031.96) | (5,535.15) | (71,668.51) | (19,951.43) | (33,335.05) | (111,453.75) | (14,019.90) | (68.17) | 0.00 |
| 2282100 Total | | | (256,031.96) | (5,535.15) | (71,668.51) | (19,951.43) | (33,335.05) | (111,453.75) | (14,019.90) | (68.17) | 0.00 |
| 2282200 | ACC PRV I & D AUTO | 280312 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282200 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282300 | ACC PROV I&D-CONST | 280313 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282300 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282400 | ACCUM PRV FR I&D-OR | 288700 | (12,443.46) | 0.00 | (12,443.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282400 Total | | | (12,443.46) | 0.00 | (12,443.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282500 | Acc Prov I&D-Insur | 116925 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2282500 | Acc Prov I&D-Insur | 156909 | 115,250.00 | 2,491.59 | 32,260.80 | 8,980.92 | 15,005.41 | 50,169.69 | 6,310.90 | 30.69 | 0.00 |
| 2282500 Total | | | 115,250.00 | 2,491.59 | 32,260.80 | 8,980.92 | 15,005.41 | 50,169.69 | 6,310.90 | 30.69 | 0.00 |
| 2283000 | PEN/BENFT-SICK | 187240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283000 | PEN/BENFT-SICK | 280319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283000 | PEN/BENFT-SICK | 280349 | (1,601.84) | (34.63) | (448.39) | (124.82) | (208.56) | (697.30) | (87.71) | (0.43) | 0.00 |
| 2283000 Total | | | (1,601.84) | (34.63) | (448.39) | (124.82) | (208.56) | (697.30) | (87.71) | (0.43) | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280321 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280329 | 22,389.01 | 484.03 | 6,267.14 | 1,744.68 | 2,915.02 | 9,746.20 | 1,225.99 | 5.96 | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280440 | (5,429.29) | (117.38) | (1,519.77) | (423.08) | (706.89) | (2,363.43) | (297.30) | (1.45) | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280454 | 5,429.29 | 117.38 | 1,519.77 | 423.08 | 706.89 | 2,363.43 | 297.30 | 1.45 | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280455 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280456 | (16,959.72) | (366.65) | (4,747.37) | (1,321.60) | (2,208.14) | (7,382.77) | (928.69) | (4.52) | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280457 | (5,429.29) | (117.38) | (1,519.77) | (423.08) | (706.89) | (2,363.43) | (297.30) | (1.45) | 0.00 |
| 2283400 | POST-RETIREMENT BEN | 280459 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283400 Total | | | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | 0.00 |
| 2283500 | PENSIONS | 280340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2283500 | PENSIONS | 280350 | (550.21) | (11.89) | (154.01) | (42.88) | (71.64) | (239.51) | (30.13) | (0.15) | 0.00 |
| 2283500 | PENSIONS | 280355 | (49,375.25) | (1,067.44) | (13,821.13) | (3,847.59) | (6,428.60) | (21,493.63) | (2,703.71) | (13.15) | 0.00 |
| 2283500 | PENSIONS | 280365 | 550.75 | 11.91 | 154.17 | 42.92 | 71.71 | 239.75 | 30.16 | 0.15 | 0.00 |
| 2283500 Total | | | (49,374.71) | (1,067.43) | (13,820.98) | (3,847.55) | (6,428.53) | (21,493.40) | (2,703.68) | (13.15) | 0.00 |
| 2284100 | AC MIS OP PR-OTHER | 284901 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2284100 | AC MIS OP PR-OTHER | 289320 | (234.95) | (3.57) | (63.31) | (18.72) | (32.55) | (103.70) | (13.01) | (0.09) | 0.00 |
| 2284100 Total | | | (234.95) | (3.57) | (63.31) | (18.72) | (32.55) | (103.70) | (13.01) | (0.09) | 0.00 |
| 2284200 | ACC PRV DECOM-TRJN | 284910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2284200 | ACC PRV DECOM-TRJN | 284911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2284200 | ACC PRV DECOM-TRJN | 284912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2284200 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2300000 | ASSET RETIREMENT OBL | 284918 | (5,583.47) | (84.10) | (1,487.01) | (441.36) | (788.48) | (2,465.84) | (314.61) | (2.06) | 0.00 |
| 2300000 Total | | | (5,583.47) | (84.10) | (1,487.01) | (441.36) | (788.48) | (2,465.84) | (314.61) | (2.06) | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (264.68) | (264.68) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (58.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (58.35) | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (1,328.59) | 0.00 | (1,328.59) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (1,009.42) | 0.00 | 0.00 | 0.00 | 0.00 | (1,009.42) | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (317.64) | 0.00 | 0.00 | (317.64) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | (147.20) | 0.00 | 0.00 | 0.00 | (147.20) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289005 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2530000 | OTHER DEF CREDITS | 289009 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2021
 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 | 288084 | Reg Liab - Cholla Decom - UT | UT | (19,651.46) | 0.00 | 0.00 | 0.00 | 0.00 | (19,651.46) | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288085 | Reg Liab - Cholla Decom - WA | WA | 1.27 | 0.00 | 0.00 | 1.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288086 | Reg Liab - Cholla Decom - WY | WYP | 180.62 | 0.00 | 0.00 | 0.00 | 180.62 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288098 | RegL Depr/Amortz Deferral-Recl to Curr | OTHER | 4,630.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,630.62 |
| 2540000 | REGULATORY LIAB | 288099 | RegL Depr/Amortz Deferral-Bal Reclass | OTHER | (305.68) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (305.68) |
| 2540000 | REGULATORY LIAB | 288108 | FAS 109 - WA Flowthrough | WA | (2,973.85) | 0.00 | 0.00 | (2,973.85) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288114 | REG LIABILITY - OR GAIN-SALE EPUD ASSETS | OTHER | 0.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.64 |
| 2540000 | REGULATORY LIAB | 288115 | REG LIABILITY PROP INS RESERVE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288116 | Calif Alternative Rate for Energy (CARE) | OTHER | (536.99) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (536.99) |
| 2540000 | REGULATORY LIAB | 288118 | REG LIABILITY - OR UE134 POWER COST | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288124 | Reg Liability - OR 2010 Protocol Def | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288125 | Powerdate Decom Costs Giveback - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288140 | Reg Liability - WA A&G Credit | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288159 | RegL - Blue Sky - Recl to Curr | OTHER | 9,646.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,646.95 |
| 2540000 | REGULATORY LIAB | 288160 | REG LIABILITIES ID IRRIGATION LOAD CONTR | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288161 | RL-Energy Savings Assistance (ESA)-CA | OTHER | (756.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (756.73) |
| 2540000 | REGULATORY LIAB | 288162 | Reg Liab-CA Klamath River Dams Removal | CA | (243.68) | (243.68) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288165 | Reg Liab - OR Enrgy | OTHER | (3,343.32) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,343.32) |
| 2540000 | REGULATORY LIAB | 288170 | REG LIABILITY - CA GAIN ON SALE OF ASSET | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288171 | REG LIABILITY - UT GAIN ON SALE OF ASSET | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288172 | REG LIABILITY - ID GAIN ON SALE OF ASSET | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288173 | REG LIABILITY - WY GAIN ON SALE OF ASSET | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288174 | RegL - OR Asset Sale Gain-Balance Recl | OTHER | (2,147.83) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,147.83) |
| 2540000 | REGULATORY LIAB | 288175 | RegL - Asset Sale Givebacks - Recl to Cu | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288176 | Reg Liability - RECs - UT - Amortz | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288177 | Reg Liability - WA REC Deferral | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288180 | Reg Liability - Sale of RECs - OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288181 | Reg Liability - Sale of RECs - UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288182 | Reg Liability - Sale of RECs - WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288183 | Reg Liability - Sale of RECs - ID | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288184 | Reg Liability - Sale of RECs - WA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288187 | Reg Liability - UT Dunlap REC | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288188 | Reg Liability - UT Recs Sur-credit Refun | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288189 | Reg Liability - Sale of RECs - UT Contra | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288191 | RegL - OR Pryor Mtn REC | OTHER | (10.98) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10.98) |
| 2540000 | REGULATORY LIAB | 288195 | RegL - REC Sales - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288211 | Reg Liab - Non-Prot PP&E EDIT - CA | CA | (2,274.25) | (2,274.25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288212 | Reg Liab - Non-Prot PP&E EDIT - ID | IDU | (414.11) | 0.00 | 0.00 | 0.00 | 0.00 | (414.11) | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288214 | Reg Liab - Non-Prot PP&E EDIT - WA | WA | (23,716.09) | 0.00 | (23,716.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288215 | Reg Liab - Non-Prot PP&E EDIT - WY | WYP | (44,467.97) | 0.00 | 0.00 | (44,467.97) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288216 | Reg Liab - Non-Prot PP&E EDIT - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288231 | Reg Liab - OR 2013 FERC Rate True-Up | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288232 | Reg Liab - OR 2017 FERC Rate True-Up | OTHER | (10,481.80) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,481.80) |
| 2540000 | REGULATORY LIAB | 288240 | Reg Liab - WA PCAM - CY 2016 | OTHER | (1,143.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,143.35) |
| 2540000 | REGULATORY LIAB | 288241 | Reg Liability - WA PCAM CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288242 | Contra Reg Liability - WA PCAM CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288243 | Reg Liability - WA PCAM CY2018 | OTHER | 623.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 623.54 |
| 2540000 | REGULATORY LIAB | 288244 | Reg Liability - WA PCAM Reserve 2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288245 | Contra Reg Liability - WA PCAM CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288246 | Reg Liability - WA PCAM CY2019 | OTHER | (1,810.52) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,810.52) |
| 2540000 | REGULATORY LIAB | 288247 | Contra Reg Liability - WA PCAM CY2019 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288248 | Reg Liability - WA PCAM CY2020 | OTHER | (13,403.68) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13,403.68) |
| 2540000 | REGULATORY LIAB | 288249 | Contra Reg Liability - WA PCAM CY2020 | OTHER | (452.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (452.01) |
| 2540000 | REGULATORY LIAB | 288250 | Reg Liability-Tax Rev Reg Adj - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288260 | Reg Liability - WA PCAM CY2021 | OTHER | 9,217.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,217.23 |
| 2540000 | REGULATORY LIAB | 288261 | Contra Reg Liability - WA PCAM CY2021 | OTHER | (1,261.30) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,261.30) |
| 2540000 | REGULATORY LIAB | 288281 | Reg Liab-Excess Income Tax Deferral-CA | OTHER | (4,083.96) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,083.96) |
| 2540000 | REGULATORY LIAB | 288282 | Reg Liab-Excess Income Tax Deferral-ID | OTHER | (54.83) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (54.83) |
| 2540000 | REGULATORY LIAB | 288283 | Reg Liab-Excess Income Tax Deferral-OR | OTHER | (9,764.94) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,764.94) |
| 2540000 | REGULATORY LIAB | 288284 | Reg Liab-Excess Income Tax Deferral-UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288285 | Reg Liab-Excess Income Tax Deferral-WA | OTHER | (9,191.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,191.63) |
| 2540000 | REGULATORY LIAB | 288286 | Reg Liab-Excess Income Tax Deferral-WY | OTHER | (231.84) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (231.84) |
| 2540000 | REGULATORY LIAB | 288290 | RegLiab-Contra Exc Inc Tax Def-OR 18 TAM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288295 | RegL - BPA Balancing Accts - Recl to Cur | OTHER | 1,105.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,105.57 |
| 2540000 | REGULATORY LIAB | 288400 | Regulatory Liability - OR Balance Consol | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288402 | RegL-OR Sch 291 Standard Rate-Clearing | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288403 | RegL-OR Sch 291 RestrictedRate-Clearing | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288405 | Reg Liab-OR Direct Access 5 yr Opt Out | OTHER | (7,559.86) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,559.86) |



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2021
 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 | 288406 | Reg L-OR-Bridger Mine Accel Depr&Reclm | OR | (1,749.73) | 0.00 | (1,749.73) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288409 | Reg Liab-WA-Plant Closure Cost Deferral | WA | (625.72) | 0.00 | 0.00 | (625.72) | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288410 | Reg Liab-WA-Bridger Mine Accel Depr | WA | (1,274.70) | 0.00 | 0.00 | (1,274.70) | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288411 | Reg Liab - WA-Accel Depr 2015 GRC | WA | (43,545.28) | 0.00 | 0.00 | (43,545.28) | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288412 | Reg Liab - Depr Decrease Deferral - OR | OTHER | (6,651.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,651.37) |
| 2540000 | REGULATORY LIAB | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288415 | REGULATORY LIABILITY - DEF. BENEFIT- ARC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288420 | Reg Liab - CA GHG Allowance Revenues | OTHER | 888.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 888.70 |
| 2540000 | REGULATORY LIAB | 288421 | Reg Liab - CY14 CA GHG Allow Revenues | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288422 | Reg Liab - CA Solar (SOMAH)-GHG Funds | OTHER | (5,510.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,510.58) |
| 2540000 | REGULATORY LIAB | 288423 | RegL - CA GHG Allowances - Recl to Curr | OTHER | 639.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 639.67 |
| 2540000 | REGULATORY LIAB | 288424 | RegL - CA GHG Allowances - Balance Recl | OTHER | (1,123.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,123.37) |
| 2540000 | REGULATORY LIAB | 288425 | Reg Liab - OR 2012 GRC Giveback | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288435 | RegL - DSM - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288443 | RegL - OR RECs in Rates - Recl to Curr | OTHER | 2,747.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,747.72 |
| 2540000 | REGULATORY LIAB | 288444 | RegL - UT RECs in Rates - Recl to Curr | OTHER | 852.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 852.11 |
| 2540000 | REGULATORY LIAB | 288445 | RegL - WA RECs in Rates - Recl to Curr | OTHER | 3.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.06 |
| 2540000 | REGULATORY LIAB | 288446 | RegL - WY RECs in Rates - Recl to Curr | OTHER | 163.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 163.82 |
| 2540000 | REGULATORY LIAB | 288451 | RegL - WA Pryor Mtn REC | OTHER | (3.06) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3.06) |
| 2540000 | REGULATORY LIAB | 288453 | RegL - OR RECs in Rates - Balance Recl | OTHER | (136.72) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (136.72) |
| 2540000 | REGULATORY LIAB | 288454 | RegL - UT RECs in Rates - Balance Recl | OTHER | (1,551.70) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,551.70) |
| 2540000 | REGULATORY LIAB | 288455 | RegL - WA RECs in Rates - Balance Recl | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) |
| 2540000 | REGULATORY LIAB | 288456 | RegL - WY RECs in Rates - Balance Recl | OTHER | (543.53) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (543.53) |
| 2540000 | REGULATORY LIAB | 288459 | Reg Liab - Def RECs in Rates - Reclass | OTHER | (593.14) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (593.14) |
| 2540000 | REGULATORY LIAB | 288461 | RegL - CA Def Exc NPC - Recl to Curr | OTHER | 593.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 593.03 |
| 2540000 | REGULATORY LIAB | 288463 | RegL - OR Def Exc NPC - Recl to Curr | OTHER | 5,808.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,808.86 |
| 2540000 | REGULATORY LIAB | 288464 | RegL - UT Def Exc NPC - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288465 | RegL - WA Def Exc NPC - Recl to Curr | OTHER | 2,277.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,277.01 |
| 2540000 | REGULATORY LIAB | 288466 | RegL - WY Def Exc NPC - Recl to Curr | OTHER | 3.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.30 |
| 2540000 | REGULATORY LIAB | 288470 | Reg L-WA Decoupling Mechanism-Reclass | OTHER | (4,029.36) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,029.36) |
| 2540000 | REGULATORY LIAB | 288471 | RegL - CA Def Exc NPC - Balance Reclass | OTHER | (1,055.53) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,055.53) |
| 2540000 | REGULATORY LIAB | 288474 | RegL - UT Def Exc NPC - Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288475 | RegL - WA Def Exc NPC - Balance Reclass | OTHER | (3,316.28) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,316.28) |
| 2540000 | REGULATORY LIAB | 288476 | RegL - WY Def Exc NPC - Balance Reclass | OTHER | (629.94) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (629.94) |
| 2540000 | REGULATORY LIAB | 288479 | Reg Liability - Def NPC Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288481 | RegL - CA Solar Feed-In - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288484 | RegL - UT Solar Feed-In - Recl to Curr | OTHER | 5,163.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,163.75 |
| 2540000 | REGULATORY LIAB | 288489 | Reg Liability - SB 1149 Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288491 | RegL - CA Solar Feed-In - Balance Recl | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288494 | RegL - UT Solar Feed-In - Balance Recl | OTHER | (18,252.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (18,252.58) |
| 2540000 | REGULATORY LIAB | 288700 | REG LIAB - OR INJURIES & DAMAGES RESERVE | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288712 | REG LIAB - OR PROPERTY INSURANCE RESERVE | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288714 | Reg Liab - ID Property Insurance Reserve | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288715 | Reg Liab - UT Property Insurance Reserve | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288716 | Reg Liab - WY Property Insurance Reserve | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288716 | Reg Liab - WY Property Insurance Reserve | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288749 | RegL - Insurance Reserves - Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288799 | RegL - GRC Givebacks - Recl to Curr | OTHER | 419.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 419.78 |
| 2540000 | REGULATORY LIAB | 288817 | RegL - DSM - CA - Reclass to Current | OTHER | 140.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.08 |
| 2540000 | REGULATORY LIAB | 288819 | Reg Liab - DSM - CA - Balance Reclass | OTHER | (140.08) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (140.08) |
| 2540000 | REGULATORY LIAB | 288827 | RegL - DSM - ID - Reclass to Current | OTHER | 283.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 283.15 |
| 2540000 | REGULATORY LIAB | 288829 | Reg Liab - DSM - ID - Balance Reclass | OTHER | (283.15) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (283.15) |
| 2540000 | REGULATORY LIAB | 288837 | RegL - DSM - OR - Reclass to Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288839 | Reg Liab - DSM - OR - Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288847 | RegL - DSM - UT - Reclass to Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288849 | Reg Liab - DSM - UT - Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288857 | RegL - DSM - WA - Reclass to Current | OTHER | 4,064.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,064.78 |
| 2540000 | REGULATORY LIAB | 288859 | Reg Liab - DSM - WA - Balance Reclass | OTHER | (4,064.78) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,064.78) |
| 2540000 | REGULATORY LIAB | 288867 | RegL - DSM - WY - Reclass to Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288869 | Reg Liab - DSM - WY - Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288931 | Reg Liab - Protected P8&E EDIT - CA | CA | (33,428.56) | (33,428.56) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288932 | Reg Liab - Protected P8&E EDIT - ID | IDU | (85,312.45) | 0.00 | 0.00 | 0.00 | 0.00 | (85,312.45) | 0.00 |
| 2540000 | REGULATORY LIAB | 288933 | Reg Liab - Protected P8&E EDIT - OR | OR | (374,011.63) | 0.00 | (374,011.63) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288934 | Reg Liab - Protected P8&E EDIT - WA | WA | (89,578.42) | 0.00 | 0.00 | (89,578.42) | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288935 | Reg Liab - Protected P8&E EDIT - WY | WYP | (212,243.18) | 0.00 | 0.00 | 0.00 | (212,243.18) | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288936 | Reg Liab - Protected P8&E EDIT - UT | UT | (659,287.98) | 0.00 | 0.00 | 0.00 | 0.00 | (659,287.98) | 0.00 |
| 2540000 | REGULATORY LIAB | 288937 | Reg Liab - Protected P8&E EDIT - U FERC | FERC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2540000 | REGULATORY LIAB | 288941 | Reg Liab - Protected P8&E ARAM - CA | CA | (2,395.45) | (2,395.45) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2021
 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 | 288942 | Reg Liab - Protected PP&E ARAM - ID | IDU | (7,938.65) | 0.00 | 0.00 | 0.00 | 0.00 | (7,938.65) | 0.00 | 0.00 | |
| 2540000 | REGULATORY LIAB | 288943 | Reg Liab - Protected PP&E ARAM - OR | OR | (0.96) | 0.00 | (0.96) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2540000 | REGULATORY LIAB | 288944 | Reg Liab - Protected PP&E ARAM - UT | UT | (47,381.18) | 0.00 | 0.00 | 0.00 | 0.00 | (47,381.18) | 0.00 | 0.00 | |
| 2540000 | REGULATORY LIAB | 288945 | Reg Liab - Protected PP&E ARAM - WA | WA | (14,444.57) | 0.00 | 0.00 | (14,444.57) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2540000 | REGULATORY LIAB | 288946 | Reg Liab - Protected PP&E ARAM - WY | WYU | (35,833.40) | 0.00 | 0.00 | 0.00 | (35,833.40) | 0.00 | 0.00 | 0.00 | |
| 2540000 | REGULATORY LIAB | 288949 | RegL - EDIT Deferral - Red to Curr | OTHER | 69,216.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,216.98 | |
| 2540000 | REGULATORY LIAB | 288995 | RegL - Other - Red to Curr | OTHER | 8,686.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,686.77 | |
| 2540000 Total | | | | | (1,826,877.85) | (39,180.13) | (387,934.84) | (178,319.05) | (294,580.98) | (731,690.46) | (94,492.53) | (3.28) | (100,676.56) |
| 2541050 | FAS143 ARO REG LIAB | 111595 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2541050 | FAS143 ARO REG LIAB | 111650 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2541050 | FAS143 ARO REG LIAB | 288506 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2541050 | FAS143 ARO REG LIAB | 288906 | ARO/Reg Diff - Trojan - WA portion | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2541050 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | (2,092,563.57) | (45,199.25) | (454,318.57) | (200,717.16) | (335,935.08) | (848,851.93) | (111,797.09) | (94.66) | (95,649.83) |

B16. REGULATORY ASSETS



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| 1242000 | PAC PWR-INT FREE LN | 0 | 841.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 841.64 |
| 1242000 | PAC PWR-INT FREE LN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242000 | PAC PWR-INT FREE LN | 0 | 7.06 | 0.00 | 0.00 | 7.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242000 Total | | | 848.71 | 0.00 | 0.00 | 7.06 | 0.00 | 0.00 | 0.00 | 0.00 | 841.64 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242100 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1242300 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243000 | OR 6-1/2% WEATH LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243000 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243100 | CAL-VAR WEATHER LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243100 | CAL-VAR WEATHER LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243100 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243200 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243300 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243400 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243500 | WA 12% 12-MONTH LOAN | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1243500 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 | ENERGY FINANSWER | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244100 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244200 | PACIFIC ENVIROMENT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244200 | PACIFIC ENVIROMENT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244200 | PACIFIC ENVIROMENT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244200 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244300 | INDUSTRIL FINANSWR | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244300 | INDUSTRIL FINANSWR | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244300 | INDUSTRIL FINANSWR | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244300 | INDUSTRIL FINANSWR | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244300 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 | HOME COMFORT | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244500 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 | FINANSWER 12,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 | FINANSWER 12,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 | FINANSWER 12,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 | FINANSWER 12,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------|-------|------------|--------------------|-------------|-------------|---------------|-------------|-------------|--------------------|
| 1244900 | FINANSWER 12,000 | 0 | | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 | FINANSWER 12,000 | 0 | | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1244900 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245300 | IRRIGATION FINANSW | 0 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245300 | IRRIGATION FINANSW | 0 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245300 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245400 | RETROFIT ENGY FINANS | 0 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245400 | RETROFIT ENGY FINANS | 0 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245400 | RETROFIT ENGY FINANS | 0 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1245400 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247100 | CSS/ELI SYSTEM LOANS | 0 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247100 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247500 | MAJOR CUST ACCTS | 0 | | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247500 | MAJOR CUST ACCTS | 0 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1247500 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | OTHER | (211.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (211.31) |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | WA | (3.75) | 0.00 | 0.00 | (3.75) | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1249000 Total | | | | | (215.06) | 0.00 | 0.00 | (3.75) | 0.00 | 0.00 | (211.31) |
| 1822200 | UNRECOVER-TROJAN | 111494 | | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 111495 | | TROJD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 185801 | | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 185802 | | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 185803 | | TROJD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 185804 | | TROJD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 | UNRECOVER-TROJAN | 185805 | | TROJP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822200 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822230 | UNRECOVER-TRJ-WA GEN | 111496 | | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822230 | UNRECOVER-TRJ-WA GEN | 185808 | | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822230 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822240 | UNRECOVER-OR GEN | 111497 | | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822240 | UNRECOVER-OR GEN | 185809 | | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822240 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185823 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185824 | | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185825 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185826 | | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822410 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822600 | UNRECOVER-TRAIL MTN | 111614 | | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822600 | UNRECOVER-TRAIL MTN | 187058 | | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822600 | UNRECOVER-TRAIL MTN | 187059 | | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822600 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822700 | UNRECOVER-POWERDALE | 185821 | | SG-P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1822700 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 | DSR REGULATORY ASSET | 0 | | OTHER | (57,383.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (57,383.31) |
| 1823000 | DSR REGULATORY ASSET | 101218 | | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 | DSR REGULATORY ASSET | 101677 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823000 Total | | | | | (57,383.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (57,383.31) |
| 1823020 | IDAI COSTS -NO CALIF | 111499 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823020 | IDAI COSTS -NO CALIF | 187001 | | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1823020 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187002 | OREGON DIRECT ACCESS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187005 | SB 1149 IMPLEMENTATION COSTS - PHASE 1 R | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187006 | SB 1149 IMPLEMENTATION COSTS-SMALL NON- | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187007 | SB 1149 IMPLEMENTATION COSTS-LARGE NON-R | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187702 | SCH 292 DEF TRANSITION ADJ REG ASSET | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187703 | SCH 293 DEF TRANSITION ADJ REG ASSET | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187704 | SCH 294 DEF TRANSITION ADJ REG ASSET | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187708 | SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187711 | SCH 781 DIRECT ACCESS SHOPPING IN | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187728 | SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187743 | SCH 294-25 TRANSITION ADJ BAL ACCT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187744 | SCH 294-27 TRANSITION ADJ BAL ACCT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187764 | IMPLEMENTATION COST II - RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187765 | IMPLEMENTATION COST II - NONRESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187766 | IMPLEMENTATION COST II - NONRESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187767 | IMPLEMENTATION COST 3 - RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187768 | IMPLEMENTATION COST 3 - NON RES SMALL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187769 | IMPLEMENTATION COST 3 - NON RES LARGE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187771 | SB1149 IMPLEMENTATION COSTS 4 - RESIDEN | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187772 | SB1149 IMPLEMENTATION COSTS 4 - SMALL N | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187773 | SB1149 IMPLEMENTATION COSTS 4 - LARGE NO | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187774 | SB1149 Implementation Costs 5 - Resident | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187775 | SB1149 IMPLEMENTATION COSTS 5 - SMALL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187776 | SB1149 IMPLEMENTATION COSTS 5 - LARGE N | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187777 | SB1149 Implementation Costs Phase VI - R | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187778 | SB1149 Implementation Costs VI - Small | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187779 | SB1149 Implementation Costs VI - Large N | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187780 | IMPLEMENT COST 7 RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187781 | IMPLEMENT COST 7 NON-RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187782 | IMPLEMENT COST 7 NON-RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 | OR D/R ACC | 187799 | Reg Asset - SB 1149 Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823040 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823106 | FAS106 REG AST DEF | 187010 | FAS 106 REGULATORY ASSET - WYP | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823106 | FAS106 REG AST DEF | 187011 | FAS 106 REGULATORY - WYU | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823106 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823109 | FAS109 INC TAX REG | 187034 | FAS 109 - WA FLOWTHROUGH | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823109 | FAS109 INC TAX REG | 187626 | Contra FAS 158/109 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823109 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823150 | FAS143 ARO REG ASSET | 187503 | ARO/REG DIFF - DEER CREEK MINE RECLAMA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823150 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823600 | P & M ARBITRATION | 187040 | PITTSBERG - MIDWAY ARBITRATION | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823600 Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 120099 | Contra M&S - Deer Creek Mine M&S | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 132929 | Contra Ppd - Deer Creek Ppd Royalties | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 140218 | Contra PP&E - Deer Creek EPIS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 140258 | Contra PP&E - Deer Creek ARO Asset | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 145218 | Contra PP&E A/D - Deer Creek EPIS A/D | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 145258 | Contra PP&E A/D - Deer Creek ARO Asset | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 146208 | Contra PP&E A/D - Deer Creek Intang A/D | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 148908 | Contra PP&E - Deer Creek CWIP | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 184758 | Contra PP&E - Deer Creek PS&I | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186801 | Reg Asset-Deer Creek-Elec Pit In Svc | SE | 64,157.20 | 929.47 | 16,159.37 | 4,879.79 | 9,848.58 | 28,415.18 | 3,902.17 |
| 1823700 | OTH REGA-ENERGY WEST | 186802 | Reg Asset-Deer Creek-EPIS Intangibles | SE | 994.79 | 14.41 | 250.56 | 75.66 | 152.71 | 440.59 | 60.51 |
| 1823700 | OTH REGA-ENERGY WEST | 186805 | Reg Asset-Deer Creek-CWIP | SE | 3,655.19 | 52.95 | 920.64 | 278.01 | 561.10 | 1,618.88 | 222.32 |
| 1823700 | OTH REGA-ENERGY WEST | 186806 | Reg Asset-Deer Creek-PS&I | SE | 1,490.04 | 21.59 | 375.30 | 113.33 | 228.73 | 659.94 | 90.63 |
| 1823700 | OTH REGA-ENERGY WEST | 186811 | Reg Asset-Deer Creek Sale-EPIS | SE | 9,140.57 | 132.42 | 2,302.25 | 695.23 | 1,403.14 | 4,048.35 | 555.95 |
| 1823700 | OTH REGA-ENERGY WEST | 186812 | Contra RA-DCM PP&E-OR-To G/L Bal Acct | OR | 367.93 | 0.00 | 367.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186815 | Reg Asset-Deer Creek Sale-CWIP | SE | 86.38 | 1.25 | 21.76 | 6.57 | 13.26 | 38.26 | 5.25 |
| 1823700 | OTH REGA-ENERGY WEST | 186816 | Contra RA-DCM PP&E-To Joint Owners | SE | (4,337.84) | (62.84) | (1,092.58) | (329.94) | (665.89) | (1,921.23) | (263.84) |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | CA | 1,223.11 | 1,223.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | OR | (2,031.95) | 0.00 | (2,031.95) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | SE | (73,381.25) | (1,063.10) | (18,482.64) | (5,581.37) | (11,264.53) | (32,500.50) | (4,463.19) |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | UT | 281.12 | 0.00 | 0.00 | 0.00 | 0.00 | 281.12 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | WA | 5,486.07 | 0.00 | 0.00 | 5,486.07 | 0.00 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs | WYU | 813.55 | 0.00 | 0.00 | 0.00 | 813.55 | 0.00 | 0.00 |
| 1823700 | OTH REGA-ENERGY WEST | 186820 | Reg Asset-Deer Creek Mine ARO | SE | 6,671.50 | 96.65 | 1,680.36 | 507.43 | 1,024.12 | 2,954.80 | 405.77 |



Regulatory Assests (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|-------------------|-----------------|-------------------|------------------|------------------|-------------------|------------------|---------------|-----------------|
| 1823870 | DEFERRED PENSION | 187605 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187607 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187608 | 558.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 558.81 |
| 1823870 | DEFERRED PENSION | 187611 | 1,111.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,111.90 |
| 1823870 | DEFERRED PENSION | 187612 | 271.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 271.81 |
| 1823870 | DEFERRED PENSION | 187613 | 510.81 | 0.00 | 0.00 | 0.00 | 510.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187621 | (14,010.44) | (302.89) | (3,921.80) | (1,091.77) | (1,824.14) | (6,098.91) | (767.19) | (3.73) | 0.00 |
| 1823870 | DEFERRED PENSION | 187622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187623 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187624 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187627 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187629 | (127.03) | (127.03) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187629 | (137.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (137.49) |
| 1823870 | DEFERRED PENSION | 187629 | 8,323.07 | 179.94 | 2,329.80 | 648.58 | 1,083.65 | 3,623.13 | 455.76 | 2.22 | 0.00 |
| 1823870 | DEFERRED PENSION | 187629 | (3,566.25) | 0.00 | 0.00 | 0.00 | 0.00 | (3,566.25) | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187629 | (660.18) | 0.00 | 0.00 | (660.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187629 | (1,412.31) | 0.00 | 0.00 | 0.00 | (1,412.31) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187641 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823870 | DEFERRED PENSION | 187649 | 12,335.63 | 266.68 | 3,452.99 | 961.26 | 1,606.08 | 5,369.84 | 675.48 | 3.28 | 0.00 |
| 1823870 Total | | | 384,060.24 | 8,250.54 | 108,471.91 | 29,536.76 | 49,551.86 | 165,121.51 | 21,219.43 | 103.18 | 1,805.04 |
| 1823910 | ENVIR CST UNDR AMORT | 102465 | 234.45 | 5.07 | 65.63 | 18.27 | 30.52 | 102.06 | 12.84 | 0.06 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 102570 | 0.69 | 0.02 | 0.19 | 0.05 | 0.09 | 0.30 | 0.04 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103408 | 4,096.43 | 88.56 | 1,146.67 | 319.22 | 533.35 | 1,783.22 | 224.31 | 1.09 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103411 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103412 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103413 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103416 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103417 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103418 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103420 | 270.09 | 5.84 | 75.60 | 21.05 | 35.17 | 117.57 | 14.79 | 0.07 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103422 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103424 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103426 | 5,407.32 | 116.90 | 1,513.62 | 421.37 | 704.03 | 2,353.87 | 296.10 | 1.44 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103436 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103437 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103440 | (41.73) | 0.00 | 0.00 | (41.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103445 | 353.40 | 7.64 | 98.92 | 27.54 | 46.01 | 153.84 | 19.35 | 0.09 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103446 | 1,024.75 | 22.15 | 286.85 | 79.85 | 133.42 | 446.09 | 56.11 | 0.27 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103447 | 469.70 | 10.15 | 131.48 | 36.60 | 61.15 | 204.46 | 25.72 | 0.13 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103448 | 472.98 | 10.23 | 132.40 | 36.86 | 61.58 | 205.89 | 25.90 | 0.13 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103449 | 604.32 | 13.06 | 169.16 | 47.09 | 78.68 | 263.07 | 33.09 | 0.16 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103450 | 355.48 | 7.69 | 99.51 | 27.70 | 46.28 | 154.74 | 19.47 | 0.09 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103451 | 17.86 | 0.39 | 5.00 | 1.39 | 2.33 | 7.78 | 0.98 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103452 | 666.36 | 14.41 | 186.53 | 51.93 | 86.76 | 290.07 | 36.49 | 0.18 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103453 | 305.04 | 6.59 | 85.39 | 23.77 | 39.72 | 132.79 | 16.70 | 0.08 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103454 | 10.07 | 0.22 | 2.82 | 0.78 | 1.31 | 4.38 | 0.55 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103455 | 65.67 | 1.42 | 18.38 | 5.12 | 8.55 | 28.59 | 3.60 | 0.02 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103456 | 666.10 | 14.40 | 186.45 | 51.91 | 86.73 | 289.96 | 36.47 | 0.18 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103457 | 1,319.80 | 28.53 | 369.44 | 102.85 | 171.84 | 574.52 | 72.27 | 0.35 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103458 | 95.21 | 2.06 | 26.65 | 7.42 | 12.40 | 41.45 | 5.21 | 0.03 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103459 | 383.14 | 8.28 | 107.25 | 29.86 | 49.88 | 166.79 | 20.98 | 0.10 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103460 | 48.04 | 1.04 | 13.45 | 3.74 | 6.26 | 20.91 | 2.63 | 0.01 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103461 | 137.05 | 2.96 | 38.36 | 10.68 | 17.84 | 59.66 | 7.50 | 0.04 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103462 | 2,395.88 | 51.80 | 670.66 | 186.70 | 311.94 | 1,042.96 | 131.19 | 0.64 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103464 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103465 | 33.38 | 0.72 | 9.34 | 2.60 | 4.35 | 14.53 | 1.83 | 0.01 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103466 | 4,087.33 | 88.36 | 1,144.13 | 318.51 | 532.17 | 1,779.26 | 223.82 | 1.09 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103467 | 74.44 | 1.61 | 20.84 | 5.80 | 9.69 | 32.41 | 4.08 | 0.02 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103585 | 38.36 | 0.83 | 10.74 | 2.99 | 4.99 | 16.70 | 2.10 | 0.01 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103737 | 12.21 | 0.26 | 3.42 | 0.95 | 1.59 | 5.32 | 0.67 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 103851 | Alturas Service Center (CA) | SO | 3.60 | 0.08 | 1.01 | 0.28 | 0.47 | 1.57 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103852 | Pendleton Service Center (OR) | SO | 2.21 | 0.05 | 0.62 | 0.17 | 0.29 | 0.96 | 0.12 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103853 | Sunnyside Service Center (WA) | SO | 0.13 | 0.00 | 0.04 | 0.01 | 0.02 | 0.06 | 0.01 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103940 | D-SM Retail Minor Sites - RMP - 2012 | SO | 62.43 | 1.35 | 17.47 | 4.86 | 8.13 | 27.17 | 3.42 | 0.02 |
| 1823910 | ENVIR CST UNDR AMORT | 103941 | D-SM Retail Minor Sites - RMP - 2013 | SO | 147.12 | 3.18 | 41.18 | 11.46 | 19.15 | 64.04 | 8.06 | 0.04 |
| 1823910 | ENVIR CST UNDR AMORT | 103942 | D-SM Retail Minor Sites - RMP - 2014 | SO | 336.29 | 7.27 | 94.13 | 26.21 | 43.78 | 146.39 | 18.41 | 0.09 |
| 1823910 | ENVIR CST UNDR AMORT | 103944 | D-SM Retail Minor Sites - RMP - 2008 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103945 | D-SM Retail Minor Sites - RMP - 2009 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103946 | D-SM Retail Minor Sites - RMP - 2010 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103947 | D-SM Retail Minor Sites - RMP - 2011 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103948 | WASHINGTON NON-DEFERRED COSTS-SPPC PACIF | WA | (87.27) | 0.00 | 0.00 | (87.27) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103949 | WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY | WA | (68.51) | 0.00 | 0.00 | (68.51) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103950 | WASHINGTON NON-DEFERRED COSTS-REMEDIATIO | WA | (88.42) | 0.00 | 0.00 | (88.42) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103951 | WASHINGTON NON-DEFERRED COSTS-REMEDIATIO | WA | (360.32) | 0.00 | 0.00 | (360.32) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103952 | WASHINGTON NON-DEFERRED COSTS-REMEDIATIO | WA | (84.63) | 0.00 | 0.00 | (84.63) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103953 | Wash Non-Def Costs - SPPC - RMP - 2012 | WA | (24.08) | 0.00 | 0.00 | (24.08) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103954 | Wash Non-Def Costs - SPPC - RMP - 2013 | WA | (57.16) | 0.00 | 0.00 | (57.16) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103955 | Wash Non-Def Costs - SPPC - RMP - 2014 | WA | (152.25) | 0.00 | 0.00 | (152.25) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 103961 | D-SM RETAIL MINOR SITES - RMP | SO | 3,261.97 | 70.52 | 913.09 | 254.19 | 424.70 | 1,419.97 | 178.62 | 0.87 |
| 1823910 | ENVIR CST UNDR AMORT | 104072 | FREERPORT SUBSTATION | SO | 54.21 | 1.17 | 15.17 | 4.22 | 7.06 | 23.60 | 2.97 | 0.01 |
| 1823910 | ENVIR CST UNDR AMORT | 104108 | Bors Property (OR) - 2016 | SO | 12.93 | 0.28 | 3.62 | 1.01 | 1.68 | 5.63 | 0.71 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104112 | Carbon Ash Spill (UT) - 2016 | SO | 2,650.13 | 57.29 | 741.82 | 206.51 | 345.04 | 1,153.63 | 145.12 | 0.71 |
| 1823910 | ENVIR CST UNDR AMORT | 104143 | Hunter Fuel Oil Spills - 2017 | SO | 0.29 | 0.01 | 0.08 | 0.02 | 0.04 | 0.12 | 0.02 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104144 | Naughton Oil Spill | SO | 16.44 | 0.36 | 4.60 | 1.28 | 2.14 | 7.16 | 0.90 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104175 | Ririe Substation | SO | 7.88 | 0.17 | 2.21 | 0.61 | 1.03 | 3.43 | 0.43 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104177 | Bridger Plant - FGD Pond 1 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104197 | Bridger Plant - FGD Pond 1 | SO | 784.92 | 16.97 | 219.72 | 61.17 | 102.20 | 341.69 | 42.98 | 0.21 |
| 1823910 | ENVIR CST UNDR AMORT | 104198 | Bridger Plant - FGD Pond 2 | SO | 24.16 | 0.52 | 6.76 | 1.88 | 3.15 | 10.52 | 1.32 | 0.01 |
| 1823910 | ENVIR CST UNDR AMORT | 104199 | Naughton Plant - FGD Pond 1 | SO | 750.76 | 16.23 | 210.15 | 58.50 | 97.75 | 326.82 | 41.11 | 0.20 |
| 1823910 | ENVIR CST UNDR AMORT | 104200 | Naughton Plant - FGD Pond 2 | SO | 1,065.83 | 23.04 | 298.35 | 83.06 | 138.77 | 463.97 | 58.36 | 0.28 |
| 1823910 | ENVIR CST UNDR AMORT | 104201 | Huntington Plant Ash Landfill | SO | 232.41 | 5.02 | 65.06 | 18.11 | 30.26 | 101.17 | 12.73 | 0.06 |
| 1823910 | ENVIR CST UNDR AMORT | 104202 | Dave Johnston Pond 4A & 4B | SO | 1,394.07 | 30.14 | 390.23 | 108.63 | 181.51 | 606.86 | 76.34 | 0.37 |
| 1823910 | ENVIR CST UNDR AMORT | 104203 | Colstrip Pond | SO | 1,493.89 | 32.30 | 418.17 | 116.41 | 194.50 | 650.31 | 81.80 | 0.40 |
| 1823910 | ENVIR CST UNDR AMORT | 104204 | Cholla Ash-Flyash Pond | SO | 180.89 | 3.91 | 50.63 | 14.10 | 23.55 | 78.74 | 9.91 | 0.05 |
| 1823910 | ENVIR CST UNDR AMORT | 104205 | Naughton North Ash Pond | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104206 | Naughton South Ash Pond | SO | 55.05 | 1.19 | 15.41 | 4.29 | 7.17 | 23.97 | 3.01 | 0.01 |
| 1823910 | ENVIR CST UNDR AMORT | 104210 | American Barrel (UT)-WA | WA | (14.27) | 0.00 | 0.00 | (14.27) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104211 | Astoria/Unocal (Downtown)-WA | WA | (47.68) | 0.00 | 0.00 | (47.68) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104212 | ASTORIA YOUNGS BAY CLEANUP-WA | WA | (9.52) | 0.00 | 0.00 | (9.52) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104213 | Big Fork Hydro Plant (MT)-WA | WA | (16.77) | 0.00 | 0.00 | (16.77) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104214 | Bors Property (OR) - WA | WA | (0.78) | 0.00 | 0.00 | (0.78) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104215 | Bridger Coal Fuel Oil Spill - WA | WA | (22.57) | 0.00 | 0.00 | (22.57) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104216 | Bridger FGD Pond 1 Closure-WA | WA | (20.75) | 0.00 | 0.00 | (20.75) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104218 | Bridger Plant - FGD Pond 1-WA | WA | (56.18) | 0.00 | 0.00 | (56.18) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104219 | Bridger Plant - FGD Pond 2-WA | WA | (1.68) | 0.00 | 0.00 | (1.68) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104220 | Bridger Plant Oil Spills-2018 | WA | (12.74) | 0.00 | 0.00 | (12.74) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104221 | Carbon Ash Spill (UT) - WA | WA | (47.57) | 0.00 | 0.00 | (47.57) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104222 | Cedar Steam - WA | WA | (0.29) | 0.00 | 0.00 | (0.29) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104223 | Colstrip Pond - WA | WA | (101.51) | 0.00 | 0.00 | (101.51) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104224 | Cholla Ash - WA | WA | (12.19) | 0.00 | 0.00 | (12.19) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104225 | DJ Oil Spill - WA | WA | (8.24) | 0.00 | 0.00 | (8.24) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104226 | DJ 4A&4B - WA | WA | (94.37) | 0.00 | 0.00 | (94.37) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104227 | Eugene MGP (50%PCRP) - WA | WA | (16.48) | 0.00 | 0.00 | (16.48) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104228 | Everett MGP (2/3 PCRP) - WA | WA | (0.42) | 0.00 | 0.00 | (0.42) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104229 | Hunter Plant - WA | WA | (21.37) | 0.00 | 0.00 | (21.37) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104230 | Huntington Ash- WA | WA | (37.54) | 0.00 | 0.00 | (37.54) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104231 | Idaho Falls Pole Yard- WA | WA | (55.03) | 0.00 | 0.00 | (55.03) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104232 | Jordan Plant Substation- WA | WA | (2.58) | 0.00 | 0.00 | (2.58) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104233 | Montague Ranch - WA | WA | (0.06) | 0.00 | 0.00 | (0.06) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104234 | Naughton Plant FGDP 1 - WA | WA | (50.89) | 0.00 | 0.00 | (50.89) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104235 | Naughton Plant FGDP 2 - WA | WA | (71.87) | 0.00 | 0.00 | (71.87) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104236 | Naughton Plant FGDP Closure - WA | WA | (3.83) | 0.00 | 0.00 | (3.83) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104237 | Naughton Oil Spill - WA | WA | (0.15) | 0.00 | 0.00 | (0.15) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104239 | Naughton South Ash Pond - WA | WA | (3.77) | 0.00 | 0.00 | (3.77) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104240 | Ogden MGP - WA | WA | (70.87) | 0.00 | 0.00 | (70.87) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104241 | Olympia - WA | WA | (0.33) | 0.00 | 0.00 | (0.33) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104242 | Portland Harbor Srce Cntrl - WA | WA | (202.67) | 0.00 | 0.00 | (202.67) | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 104244 | 184.86 | 0.00 | 0.00 | 184.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104245 | 1.76 | 0.00 | 0.00 | 1.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104246 | 0.01 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104247 | 2.94 | 0.00 | 0.00 | 2.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104248 | 0.19 | 0.00 | 0.00 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104268 | 149.84 | 0.00 | 0.00 | 149.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104269 | 187.30 | 0.00 | 0.00 | 187.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104296 | 162.39 | 3.51 | 45.46 | 12.65 | 21.14 | 70.69 | 8.89 | 0.04 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104297 | 11.50 | 0.00 | 0.00 | 11.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104394 | 277.52 | 6.00 | 77.68 | 21.63 | 36.13 | 120.81 | 15.20 | 0.07 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104395 | 3.23 | 0.00 | 0.00 | 3.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104399 | 605.63 | 13.09 | 169.53 | 47.19 | 78.85 | 263.64 | 33.16 | 0.16 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104404 | 1.41 | 0.03 | 0.39 | 0.11 | 0.18 | 0.61 | 0.08 | 0.00 | 0.00 |
| 1823910 | ENVIR CST UNDR AMORT | 104405 | 0.09 | 0.00 | 0.00 | 0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823910 Total | | | 33,507.77 | 778.69 | 10,082.41 | 295.70 | 4,689.61 | 15,679.44 | 1,972.33 | 9.59 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 0 | 273,824.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 273,824.88 |
| 1823920 | DSR COSTS AMORTIZED | 101072 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101077 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101092 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101103 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101183 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101184 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101185 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101186 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101187 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101188 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101189 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101194 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101195 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101196 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101198 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101203 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101204 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101206 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101207 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101208 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101214 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101215 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101216 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101217 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101224 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101225 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101226 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101228 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101231 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101232 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101237 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101239 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101241 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101242 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101243 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101244 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 101245 | ECONS 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101246 | ECONS 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101247 | ECONS 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101248 | RFP EUA ONSITE 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101249 | RFP EUA ONSITE 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101250 | RFP EUA ONSITE 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101253 | MAJOR CUSTOMER 95 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101254 | MAJOR CUSTOMER 96 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101255 | MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101258 | ENERGY FINANSWER95 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101259 | ENERGY FINANSWER96 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101260 | *ENERGY FINANSWER, WYO-P 1997* | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101261 | *ENERGY FINANSWER, WYO-P 1998* | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101262 | MAP 96 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101264 | IND FINANSWER 95 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101265 | IND FINANSWER 96 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101266 | INDUSTRIAL FINANSWER - WYOMING P - 1997 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101267 | INDUSTRIAL FINANSWER - WYOMING P - 1998 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101270 | COMMERCIAL RETROFIT - WYOMING P 1998 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101274 | REFRIGERATION 95 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101278 | SUPER GOOD CENTS WYP 1995 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101279 | SUPER GOOD CENTS WYP 1996 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101280 | SUPER GOOD CENTS WYP 1997 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101281 | SUPER GOOD CENTS WYP 1998 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101285 | REFRIGERATION 95 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101288 | ENERGY FINANSWER95 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101292 | IND FINANSWER 95 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101293 | IND FINANSWER 96 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101294 | INDUSTRIAL FINANSWER - WYOMING U 1997 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101295 | INDUSTRIAL FINANSWER - WYOMING U 1998 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101299 | SUPER GOOD CENTS95 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101902 | ENERGY FINANSWER - WY PPL 1999 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101903 | INDUSTRIAL FINANSWER - WY PPL 1999 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101944 | COMMERCIAL RETROFIT - WYOMING - PPL 2000 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101945 | ENERGY FINANSWER-WYOMING - PPL 2000 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101946 | INDUSTRIAL FINANSWER-WYOMING - PPL 2000 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101947 | SELF AUDIT - WYOMING - PPL 2000 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101948 | SPECIAL CONTRACTS-DSM-WY-PPL 2001 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101949 | SELF AUDIT - WYOMING - UP&L 2000 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 101998 | OREGON - DECOUPLING - 2000 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102030 | ENERGY FINANSWER - WASHINGTON | OTHER | 5,064.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,064.96 |
| 1823920 | DSR COSTS AMORTIZED | 102032 | INDUSTRIAL FINANSWER - WASHINGTON | OTHER | 26,337.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,337.08 |
| 1823920 | DSR COSTS AMORTIZED | 102033 | LOW INCOME - WASHINGTON | OTHER | 10,718.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,718.39 |
| 1823920 | DSR COSTS AMORTIZED | 102034 | SELF AUDIT - WASHINGTON | OTHER | 14.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.36 |
| 1823920 | DSR COSTS AMORTIZED | 102036 | COMMERCIAL SMALL RETROFIT - WASHINGTON | OTHER | 787.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 787.74 |
| 1823920 | DSR COSTS AMORTIZED | 102037 | INDUSTRIAL SMALL RETROFIT - WASHINGTON | OTHER | 13.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.04 |
| 1823920 | DSR COSTS AMORTIZED | 102038 | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | OTHER | 624.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 624.38 |
| 1823920 | DSR COSTS AMORTIZED | 102039 | INDUSTRIAL RETROFIT LIGHTING-WA | OTHER | 88.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88.27 |
| 1823920 | DSR COSTS AMORTIZED | 102040 | NEEA - WASHINGTON | OTHER | 11,184.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,184.87 |
| 1823920 | DSR COSTS AMORTIZED | 102043 | ENERGY CODE DEVELOPMENT | OTHER | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.50 |
| 1823920 | DSR COSTS AMORTIZED | 102044 | HOME COMFORT - WASHINGTON | OTHER | 161.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 161.91 |
| 1823920 | DSR COSTS AMORTIZED | 102045 | WEATHERIZATION - WASHINGTON | OTHER | 22.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.44 |
| 1823920 | DSR COSTS AMORTIZED | 102046 | HASSLE FREE | OTHER | 40.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.65 |
| 1823920 | DSR COSTS AMORTIZED | 102067 | COMMERCIAL RETROFIT - WYOMING - PPL 2001 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102068 | ENERGY FINANSWER - WYOMING PPL - 2001 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102069 | INDUSTRIAL FINANSWER-WYOMING - PPL 2001 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102070 | SELF AUDIT - WYOMING - PPL 2001 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102071 | SELF AUDIT - WYOMING - UP&L 2001 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102072 | COMPACT FLUORESCENT LAMPS - WASHINGTON | OTHER | 1,182.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,182.80 |
| 1823920 | DSR COSTS AMORTIZED | 102127 | RESIDENTIAL PROGRAM RESEARCH - WA | OTHER | 24.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.17 |
| 1823920 | DSR COSTS AMORTIZED | 102128 | WA REVENUE RECOVERY - SBC OFFSET | OTHER | (114,871.52) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (114,871.52) |
| 1823920 | DSR COSTS AMORTIZED | 102131 | ENERGY FINANSWER - UTAH 2001/2002 | OTHER | 1,280.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,280.48 |
| 1823920 | DSR COSTS AMORTIZED | 102133 | INDUSTRIAL FINANSWER - UTAH 2001/2002 | OTHER | 1,353.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,353.18 |
| 1823920 | DSR COSTS AMORTIZED | 102138 | COMPACT FLUOR LAMPS (CFL) UT 2001/2002 | OTHER | 4,201.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,201.69 |
| 1823920 | DSR COSTS AMORTIZED | 102147 | COMMERCIAL SMALL RETROFIT - UT 2001/2002 | OTHER | 847.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 847.94 |
| 1823920 | DSR COSTS AMORTIZED | 102148 | INDUSTRIAL SMALL RETROFIT - UT 2002 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102149 | COMMERCIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 497.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 497.81 |



Regulatory Assets (Actuals)
13 Month Average: 12/2021
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 | 102150 | INDUSTRIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 81.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81.80 |
| 1823920 | DSR COSTS AMORTIZED | 102158 | ENERGY FINANSWER - WYP - 2002 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102159 | INDUSTRIAL FINANSWER - WYP - 2002 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102160 | SELF AUDIT - WYP - 2002 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102161 | SELF AUDIT - WYU - 2002 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102185 | WEB AUDIT PILOT - WA | OTHER | 526.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 526.85 |
| 1823920 | DSR COSTS AMORTIZED | 102186 | APPLIANCE REBATE - WA | OTHER | 17.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17.99 |
| 1823920 | DSR COSTS AMORTIZED | 102195 | INDUSTRIAL RETROFIT LIGHTING - UT 2002 | OTHER | 70.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70.55 |
| 1823920 | DSR COSTS AMORTIZED | 102196 | POWER FORWARD UT 2002 | OTHER | 115.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.02 |
| 1823920 | DSR COSTS AMORTIZED | 102205 | A/C LOAD CONTROL PGM - RESIDENTIAL - UT | OTHER | 27.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27.55 |
| 1823920 | DSR COSTS AMORTIZED | 102206 | SCHOOL ENERGY EDUCATION - WA | OTHER | 3,807.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,807.46 |
| 1823920 | DSR COSTS AMORTIZED | 102208 | COMPACT FLUORESCENT LAMPS (CFL) - WYP 20 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102209 | AIR CONDITIONING - UT 2002 | OTHER | 23.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23.67 |
| 1823920 | DSR COSTS AMORTIZED | 102210 | HASSELFREE EFFICIENCY - IDU 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102213 | REFRIGERATOR RECYCLING PGM - UT 2003 | OTHER | 1,508.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,508.75 |
| 1823920 | DSR COSTS AMORTIZED | 102214 | REFRIGERATOR RECYCLING PGM - WA | OTHER | 3,674.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,674.58 |
| 1823920 | DSR COSTS AMORTIZED | 102215 | REFRIGERATOR RECYCLING - WYP 2003 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102223 | A/C LOAD CONTROL - RESIDENTIAL UT 2003 | OTHER | 460.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 460.33 |
| 1823920 | DSR COSTS AMORTIZED | 102225 | AIR CONDITIONING - UT 2003 | OTHER | 2,563.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,563.57 |
| 1823920 | DSR COSTS AMORTIZED | 102226 | COMMERCIAL RETROFIT LIGHTING - UT 2003 | OTHER | 1,186.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,186.58 |
| 1823920 | DSR COSTS AMORTIZED | 102227 | COMMERCIAL SMALL RETROFIT - UT 2003 | OTHER | 894.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 894.61 |
| 1823920 | DSR COSTS AMORTIZED | 102228 | COMPACT FLOURESCENT LAMP (CFL) - UT 2002 | OTHER | 13.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.22 |
| 1823920 | DSR COSTS AMORTIZED | 102229 | ENERGY FINANSWER - UT 2003 | OTHER | 1,541.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,541.96 |
| 1823920 | DSR COSTS AMORTIZED | 102230 | INDUSTRIAL FINANSWER - UT 2003 | OTHER | 1,658.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,658.47 |
| 1823920 | DSR COSTS AMORTIZED | 102231 | INDUSTRIAL RETROFIT LIGHTING - UT 2003 | OTHER | 191.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191.00 |
| 1823920 | DSR COSTS AMORTIZED | 102232 | INDUSTRIAL SMALL RETROFIT - UTAH - 2003 | OTHER | 14.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.03 |
| 1823920 | DSR COSTS AMORTIZED | 102233 | POWER FORWARD - UT 2003 | OTHER | (27.38) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (27.38) |
| 1823920 | DSR COSTS AMORTIZED | 102236 | COMPACT FLUORESCENT LAMPS - WYP 2003 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102237 | ENERGY FINANSWER - WYP 2003 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102238 | INDUSTRIAL FINANSWER - WYP 2003 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102239 | SELF AUDIT - WYOMING - PPL 2003 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102245 | CA REVENUE RECOVERY - BALANCING ACCT | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) |
| 1823920 | DSR COSTS AMORTIZED | 102327 | COMMERCIAL SELF-DIRECT UT 2003 | OTHER | 4.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.22 |
| 1823920 | DSR COSTS AMORTIZED | 102328 | INDUSTRIAL SELF-DIRECT UT 2003 | OTHER | 7.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.36 |
| 1823920 | DSR COSTS AMORTIZED | 102336 | LOW INCOME - UTAH - 2004 | OTHER | 21.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21.63 |
| 1823920 | DSR COSTS AMORTIZED | 102337 | REFRIGERATOR RECYCLING PGM - UT 2004 | OTHER | 3,581.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,581.31 |
| 1823920 | DSR COSTS AMORTIZED | 102338 | AC LOAD CONTROL - RESIDENTIAL UT 2004 | OTHER | 2,910.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,910.09 |
| 1823920 | DSR COSTS AMORTIZED | 102339 | AIR CONDITIONING - UT 2004 | OTHER | 3,026.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,026.03 |
| 1823920 | DSR COSTS AMORTIZED | 102340 | COMMERCIAL RETROFIT LIGHTING - UT 2004 | OTHER | 1,547.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,547.35 |
| 1823920 | DSR COSTS AMORTIZED | 102341 | COMMERCIAL SMALL RETROFIT - UT 2004 | OTHER | 284.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 284.67 |
| 1823920 | DSR COSTS AMORTIZED | 102342 | COMPACT FLOURESCENT LAMPS (CFL) UT 2004 | OTHER | (0.51) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.51) |
| 1823920 | DSR COSTS AMORTIZED | 102343 | ENERGY FINANSWER - UT 2004 | OTHER | 1,226.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,226.73 |
| 1823920 | DSR COSTS AMORTIZED | 102344 | INDUSTRIAL FINANSWER - UT 2004 | OTHER | 2,561.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,561.67 |
| 1823920 | DSR COSTS AMORTIZED | 102345 | INDUSTRIAL RETROFIT - UT 2004 | OTHER | 230.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 230.15 |
| 1823920 | DSR COSTS AMORTIZED | 102346 | INDUSTRIAL SMALL RETROFIT - UT 2004 | OTHER | 51.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51.26 |
| 1823920 | DSR COSTS AMORTIZED | 102347 | POWER FORWARD - UT 2004 | OTHER | 54.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54.00 |
| 1823920 | DSR COSTS AMORTIZED | 102348 | COMMERCIAL SELF-DIRECT - UT 2004 | OTHER | 88.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88.70 |
| 1823920 | DSR COSTS AMORTIZED | 102349 | INDUSTRIAL SELF-DIRECT - UT 2004 | OTHER | 129.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129.04 |
| 1823920 | DSR COSTS AMORTIZED | 102351 | ENERGY FINANSWER - ID/UT 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102360 | REFRIGERATOR RECYCLING PGM - WYP 2004 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102362 | ENERGY FINANSWER - WYP 2004 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102363 | INDUSTRIAL FINANSWER - WYP 2004 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102364 | SELF AUDIT - WYOMING - PPL 2004 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102443 | RESIDENTIAL NEW CONSTRUCTION - WASHINGTON | OTHER | 560.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 560.82 |
| 1823920 | DSR COSTS AMORTIZED | 102444 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 76.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76.33 |
| 1823920 | DSR COSTS AMORTIZED | 102458 | COMMERCIAL FINANSWER EXPRESS - WASHINGTO | OTHER | 9,256.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,256.95 |
| 1823920 | DSR COSTS AMORTIZED | 102459 | INDUSTRIAL FINANSWER EXPRESS - WASHINGTO | OTHER | 3,275.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,275.28 |
| 1823920 | DSR COSTS AMORTIZED | 102460 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 445.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 445.95 |
| 1823920 | DSR COSTS AMORTIZED | 102461 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 146.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146.02 |
| 1823920 | DSR COSTS AMORTIZED | 102462 | UTAH REVENUE RECOVERY - SRC OFFSET | OTHER | (587,832.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (587,832.35) |
| 1823920 | DSR COSTS AMORTIZED | 102502 | RETROFIT COMMISSIONING PROGRAM - UTAH | OTHER | 1.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.86 |
| 1823920 | DSR COSTS AMORTIZED | 102503 | C&I LIGHTING LOAD CONTROL - UTAH - 2004 | OTHER | 22.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.85 |
| 1823920 | DSR COSTS AMORTIZED | 102504 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102506 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102507 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102508 | IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102518 | ENERGY FINANSWER - ID/UT 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 102525 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102528 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102529 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102530 | IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102532 | LOW INCOME - UTAH - 2005 | OTHER | 48.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48.28 |
| 1823920 | DSR COSTS AMORTIZED | 102533 | REFRIGERATOR RECYCLING PGM- UTAH - 2005 | OTHER | 3,306.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,306.27 |
| 1823920 | DSR COSTS AMORTIZED | 102534 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,059.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,059.78 |
| 1823920 | DSR COSTS AMORTIZED | 102535 | AIR CONDITIONING - UTAH - 2005 | OTHER | 2,347.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,347.31 |
| 1823920 | DSR COSTS AMORTIZED | 102536 | COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65.01 |
| 1823920 | DSR COSTS AMORTIZED | 102537 | COMMERCIAL SMALL RETROFIT - UTAH - 2005 | OTHER | 222.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 222.55 |
| 1823920 | DSR COSTS AMORTIZED | 102539 | ENERGY FINANSWER - UTAH - 2005 | OTHER | 1,475.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,475.74 |
| 1823920 | DSR COSTS AMORTIZED | 102540 | INDUSTRIAL FINANSWER - UTAH - 2005 | OTHER | 3,484.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,484.59 |
| 1823920 | DSR COSTS AMORTIZED | 102541 | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 59.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59.98 |
| 1823920 | DSR COSTS AMORTIZED | 102542 | 1823920/102542 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102543 | POWER FORWARD - UTAH - 2005 | OTHER | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 |
| 1823920 | DSR COSTS AMORTIZED | 102544 | COMMERCIAL SELF-DIRECT - UTAH - 2005 | OTHER | 67.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67.38 |
| 1823920 | DSR COSTS AMORTIZED | 102545 | INDUSTRIAL SELF-DIRECT - UTAH - 2005 | OTHER | 102.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 102.73 |
| 1823920 | DSR COSTS AMORTIZED | 102546 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 943.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 943.91 |
| 1823920 | DSR COSTS AMORTIZED | 102547 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,967.19 |
| 1823920 | DSR COSTS AMORTIZED | 102548 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 420.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 420.57 |
| 1823920 | DSR COSTS AMORTIZED | 102549 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 104.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104.63 |
| 1823920 | DSR COSTS AMORTIZED | 102550 | C&I LIGHTING LOAD CONTROL - UTAH - 2005 | OTHER | 35.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35.64 |
| 1823920 | DSR COSTS AMORTIZED | 102552 | ENERGY FINANSWER - WYOMING PPL - 2005 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102553 | INDUSTRIAL FINANSWER-WYOMING - PPL 2005 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102554 | SELF AUDIT - WYOMING - PPL 2005 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102555 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102556 | 1823920/102556 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102562 | APPLIANCE INCENTIVE - WASHWISE - WASHING | OTHER | 52.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.95 |
| 1823920 | DSR COSTS AMORTIZED | 102586 | IRRIGATION LOAD CONTROL - UTAH - 2005 | OTHER | 2.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.83 |
| 1823920 | DSR COSTS AMORTIZED | 102702 | ENERGY FINANSWER - WYOMING PPL - 2006 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102703 | INDUSTRIAL FINANSWER-WYOMING-PPL 2006 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102706 | LOW INCOME-UTAH-2006 | OTHER | 118.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 118.51 |
| 1823920 | DSR COSTS AMORTIZED | 102707 | REFRIGERATOR RECYCLING PGM-UTAH-2006 | OTHER | 3,751.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,751.50 |
| 1823920 | DSR COSTS AMORTIZED | 102708 | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006 | OTHER | 8,623.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,623.85 |
| 1823920 | DSR COSTS AMORTIZED | 102709 | AIR CONDITIONING-UTAH-2006 | OTHER | 1,499.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,499.15 |
| 1823920 | DSR COSTS AMORTIZED | 102712 | ENERGY FINANSWER-UTAH-2006 | OTHER | 2,187.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,187.18 |
| 1823920 | DSR COSTS AMORTIZED | 102713 | INDUSTRIAL FINANSWER-WYOMING-UTAH-2006 | OTHER | 2,747.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,747.68 |
| 1823920 | DSR COSTS AMORTIZED | 102717 | COMMERCIAL SELF-DIRECT-UTAH-2006 | OTHER | 64.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64.92 |
| 1823920 | DSR COSTS AMORTIZED | 102718 | INDUSTRIAL SELF-DIRECT-UTAH-2006 | OTHER | 121.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121.82 |
| 1823920 | DSR COSTS AMORTIZED | 102719 | RESIDENTIAL NEW CONSTRUCTION-UTAH-2006 | OTHER | 1,848.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,848.16 |
| 1823920 | DSR COSTS AMORTIZED | 102720 | COMMERCIAL FINANSWER EXPRESS-UTAH-2006 | OTHER | 2,468.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,468.76 |
| 1823920 | DSR COSTS AMORTIZED | 102721 | INDUSTRIAL FINANSWER-UTAH-2006 | OTHER | 535.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 535.93 |
| 1823920 | DSR COSTS AMORTIZED | 102722 | RETROFIT COMMISSIONING PROGRAM -UTAH-200 | OTHER | 210.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.95 |
| 1823920 | DSR COSTS AMORTIZED | 102723 | C&I LIGHTING LOAD CONTROL -UTAH-2006 | OTHER | 7.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.71 |
| 1823920 | DSR COSTS AMORTIZED | 102725 | CALIFORNIA DSM EXPENSE-2006 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102759 | HOME ENERGY EFF INCENTIVE PROG-UTAH-2006 | OTHER | 240.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 240.63 |
| 1823920 | DSR COSTS AMORTIZED | 102760 | HOME ENERGY EFF INCENTIVE PROG-WA-2006 | OTHER | 15,240.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,240.30 |
| 1823920 | DSR COSTS AMORTIZED | 102761 | HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102767 | DSR COSTS BEING AMORTIZED | OTHER | (44,183.02) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (44,183.02) |
| 1823920 | DSR COSTS AMORTIZED | 102788 | DSR COSTS BEING AMORTIZED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102789 | DSR COSTS BEING AMORTIZED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102790 | DSR COSTS BEING AMORTIZED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102791 | DSR COSTS BEING AMORTIZED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102792 | DSR COSTS BEING AMORTIZED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102796 | DSR COSTS BEING AMORTIZED | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102798 | ENERGY FINANSWER - WYOMING PPL - 2007 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102799 | MAJOR CUSTOMER 99 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102802 | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102803 | LOW-INCOME WEATHERIZATION - WYOMING PPL- | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102804 | COMMERCIAL FINANSWER EXPRESS - WY - 2007 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102805 | INDUSTRIAL FINANSWER EXPRESS - WY - 2007 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102806 | SELF DIRECT - COMMERCIAL - WY - 2007 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102807 | SELF DIRECT - INDUSTRIAL - WY - 2007 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 102819 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,982.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,982.49 |
| 1823920 | DSR COSTS AMORTIZED | 102820 | AIR CONDITIONING - UTAH - 2007 | OTHER | 882.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 882.56 |
| 1823920 | DSR COSTS AMORTIZED | 102821 | ENERGY FINANSWER - UTAH - 2007 | OTHER | 1,952.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,952.28 |
| 1823920 | DSR COSTS AMORTIZED | 102822 | INDUSTRIAL FINANSWER - UTAH - 2007 | OTHER | 3,369.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,369.40 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 102823 | LOW INCOME - UTAH - 2007 | OTHER | 117.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102824 | POWER FORWARD - UTAH - 2007 | OTHER | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 |
| 1823920 | DSR COSTS AMORTIZED 102825 | REFRIGERATOR RECYCLING PGM- UTAH - 2007 | OTHER | 3,398.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,398.62 |
| 1823920 | DSR COSTS AMORTIZED 102826 | COMMERCIAL SELF-DIRECT - UTAH - 2007 | OTHER | 61.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61.21 |
| 1823920 | DSR COSTS AMORTIZED 102827 | INDUSTRIAL SELF-DIRECT - UTAH - 2007 | OTHER | 107.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107.61 |
| 1823920 | DSR COSTS AMORTIZED 102828 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,936.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,936.40 |
| 1823920 | DSR COSTS AMORTIZED 102829 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,276.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,276.64 |
| 1823920 | DSR COSTS AMORTIZED 102830 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 967.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 967.90 |
| 1823920 | DSR COSTS AMORTIZED 102831 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 187.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187.28 |
| 1823920 | DSR COSTS AMORTIZED 102833 | IRRIGATION LOAD CONTROL - UTAH - 2007 | OTHER | 276.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 276.50 |
| 1823920 | DSR COSTS AMORTIZED 102834 | HOME ENERGY EFF INCENTIVE PROG - UT 2007 | OTHER | 3,033.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,033.92 |
| 1823920 | DSR COSTS AMORTIZED 102883 | CALIFORNIA DSM EXPENSE - 2008 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102885 | ENERGY FINANSWER - WYOMING PPL - 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102886 | INDUSTRIAL FINANSWER - WYOMING PPL - 200 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102888 | REFRIGERATOR RECYCLING - WYOMING 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102889 | HOME ENERGY EFF INCENTIVE PROGRAM - WYOM | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102890 | LOW INCOME WEATHERIZATION - WYOMING 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102891 | COMMERCIAL FINANSWER EXPRESS - WYOMING 2 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102892 | INDUSTRIAL FINANSWER EXPRESS - WY - 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102893 | SELF DIRECT COMMERCIAL - WYOMING 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102894 | SELF DIRECT INDUSTRIAL - WYOMING 2008 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102906 | AC LOAD CONTROL - RESIDENTIAL - UTAH 200 | OTHER | 7,175.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,175.21 |
| 1823920 | DSR COSTS AMORTIZED 102907 | AIR CONDITIONING - UTAH 2008 | OTHER | 526.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 526.32 |
| 1823920 | DSR COSTS AMORTIZED 102908 | ENERGY FINANSWER - UTAH - 2008 | OTHER | 3,466.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,466.03 |
| 1823920 | DSR COSTS AMORTIZED 102909 | INDUSTRIAL FINANSWER - UTAH - 2008 | OTHER | 4,288.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,288.90 |
| 1823920 | DSR COSTS AMORTIZED 102910 | LOW INCOME - UTAH 2008 | OTHER | 127.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127.42 |
| 1823920 | DSR COSTS AMORTIZED 102911 | POWER FORWARD - UTAH - 2008 | OTHER | 50.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.07 |
| 1823920 | DSR COSTS AMORTIZED 102912 | REFRIGERATOR RECYCLING - UTAH - 2008 | OTHER | 2,570.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,570.37 |
| 1823920 | DSR COSTS AMORTIZED 102913 | COMMERCIAL SELF DIRECT - UTAH - 2008 | OTHER | 83.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 83.08 |
| 1823920 | DSR COSTS AMORTIZED 102914 | INDUSTRIAL SELF DIRECT - UTAH - 2008 | OTHER | 126.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 126.04 |
| 1823920 | DSR COSTS AMORTIZED 102915 | RESIDENTIAL NEW CONSTRUCTION - UTAH 2008 | OTHER | 1,663.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,663.65 |
| 1823920 | DSR COSTS AMORTIZED 102916 | COMMERCIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 3,790.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,790.98 |
| 1823920 | DSR COSTS AMORTIZED 102917 | INDUSTRIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 1,133.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,133.14 |
| 1823920 | DSR COSTS AMORTIZED 102918 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1,053.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,053.38 |
| 1823920 | DSR COSTS AMORTIZED 102919 | CR&I LIGHTING LOAD CONTROL - UTAH - 2008 | OTHER | 3.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.64 |
| 1823920 | DSR COSTS AMORTIZED 102920 | IRRIGATION LOAD CONTROL - UTAH | OTHER | 761.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 761.93 |
| 1823920 | DSR COSTS AMORTIZED 102921 | HOME ENERGY EFF INCENTIVE PROGRAM - UTAH | OTHER | 7,816.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,816.55 |
| 1823920 | DSR COSTS AMORTIZED 102964 | CALIFORNIA DSM EXPENSE - 2009 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED 102976 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 9,816.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,816.53 |
| 1823920 | DSR COSTS AMORTIZED 102977 | AIR CONDITIONING - UTAH - 2009 | OTHER | 499.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 499.54 |
| 1823920 | DSR COSTS AMORTIZED 102978 | ENERGY FINANSWER - UTAH - 2009 | OTHER | 2,531.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,531.73 |
| 1823920 | DSR COSTS AMORTIZED 102979 | INDUSTRIAL FINANSWER - UTAH - 2009 | OTHER | 5,215.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,215.30 |
| 1823920 | DSR COSTS AMORTIZED 102980 | LOW INCOME - UTAH - 2009 | OTHER | 162.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 162.35 |
| 1823920 | DSR COSTS AMORTIZED 102981 | POWER FORWARD - UTAH - 2009 | OTHER | 50.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.17 |
| 1823920 | DSR COSTS AMORTIZED 102982 | REFRIGERATOR RECYCLING PGM- UTAH - 2009 | OTHER | 2,339.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,339.08 |
| 1823920 | DSR COSTS AMORTIZED 102983 | COMMERCIAL SELF-DIRECT - UTAH - 2009 | OTHER | 52.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.81 |
| 1823920 | DSR COSTS AMORTIZED 102984 | INDUSTRIAL SELF-DIRECT - UTAH - 2009 | OTHER | 71.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71.72 |
| 1823920 | DSR COSTS AMORTIZED 102985 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,446.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,446.39 |
| 1823920 | DSR COSTS AMORTIZED 102986 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,258.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,258.27 |
| 1823920 | DSR COSTS AMORTIZED 102987 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 775.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 775.53 |
| 1823920 | DSR COSTS AMORTIZED 102988 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 947.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 947.45 |
| 1823920 | DSR COSTS AMORTIZED 102990 | IRRIGATION LOAD CONTROL - UTAH - 2009 | OTHER | 2,731.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,731.81 |
| 1823920 | DSR COSTS AMORTIZED 102991 | HOME ENERGY EFF INCENTIVE PROG - UT 2009 | OTHER | 25,439.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,439.42 |
| 1823920 | DSR COSTS AMORTIZED 102992 | ENERGY FINANSWER - WYOMING PPL - 2009 | OTHER | 21.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21.02 |
| 1823920 | DSR COSTS AMORTIZED 102993 | INDUSTRIAL FINANSWER-WYOMING - PPL 2009 | OTHER | 95.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95.67 |
| 1823920 | DSR COSTS AMORTIZED 102995 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | OTHER | 140.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.11 |
| 1823920 | DSR COSTS AMORTIZED 102996 | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | OTHER | 439.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 439.24 |
| 1823920 | DSR COSTS AMORTIZED 102997 | LOW-INCOME WEATHERIZATION - WYOMING PPL | OTHER | 85.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85.84 |
| 1823920 | DSR COSTS AMORTIZED 102998 | COMMERCIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 139.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 139.49 |
| 1823920 | DSR COSTS AMORTIZED 102999 | INDUSTRIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 58.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58.97 |
| 1823920 | DSR COSTS AMORTIZED 103000 | SELF DIRECT - COMMERCIAL - WY - 2009 | OTHER | 4.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.71 |
| 1823920 | DSR COSTS AMORTIZED 103001 | SELF DIRECT - INDUSTRIAL - WY - 2009 | OTHER | 11.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.55 |
| 1823920 | DSR COSTS AMORTIZED 103003 | MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT | OTHER | 1.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.80 |
| 1823920 | DSR COSTS AMORTIZED 103004 | MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT | OTHER | 1.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.79 |
| 1823920 | DSR COSTS AMORTIZED 103005 | COMMERCIAL FINANSWER EXPRESS Cat 2 - WY - | OTHER | 236.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 236.05 |
| 1823920 | DSR COSTS AMORTIZED 103006 | INDUSTRIAL FINANSWER EXPRESS Cat 2- WY - | OTHER | 33.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.68 |
| 1823920 | DSR COSTS AMORTIZED 103007 | ENERGY FINANSWER Cat 2 - WY 2009 | OTHER | 39.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39.66 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 103008 | INDUSTRIAL FINANSWER Cat 2 -WY 2009 | OTHER | 34.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.01 |
| 1823920 | DSR COSTS AMORTIZED | 103012 | WYOMING REV RECOVERY - SBC OFFSET CAT 1 | OTHER | (10,759.27) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,759.27) |
| 1823920 | DSR COSTS AMORTIZED | 103013 | WYOMING REV RECOVERY - SBC OFFSET CAT 2 | OTHER | (10,608.90) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,608.90) |
| 1823920 | DSR COSTS AMORTIZED | 103014 | WYOMING REV RECOVERY - SBC OFFSET CAT 3 | OTHER | (10,191.93) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,191.93) |
| 1823920 | DSR COSTS AMORTIZED | 103031 | OUTREACH and COMMUNICATIONS - UT 2009 | OTHER | 571.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 571.49 |
| 1823920 | DSR COSTS AMORTIZED | 103059 | CALIFORNIA DSM EXPENSE - 2010 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103071 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,836.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,836.27 |
| 1823920 | DSR COSTS AMORTIZED | 103072 | AIR CONDITIONING - UTAH - 2010 | OTHER | 1,490.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,490.29 |
| 1823920 | DSR COSTS AMORTIZED | 103073 | ENERGY FINANSWER - UTAH - 2010 | OTHER | 3,246.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,246.07 |
| 1823920 | DSR COSTS AMORTIZED | 103074 | INDUSTRIAL FINANSWER - UTAH - 2010 | OTHER | 4,523.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,523.59 |
| 1823920 | DSR COSTS AMORTIZED | 103075 | LOW INCOME - UTAH - 2010 | OTHER | 258.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 258.42 |
| 1823920 | DSR COSTS AMORTIZED | 103076 | POWER FORWARD - UTAH # 2010 | OTHER | 50.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.09 |
| 1823920 | DSR COSTS AMORTIZED | 103077 | REFRIGERATOR RECYCLING PGM- UTAH - 2010 | OTHER | 2,369.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,369.80 |
| 1823920 | DSR COSTS AMORTIZED | 103078 | COMMERCIAL SELF-DIRECT - UTAH - 2010 | OTHER | 186.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186.84 |
| 1823920 | DSR COSTS AMORTIZED | 103079 | INDUSTRIAL SELF-DIRECT - UTAH - 2010 | OTHER | 330.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 330.07 |
| 1823920 | DSR COSTS AMORTIZED | 103080 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 2,604.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,604.55 |
| 1823920 | DSR COSTS AMORTIZED | 103081 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,107.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,107.15 |
| 1823920 | DSR COSTS AMORTIZED | 103082 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,019.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,019.08 |
| 1823920 | DSR COSTS AMORTIZED | 103083 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 986.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 986.41 |
| 1823920 | DSR COSTS AMORTIZED | 103085 | IRRIGATION LOAD CONTROL - UTAH - 2010 | OTHER | 2,512.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,512.71 |
| 1823920 | DSR COSTS AMORTIZED | 103086 | HOME ENERGY EFF INCENTIVE PROG - UT 2010 | OTHER | 16,875.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,875.69 |
| 1823920 | DSR COSTS AMORTIZED | 103087 | OUTREACH and COMMUNICATIONS - UT 2010 | OTHER | 1,485.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,485.48 |
| 1823920 | DSR COSTS AMORTIZED | 103089 | ENERGY FINANSWER-WY-2010 CAT3 | OTHER | 11.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.26 |
| 1823920 | DSR COSTS AMORTIZED | 103090 | INDUSTRIAL FINANSWER-WY-2010 CAT3 | OTHER | 668.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 668.87 |
| 1823920 | DSR COSTS AMORTIZED | 103092 | REFRIGERATOR RECYCLING-WY-2010 CAT1 | OTHER | 175.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175.62 |
| 1823920 | DSR COSTS AMORTIZED | 103093 | HOME ENERGY EFF INCENT PROG Y-2010 CAT1 | OTHER | 739.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 739.82 |
| 1823920 | DSR COSTS AMORTIZED | 103094 | LOW-INCOME WEATHERZTN - WY 2010 CAT1 | OTHER | 49.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49.15 |
| 1823920 | DSR COSTS AMORTIZED | 103095 | COMMERCIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 64.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64.70 |
| 1823920 | DSR COSTS AMORTIZED | 103096 | INDUSTRIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 127.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127.26 |
| 1823920 | DSR COSTS AMORTIZED | 103097 | SELF DIRECT - COMMERCIAL - WY-2010 CAT3 | OTHER | 3.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.25 |
| 1823920 | DSR COSTS AMORTIZED | 103098 | SELF DIRECT -INDUSTRIAL -WY-2010 CAT3 | OTHER | 11.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.94 |
| 1823920 | DSR COSTS AMORTIZED | 103099 | COMMERCIAL FINANSWER EXP - WY-2010 CAT2 | OTHER | 586.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 586.97 |
| 1823920 | DSR COSTS AMORTIZED | 103100 | INDUSTRIAL FINAN EXPRESS WY-2010 CAT2 | OTHER | 54.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54.88 |
| 1823920 | DSR COSTS AMORTIZED | 103101 | ENERGY FINANSWER -WY 2010 CAT2 | OTHER | 186.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186.01 |
| 1823920 | DSR COSTS AMORTIZED | 103102 | INDUSTRIAL FINANSWER -WY 2010 CAT2 | OTHER | 125.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125.46 |
| 1823920 | DSR COSTS AMORTIZED | 103103 | Check Disb-Wires/ACH In Clearing - BT | OTHER | 0.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.86 |
| 1823920 | DSR COSTS AMORTIZED | 103104 | Check Disb-Wires/ACH Out Clearing - BT | OTHER | 3.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.09 |
| 1823920 | DSR COSTS AMORTIZED | 103137 | Company Initiatives DEI Study- Washingto | OTHER | 724.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 724.32 |
| 1823920 | DSR COSTS AMORTIZED | 103163 | Commercial Direct Install - Utah - 2011 | OTHER | 2.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.87 |
| 1823920 | DSR COSTS AMORTIZED | 103164 | Commercial Curtailment - Utah - 2011 | OTHER | 29.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.68 |
| 1823920 | DSR COSTS AMORTIZED | 103165 | Commercial Direct Install - Washington | OTHER | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.33 |
| 1823920 | DSR COSTS AMORTIZED | 103166 | Commercial Curtailment - Washington | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103167 | Commercial Direct Install- WY-2011 CAT2 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103168 | CALIFORNIA DSM EXPENSE - 2011 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103169 | Commercial Curtailment - Oregon | OTHER | 26.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.63 |
| 1823920 | DSR COSTS AMORTIZED | 103181 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 6,498.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,498.29 |
| 1823920 | DSR COSTS AMORTIZED | 103182 | AIR CONDITIONING - UTAH - 2011 | OTHER | 1,304.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,304.87 |
| 1823920 | DSR COSTS AMORTIZED | 103183 | ENERGY FINANSWER - UTAH - 2011 | OTHER | 3,647.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,647.42 |
| 1823920 | DSR COSTS AMORTIZED | 103184 | INDUSTRIAL FINANSWER - UTAH - 2011 | OTHER | 5,015.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,015.89 |
| 1823920 | DSR COSTS AMORTIZED | 103185 | LOW INCOME - UTAH - 2011 | OTHER | 254.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 254.58 |
| 1823920 | DSR COSTS AMORTIZED | 103186 | Power Forward - Utah - 2011 | OTHER | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.04 |
| 1823920 | DSR COSTS AMORTIZED | 103187 | REFRIGERATOR RECYCLING PGM- UTAH - 2011 | OTHER | 1,880.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,880.48 |
| 1823920 | DSR COSTS AMORTIZED | 103188 | COMMERCIAL SELF-DIRECT - UTAH - 2011 | OTHER | 125.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125.50 |
| 1823920 | DSR COSTS AMORTIZED | 103189 | INDUSTRIAL SELF-DIRECT - UTAH - 2011 | OTHER | 239.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 239.86 |
| 1823920 | DSR COSTS AMORTIZED | 103190 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 3,071.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,071.26 |
| 1823920 | DSR COSTS AMORTIZED | 103191 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,606.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,606.69 |
| 1823920 | DSR COSTS AMORTIZED | 103192 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,233.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,233.20 |
| 1823920 | DSR COSTS AMORTIZED | 103193 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 410.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 410.93 |
| 1823920 | DSR COSTS AMORTIZED | 103195 | IRRIGATION LOAD CONTROL - UTAH - 2011 | OTHER | 2,513.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,513.36 |
| 1823920 | DSR COSTS AMORTIZED | 103196 | HOME ENERGY EFF INCENTIVE PROG - UT 2011 | OTHER | 11,359.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,359.76 |
| 1823920 | DSR COSTS AMORTIZED | 103197 | OUTREACH and COMMUNICATIONS - UT 2011 | OTHER | 1,437.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,437.03 |
| 1823920 | DSR COSTS AMORTIZED | 103199 | ENERGY FINANSWER-WY-2011 CAT3 | OTHER | 29.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.86 |
| 1823920 | DSR COSTS AMORTIZED | 103200 | INDUSTRIAL FINANSWER-WY-2011 CAT3 | OTHER | 433.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 433.13 |
| 1823920 | DSR COSTS AMORTIZED | 103202 | REFRIGERATOR RECYCLING-WY-2011 CAT1 | OTHER | 182.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 182.84 |
| 1823920 | DSR COSTS AMORTIZED | 103203 | HOME ENERGY EFF INCENT PROG Y-2011 CAT1 | OTHER | 1,069.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,069.93 |
| 1823920 | DSR COSTS AMORTIZED | 103204 | Low-Income Weatherztn - WY 2011 CAT1 | OTHER | 41.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41.54 |
| 1823920 | DSR COSTS AMORTIZED | 103205 | COMMERCIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 102.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 102.35 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 103206 | INDUSTRIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 167.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 167.73 |
| 1823920 | DSR COSTS AMORTIZED | 103207 | Self Direct - Commercial -WY-2011 CAT3 | OTHER | 5.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.53 |
| 1823920 | DSR COSTS AMORTIZED | 103208 | Self Direct -Industrial -WY-2011 CAT3 | OTHER | 268.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 268.37 |
| 1823920 | DSR COSTS AMORTIZED | 103209 | COMMERCIAL FINANSWER EXP -WY-2011 CAT2 | OTHER | 894.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 894.20 |
| 1823920 | DSR COSTS AMORTIZED | 103210 | INDUSTRIAL FINAN EXPRESS WY-2011 CAT2 | OTHER | 55.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55.28 |
| 1823920 | DSR COSTS AMORTIZED | 103211 | ENERGY FINANSWER -WY 2011 CAT2 | OTHER | 50.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.85 |
| 1823920 | DSR COSTS AMORTIZED | 103212 | INDUSTRIAL FINANSWER -WY 2011 CAT2 | OTHER | 97.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97.68 |
| 1823920 | DSR COSTS AMORTIZED | 103213 | Self Direct - Commercial WY-2011 CAT2 | OTHER | 2.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.88 |
| 1823920 | DSR COSTS AMORTIZED | 103214 | Self Direct- Industrial WY-2011 CAT2 | OTHER | 10.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.69 |
| 1823920 | DSR COSTS AMORTIZED | 103277 | OUTREACH & COMM- WATTSMART - EVALUATION | OTHER | 1,307.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,307.82 |
| 1823920 | DSR COSTS AMORTIZED | 103280 | COMPANY INITIATIVES -PRODUCTION EFFICIEN | OTHER | 387.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 387.56 |
| 1823920 | DSR COSTS AMORTIZED | 103291 | Portfolio -WY-2011 - Cat4 | OTHER | 266.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 266.24 |
| 1823920 | DSR COSTS AMORTIZED | 103292 | Portfolio - Washington | OTHER | 3,295.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,295.90 |
| 1823920 | DSR COSTS AMORTIZED | 103293 | Energy Storage Demonstration Project -UT | OTHER | 6.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.81 |
| 1823920 | DSR COSTS AMORTIZED | 103295 | Outreach And Communication-WY-2011 | OTHER | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.54 |
| 1823920 | DSR COSTS AMORTIZED | 103299 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 |
| 1823920 | DSR COSTS AMORTIZED | 103300 | AGRICULTURAL FINANSWER EXPRESS - WASHING | OTHER | 75.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75.37 |
| 1823920 | DSR COSTS AMORTIZED | 103301 | PORTFOLIO -WY-2011 CAT2 | OTHER | 73.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73.62 |
| 1823920 | DSR COSTS AMORTIZED | 103302 | PORTFOLIO -WY-2011 CAT3 | OTHER | 109.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109.92 |
| 1823920 | DSR COSTS AMORTIZED | 103308 | Home Energy Reporting -OPower -WA 2011 | OTHER | 1,292.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,292.11 |
| 1823920 | DSR COSTS AMORTIZED | 103309 | Industrial Curtailment -WA 2011 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103311 | CALIFORNIA DSM EXPENSE - 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103324 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,793.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,793.50 |
| 1823920 | DSR COSTS AMORTIZED | 103325 | AIR CONDITIONING - UTAH - 2012 | OTHER | 1,469.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,469.88 |
| 1823920 | DSR COSTS AMORTIZED | 103326 | ENERGY FINANSWER - UTAH - 2012 | OTHER | 6,898.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,898.52 |
| 1823920 | DSR COSTS AMORTIZED | 103327 | INDUSTRIAL FINANSWER - UTAH - 2012 | OTHER | 2,934.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,934.97 |
| 1823920 | DSR COSTS AMORTIZED | 103328 | LOW INCOME - UTAH - 2012 | OTHER | 177.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 177.00 |
| 1823920 | DSR COSTS AMORTIZED | 103330 | REFRIGERATOR RECYCLING PGM- UTAH - 2012 | OTHER | 1,473.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,473.89 |
| 1823920 | DSR COSTS AMORTIZED | 103331 | COMMERCIAL SELF-DIRECT - UTAH - 2012 | OTHER | 171.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171.94 |
| 1823920 | DSR COSTS AMORTIZED | 103332 | INDUSTRIAL SELF-DIRECT - UTAH - 2012 | OTHER | 428.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 428.77 |
| 1823920 | DSR COSTS AMORTIZED | 103333 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,943.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,943.21 |
| 1823920 | DSR COSTS AMORTIZED | 103334 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 6,221.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,221.40 |
| 1823920 | DSR COSTS AMORTIZED | 103335 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,280.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,280.40 |
| 1823920 | DSR COSTS AMORTIZED | 103336 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 459.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 459.69 |
| 1823920 | DSR COSTS AMORTIZED | 103337 | IRRIGATION LOAD CONTROL - UTAH - 2012 | OTHER | 2,096.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,096.57 |
| 1823920 | DSR COSTS AMORTIZED | 103338 | HOME ENERGY EFF INCENTIVE PROG - UT 2012 | OTHER | 11,113.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,113.28 |
| 1823920 | DSR COSTS AMORTIZED | 103339 | OUTREACH and COMMUNICATIONS - UT 2012 | OTHER | 1,836.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,836.00 |
| 1823920 | DSR COSTS AMORTIZED | 103340 | COMMERCIAL DIRECT INSTALL - UT 2012 | OTHER | 0.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.44 |
| 1823920 | DSR COSTS AMORTIZED | 103341 | COMMERCIAL CURTAILMENT - UT 2012 | OTHER | (29.68) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (29.68) |
| 1823920 | DSR COSTS AMORTIZED | 103342 | ENERGY STORAGE DEMO PROJECT - UT 2012 | OTHER | 6.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.40 |
| 1823920 | DSR COSTS AMORTIZED | 103343 | AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 21.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21.03 |
| 1823920 | DSR COSTS AMORTIZED | 103346 | HOME ENERGY REPORTING - UT 2012 | OTHER | 534.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 534.08 |
| 1823920 | DSR COSTS AMORTIZED | 103347 | ENERGY FINANSWER-WY-2012 CAT3 | OTHER | 19.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.90 |
| 1823920 | DSR COSTS AMORTIZED | 103348 | INDUSTRIAL FINANSWER-WY-2012 CAT3 | OTHER | 606.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 606.10 |
| 1823920 | DSR COSTS AMORTIZED | 103349 | REFRIGERATOR RECYCLING-WY-2012 CAT1 | OTHER | 168.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.84 |
| 1823920 | DSR COSTS AMORTIZED | 103350 | HOME ENERGY EFF INCENT PROG Y-2012 CAT1 | OTHER | 904.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 904.05 |
| 1823920 | DSR COSTS AMORTIZED | 103351 | LOW-INCOME WEATHERZTN - WY 2012 CAT1 | OTHER | 31.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.08 |
| 1823920 | DSR COSTS AMORTIZED | 103352 | COMMERCIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 142.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142.83 |
| 1823920 | DSR COSTS AMORTIZED | 103353 | INDUSTRIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 169.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 169.86 |
| 1823920 | DSR COSTS AMORTIZED | 103354 | SELF DIRECT - COMMERCIAL -WY-2012 CAT3 | OTHER | 3.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.63 |
| 1823920 | DSR COSTS AMORTIZED | 103355 | SELF DIRECT -INDUSTRIAL -WY-2012 CAT3 | OTHER | 60.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60.46 |
| 1823920 | DSR COSTS AMORTIZED | 103356 | COMMERCIAL FINANSWER EXP -WY-2012 CAT2 | OTHER | 1,203.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,203.22 |
| 1823920 | DSR COSTS AMORTIZED | 103357 | INDUSTRIAL FINAN EXPRESS WY-2012 CAT2 | OTHER | 58.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58.16 |
| 1823920 | DSR COSTS AMORTIZED | 103358 | ENERGY FINANSWER -WY 2012 CAT2 | OTHER | 59.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59.14 |
| 1823920 | DSR COSTS AMORTIZED | 103359 | INDUSTRIAL FINANSWER -WY 2012 CAT2 | OTHER | 204.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204.65 |
| 1823920 | DSR COSTS AMORTIZED | 103360 | SELF DIRECT - COMMERCIAL WY-2012 CAT2 | OTHER | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.89 |
| 1823920 | DSR COSTS AMORTIZED | 103361 | SELF DIRECT - INDUSTRIAL WY-2012 CAT2 | OTHER | 1.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.15 |
| 1823920 | DSR COSTS AMORTIZED | 103363 | PORTFOLIO WY-2012 CAT1 | OTHER | 32.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.74 |
| 1823920 | DSR COSTS AMORTIZED | 103364 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 154.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 154.75 |
| 1823920 | DSR COSTS AMORTIZED | 103365 | AGRICULTURAL FINANSWER EXP WY-2012 CAT2 | OTHER | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 |
| 1823920 | DSR COSTS AMORTIZED | 103366 | AGRICULTURAL FINANSWER EXP WY-2012 CAT3 | OTHER | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| 1823920 | DSR COSTS AMORTIZED | 103367 | PORTFOLIO WY-2012 CAT2 | OTHER | 34.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.97 |
| 1823920 | DSR COSTS AMORTIZED | 103368 | PORTFOLIO WY-2012 CAT3 | OTHER | 29.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.71 |
| 1823920 | DSR COSTS AMORTIZED | 103369 | COMMERCIAL CURTAILMENT - OR 2012 | OTHER | (26.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (26.63) |
| 1823920 | DSR COSTS AMORTIZED | 103493 | U of Utah Student Energy Sponsorship - UT | OTHER | 7.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.80 |
| 1823920 | DSR COSTS AMORTIZED | 103496 | PORTFOLIO - IDAHO | OTHER | 2.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.48 |
| 1823920 | DSR COSTS AMORTIZED | 103497 | PORTFOLIO - UTAH | OTHER | 42.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42.01 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 103623 | CALIFORNIA DSM EXPENSE - 2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103646 | PORTFOLIO - IDAHO 2013 | OTHER | 38.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38.11 |
| 1823920 | DSR COSTS AMORTIZED | 103647 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 10,293.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,293.44 |
| 1823920 | DSR COSTS AMORTIZED | 103648 | AIR CONDITIONING - UTAH - 2013 | OTHER | 66.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66.27 |
| 1823920 | DSR COSTS AMORTIZED | 103649 | ENERGY FINANSWER - UTAH - 2013 | OTHER | 1,444.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,444.78 |
| 1823920 | DSR COSTS AMORTIZED | 103650 | INDUSTRIAL FINANSWER - UTAH - 2013 | OTHER | 2,168.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,168.27 |
| 1823920 | DSR COSTS AMORTIZED | 103651 | LOW INCOME - UTAH - 2013 | OTHER | 119.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119.82 |
| 1823920 | DSR COSTS AMORTIZED | 103653 | REFRIGERATOR RECYCLING PGM- UTAH - 2013 | OTHER | 1,543.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,543.81 |
| 1823920 | DSR COSTS AMORTIZED | 103654 | COMMERCIAL SELF-DIRECT - UTAH - 2013 | OTHER | 115.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.79 |
| 1823920 | DSR COSTS AMORTIZED | 103655 | INDUSTRIAL SELF-DIRECT - UTAH - 2013 | OTHER | 318.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 318.87 |
| 1823920 | DSR COSTS AMORTIZED | 103656 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,313.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,313.80 |
| 1823920 | DSR COSTS AMORTIZED | 103657 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 8,289.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,289.56 |
| 1823920 | DSR COSTS AMORTIZED | 103658 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,444.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,444.13 |
| 1823920 | DSR COSTS AMORTIZED | 103660 | IRRIGATION LOAD CONTROL - UTAH - 2013 | OTHER | 806.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 806.65 |
| 1823920 | DSR COSTS AMORTIZED | 103661 | HOME ENERGY EFF INCENTIVE PROG - UT 2013 | OTHER | 20,268.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,268.77 |
| 1823920 | DSR COSTS AMORTIZED | 103662 | OUTREACH and COMMUNICATIONS - UT 2013 | OTHER | 1,406.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,406.09 |
| 1823920 | DSR COSTS AMORTIZED | 103666 | AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 70.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70.30 |
| 1823920 | DSR COSTS AMORTIZED | 103671 | HOME ENERGY REPORTING - UT 2013 | OTHER | 764.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 764.78 |
| 1823920 | DSR COSTS AMORTIZED | 103673 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 134.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 134.90 |
| 1823920 | DSR COSTS AMORTIZED | 103675 | ENERGY FINANSWER-WY-2013 CAT3 | OTHER | 26.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.65 |
| 1823920 | DSR COSTS AMORTIZED | 103676 | INDUSTRIAL FINANSWER-WY-2013 CAT3 | OTHER | 984.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 984.65 |
| 1823920 | DSR COSTS AMORTIZED | 103677 | REFRIGERATOR RECYCLING-WY-2013 CAT1 | OTHER | 130.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 130.02 |
| 1823920 | DSR COSTS AMORTIZED | 103678 | HOME ENERGY EFF INCENT PROG Y-2013 CAT1 | OTHER | 883.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 883.95 |
| 1823920 | DSR COSTS AMORTIZED | 103679 | LOW-INCOME WEATHERZTN - WY 2013 CAT1 | OTHER | 40.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.52 |
| 1823920 | DSR COSTS AMORTIZED | 103680 | COMMERCIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 424.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 424.26 |
| 1823920 | DSR COSTS AMORTIZED | 103681 | INDUSTRIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 168.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.60 |
| 1823920 | DSR COSTS AMORTIZED | 103682 | SELF DIRECT - COMMERCIAL -WY-2013 CAT3 | OTHER | 1.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.76 |
| 1823920 | DSR COSTS AMORTIZED | 103683 | SELF DIRECT -INDUSTRIAL -WY-2013 CAT3 | OTHER | 8.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.90 |
| 1823920 | DSR COSTS AMORTIZED | 103684 | COMMERCIAL FINANSWER EXP -WY-2013 CAT2 | OTHER | 1,234.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,234.01 |
| 1823920 | DSR COSTS AMORTIZED | 103685 | INDUSTRIAL FINAN EXPRESS WY-2013 CAT2 | OTHER | 84.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84.72 |
| 1823920 | DSR COSTS AMORTIZED | 103686 | ENERGY FINANSWER -WY 2013 CAT2 | OTHER | 25.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.88 |
| 1823920 | DSR COSTS AMORTIZED | 103687 | INDUSTRIAL FINANSWER -WY 2013 CAT2 | OTHER | 57.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57.73 |
| 1823920 | DSR COSTS AMORTIZED | 103688 | SELF DIRECT - COMMERCIAL WY-2013 CAT2 | OTHER | 2.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.30 |
| 1823920 | DSR COSTS AMORTIZED | 103689 | SELF DIRECT- INDUSTRIAL WY-2013 CAT2 | OTHER | 8.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.15 |
| 1823920 | DSR COSTS AMORTIZED | 103690 | PORTFOLIO WY-2013 CAT1 | OTHER | 129.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129.78 |
| 1823920 | DSR COSTS AMORTIZED | 103691 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 177.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 177.71 |
| 1823920 | DSR COSTS AMORTIZED | 103692 | AGRICULTURAL FINANSWER EXP WY-2013 CAT2 | OTHER | 9.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.77 |
| 1823920 | DSR COSTS AMORTIZED | 103693 | AGRICULTURAL FINANSWER EXP WY-2013 CAT3 | OTHER | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 |
| 1823920 | DSR COSTS AMORTIZED | 103694 | PORTFOLIO WY-2013 CAT2 | OTHER | 37.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37.65 |
| 1823920 | DSR COSTS AMORTIZED | 103695 | PORTFOLIO WY-2013 CAT3 | OTHER | 25.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.73 |
| 1823920 | DSR COSTS AMORTIZED | 103698 | COMMERCIAL CURTAILMENT - OR 2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103700 | PORTFOLIO - UTAH 2013 | OTHER | 434.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 434.59 |
| 1823920 | DSR COSTS AMORTIZED | 103701 | U.of Utah Student Energy Sponsorship- UT | OTHER | 2.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.30 |
| 1823920 | DSR COSTS AMORTIZED | 103732 | COMMERCIAL (WSB) WATTSMART BUSINESS - UT | OTHER | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 |
| 1823920 | DSR COSTS AMORTIZED | 103734 | INDUSTRIAL (WSB) WATTSMART BUSINESS - UT | OTHER | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 |
| 1823920 | DSR COSTS AMORTIZED | 103735 | WSB - WATTSMART BUSINESS - UT- 2013 | OTHER | 12.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.11 |
| 1823920 | DSR COSTS AMORTIZED | 103740 | COMMERCIAL (WSB) WATTSMART BUSINESS - WA | OTHER | 5,435.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,435.48 |
| 1823920 | DSR COSTS AMORTIZED | 103741 | INDUSTRIAL WATTSMART BUSINESS - WA-2013 | OTHER | 6,233.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,233.13 |
| 1823920 | DSR COSTS AMORTIZED | 103742 | WSB - WATTSMART BUSINESS - WA- 2013 | OTHER | 4,049.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,049.39 |
| 1823920 | DSR COSTS AMORTIZED | 103743 | AGRICULTURAL (WSB) WATTSMART BUSINESS - | OTHER | 306.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 306.18 |
| 1823920 | DSR COSTS AMORTIZED | 103745 | CALIFORNIA DSM EXPENSE - 2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103754 | PORTFOLIO - IDAHO 2014 | OTHER | 29.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.61 |
| 1823920 | DSR COSTS AMORTIZED | 103756 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 24,564.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,564.39 |
| 1823920 | DSR COSTS AMORTIZED | 103757 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 1.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.05 |
| 1823920 | DSR COSTS AMORTIZED | 103758 | AIR CONDITIONING - UTAH - 2014 | OTHER | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 |
| 1823920 | DSR COSTS AMORTIZED | 103759 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 401.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 401.09 |
| 1823920 | DSR COSTS AMORTIZED | 103760 | ENERGY FINANSWER - UTAH - 2014 | OTHER | 37.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37.17 |
| 1823920 | DSR COSTS AMORTIZED | 103761 | HOME ENERGY EFF INCENTIVE PROG - UT 2014 | OTHER | 24,908.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,908.46 |
| 1823920 | DSR COSTS AMORTIZED | 103762 | HOME ENERGY REPORTING - UT 2014 | OTHER | 1,630.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,630.25 |
| 1823920 | DSR COSTS AMORTIZED | 103763 | INDUSTRIAL FINANSWER - UTAH - 2014 | OTHER | 59.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59.77 |
| 1823920 | DSR COSTS AMORTIZED | 103764 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 144.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 144.06 |
| 1823920 | DSR COSTS AMORTIZED | 103765 | IRRIGATION LOAD CONTROL - UTAH - 2014 | OTHER | 596.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 596.81 |
| 1823920 | DSR COSTS AMORTIZED | 103766 | LOW INCOME - UTAH - 2014 | OTHER | 170.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 170.11 |
| 1823920 | DSR COSTS AMORTIZED | 103767 | OUTREACH and COMMUNICATIONS - UT 2014 | OTHER | 1,585.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,585.11 |
| 1823920 | DSR COSTS AMORTIZED | 103768 | PORTFOLIO - UTAH 2014 | OTHER | 241.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 241.77 |
| 1823920 | DSR COSTS AMORTIZED | 103769 | REFRIGERATOR RECYCLING PGM- UTAH - 2014 | OTHER | 1,761.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,761.77 |
| 1823920 | DSR COSTS AMORTIZED | 103770 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,202.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,202.91 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 103771 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.07 |
| 1823920 | DSR COSTS AMORTIZED | 103772 | COMMERCIAL SELF-DIRECT - UTAH - 2014 | OTHER | 29.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.32 |
| 1823920 | DSR COSTS AMORTIZED | 103773 | INDUSTRIAL SELF-DIRECT - UTAH - 2014 | OTHER | 52.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.93 |
| 1823920 | DSR COSTS AMORTIZED | 103774 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 12,238.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,238.99 |
| 1823920 | DSR COSTS AMORTIZED | 103775 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014 | OTHER | 6,640.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,640.02 |
| 1823920 | DSR COSTS AMORTIZED | 103776 | WSB - WATTSMART BUS- UT- 2014 | OTHER | 3,635.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,635.51 |
| 1823920 | DSR COSTS AMORTIZED | 103777 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 161.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 161.44 |
| 1823920 | DSR COSTS AMORTIZED | 103778 | U.of Utah Student Energy Sponsorship- UT | OTHER | 5.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.28 |
| 1823920 | DSR COSTS AMORTIZED | 103779 | AGRICULTURAL FINANSWER EXP WY-2014 CAT2 | OTHER | 4.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.22 |
| 1823920 | DSR COSTS AMORTIZED | 103780 | AGRICULTURAL FINANSWER EXP WY-2014 CAT3 | OTHER | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 |
| 1823920 | DSR COSTS AMORTIZED | 103781 | COMMERCIAL FINANSWER EXP - WY-2014 CAT2 | OTHER | 1,177.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,177.83 |
| 1823920 | DSR COSTS AMORTIZED | 103782 | COMMERCIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 255.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 255.18 |
| 1823920 | DSR COSTS AMORTIZED | 103783 | ENERGY FINANSWER -WY 2014 CAT2 | OTHER | 31.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.76 |
| 1823920 | DSR COSTS AMORTIZED | 103784 | ENERGY FINANSWER-WY-2014 CAT3 | OTHER | 71.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71.31 |
| 1823920 | DSR COSTS AMORTIZED | 103785 | HOME ENERGY EFF INCENT PROG Y-2014 CAT1 | OTHER | 1,183.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,183.17 |
| 1823920 | DSR COSTS AMORTIZED | 103786 | INDUSTRIAL FINANSWER -WY 2014 CAT2 | OTHER | 95.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95.02 |
| 1823920 | DSR COSTS AMORTIZED | 103787 | INDUSTRIAL FINANSWER -WY-2014 CAT3 | OTHER | 356.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 356.14 |
| 1823920 | DSR COSTS AMORTIZED | 103788 | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2 | OTHER | 136.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 136.22 |
| 1823920 | DSR COSTS AMORTIZED | 103789 | INDUSTRIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 202.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 202.89 |
| 1823920 | DSR COSTS AMORTIZED | 103790 | LOW-INCOME WEATHERZTN - WY 2014 CAT1 | OTHER | 30.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30.19 |
| 1823920 | DSR COSTS AMORTIZED | 103791 | OUTREACH AND COMMUNICATION WATTSM T WY-2 | OTHER | 156.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 156.99 |
| 1823920 | DSR COSTS AMORTIZED | 103792 | PORTFOLIO WY-2014 CAT1 | OTHER | 62.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62.94 |
| 1823920 | DSR COSTS AMORTIZED | 103793 | PORTFOLIO WY-2014 CAT2 | OTHER | 147.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 147.19 |
| 1823920 | DSR COSTS AMORTIZED | 103794 | PORTFOLIO WY-2014 CAT3 | OTHER | 257.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 257.58 |
| 1823920 | DSR COSTS AMORTIZED | 103795 | REFRIGERATOR RECYCLING-WY -2014 CAT1 | OTHER | 159.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 159.33 |
| 1823920 | DSR COSTS AMORTIZED | 103796 | SELF DIRECT - COMMERCIAL WY-2014 CAT2 | OTHER | 1.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.82 |
| 1823920 | DSR COSTS AMORTIZED | 103797 | SELF DIRECT - COMMERCIAL -WY-2014 CAT3 | OTHER | 1.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.90 |
| 1823920 | DSR COSTS AMORTIZED | 103798 | SELF DIRECT- INDUSTRIAL WY-2014 CAT2 | OTHER | 2.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.32 |
| 1823920 | DSR COSTS AMORTIZED | 103799 | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3 | OTHER | 197.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 197.86 |
| 1823920 | DSR COSTS AMORTIZED | 103805 | WSB - WATTSMART BUSINESS - CA- 2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103808 | WSB - WATTSMART BUSINESS - ID- 2014 | OTHER | 32.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.30 |
| 1823920 | DSR COSTS AMORTIZED | 103809 | WSB Small Business Comm - ID-2014 | OTHER | 10.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.87 |
| 1823920 | DSR COSTS AMORTIZED | 103810 | WSB Small Business Ind - ID- 2014 | OTHER | 8.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.38 |
| 1823920 | DSR COSTS AMORTIZED | 103811 | WSB - Wattsmart Business - WY Cat2- 201 | OTHER | 26.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.24 |
| 1823920 | DSR COSTS AMORTIZED | 103812 | WSB - Small Business Comm - WY Cat2- 201 | OTHER | 7.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.26 |
| 1823920 | DSR COSTS AMORTIZED | 103813 | WBS Small Business Ind - WY Cat2-2014 | OTHER | 4.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.51 |
| 1823920 | DSR COSTS AMORTIZED | 103814 | WSB Small Business Comm- UT-2014 | OTHER | 1,634.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,634.96 |
| 1823920 | DSR COSTS AMORTIZED | 103815 | WBS Small Business Ind- UT-2014 | OTHER | 22.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.79 |
| 1823920 | DSR COSTS AMORTIZED | 103816 | WSB Small Business Comm- WA-2014 | OTHER | 556.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 556.87 |
| 1823920 | DSR COSTS AMORTIZED | 103817 | WBS Small Business Ind- WA-2014 | OTHER | 46.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46.38 |
| 1823920 | DSR COSTS AMORTIZED | 103834 | HOME ENERGY REPORTING - ID- 2014 | OTHER | 20.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.47 |
| 1823920 | DSR COSTS AMORTIZED | 103835 | HOME ENERGY REPORTING - WY 2014 | OTHER | 22.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.90 |
| 1823920 | DSR COSTS AMORTIZED | 103845 | REFRIGERATOR RECYCLING COMM - WASHINGTON | OTHER | 1.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.23 |
| 1823920 | DSR COSTS AMORTIZED | 103856 | WSB Wattsmart Business Agric - ID-2014 | OTHER | 0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 1823920 | DSR COSTS AMORTIZED | 103858 | WSB Wattsmart Business Comm- WY Cat3- 20 | OTHER | 8.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.06 |
| 1823920 | DSR COSTS AMORTIZED | 103859 | WBS Wattsmart Business Ind- WY Cat2-2014 | OTHER | 26.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.36 |
| 1823920 | DSR COSTS AMORTIZED | 103860 | WSB- Wattsmart Business- WY Cat 3- 2014 | OTHER | 4.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.58 |
| 1823920 | DSR COSTS AMORTIZED | 103862 | OUTREACH AND COMMUNICATION ID-2014 | OTHER | 4.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.99 |
| 1823920 | DSR COSTS AMORTIZED | 103865 | CALIFORNIA DSM EXPENSE - 2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823920 | DSR COSTS AMORTIZED | 103874 | PORTFOLIO - IDAHO 2015 | OTHER | 23.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23.16 |
| 1823920 | DSR COSTS AMORTIZED | 103876 | WSB - WATTSMART BUSINESS - ID- 2015 | OTHER | 410.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 410.11 |
| 1823920 | DSR COSTS AMORTIZED | 103877 | WSB Small Business Comm - ID-2015 | OTHER | 1,344.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,344.78 |
| 1823920 | DSR COSTS AMORTIZED | 103878 | WSB Small Business Ind - ID 2015 | OTHER | 263.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 263.88 |
| 1823920 | DSR COSTS AMORTIZED | 103879 | HOME ENERGY REPORTING - ID 2015 | OTHER | 135.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.77 |
| 1823920 | DSR COSTS AMORTIZED | 103880 | WSB Wattsmart Business Agric - ID-2015 | OTHER | 227.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 227.20 |
| 1823920 | DSR COSTS AMORTIZED | 103881 | OUTREACH AND COMMUNICATION ID-2015 | OTHER | 152.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152.62 |
| 1823920 | DSR COSTS AMORTIZED | 103882 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,173.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,173.97 |
| 1823920 | DSR COSTS AMORTIZED | 103887 | HOME ENERGY EFF INCENTIVE PROG - UT 2015 | OTHER | 18,922.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,922.35 |
| 1823920 | DSR COSTS AMORTIZED | 103888 | HOME ENERGY REPORTING - UT 2015 | OTHER | 2,877.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,877.77 |
| 1823920 | DSR COSTS AMORTIZED | 103891 | IRRIGATION LOAD CONTROL - UTAH - 2015 | OTHER | 476.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 476.40 |
| 1823920 | DSR COSTS AMORTIZED | 103892 | LOW INCOME - UTAH - 2015 | OTHER | 63.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63.90 |
| 1823920 | DSR COSTS AMORTIZED | 103893 | OUTREACH and COMMUNICATIONS - UT 2015 | OTHER | 1,610.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,610.87 |
| 1823920 | DSR COSTS AMORTIZED | 103894 | PORTFOLIO - UTAH 2015 | OTHER | 370.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 370.42 |
| 1823920 | DSR COSTS AMORTIZED | 103895 | REFRIGERATOR RECYCLING PGM- UTAH - 2015 | OTHER | 1,124.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,124.93 |
| 1823920 | DSR COSTS AMORTIZED | 103896 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,890.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,890.20 |
| 1823920 | DSR COSTS AMORTIZED | 103900 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 15,213.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,213.33 |
| 1823920 | DSR COSTS AMORTIZED | 103901 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015 | OTHER | 6,315.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,315.76 |



Regulatory Assets (Actuals)
 13 Month Average - 12/2021
 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 | 101348 | ENERGY FINANSWER96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101349 | "ENERGY FINANSWER, ID-UT 1997" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101350 | "ENERGY FINANSWER, ID-UT 1998" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101351 | MAJOR CUSTOMER 95 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101353 | JND FINANSWER 94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101354 | JND FINANSWER 96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101355 | "INDUSTRIAL FINANSWER, ID-UT 1997" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101356 | "INDUSTRIAL FINANSWER, ID-UT 1998" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101357 | COMM RETROFIT 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101358 | FINANSWER 12000 92 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101359 | FINANSWER 12000 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101360 | FINANSWER 12000 94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101361 | WHOLESALE PURCH 92 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101362 | MANF ACQUISITION92 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101363 | HOME COMFORT 92 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101364 | REFRIGERATION 92 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101365 | REFRIGERATION 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101366 | REFRIGERATION 94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101367 | REFRIGERATION 95 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101368 | REFRIGERATION 96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101369 | SUPER EFFICIENT REFRIGERATOR ID-UT 1997 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101370 | SUPER EFFICIENT REFRIGERATOR ID-UT 1998 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101371 | REG ENERGY MNGT 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101372 | PROG DEVELOPMNT 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101373 | LOAD STUDIES 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101374 | SUPER GOOD CENTS93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101375 | SUPER GOOD CENTS94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101376 | SUPER GOOD CENTS95 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101377 | SUPER GOOD CENTS96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101378 | "SUPER GOOD CENTS, ID-UT 1997" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101379 | "SUPER GOOD CENTS, ID-UT 1998" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101380 | JNT BEARING VAR 96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101381 | EF LIGHT PRO 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101382 | IRRIGATION 93 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101383 | DSM OTHER PROGS 94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101384 | DSM OTHER PROGS 95 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101385 | DSM OTHER PROGS 96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101386 | MARKET RESEARCH 94 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101387 | MARKET RESEARCH 95 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101388 | MARKET RESEARCH 96 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101389 | NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101881 | HASSEL FREE EFFICIENCY IDAHO-UT 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101883 | LOW INCOME WEATHER - 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101884 | SELF AUDIT - 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101886 | ENERGY FINANSWER - IDAHO UP&L - 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101887 | INDUSTRIAL FINANSWER - IDAHO UP&L - 199 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101914 | NEEA - IDAHO UTAH 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101917 | WEATHERIZATION LOANS - IDAHO UP&L - 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101920 | LOW INCOME BID WZ - IDU 1999 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101926 | ENERGY FINANSWER - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101927 | HASSLEFREE EFFICIENCY - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101928 | INDUSTRIAL FINANSWER - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101929 | LOW INCOME WZ - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101930 | SELF AUDIT - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101950 | "LOW INCOME BID WZ, ID 2000" | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 101955 | NEEA - IDAHO-UT 2000 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102062 | ENERGY FINANSWER - ID-UT 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102063 | HASSLEFREE EFFICIENCY - ID-UT 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102064 | INDUSTRIAL FINANSWER - ID-UT 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102065 | LOW INCOME WZ - ID-UT 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102066 | SELF AUDIT - ID-UT 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102079 | NEEA - IDAHO - UTAH 2001 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102180 | HASSLEFREE EFFICIENCY - IDU - 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102181 | INDUSTRIAL FINANSWER - IDU - 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102182 | LOW INCOME WZ - IDU - 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102183 | SELF AUDIT - IDU - 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102184 | NEEA - IDU - 2002 ACTUALS | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 102204 | COMPACT FLUORESCENT - UT 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102216 | WEATHERIZATION LOANS - RES UT 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102217 | COMPACT FLOURESCENT - IDU 2002 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102218 | ENERGY FINANSWER - IDU 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102219 | INDUSTRIAL FINANSWER - IDU 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102220 | LOAN INCOME WZ - IDU 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102221 | NEEA - IDU 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102222 | SELF AUDIT - IDAHO-UT 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102263 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2003 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102352 | INDUSTRIAL FINANSWER - IDU 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102353 | LOW INCOME WZ - IDU 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102354 | NEEA - IDU 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102355 | SELF AUDIT - IDAHO-UT 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102356 | IRRIGATION INTERRUPTIBLE - IDU 2004 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102358 | WEATHERIZATION LOANS - RESIDENTIAL UT 20 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102519 | INDUSTRIAL FINANSWER - IDAHO-UT 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102520 | LOW INCOME WZ - IDAHO-UT 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102521 | NEEA - IDAHO - UTAH 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102522 | SELF AUDIT - IDAHO-UT 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102523 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102524 | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102573 | ENERGY FINANSWER ID/UT 2006 | OTHER | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.15 |
| 1823930 | DSR COSTS NOT AMORT | 102574 | INDUSTRIAL FINANSWER-ID-UT 2006 | OTHER | 2.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.52 |
| 1823930 | DSR COSTS NOT AMORT | 102575 | LOW INCOME WZ - ID-UT 2006 | OTHER | 144.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 144.26 |
| 1823930 | DSR COSTS NOT AMORT | 102576 | NEEA-IDAHO-UTAH 2006 | OTHER | 359.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 359.14 |
| 1823930 | DSR COSTS NOT AMORT | 102577 | IRRIGATION INTERRUPTIBLE ID-UT 2006 | OTHER | 361.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 361.23 |
| 1823930 | DSR COSTS NOT AMORT | 102578 | WEATHERIZATION LOANS-RESID/ID-UT 2006 | OTHER | 1.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.60 |
| 1823930 | DSR COSTS NOT AMORT | 102579 | REFRIGERATOR RECYCLING PGM-ID-UT 2006 | OTHER | 143.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143.04 |
| 1823930 | DSR COSTS NOT AMORT | 102580 | COMMERCIAL FINANSWER EXPR-ID-UT 2006 | OTHER | 117.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117.17 |
| 1823930 | DSR COSTS NOT AMORT | 102581 | INDUSTRIAL FINANSWER EXPR-ID-UT 2006 | OTHER | 46.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46.62 |
| 1823930 | DSR COSTS NOT AMORT | 102582 | IRRIGATION EFFICIENCY PRGRM-ID-UT 2006 | OTHER | 245.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 245.86 |
| 1823930 | DSR COSTS NOT AMORT | 102758 | HOME ENERGY EFFICIENCY INCENTIVE PRGM-I | OTHER | 102.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 102.69 |
| 1823930 | DSR COSTS NOT AMORT | 102808 | WEATHERIZATION LOANS RESIDTL/ ID-UT 2007 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 102809 | ENERGY FINANSWER IDU 2007 | OTHER | 3.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.83 |
| 1823930 | DSR COSTS NOT AMORT | 102810 | Industrial Finanswer ID - 2007 | OTHER | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| 1823930 | DSR COSTS NOT AMORT | 102811 | IRRIGATION INTERRUPTIBLE ID-UT 2007 | OTHER | 846.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 846.01 |
| 1823930 | DSR COSTS NOT AMORT | 102812 | LOW INCOME WZ - ID-UT 2007 | OTHER | 101.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101.29 |
| 1823930 | DSR COSTS NOT AMORT | 102813 | NEEA - IDAHO - UTAH 2007 | OTHER | 360.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 360.53 |
| 1823930 | DSR COSTS NOT AMORT | 102814 | REFRIGERATOR RECYCLING PGM - ID-UT 2007 | OTHER | 123.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 123.29 |
| 1823930 | DSR COSTS NOT AMORT | 102815 | COMMERCIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 61.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61.34 |
| 1823930 | DSR COSTS NOT AMORT | 102816 | INDUSTRIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 120.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120.22 |
| 1823930 | DSR COSTS NOT AMORT | 102817 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2007 | OTHER | 274.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 274.98 |
| 1823930 | DSR COSTS NOT AMORT | 102818 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 229.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 229.13 |
| 1823930 | DSR COSTS NOT AMORT | 102896 | ENERGY FINANSWER - ID/UT 2008 | OTHER | 19.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.45 |
| 1823930 | DSR COSTS NOT AMORT | 102897 | INDUSTRIAL FINANSWER - ID-UT 2008 | OTHER | 101.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101.74 |
| 1823930 | DSR COSTS NOT AMORT | 102898 | IRRIGATION INTERRUPTIBLE - IDAHO - 2008 | OTHER | 3,126.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,126.64 |
| 1823930 | DSR COSTS NOT AMORT | 102899 | LOW INCOME WEATHERIZATION - IDAHO 2008 | OTHER | 164.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 164.58 |
| 1823930 | DSR COSTS NOT AMORT | 102900 | NEEA - IDAHO - 2008 | OTHER | 317.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 317.34 |
| 1823930 | DSR COSTS NOT AMORT | 102901 | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 113.30 |
| 1823930 | DSR COSTS NOT AMORT | 102902 | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 108.38 |
| 1823930 | DSR COSTS NOT AMORT | 102903 | INDUSTRIAL FINANSWER - IDAHO - 2008 | OTHER | 58.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58.37 |
| 1823930 | DSR COSTS NOT AMORT | 102904 | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 268.06 |
| 1823930 | DSR COSTS NOT AMORT | 102905 | HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | OTHER | 490.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 490.10 |
| 1823930 | DSR COSTS NOT AMORT | 102957 | CATEGORY 1 - WYOMING - 2008 | OTHER | 17.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17.34 |
| 1823930 | DSR COSTS NOT AMORT | 102958 | CATEGORY 2 - WYOMING - 2008 | OTHER | 9.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.40 |
| 1823930 | DSR COSTS NOT AMORT | 102959 | CATEGORY 3 - WYOMING - 2008 | OTHER | 32.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.77 |
| 1823930 | DSR COSTS NOT AMORT | 102966 | ENERGY FINANSWER - ID/UT 2009 | OTHER | 49.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49.79 |
| 1823930 | DSR COSTS NOT AMORT | 102967 | INDUSTRIAL FINANSWER - ID-UT 2009 | OTHER | 308.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 308.64 |
| 1823930 | DSR COSTS NOT AMORT | 102968 | IRRIGATION INTERRUPTIBLE ID-UT 2009 | OTHER | 3,816.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,816.42 |
| 1823930 | DSR COSTS NOT AMORT | 102969 | LOW INCOME WZ - ID-UT 2009 | OTHER | 197.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 197.82 |
| 1823930 | DSR COSTS NOT AMORT | 102970 | NEEA - IDAHO - UTAH 2009 | OTHER | 287.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 287.19 |
| 1823930 | DSR COSTS NOT AMORT | 102971 | REFRIGERATOR RECYCLING PGM - ID-UT 2009 | OTHER | 108.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 108.13 |
| 1823930 | DSR COSTS NOT AMORT | 102972 | COMMERCIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 189.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 189.93 |
| 1823930 | DSR COSTS NOT AMORT | 102973 | INDUSTRIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 73.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73.98 |
| 1823930 | DSR COSTS NOT AMORT | 102974 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2009 | OTHER | 807.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 807.24 |
| 1823930 | DSR COSTS NOT AMORT | 102975 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 593.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 593.56 |
| 1823930 | DSR COSTS NOT AMORT | 103061 | ENERGY FINANSWER - ID/UT 2010 | OTHER | 47.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47.20 |



Regulatory Assets (Actuals)
13 Month Average: 12/2021
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 | 103062 | INDUSTRIAL FINANSWER - ID-UT 2010 | OTHER | 321.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 321.98 |
| 1823930 | DSR COSTS NOT AMORT | 103063 | IRRIGATION INTERRUPTIBLE ID-UT 2010 | OTHER | 4,283.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,283.39 |
| 1823930 | DSR COSTS NOT AMORT | 103064 | LOW INCOME WZ - ID-UT 2010 | OTHER | 133.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133.67 |
| 1823930 | DSR COSTS NOT AMORT | 103065 | NEEA - IDAHO - UTAH 2010 | OTHER | 0.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.46 |
| 1823930 | DSR COSTS NOT AMORT | 103066 | REFRIGERATOR RECYCLING PGM - ID-UT 2010 | OTHER | 165.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.80 |
| 1823930 | DSR COSTS NOT AMORT | 103067 | COMMERCIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 513.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 513.48 |
| 1823930 | DSR COSTS NOT AMORT | 103068 | INDUSTRIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 107.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107.01 |
| 1823930 | DSR COSTS NOT AMORT | 103069 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2010 | OTHER | 637.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 637.01 |
| 1823930 | DSR COSTS NOT AMORT | 103070 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 1,305.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,305.01 |
| 1823930 | DSR COSTS NOT AMORT | 103171 | ENERGY FINANSWER - ID/UT 2011 | OTHER | 23.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23.14 |
| 1823930 | DSR COSTS NOT AMORT | 103172 | INDUSTRIAL FINANSWER - ID-UT 2011 | OTHER | 142.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142.69 |
| 1823930 | DSR COSTS NOT AMORT | 103173 | IRRIGATION INTERRUPTIBLE ID-UT 2011 | OTHER | 37.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37.33 |
| 1823930 | DSR COSTS NOT AMORT | 103174 | LOW INCOME WZ - ID-UT 2011 | OTHER | 425.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 425.00 |
| 1823930 | DSR COSTS NOT AMORT | 103176 | REFRIGERATOR RECYCLING PGM - ID-UT 2011 | OTHER | 126.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 126.29 |
| 1823930 | DSR COSTS NOT AMORT | 103177 | COMMERCIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 631.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 631.68 |
| 1823930 | DSR COSTS NOT AMORT | 103178 | INDUSTRIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 77.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.21 |
| 1823930 | DSR COSTS NOT AMORT | 103179 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2011 | OTHER | 507.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 507.57 |
| 1823930 | DSR COSTS NOT AMORT | 103180 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 699.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 699.07 |
| 1823930 | DSR COSTS NOT AMORT | 103312 | ENERGY FINANSWER - ID 2012 | OTHER | 35.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35.38 |
| 1823930 | DSR COSTS NOT AMORT | 103313 | INDUSTRIAL FINANSWER - ID 2012 | OTHER | 303.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 303.19 |
| 1823930 | DSR COSTS NOT AMORT | 103314 | IRRIGATION INTERRUPTIBLE- ID 2012 | OTHER | 44.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44.24 |
| 1823930 | DSR COSTS NOT AMORT | 103315 | LOW INCOME WZ - ID- 2012 | OTHER | 295.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 295.92 |
| 1823930 | DSR COSTS NOT AMORT | 103317 | REFRIGERATOR RECYCLING PGM - ID 2012 | OTHER | 115.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.50 |
| 1823930 | DSR COSTS NOT AMORT | 103318 | COMMERCIAL FINANSWER EXPR - ID 2012 | OTHER | 705.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 705.68 |
| 1823930 | DSR COSTS NOT AMORT | 103319 | INDUSTRIAL FINANSWER EXPR - ID 2012 | OTHER | 225.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225.87 |
| 1823930 | DSR COSTS NOT AMORT | 103320 | IRRIGATION EFFICIENCY PRGRM - ID 2012 | OTHER | 846.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 846.71 |
| 1823930 | DSR COSTS NOT AMORT | 103321 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 789.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 789.24 |
| 1823930 | DSR COSTS NOT AMORT | 103322 | COMMERCIAL DIRECT INSTALL - ID 2012 | OTHER | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.08 |
| 1823930 | DSR COSTS NOT AMORT | 103323 | AGRICULTURAL FINANSWER EXPR - ID 2012 | OTHER | 7.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.47 |
| 1823930 | DSR COSTS NOT AMORT | 103396 | ENERGY MANAGEMENT-COMM - UT 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103397 | ENERGY MANAGEMENT-IND - UT 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103398 | RECOMMISSIONING INDUSTRIAL - UT 2012 | OTHER | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 |
| 1823930 | DSR COSTS NOT AMORT | 103399 | ENERGY MANAGEMENT-COMM - WA 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103400 | ENERGY MANAGEMENT-IND - WA 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103403 | ENERGY MGMT INDUSTRY-WY CAT2 -2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103634 | AGRICULTURAL FINANSWER EXPR - ID 2013 | OTHER | 20.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.57 |
| 1823930 | DSR COSTS NOT AMORT | 103635 | ENERGY FINANSWER - ID 2013 | OTHER | 77.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.02 |
| 1823930 | DSR COSTS NOT AMORT | 103636 | INDUSTRIAL FINANSWER - ID 2013 | OTHER | 294.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 294.47 |
| 1823930 | DSR COSTS NOT AMORT | 103637 | IRRIGATION INTERRUPTIBLE- ID 2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823930 | DSR COSTS NOT AMORT | 103638 | LOW INCOME WZ - ID- 2013 | OTHER | 226.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 226.29 |
| 1823930 | DSR COSTS NOT AMORT | 103640 | REFRIGERATOR RECYCLING PGM - ID 2013 | OTHER | 115.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.11 |
| 1823930 | DSR COSTS NOT AMORT | 103641 | COMMERCIAL FINANSWER EXPR - ID 2013 | OTHER | 615.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 615.12 |
| 1823930 | DSR COSTS NOT AMORT | 103642 | INDUSTRIAL FINANSWER EXPR - ID 2013 | OTHER | 363.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 363.39 |
| 1823930 | DSR COSTS NOT AMORT | 103643 | IRRIGATION EFFICIENCY PRGRM - ID 2013 | OTHER | 1,221.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,221.78 |
| 1823930 | DSR COSTS NOT AMORT | 103644 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 843.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 843.83 |
| 1823930 | DSR COSTS NOT AMORT | 103672 | RECOMMISSIONING INDUSTRIAL - UT 2013 | OTHER | 57.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57.58 |
| 1823930 | DSR COSTS NOT AMORT | 103746 | AGRICULTURAL FINANSWER EXPR - ID 2014 | OTHER | 121.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121.61 |
| 1823930 | DSR COSTS NOT AMORT | 103747 | COMMERCIAL FINANSWER EXPR - ID 2014 | OTHER | 682.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 682.87 |
| 1823930 | DSR COSTS NOT AMORT | 103748 | ENERGY FINANSWER - ID 2014 | OTHER | 153.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 153.74 |
| 1823930 | DSR COSTS NOT AMORT | 103749 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 854.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 854.32 |
| 1823930 | DSR COSTS NOT AMORT | 103750 | INDUSTRIAL FINANSWER - ID 2014 | OTHER | 104.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104.98 |
| 1823930 | DSR COSTS NOT AMORT | 103751 | INDUSTRIAL FINANSWER EXPR - ID 2014 | OTHER | 267.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 267.81 |
| 1823930 | DSR COSTS NOT AMORT | 103752 | IRRIGATION EFFICIENCY PRGRM - ID 2014 | OTHER | 449.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 449.09 |
| 1823930 | DSR COSTS NOT AMORT | 103753 | LOW INCOME WZ - ID- 2014 | OTHER | 297.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 297.82 |
| 1823930 | DSR COSTS NOT AMORT | 103755 | REFRIGERATOR RECYCLING PGM - ID 2014 | OTHER | 121.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121.89 |
| 1823930 | DSR COSTS NOT AMORT | 103866 | AGRICULTURAL FINANSWER EXPR - ID 2015 | OTHER | 2.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.05 |
| 1823930 | DSR COSTS NOT AMORT | 103867 | COMMERCIAL FINANSWER EXPR - ID 2015 | OTHER | 157.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 157.45 |
| 1823930 | DSR COSTS NOT AMORT | 103868 | ENERGY FINANSWER - ID 2015 | OTHER | 5.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.71 |
| 1823930 | DSR COSTS NOT AMORT | 103869 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 848.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 848.10 |
| 1823930 | DSR COSTS NOT AMORT | 103870 | INDUSTRIAL FINANSWER - ID 2015 | OTHER | 62.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62.73 |
| 1823930 | DSR COSTS NOT AMORT | 103871 | INDUSTRIAL FINANSWER EXPR - ID 2015 | OTHER | 79.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 79.59 |
| 1823930 | DSR COSTS NOT AMORT | 103872 | IRRIGATION EFFICIENCY PRGRM - ID 2015 | OTHER | 236.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 236.39 |
| 1823930 | DSR COSTS NOT AMORT | 103873 | LOW INCOME WZ - ID- 2015 | OTHER | 296.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 296.08 |
| 1823930 | DSR COSTS NOT AMORT | 103875 | REFRIGERATOR RECYCLING PGM - ID 2015 | OTHER | 105.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 105.99 |
| 1823930 | DSR COSTS NOT AMORT | 104014 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 450.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 450.08 |
| 1823930 | DSR COSTS NOT AMORT | 104016 | IRRIGATION EFFICIENCY PRGRM - ID 2016 | OTHER | 80.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80.06 |
| 1823930 | DSR COSTS NOT AMORT | 104017 | LOW INCOME WZ - ID- 2016 | OTHER | 244.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244.63 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 104022 | REFRIGERATOR RECYCLING PGM - ID 2016 | OTHER | 13.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.80 |
| 1823930 Total | | | | | 37,937.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,937.27 |
| 1823940 | DSR CARRYING CHARGES | 101391 | DSR CARRY CHG ID-U | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101469 | ENERGY FINANSWER94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101470 | ENERGY FINANSWER95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101471 | ENERGY FINANSWER96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101472 | IND FINANSWER 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101473 | IND FINANSWER 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101474 | IND FINANSWER 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101475 | FINANSWER 12000 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101477 | COMM RETRO 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101479 | ECONS 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101480 | ECONS 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101481 | ECONS 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101483 | RFP EUA ONSITE 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101484 | RFP EUA ONSITE 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101486 | RFP CES/WAY - CARRYING CHG - UT 1995 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101487 | RFP CES/WAY - CARRYING CHG - UT 1996 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101489 | MAJOR ACCOUNTS 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101490 | MAJOR ACCOUNTS 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101491 | MAJOR ACCOUNTS 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101493 | REFRIGERATION 95 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101496 | SCHEDULE 5 94 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 101497 | MARKET TRANS 96 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 | DSR CARRYING CHARGES | 102146 | UT CARRYING CHARGE - 2001/2002 | OTHER | 3,457.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,457.21 |
| 1823940 | DSR CARRYING CHARGES | 102188 | WA REVENUE RECOVERY - CARRYING CHG PENAL | OTHER | (679.53) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (679.53) |
| 1823940 | DSR CARRYING CHARGES | 102766 | DSR CARRYING CHARGES | OTHER | 163.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 163.03 |
| 1823940 | DSR CARRYING CHARGES | 103140 | Wy DSM - Cat1 - Carrying Charges | OTHER | (101.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (101.75) |
| 1823940 | DSR CARRYING CHARGES | 103141 | Wy DSM - Cat2 - Carrying Charges | OTHER | (33.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (33.75) |
| 1823940 | DSR CARRYING CHARGES | 103142 | Wy DSM - Cat3 - Carrying Charges | OTHER | (86.48) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (86.48) |
| 1823940 | DSR CARRYING CHARGES | 103279 | CA CARRYING CHRG LIEE - 2011 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823940 Total | | | | | 2,718.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,718.72 |
| 1823950 | DSR DEF AMORTIZATION | 102203 | OR REV - DEF RECOVERY OFFEST 2002 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823950 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101662 | NET LOST REVN COMM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101663 | NET LOST REVN COMM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101664 | UTAH NET LOST REV - COMM. FINANSWER 1996 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101665 | NET LOST REVN ECONS | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101666 | NET LOST REVN ECONS | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101667 | UTAH NET LOST REV - LOW INCOME - 1995 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101668 | UTAH NET LOST REV - LOW INCOME - 1996 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101669 | NET LOST REVN LOW | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101670 | NET LOST REVN SERP | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101671 | NET LOST REVN SERP | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101672 | NET LOST REVN SERP | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101673 | NET LOST REVN 12000 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101674 | NET LOST REVN 12000 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101675 | NET LOST REVN 12000 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101676 | NET LOST REVN SCHD 5 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101678 | NET LOST REVN MAJOR | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101679 | NET LOST REVN MAJOR | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101680 | NET LOST REVN MAJOR | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101681 | UTAH NET LOST REV - COMM. SPACE - 1994 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101682 | NET LOST REVN COMM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101683 | NET LOST REVN COMM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101684 | NET LOST REVN COMM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101685 | NET LOST REVN IND | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101686 | NET LOST REVN IND | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101687 | NET LOST REVN IND | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101688 | NET LOST REVN IND | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101691 | NET LOST EF RETRO | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101692 | NET LOST EF RETRO | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101693 | NET LOST CES WAY | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101694 | NET LOST CES WAY | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101695 | NET LOST EF CUSTOM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101696 | NET LOST EF CUSTOM | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101697 | NET LOST EF PRESCRIPT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 101698 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101699 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 | DSR DEF NET LOST REV | 101700 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823960 Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138010 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138014 | OTHER | 2,680.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,680.58 |
| 1823990 | OTHR REG ASSET-N CST | 138015 | SE | 1,835.74 | 26.60 | 462.37 | 139.63 | 281.80 | 813.05 | 111.65 | 0.65 |
| 1823990 | OTHR REG ASSET-N CST | 138020 | OTHER | 14,677.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,677.00 |
| 1823990 | OTHR REG ASSET-N CST | 138030 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138040 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138045 | OTHER | 1,999.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,999.14 |
| 1823990 | OTHR REG ASSET-N CST | 138050 | OTHER | 45,778.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,778.91 |
| 1823990 | OTHR REG ASSET-N CST | 138055 | OTHER | 352.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 352.42 |
| 1823990 | OTHR REG ASSET-N CST | 138060 | OTHER | 6,609.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,609.27 |
| 1823990 | OTHR REG ASSET-N CST | 138070 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138080 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 138090 | OTHER | 6,938.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,938.63 |
| 1823990 | OTHR REG ASSET-N CST | 138190 | OTHER | 8,986.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,986.52 |
| 1823990 | OTHR REG ASSET-N CST | 184500 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 185340 | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 185879 | OTHER | (2,680.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,680.58) |
| 1823990 | OTHR REG ASSET-N CST | 186090 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186095 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186099 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186100 | OTHER | (536.99) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (536.99) |
| 1823990 | OTHR REG ASSET-N CST | 186117 | OTHER | (15.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (15.46) |
| 1823990 | OTHR REG ASSET-N CST | 186119 | OTHER | 140.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.08 |
| 1823990 | OTHR REG ASSET-N CST | 186127 | OTHER | (53.88) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (53.88) |
| 1823990 | OTHR REG ASSET-N CST | 186129 | OTHER | 283.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 283.15 |
| 1823990 | OTHR REG ASSET-N CST | 186137 | OTHER | (247.32) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (247.32) |
| 1823990 | OTHR REG ASSET-N CST | 186139 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186147 | OTHER | (14,360.34) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,360.34) |
| 1823990 | OTHR REG ASSET-N CST | 186149 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186157 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186159 | OTHER | 4,064.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,064.78 |
| 1823990 | OTHR REG ASSET-N CST | 186167 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186169 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186501 | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186502 | IDU | 5.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.42 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186503 | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186504 | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186505 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186595 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 186793 | SE | (1,090.74) | (15.80) | (274.73) | (82.96) | (167.44) | (483.09) | (66.34) | (0.39) |
| 1823990 | OTHR REG ASSET-N CST | 187003 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187004 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187005 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187006 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187007 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187028 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187041 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187042 | OTHER | 875.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 875.77 |
| 1823990 | OTHR REG ASSET-N CST | 187043 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187048 | OTHER | (1,999.14) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,999.14) |
| 1823990 | OTHR REG ASSET-N CST | 187049 | OTHER | 1,123.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,123.37 |
| 1823990 | OTHR REG ASSET-N CST | 187050 | SGCT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187051 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187051 | WA | 0.34 | 0.00 | 0.00 | 0.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187058 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187059 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187070 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187082 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187090 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187091 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187092 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187095 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187096 | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 187105 | Y2K DEFERRAL - OREGON 98-00 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187106 | BSIP/SAP - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187107 | GLENROCK MINE EXCLUDING RECLAMATION - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187108 | SOFTWARE WRITE DOWN 1997 - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187109 | SOFTWARE WRITE DOWN 1999 - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187110 | TRANSITION TEAM COSTS - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187111 | NOELL KEMPF CAP - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187112 | P&M STRIKE AMORT - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187113 | 98 EARLY RETIREMENT - OR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187114 | 94-98 FED/STATE INCOME TAX AUDIT PAYMENT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187190 | Reg Asset-WA REC CY2014 Forward | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187191 | Reg Asset - WA RPS Purchase | OTHER | 444.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 444.69 |
| 1823990 | OTHR REG ASSET-N CST | 187201 | MAY 2000 TRANSITION PLAN COSTS - CA | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187202 | MAY 2000 TRANSITION PLAN COSTS - ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187203 | MAY 2000 TRANSITION PLAN COSTS - OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187204 | MAY 2000 TRANSITION PLAN COSTS - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187205 | MAY 2000 TRANSITION PLAN COSTS - WYP | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187206 | MAY 2000 TRANSITION PLAN COSTS - WYU | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187211 | MEHC TRANSITION PLAN - WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187213 | WY 2006- TRAN SEV CST | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187214 | OR - MEHC Transition Service Costs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187215 | CA - MEHC Transition Severance Costs | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187221 | Reg Asset - Tax Adj on PR Benefits - CA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187222 | Reg Asset - Tax Adj on PR Benefits - ID | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187223 | Reg Asset - Tax Adj on PR Benefits - OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187224 | Reg Asset - Tax Adj on PR Benefits - UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187225 | Reg Asset - Tax Adj on PR Benefits - WA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187226 | Reg Asset - Tax Adj on PR Benefits - WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187230 | RegA - Oregon OCAT Expense Deferral | OTHER | 1,075.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,075.63 |
| 1823990 | OTHR REG ASSET-N CST | 187231 | Reg Asset - Oregon Metro BIT | OTHER | 1.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.94 |
| 1823990 | OTHR REG ASSET-N CST | 187245 | RegA - Transition Severance - Redc to Cu | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187255 | RegA - BPA Balancing Accts - Redc to Cur | OTHER | (6,609.27) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,609.27) |
| 1823990 | OTHR REG ASSET-N CST | 187300 | CA - Jan 2010 Storm Costs | OTHER | (84.59) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (84.59) |
| 1823990 | OTHR REG ASSET-N CST | 187301 | Reg Asset - CA - CEMA Costs Deferral | OTHER | 414.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 414.77 |
| 1823990 | OTHR REG ASSET-N CST | 187304 | RegA-CA Emerg Svc Prgrms-Battery Storage | OTHER | (617.51) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (617.51) |
| 1823990 | OTHR REG ASSET-N CST | 187305 | RegA - ID 2017 Protocol - MSP Deferral | IDU | 276.92 | 0.00 | 0.00 | 0.00 | 0.00 | 276.92 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187306 | RegA - UT 2017 Protocol - MSP Deferral | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187307 | RegA - WY 2017 Protocol - MSP Deferral | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187307 | RegA - WY 2017 Protocol - MSP Deferral | WYU | 307.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187311 | Contra Reg Asset-Carbon Plt Dec/Inv-CA | CA | (52.05) | (52.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187312 | Contra Reg Asset-Carbon Plt Dec/Inv-WY | WYP | (402.50) | 0.00 | 0.00 | (402.50) | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187320 | Reg Asset - Deprec Increase - ID | IDU | 6,304.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187321 | Reg Asset - Deprec Increase - UT | UT | 1,280.43 | 0.00 | 0.00 | 0.00 | 1,280.43 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187322 | Reg Asset - Deprec Increase - WY | WYP | 12,764.64 | 0.00 | 0.00 | 0.00 | 12,764.64 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187329 | RegA-Depr/Amortz Deferral-Bal Reclass | OTHER | 11.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.58 |
| 1823990 | OTHR REG ASSET-N CST | 187330 | Reg Asset - Carbon Unrec Plant - ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187331 | Reg Asset - Carbon Decomm - ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187332 | Reg Asset - Carbon Unrec Plant - UT | UT | 2,424.95 | 0.00 | 0.00 | 0.00 | 2,424.95 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187333 | Reg Asset - Carbon Decomm - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187334 | Reg Asset - Carbon Unrec Plant - WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187335 | Reg Asset - Carbon Decomm - WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187337 | Reg Asset - Carbon Decomm - CA | CA | 547.67 | 547.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | CA | (1,167.16) | (1,167.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | OR | (89.74) | 0.00 | (89.74) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | SG | 3,448.67 | 52.38 | 929.31 | 274.85 | 477.79 | 1,522.09 | 190.96 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | UT | (350.15) | 0.00 | 0.00 | 0.00 | 0.00 | (350.15) | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | WYU | (35.57) | 0.00 | 0.00 | 0.00 | (35.57) | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187340 | Reg Asset-OR Sch 94 Distr Safety Surch | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187345 | Reg Asset - UT - Pref Stock Redemp Loss | OTHER | 223.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 223.52 |
| 1823990 | OTHR REG ASSET-N CST | 187346 | Reg Asset - WY - Pref Stock Redemp Loss | OTHER | 77.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.03 |
| 1823990 | OTHR REG ASSET-N CST | 187347 | Reg Asset - WA - Pref Stock Redemp Loss | OTHER | 35.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35.51 |
| 1823990 | OTHR REG ASSET-N CST | 187350 | ID - Deferred Overburden Costs | OTHER | 488.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 488.48 |
| 1823990 | OTHR REG ASSET-N CST | 187351 | WY - Deferred Overburden Costs | WYP | 1,343.76 | 0.00 | 0.00 | 1,343.76 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187354 | RegA-OR 2020 GRC-Meters Replcd by AMI | OTHER | 15,084.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,084.78 |
| 1823990 | OTHR REG ASSET-N CST | 187356 | Reg Asset-WA-Merwin Project | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187357 | CA Mobile Home Park Conversion (MHPCCA) | OTHER | 218.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218.60 |
| 1823990 | OTHR REG ASSET-N CST | 187358 | Reg Asset - UT MPA Balancing Account | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 187359 | Reg Asset - UT Major Plant Additions | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187360 | Reg Asset - WY Def Advertising Costs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187361 | Reg A-OR-COVID-19 Bill Assistance Prog | OTHER | 4,449.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,449.65 |
| 1823990 | OTHR REG ASSET-N CST | 187362 | Reg A-WA-COVID-19 Bill Assistance Prog | OTHER | 1,290.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,290.64 |
| 1823990 | OTHR REG ASSET-N CST | 187363 | Reg Asset - CA Naughton U3 Costs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187365 | Reg Asset - Naughton Unit #3 Costs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187367 | Contra Reg Asset - Naughton U3 - OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187368 | Contra Reg Asset - Naughton U3 - WA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187369 | RegA - WA Equity Advisory Group (CETA) | WA | 102.05 | 0.00 | 102.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187370 | Reg Asset - OR Solar Feed-In Tariff | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187371 | REG ASSET - CA SOLAR FEED-IN TARIFF | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187372 | Reg Asset - OR Solar Feed-In Tariff 2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187373 | Reg Asset-OR Solar Feed-In Tariff 2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187374 | Reg Asset-OR Solar Feed-In Tariff 2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187375 | Reg Asset-OR Solar Feed-In Tariff 2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187376 | Reg Asset-OR Solar Feed-In Tariff 2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187377 | Reg Asset-OR Solar Feed-In Tariff 2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187378 | Reg Asset-OR Solar Feed-In Tariff 2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187379 | Reg Asset-OR Solar Feed-In Tariff 2019 | OTHER | 2.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.33 |
| 1823990 | OTHR REG ASSET-N CST | 187380 | Reg Asset - UT Solar Incentive Program | OTHER | (2,002.45) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,002.45) |
| 1823990 | OTHR REG ASSET-N CST | 187381 | RegA - CA Solar Feed-In - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187382 | Reg Asset-OR Solar Feed-In Tariff 2020 | OTHER | 2,306.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,306.54 |
| 1823990 | OTHR REG ASSET-N CST | 187383 | RegA - OR Solar Feed-In - Recl to Curr | OTHER | (6,813.79) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,813.79) |
| 1823990 | OTHR REG ASSET-N CST | 187384 | RegA - UT Solar Feed-In - Recl to Curr | OTHER | (124.84) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (124.84) |
| 1823990 | OTHR REG ASSET-N CST | 187385 | RegA - Solar Feed-In - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187386 | Reg Asset-OR Solar Feed-In Tariff 2021 | OTHER | 2,750.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,750.08 |
| 1823990 | OTHR REG ASSET-N CST | 187387 | Reg Asset-Utah STEP Pilot Prog Bal Acct | OTHER | (16,267.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (16,267.42) |
| 1823990 | OTHR REG ASSET-N CST | 187390 | UT-Klamath Hydro Relicensing Costs | OTHER | 6,165.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,165.80 |
| 1823990 | OTHR REG ASSET-N CST | 187391 | RegA - CA Solar Feed-In - Recl to Liab | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187392 | Reg Asset-OR Solar Feed-In Tariff 2022 | OTHER | 125.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125.84 |
| 1823990 | OTHR REG ASSET-N CST | 187394 | RegA - UT Solar Feed-In - Recl to Liab | OTHER | 18,252.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,252.58 |
| 1823990 | OTHR REG ASSET-N CST | 187415 | Reg Asset-UT Subscriber Solar Program | OTHER | 1,934.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,934.38 |
| 1823990 | OTHR REG ASSET-N CST | 187420 | RegA - OR Community Solar | OTHER | 1,637.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,637.41 |
| 1823990 | OTHR REG ASSET-N CST | 187460 | Reg Asset - CA RPS Purchase | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187470 | Reg A-WA Decoupling Mech Sep16-Jun17 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187471 | Reg A-WA Decoupling Mech Jul17-Jun18 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187472 | Reg A-WA Decoupling Mech Jul18-Jun19 | OTHER | (220.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (220.40) |
| 1823990 | OTHR REG ASSET-N CST | 187480 | Contra Reg A-WA Decoupling Sep16-Jun17 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187481 | Contra Reg A-WA Decoupling Jul17-Jun18 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187482 | Contra Reg A-WA Decoupling Jul18-Jun19 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187488 | RegA-WA Decoupling Mech - Recl to Curr | OTHER | (3,238.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,238.33) |
| 1823990 | OTHR REG ASSET-N CST | 187489 | Reg A-WA Decoupling Mechanism-Reclass | OTHER | 4,029.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,029.36 |
| 1823990 | OTHR REG ASSET-N CST | 187495 | RegA - Other - Recl to Curr | OTHER | (5,745.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,745.49) |
| 1823990 | OTHR REG ASSET-N CST | 187496 | RegA - OR Asset Sale Gain-Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187630 | Reg Asset - UT EIM Expense Deferral | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187631 | Contra Reg Asset - UT EIM Deferral | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187648 | Reg A - Post-Retirement - Recl to Curr | SE | (745.00) | (10.79) | (187.64) | (56.66) | (114.36) | (329.96) | (45.31) |
| 1823990 | OTHR REG ASSET-N CST | 187650 | Reg Asset - RPS Compliance Purchases | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187658 | RegA-WA Insurance Reserves-Recl to Liab | OTHER | 1.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.45 |
| 1823990 | OTHR REG ASSET-N CST | 187660 | RegA-OR Transp Electrification Pilot | OTHER | 3,902.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,902.70 |
| 1823990 | OTHR REG ASSET-N CST | 187661 | RegA-UT Elec Vehicle Charging Infrastr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187662 | RegA-CA Transp Electrification Pilot | OTHER | (235.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (235.18) |
| 1823990 | OTHR REG ASSET-N CST | 187664 | RegA-WA Transp Electrification Pilot | OTHER | 411.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 411.46 |
| 1823990 | OTHR REG ASSET-N CST | 187667 | RegA-OR Outreach and Research Pilot | OTHER | 0.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.38 |
| 1823990 | OTHR REG ASSET-N CST | 187764 | IMPLEMENTATION COST II - RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187765 | IMPLEMENTATION COST II - NON-RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187766 | IMPLEMENTATION COST II - NON-RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187767 | IMPLEMENTATION COST 3 - RESIDENTIAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187768 | IMPLEMENTATION COST 3 - NON RES SMALL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187769 | IMPLEMENTATION COST 3 - NON RES LARGE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187802 | Reg Asset - CA ECAC CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187803 | Reg Asset - CA ECAC CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187804 | Reg Asset - CA ECAC CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187805 | Reg Asset - CA ECAC CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187806 | Reg Asset - CA ECAC CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187807 | CONTRA REG ASSET - CA ECAC CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187808 | Contra Reg Asset - CA ECAC CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 187809 | Contra Reg Asset - CA ECAC CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187810 | Reg Asset - ID ECAM Dec11-Nov12 Mnsanto | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187811 | Reg Asset - ID ECAM Dec11-Nov12 Agrium | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187812 | Reg Asset - ID ECAM Dec11-Nov12 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187813 | Reg Asset - ID ECAM Dec12-Nov13 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187814 | Reg Asset - ID ECAM Dec13-Nov14 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187815 | Reg Asset - ID ECAM Dec12-Nov13 Mnsanto | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187816 | REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187817 | Contra Reg Asset - ID ECAM Dec11-Nov12 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187818 | Contra Reg Asset - ID ECAM Dec12-Nov13 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187819 | Contra Reg Asset - ID ECAM Dec13-Nov14 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187821 | Reg Asset - UT EBA Oct-Dec11 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187822 | Reg Asset - UT EBA CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187823 | Reg Asset - UT EBA Oct11-Dec11 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187824 | Reg Asset - UT EBA CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187825 | Reg Asset - UT EBA CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187826 | Reg Asset - UT EBA CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187827 | Reg Asset - UT EBA CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187828 | Reg Asset - UT EBA CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187829 | Reg Asset - UT EBA Group Amortization | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187830 | Reg Asset - UT RBA CY2021 | OTHER | (709.44) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (709.44) |
| 1823990 | OTHR REG ASSET-N CST | 187832 | Reg Asset - UT RBA CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187834 | Reg Asset - UT RBA CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187835 | Reg Asset - UT RBA CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187836 | Reg Asset - UT RBA CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187837 | Reg Asset - UT RBA CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187838 | Reg Asset - UT RBA CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187839 | Reg Asset - UT RBA CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187842 | Contra Reg Asset - UT EBA CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187844 | Contra Reg Asset - UT EBA CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187845 | Contra Reg Asset - UT EBA CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187846 | Contra Reg Asset - UT EBA CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187847 | Contra Reg Asset - UT EBA CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187848 | Contra Reg Asset - UT EBA CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187852 | Reg Asset - WY ECAM CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187853 | Reg Asset - WY ECAM CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187854 | Reg Asset - WY ECAM CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187855 | Reg Asset - WY ECAM CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187856 | Reg Asset - WY ECAM CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187857 | Reg Asset - WY ECAM CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187858 | Reg Asset - WY ECAM CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187859 | Reg Asset - WY ECAM CY2019 | OTHER | 2,827.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,827.20 |
| 1823990 | OTHR REG ASSET-N CST | 187862 | Reg Asset - WY RRA CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187863 | Reg Asset - WY RRA CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187864 | Reg Asset - WY RRA CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187865 | Reg Asset - WY RRA CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187866 | Reg Asset - WY RRA CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187867 | Reg Asset - WY RRA CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187868 | Reg Asset - WY RRA CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187869 | Reg Asset - WY RRA CY2019 | OTHER | (43.22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (43.22) |
| 1823990 | OTHR REG ASSET-N CST | 187872 | Contra Reg Asset - WY ECAM CY2012 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187873 | Contra Reg Asset - WY ECAM CY2013 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187874 | Contra Reg Asset - WY ECAM CY2014 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187875 | Contra Reg Asset - WY ECAM CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187876 | CONTRA REG ASSET - WY ECAM CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187877 | Contra Reg Asset - WY ECAM CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187878 | Contra Reg Asset - WY ECAM CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187879 | Contra Reg Asset - WY ECAM CY2019 | OTHER | (454.83) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (454.83) |
| 1823990 | OTHR REG ASSET-N CST | 187880 | Reg Asset - UT RBA CY2019 | OTHER | (78.71) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (78.71) |
| 1823990 | OTHR REG ASSET-N CST | 187881 | Deferred Exc RECs in Rates-UT (2011-12) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187882 | Reg Asset - UT RBA CY2020 | OTHER | (763.56) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (763.56) |
| 1823990 | OTHR REG ASSET-N CST | 187883 | Deferred Exc RECs in Rates-WY (2011-12) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187884 | Reg Asset - WY RRA CY2020 | OTHER | (87.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (87.33) |
| 1823990 | OTHR REG ASSET-N CST | 187885 | Reg Asset - WY RRA CY2021 | OTHER | (412.98) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (412.98) |
| 1823990 | OTHR REG ASSET-N CST | 187886 | Reg Asset-OR RPS Compliance Purchases | OTHER | (81.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (81.35) |
| 1823990 | OTHR REG ASSET-N CST | 187888 | RegA - WA RECs in Rates - Recl to Curr | OTHER | (297.06) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (297.06) |
| 1823990 | OTHR REG ASSET-N CST | 187889 | RegA - WA RECs in Rates - Balance Recl | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 187890 | Contra Reg Asset - WA Deferral of RECs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187891 | Deferral of Excess RECs in Rates - UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187892 | Deferral of Excess RECs in Rates - WA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187893 | Deferral of Excess RECs in Rates - WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187894 | RegA - OR RECs in Rates - Recl to Curr | OTHER | (55.36) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (55.36) |
| 1823990 | OTHR REG ASSET-N CST | 187895 | RegA - OR RECs in Rates - Balance Recl | OTHER | 136.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 136.72 |
| 1823990 | OTHR REG ASSET-N CST | 187896 | RegA - UT RECs in Rates - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187897 | RegA - UT RECs in Rates - Recl to Liab | OTHER | 1,551.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,551.70 |
| 1823990 | OTHR REG ASSET-N CST | 187898 | RegA - Def RECs in Rates - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187899 | RegA - WY RECs in Rates - Recl to Liab | OTHER | 543.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 543.53 |
| 1823990 | OTHR REG ASSET-N CST | 187901 | OR - DEFERRED NET POWER COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187902 | UT - DEFERRED NET POWER COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187903 | WYO - DEFERRED EXCESS NET POWER COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187904 | ID - DEFERRED NET POWER COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187905 | CA - DEF NET POWER COSTS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187906 | DEF EXCESS NPC - OR UE116 BRIDGE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187907 | OR UE134 POWER COST | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187908 | Def Net Power WY - 2007 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187909 | Def Net Power - Wyoming 2008 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187911 | REG ASSET - LAKE SIDE LIQ. DAMAGES - WY | WYP | 717.43 | 0.00 | 0.00 | 717.43 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187912 | CONTRA - REGULATORY ASSETS | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187913 | Reg Asset - Goodnoe Hills Liq. Damages - | WYP | 265.63 | 0.00 | 0.00 | 265.63 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187914 | *Reg Asset-UT-Liq. Damages JB4, N1&2* | UT | 437.50 | 0.00 | 0.00 | 0.00 | 437.50 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187915 | Reg Asset-WY-Liq. Damages J24 | WYP | 71.35 | 0.00 | 0.00 | 71.35 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187916 | Reg Asset-WY Wind Test Energy Deferral | OTHER | 34.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.05 |
| 1823990 | OTHR REG ASSET-N CST | 187920 | OR-RCAC REV REQUIREMENT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187921 | WA-Chehalis Plant Rev Reqmt - Reg Asset | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187922 | Reg Asset-RECs & SO2 Revenue Req - WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187923 | Reg Asset-OR Sch 203-Black Cap Solar | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187925 | RegA - New Res/Renewables - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187930 | OR SB 408 REG ASSET | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187935 | RegA - OR SB 408 - Recl to Curr | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187936 | SB 408 REG ASSET - MCBIT (EVEN YEAR 1) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187937 | SB 408 REG ASSET - MCBIT (ODD YEAR 1) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187938 | SB 408 REG ASSET - MCBIT (EVEN YEAR 2) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187951 | DEFERRED COST OF TOU GUARANTEE | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187952 | DEFERRED INTERVENOR | OTHER | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.41 |
| 1823990 | OTHR REG ASSET-N CST | 187953 | CA Klamath Transition Memo Account (KTMA) | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187956 | CA DEFERRED INTERVENOR FUNDING | OTHER | 226.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 226.07 |
| 1823990 | OTHR REG ASSET-N CST | 187957 | DEFERRED OR INDEPENDENT EVALUATOR FEES | OTHER | 38.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38.28 |
| 1823990 | OTHR REG ASSET-N CST | 187958 | ID Deferred Intervenor Funding | IDU | 95.40 | 0.00 | 0.00 | 0.00 | 0.00 | 95.40 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187964 | RegA - Intervenor Fees - Recl to Liab | OTHER | 593.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 593.14 |
| 1823990 | OTHR REG ASSET-N CST | 187965 | RegA - Intervenor/Eval Fees - Recl to Cu | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187966 | RegA - CA (CARE) Program - Recl to Liab | OTHER | 536.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 536.99 |
| 1823990 | OTHR REG ASSET-N CST | 187967 | RegA - OR Asset Sale Gain-Balance Recl | OTHER | 2,147.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,147.83 |
| 1823990 | OTHR REG ASSET-N CST | 187968 | Reg A - Insurance Reserves - Recl | OTHER | 20,375.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,375.07 |
| 1823990 | OTHR REG ASSET-N CST | 187970 | DEFERRED NET POWER COSTS - WY 09 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187971 | Deferred Net Power Costs - WY 10 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187972 | Deferred Net Power Costs - WY 11 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187973 | Contra Reg Asset - CA ECAC CY2015 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187974 | Contra Reg Asset - CA ECAC CY2016 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187975 | Reg Asset - CA ECAC | OTHER | (426.93) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (426.93) |
| 1823990 | OTHR REG ASSET-N CST | 187976 | Reg Asset - CA ECAC CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187977 | Contra Reg Asset - CA ECAC CY2017 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187978 | Reg Asset - CA ECAC CY2018 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187979 | Contra Reg Asset - CA ECAC CY2018 | OTHER | (212.26) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (212.26) |
| 1823990 | OTHR REG ASSET-N CST | 187980 | Deferred Net Power Costs - ID 09 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187981 | Deferred Net Power Costs - ID 10 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187982 | Deferred Net Power Costs - ID 11 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187983 | *Reg Asset - ID ECAM Dec10-Nov11, Mnsant | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187984 | *Reg Asset - ID ECAM Dec10-Nov11, Agrium | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187985 | Utah ECAM Regulatory Asset | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187988 | Deferred Net Power Costs - OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187989 | Reg Asset - OR PCAM FY2021 | OTHER | 5,580.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,580.50 |
| 1823990 | OTHR REG ASSET-N CST | 187990 | Contra Reg Asset - OR PCAM FY2021 | OTHER | (5,580.50) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,580.50) |
| 1823990 | OTHR REG ASSET-N CST | 187992 | Contra Reg Asset - CA - Def NPC | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187993 | Contra Reg Asset - ID - Def NPC | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 187994 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187995 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187998 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 187999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 188000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 188000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189001 | 8.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.32 |
| 1823990 | OTHR REG ASSET-N CST | 189002 | 15,248.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,248.13 |
| 1823990 | OTHR REG ASSET-N CST | 189003 | (920.15) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (920.15) |
| 1823990 | OTHR REG ASSET-N CST | 189004 | 3,156.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,156.59 |
| 1823990 | OTHR REG ASSET-N CST | 189011 | (76.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (76.75) |
| 1823990 | OTHR REG ASSET-N CST | 189028 | 76.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76.75 |
| 1823990 | OTHR REG ASSET-N CST | 189500 | 1,556.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,556.68 |
| 1823990 | OTHR REG ASSET-N CST | 189501 | (121.39) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (121.39) |
| 1823990 | OTHR REG ASSET-N CST | 189502 | (525.95) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (525.95) |
| 1823990 | OTHR REG ASSET-N CST | 189503 | (36.79) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (36.79) |
| 1823990 | OTHR REG ASSET-N CST | 189504 | 329.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 329.00 |
| 1823990 | OTHR REG ASSET-N CST | 189505 | (55.44) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (55.44) |
| 1823990 | OTHR REG ASSET-N CST | 189506 | 1.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.97 |
| 1823990 | OTHR REG ASSET-N CST | 189507 | (0.10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.10) |
| 1823990 | OTHR REG ASSET-N CST | 189528 | (1,233.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,233.73) |
| 1823990 | OTHR REG ASSET-N CST | 189529 | 1,055.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,055.53 |
| 1823990 | OTHR REG ASSET-N CST | 189530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189531 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189532 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189533 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189534 | 2,067.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,067.80 |
| 1823990 | OTHR REG ASSET-N CST | 189535 | 8,683.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,683.59 |
| 1823990 | OTHR REG ASSET-N CST | 189536 | 13,819.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,819.87 |
| 1823990 | OTHR REG ASSET-N CST | 189537 | 12.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.38 |
| 1823990 | OTHR REG ASSET-N CST | 189540 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189541 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189542 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189543 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189544 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189545 | (326.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (326.01) |
| 1823990 | OTHR REG ASSET-N CST | 189546 | (783.28) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (783.28) |
| 1823990 | OTHR REG ASSET-N CST | 189547 | (0.62) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.62) |
| 1823990 | OTHR REG ASSET-N CST | 189568 | (13,246.20) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13,246.20) |
| 1823990 | OTHR REG ASSET-N CST | 189570 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189571 | 770.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 770.18 |
| 1823990 | OTHR REG ASSET-N CST | 189572 | 43.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43.54 |
| 1823990 | OTHR REG ASSET-N CST | 189580 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189581 | (18.64) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (18.64) |
| 1823990 | OTHR REG ASSET-N CST | 189582 | (2.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2.18) |
| 1823990 | OTHR REG ASSET-N CST | 189598 | (773.95) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (773.95) |
| 1823990 | OTHR REG ASSET-N CST | 189608 | 678.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 678.82 |
| 1823990 | OTHR REG ASSET-N CST | 189609 | 25,191.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,191.79 |
| 1823990 | OTHR REG ASSET-N CST | 189610 | 1,859.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,859.41 |
| 1823990 | OTHR REG ASSET-N CST | 189611 | 51,872.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,872.29 |
| 1823990 | OTHR REG ASSET-N CST | 189612 | 86.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 86.48 |
| 1823990 | OTHR REG ASSET-N CST | 189618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189619 | (131.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (131.37) |
| 1823990 | OTHR REG ASSET-N CST | 189620 | (76.44) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (76.44) |
| 1823990 | OTHR REG ASSET-N CST | 189621 | (3,335.48) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,335.48) |
| 1823990 | OTHR REG ASSET-N CST | 189622 | (4.32) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4.32) |
| 1823990 | OTHR REG ASSET-N CST | 189638 | (25,830.34) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (25,830.34) |
| 1823990 | OTHR REG ASSET-N CST | 189639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189642 | 219.07 | 0.00 | 0.00 | 219.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823990 | OTHR REG ASSET-N CST | 189648 | (444.51) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (444.51) |
| 1823990 | OTHR REG ASSET-N CST | 189649 | 3,316.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,316.28 |
| 1823990 | OTHR REG ASSET-N CST | 189650 | (1,891.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,891.46) |
| 1823990 | OTHR REG ASSET-N CST | 189651 | 12,706.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,706.26 |
| 1823990 | OTHR REG ASSET-N CST | 189652 | 23.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23.39 |
| 1823990 | OTHR REG ASSET-N CST | 189660 | 57.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57.31 |
| 1823990 | OTHR REG ASSET-N CST | 189661 | (461.03) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (461.03) |



Regulatory Assets (Actuals)
 13 Month Average: 12/2021
 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 | 189662 | Contra Reg Asset - WY ECAM CY2022 | OTHER | (1.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1.17) | |
| 1823990 | OTHR REG ASSET-N CST | 189688 | RegA - WY Def Exc NPC - Recl to Curr | OTHER | (4,250.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,250.18) | |
| 1823990 | OTHR REG ASSET-N CST | 189689 | RegA - WY Def Exc NPC - Recl to Liab | OTHER | 629.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 629.94 | |
| 1823990 | OTHR REG ASSET-N CST | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823990 | OTHR REG ASSET-N CST | 288712 | Reg Liab - OR Property Insurance Reserve | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823990 | OTHR REG ASSET-N CST | 530190 | Miscellaneous Contracts & Services | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823990 Total | | | | | 240,602.78 | (619.16) | 839.57 | 596.31 | 15,510.22 | 5,314.82 | 6,873.13 | 1.29 | 212,086.61 |
| 1823993 | OTH REG ASSET-NON CO | 111547 | REG ASSET-CHOLLA PLANT TRANS COSTS OR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823993 | OTH REG ASSET-NON CO | 187060 | CHOLLA PLANT TRANSACTION COSTS-OR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823993 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823994 | OTH REG ASSET-NON CO | 111548 | REG ASSET-CHOLLA PLANT TRANS COSTS WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823994 | OTH REG ASSET-NON CO | 187061 | CHOLLA PLANT TRANSACTION COSTS-WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823994 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823995 | OTH REG ASSET-NON CO | 111549 | REG ASSET-CHOLLA PLANT TRANS COSTS ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823995 | OTH REG ASSET-NON CO | 187062 | CHOLLA PLANT TRANSACTION COSTS-ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823995 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1823999 | REGULATORY ASST-OTH | 186001 | DSM Regulatory Assets-Accruals | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823999 | REGULATORY ASST-OTH | 186011 | DSM Reg Asset - Accruals - CA | OTHER | 190.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 190.30 | |
| 1823999 | REGULATORY ASST-OTH | 186015 | DSM Reg Asset - Balancing Acct - CA | OTHER | (314.92) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (314.92) | |
| 1823999 | REGULATORY ASST-OTH | 186021 | DSM Reg Asset - Accruals - ID | OTHER | 309.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 309.43 | |
| 1823999 | REGULATORY ASST-OTH | 186025 | DSM Reg Asset - Balancing Acct - ID | OTHER | (538.70) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (538.70) | |
| 1823999 | REGULATORY ASST-OTH | 186035 | DSM Reg Asset - Balancing Acct - OR | OTHER | 247.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 247.32 | |
| 1823999 | REGULATORY ASST-OTH | 186041 | DSM Reg Asset - Accruals - UT | OTHER | 3,669.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,669.87 | |
| 1823999 | REGULATORY ASST-OTH | 186045 | DSM Reg Asset - Balancing Acct - UT | OTHER | (14,044.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,044.31) | |
| 1823999 | REGULATORY ASST-OTH | 186051 | DSM Reg Asset - Accruals - WA | OTHER | 987.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 987.27 | |
| 1823999 | REGULATORY ASST-OTH | 186055 | DSM Reg Asset - Balancing Acct - WA | OTHER | (5,052.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,052.05) | |
| 1823999 | REGULATORY ASST-OTH | 186061 | DSM Reg Asset - Accruals - WY | OTHER | 339.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 339.72 | |
| 1823999 | REGULATORY ASST-OTH | 186065 | DSM Reg Asset - Balancing Acct - WY | OTHER | (2,502.48) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,502.48) | |
| 1823999 | REGULATORY ASST-OTH | 186071 | DSM Reg Asset - Accruals - WY Cat 1 | OTHER | 196.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 196.42 | |
| 1823999 | REGULATORY ASST-OTH | 186075 | DSM Reg Asset-Balancing Acct-WY Cat 1 | OTHER | 317.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 317.05 | |
| 1823999 | REGULATORY ASST-OTH | 186081 | DSM Reg Asset - Accruals - WY Cat 2 | OTHER | 94.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94.62 | |
| 1823999 | REGULATORY ASST-OTH | 186085 | DSM Reg Asset-Balancing Acct-WY Cat 2 | OTHER | (4,533.07) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,533.07) | |
| 1823999 | REGULATORY ASST-OTH | 186140 | Reg Asset-UT Rev Req DSM/STEP-Cirg | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1823999 Total | | | | | (20,633.53) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,633.53) |
| Grand Total | | | | | 1,017,770.48 | 14,409.45 | 157,091.38 | 41,034.29 | 127,603.65 | 244,758.78 | 37,237.70 | 183.34 | 395,451.89 |

B17.DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|---------|---------------------------------------|------------|--------------|-------------|--------------|-------------|--------------|-------------|-------|
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | OR | (2,585.11) | 0.00 | (2,585.11) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | UT | (3,301.33) | 0.00 | 0.00 | 0.00 | (3,301.33) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WA | (201.27) | 0.00 | 0.00 | (201.27) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYP | (1,483.80) | 0.00 | 0.00 | 0.00 | (1,483.80) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYU | (1,313.60) | 0.00 | 0.00 | 0.00 | (1,313.60) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | CA | (1,646.91) | (1,646.91) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | (862.33) | 0.00 | 0.00 | 0.00 | 0.00 | (862.33) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | OR | (8,950.42) | 0.00 | (8,950.42) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | UT | (14,965.94) | 0.00 | 0.00 | 0.00 | (14,965.94) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WA | (1,377.01) | 0.00 | 0.00 | (1,377.01) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | (4,110.05) | 0.00 | 0.00 | 0.00 | (4,110.05) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | (820.25) | 0.00 | 0.00 | 0.00 | (820.25) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | CA | (10,822.60) | (10,822.60) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | IDU | (12,213.41) | 0.00 | 0.00 | 0.00 | 0.00 | (12,213.41) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | OR | (97,313.37) | 0.00 | (97,313.37) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | UT | (146,861.15) | 0.00 | 0.00 | 0.00 | (146,861.15) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WA | (26,376.78) | 0.00 | 0.00 | (26,376.78) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYP | (43,580.50) | 0.00 | 0.00 | 0.00 | (43,580.50) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYU | (4,053.83) | 0.00 | 0.00 | 0.00 | (4,053.83) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | (128.40) | (128.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | (164.50) | 0.00 | 0.00 | 0.00 | 0.00 | (164.50) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | (1,428.62) | 0.00 | (1,428.62) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | (1,937.48) | 0.00 | 0.00 | 0.00 | (1,937.48) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | (446.37) | 0.00 | 0.00 | (446.37) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | (802.04) | 0.00 | 0.00 | 0.00 | (802.04) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | (32.11) | 0.00 | 0.00 | 0.00 | (32.11) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | (43,191.77) | (43,191.77) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | (47,045.48) | 0.00 | 0.00 | 0.00 | 0.00 | (47,045.48) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | (261,531.98) | 0.00 | (261,531.98) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | (167,082.12) | 0.00 | 0.00 | 0.00 | (167,082.12) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | (76,000.54) | 0.00 | 0.00 | (76,000.54) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | (72,834.01) | 0.00 | 0.00 | 0.00 | (72,834.01) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | (16,163.37) | 0.00 | 0.00 | 0.00 | (16,163.37) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | (22,614.73) | (22,614.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | (17,042.56) | 0.00 | 0.00 | 0.00 | 0.00 | (17,042.56) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | (139,318.79) | 0.00 | (139,318.79) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | (86,670.22) | 0.00 | 0.00 | 0.00 | (86,670.22) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | (37,207.47) | 0.00 | 0.00 | (37,207.47) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | (42,920.80) | 0.00 | 0.00 | 0.00 | (42,920.80) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | (5,801.15) | 0.00 | 0.00 | 0.00 | (5,801.15) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | CA | (13,121.03) | (13,121.03) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | IDU | (4,695.40) | 0.00 | 0.00 | 0.00 | 0.00 | (4,695.40) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | OR | (49,045.00) | 0.00 | (49,045.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | UT | (87,782.33) | 0.00 | 0.00 | 0.00 | (87,782.33) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WA | (11,343.34) | 0.00 | 0.00 | (11,343.34) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WYP | (11,321.04) | 0.00 | 0.00 | 0.00 | (11,321.04) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | UNDERGROUND CONDUIT | WYU | (3,135.79) | 0.00 | 0.00 | 0.00 | (3,135.79) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | (13,635.34) | (13,635.34) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | (13,380.51) | 0.00 | 0.00 | 0.00 | 0.00 | (13,380.51) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | (96,286.36) | 0.00 | (96,286.36) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | (214,620.00) | 0.00 | 0.00 | 0.00 | (214,620.00) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | (13,910.53) | 0.00 | 0.00 | (13,910.53) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | (25,530.12) | 0.00 | 0.00 | 0.00 | (25,530.12) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | (14,629.80) | 0.00 | 0.00 | 0.00 | (14,629.80) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | CA | (30,555.17) | (30,555.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | IDU | (33,191.29) | 0.00 | 0.00 | 0.00 | 0.00 | (33,191.29) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | OR | (252,843.96) | 0.00 | (252,843.96) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | UT | (162,013.39) | 0.00 | 0.00 | 0.00 | (162,013.39) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WA | (64,972.58) | 0.00 | 0.00 | (64,972.58) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WYP | (47,969.28) | 0.00 | 0.00 | 0.00 | (47,969.28) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | LINE TRANSFORMERS | WYU | (7,621.93) | 0.00 | 0.00 | 0.00 | (7,621.93) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | CA | (4,281.14) | (4,281.14) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | IDU | (4,947.96) | 0.00 | 0.00 | 0.00 | 0.00 | (4,947.96) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | OR | (45,142.35) | 0.00 | (45,142.35) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | UT | (41,091.03) | 0.00 | 0.00 | 0.00 | (41,091.03) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WA | (9,698.23) | 0.00 | 0.00 | (9,698.23) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WYP | (7,210.94) | 0.00 | 0.00 | 0.00 | (7,210.94) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3691000 | SERVICES - OVERHEAD | WYU | (1,164.10) | 0.00 | 0.00 | 0.00 | (1,164.10) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | CA | (9,135.95) | (9,135.95) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | IDU | (14,092.91) | 0.00 | 0.00 | 0.00 | 0.00 | (14,092.91) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | OR | (100,159.84) | 0.00 | (100,159.84) | 0.00 | 0.00 | 0.00 | 0.00 |



Depreciation Reserve (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|---------|---|------------|-------------|------------|-------------|-------------|-------------|-------------|------------|
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | UT | (76,932.91) | 0.00 | 0.00 | 0.00 | (76,932.91) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WA | (23,067.72) | 0.00 | (23,067.72) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WYP | (19,594.41) | 0.00 | 0.00 | (19,594.41) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3692000 | SERVICES - UNDERGROUND | WYU | (5,565.87) | 0.00 | 0.00 | (5,565.87) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | CA | (444.65) | (444.65) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | IDU | (10,789.22) | 0.00 | 0.00 | 0.00 | 0.00 | (10,789.22) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | OR | (19,739.21) | 0.00 | (19,739.21) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | UT | (54,438.74) | 0.00 | 0.00 | 0.00 | (54,438.74) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WA | (7,641.89) | 0.00 | 0.00 | (7,641.89) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WYP | (7,601.52) | 0.00 | 0.00 | 0.00 | (7,601.52) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3700000 | METERS | WYU | (1,581.99) | 0.00 | 0.00 | 0.00 | (1,581.99) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | (261.21) | (261.21) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | (131.29) | 0.00 | 0.00 | 0.00 | 0.00 | (131.29) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | (2,143.65) | 0.00 | (2,143.65) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | (3,363.74) | 0.00 | 0.00 | 0.00 | (3,363.74) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | (412.49) | 0.00 | (412.49) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | (841.74) | 0.00 | 0.00 | 0.00 | (841.74) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | (143.32) | 0.00 | 0.00 | 0.00 | (143.32) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | (405.42) | (405.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | (468.64) | 0.00 | 0.00 | 0.00 | 0.00 | (468.64) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | (12,543.72) | 0.00 | (12,543.72) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | (13,291.27) | 0.00 | 0.00 | 0.00 | (13,291.27) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | (1,756.49) | 0.00 | (1,756.49) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | (3,937.72) | 0.00 | 0.00 | 0.00 | (3,937.72) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | (1,254.33) | 0.00 | 0.00 | 0.00 | (1,254.33) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | IDU | (3.52) | 0.00 | 0.00 | 0.00 | 0.00 | (3.52) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | OR | (0.00) | 0.00 | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | SG | (0.47) | (0.01) | (0.13) | (0.04) | (0.07) | (0.21) | (0.03) |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | SO | (3.48) | (0.08) | (0.97) | (0.27) | (0.45) | (1.51) | (0.19) |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | UT | (23.79) | 0.00 | 0.00 | 0.00 | 0.00 | (23.79) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | WYP | (12.23) | 0.00 | 0.00 | 0.00 | (12.23) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3892000 | LAND RIGHTS | WYU | (5.32) | 0.00 | 0.00 | 0.00 | (5.32) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | (847.04) | (847.04) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | (2,466.91) | (58.33) | (767.47) | (169.50) | (180.76) | (1,186.58) | (104.28) |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | (5,130.15) | 0.00 | 0.00 | 0.00 | 0.00 | (5,130.15) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | (10,978.29) | 0.00 | (10,978.29) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | (238.09) | (3.45) | (59.97) | (18.11) | (36.55) | (105.45) | (14.48) |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | (2,916.49) | (44.30) | (785.90) | (232.44) | (404.06) | (1,287.21) | (161.50) |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | (31,738.12) | (686.15) | (8,884.14) | (2,473.21) | (4,132.26) | (13,815.98) | (1,737.93) |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | (13,294.04) | 0.00 | 0.00 | 0.00 | (13,294.04) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | (7,889.87) | 0.00 | (7,889.87) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | (1,765.15) | 0.00 | 0.00 | 0.00 | (1,765.15) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | (1,502.81) | 0.00 | 0.00 | 0.00 | (1,502.81) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CA | (92.36) | (92.36) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CN | (862.79) | (20.40) | (268.42) | (59.28) | (63.22) | (415.00) | (36.47) |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | IDU | (30.11) | 0.00 | 0.00 | 0.00 | 0.00 | (30.11) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | OR | (1,070.84) | 0.00 | (1,070.84) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SE | (2.86) | (0.04) | (0.72) | (0.22) | (0.44) | (1.27) | (0.17) |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SG | (824.92) | (12.53) | (222.29) | (65.74) | (114.29) | (364.08) | (45.68) |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SO | (7,499.60) | (162.13) | (2,099.29) | (584.41) | (976.44) | (3,264.67) | (410.67) |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | UT | (343.45) | 0.00 | 0.00 | 0.00 | (343.45) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WA | (42.02) | 0.00 | 0.00 | (42.02) | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYP | (272.64) | 0.00 | 0.00 | 0.00 | (272.64) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYU | (14.99) | 0.00 | 0.00 | 0.00 | (14.99) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | (18.05) | (18.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | (1,713.05) | (40.50) | (532.94) | (117.70) | (125.52) | (823.97) | (72.41) |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | (183.86) | 0.00 | 0.00 | 0.00 | 0.00 | (183.86) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | (406.04) | 0.00 | (406.04) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | (9.71) | (0.14) | (2.45) | (0.74) | (1.49) | (4.30) | (0.59) |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | (1,125.48) | (17.09) | (303.28) | (89.70) | (155.93) | (496.74) | (62.32) |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | (23,923.96) | (517.21) | (6,696.80) | (1,864.29) | (3,114.87) | (10,414.39) | (1,310.04) |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | (235.96) | 0.00 | 0.00 | 0.00 | (235.96) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | (159.19) | 0.00 | (159.19) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | (873.13) | 0.00 | 0.00 | 0.00 | (873.13) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | (16.95) | 0.00 | 0.00 | 0.00 | (16.95) | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | CN | (0.20) | (0.00) | (0.06) | (0.01) | (0.01) | (0.10) | (0.01) |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | IDU | (0.27) | 0.00 | 0.00 | 0.00 | 0.00 | (0.27) | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | OR | (1.83) | 0.00 | (1.83) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SG | (26.63) | (0.40) | (7.18) | (2.12) | (3.69) | (11.75) | (1.47) |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SO | (59.06) | (1.28) | (16.53) | (4.60) | (7.69) | (25.71) | (3.23) |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | UT | (4.44) | 0.00 | 0.00 | 0.00 | (4.44) | 0.00 | 0.00 |



Depreciation Reserve (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------------|-------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-------------------|-----------------|
| 1085000 | AC PR DPR-ACCRUAL 145169 | WYU | 771.44 | 0.00 | 0.00 | 0.00 | 771.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145189 | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145189 | SO | 274.83 | 5.94 | 76.93 | 21.42 | 35.78 | 119.64 | 15.05 | 0.07 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | SG | 210.95 | 3.20 | 56.84 | 16.81 | 29.23 | 93.10 | 11.68 | 0.08 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145219 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 | AC PR DPR-ACCRUAL 145231 | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1085000 Total | | | 50,346.68 | 1,238.25 | 13,906.15 | 3,797.21 | 6,411.33 | 20,271.83 | 2,602.27 | 15.18 | 2,104.46 |
| Grand Total | | | (9,638,627.71) | (253,442.93) | (2,872,034.84) | (799,239.79) | (1,252,891.15) | (3,936,280.80) | (524,521.17) | (2,321.50) | 2,104.46 |

B18.AMORTIZATION RESERVE



Amortization Reserve (Actuals)
 13 Month Average: 12/2021
 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 | 3034900 | MISC - MISCELLANEOUS | SO | (1,231.27) | (26.62) | (344.66) | (95.95) | (160.31) | (535.99) | (67.42) | (0.33) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | UT | (10.93) | 0.00 | 0.00 | 0.00 | (10.93) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WA | (10.69) | 0.00 | 0.00 | (10.69) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WYP | (165.66) | 0.00 | 0.00 | 0.00 | (165.66) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG | (771.39) | (11.72) | (207.87) | (61.48) | (106.87) | (340.46) | (42.71) | (0.29) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | (116.08) | (1.76) | (31.28) | (9.25) | (16.08) | (51.23) | (6.43) | (0.04) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3035322 | ACD-Call Center Automated Call Distribut | CN | (4,132.20) | (97.70) | (1,285.55) | (283.91) | (302.78) | (1,987.58) | (174.67) | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3035330 | OATI-OASIS INTERFACE | SO | (1,239.75) | (26.80) | (347.03) | (96.61) | (161.41) | (539.68) | (67.89) | (0.33) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | (3,139.23) | (47.68) | (845.93) | (250.19) | (434.92) | (1,385.52) | (173.83) | (1.17) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3456000 | Electric Equipment - Leasehold Improve | OR | (3.86) | 0.00 | (3.86) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | (505.86) | (505.86) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | IDU | (333.77) | 0.00 | 0.00 | 0.00 | 0.00 | (333.77) | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | (4,728.58) | 0.00 | (4,728.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | (2,445.09) | (52.86) | (684.43) | (190.53) | (318.35) | (1,064.38) | (133.89) | (0.65) | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | (33.13) | 0.00 | 0.00 | 0.00 | 0.00 | (33.13) | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | (1,855.51) | 0.00 | 0.00 | (1,855.51) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | (4,454.48) | 0.00 | 0.00 | 0.00 | (4,454.48) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 Total | | | | | (691,259.03) | (14,714.40) | (206,212.39) | (56,093.40) | (89,945.20) | (285,823.47) | (38,299.79) | (170.38) | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146149 | SOFTWARE DEVELOPMENT-NON-REC | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146209 | Other Intangible Assets-Non-Rec | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 | AC PR AMR EL PT SR-O | 146209 | Other Intangible Assets-Non-Rec | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1119000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | (691,259.03) | (14,714.40) | (206,212.39) | (56,093.40) | (89,945.20) | (285,823.47) | (38,299.79) | (170.38) | 0.00 |

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



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 190132 | ADIT-DEFERRED REVENUES-FED | MT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190133 | ADIT-DEFERRED REVENUES-STATE | MT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190134 | ADIT-NONCASH PENSION/BONUS/SEVER | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190135 | ADIT-NONCASH PENSION/BONUS/SEVER-ST | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190136 | ADIT-UTILITY ASSET WRITE DOWN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190137 | ADIT-UTILITY ASSET WRITE DOWN-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190138 | ADIT-MISC. ACCRUALS | SNP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190139 | ADIT-PROPERTY TAX ACCRUAL-STATE | SNP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190140 | FED ADIT - SALES OF EMISSION ALLOW | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190141 | STATE ADIT - SALES OF EMISSION ALLOW | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190142 | MONSANTO CONTRACT | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190143 | MONSANTO CONTRACT-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190144 | ADIT - EMISSION ALLOWANCE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190145 | ADIT - EMISSION ALLOWANCE-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190147 | ADIT - RESALE REVENUE REFUND-STATE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190148 | ADIT - BONUS LIABILITY | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190149 | ADIT - BONUS LIABILITY-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190150 | ADIT - NW POWER ACT | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190151 | ADIT - NW POWER ACT-STATE | MT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190152 | ADIT - GLENROCK 263A | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190153 | ADIT - GLENROCK 263A-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190154 | ADIT - DSR LOAN SALE-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190155 | ADIT - DSR LOAN SALE-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190156 | AMORT. OVERBURDEN-GLENROCK | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190157 | AMORT. OVERBURDEN-GLENROCK-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190158 | REDDING RENEGOTIATED CONTRACT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190159 | REDDING RENEGOTIATED CONTRACT-ST | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190160 | ADIT - 95 PENSION EXPENSE-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190161 | ADIT - 95 PENSION EXPENSE-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190162 | ADIT - DISALLOWED COAL STRIP-FED | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190163 | ADIT - DISALLOWED COAL STRIP-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190164 | ADIT-ELTINCE-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190165 | ADIT-CORINCE-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190166 | ADIT - L/T INCENTIVE PLAN-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190167 | ADIT - L/T INCENTIVE PLAN-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190168 | AMORT. RATE CASE-FED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190169 | AMORT. RATE CASE-STATE | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190170 | EXCH GAIN/LOSS-TULANA FARMS | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190171 | EXCH GAIN/LOSS-TULANA FARMS-STATE | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190172 | SEC 174 R&E EXPEND | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190173 | SEC 174 R&E EXPEND-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190174 | ADIT-SEVERANCE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190175 | ADIT-ENHANCED RETIRE-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190176 | ADIT-UTAH RELOCATION-FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190177 | ADIT-UTAH RELOCATION-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190184 | ADIT 87/88 DEFERRED PENSION - FED | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190186 | ADIT CA/MT WRITEOFF - FED | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190187 | ADIT CA/MT WRITEOFF - ST | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190188 | ADIT UNIVERSITY OF WYOMING - FED | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190189 | ADIT UNIVERSITY OF WYOMING - ST | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190400 | PMI-VACATION/BONUS ADJ. | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190401 | PMI-RENT EXP (SAFE HARBOR LEASE) | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190402 | PMI-SEC. 263A ADJ. | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190403 | PMI-RECL TRUST EARN-INTEREST | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190404 | PMI-WY EXTRACTION TAXES | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190406 | PMI-MISC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190407 | PMI VACATION/BONUS ADJ-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190408 | PMI-RENT EXP (SAFE HARBOR LEASE) ST | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190409 | PMI SEC. 263 A ADJ-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190410 | PMI-RECL TRUST EARN-INT STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190411 | PMI-WY EXTRACTION TAX-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190500 | CMC-ACCRUED FINAL RECLAM. | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190501 | CMC-ACCRUED FINAL RECLAM. -STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190502 | CMC-VACATION ACCRUAL-FED | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190503 | CMC-VACATION ACCRUAL-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190504 | CMC-AMORT. OVERBURDEN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190505 | CMC-AMORT. OVERBURDEN-STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 190600 | GCC-MISCELLANEOUS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 286800 | DTA 505.525 PMI Accrued Severance | SE | 180.26 | 2.61 | 45.40 | 13.71 | 27.67 | 79.84 | 10.96 |
| 1901000 | ACCUM DEF INC TAX | 286801 | DTA 105.150 PMI CWIP Adjustment | SE | 39.28 | 0.57 | 9.89 | 2.99 | 6.03 | 17.40 | 2.39 |
| 1901000 | ACCUM DEF INC TAX | 287045 | DTA 610.155 RL - WA-Plant Closure Cost | WA | 153.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287386 | DTA 610.110, PMI GAIN/LOSS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287387 | DTA 610.115, PMI OVERBURDEN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287389 | DTA 610.145 RL - DSM | OTHER | 1,184.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,184.35 |
| 1901000 | ACCUM DEF INC TAX | 287394 | DTA 425.320 N. Umpqua Settlement | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287396 | DTA425.110 Tenant Lease Allowances | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287397 | DTA 210,000 Ppd Contingency Reserve | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287401 | DTA 425,800 ALLOW DB | BADDEBT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287402 | DTA 415,801 CONTRA G | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287407 | DTA 705,230 LEASE WV | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287408 | DTA 705,231 LEASE-OR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287409 | DTA 705,232 LEASE-CA | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287410 | DTA 705,233 LEASE-ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287411 | DTA 705,234 LEASE-WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287412 | DTA 705,235 LEASE-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287413 | DTA 720,550 ACCRUED CIC SEVERANCE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287414 | DTA 505,700 RT BONUS | SO | 4.68 | 0.10 | 1.31 | 0.36 | 0.61 | 2.04 | 0.26 |
| 1901000 | ACCUM DEF INC TAX | 287415 | DTA 205,200 M&S INV | SNPD | 474.61 | 15.02 | 129.02 | 30.24 | 47.87 | 228.39 | 24.06 |
| 1901000 | ACCUM DEF INC TAX | 287417 | DTA 605,710 ACCRUED FINAL RECLAMATION | OTHER | 636.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 636.90 |
| 1901000 | ACCUM DEF INC TAX | 287418 | DTA 705,240 Calif Alt. Rate for Energy P | OTHER | 132.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132.03 |
| 1901000 | ACCUM DEF INC TAX | 287419 | DTA 425,125 Deferred Coal Cost-Arch | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287420 | DTA 705,250 A&G Credit - WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287422 | DTA 705,252 A&G Credit - CA | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287423 | DTA 705,253 A&G Credit - IDU | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287424 | DTA 705,254 A&G Credit - WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287429 | DTA 425,225 Duke Contract Novation | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287430 | DTA 505,125 Accrued Royalties | SE | 3,600.25 | 52.16 | 906.80 | 273.84 | 552.66 | 1,594.55 | 218.97 |
| 1901000 | ACCUM DEF INC TAX | 287431 | DTA 505,160 Cal PUC Fee | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287432 | DTA 715,050 Microsoft Lic Liability | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287433 | DTA 425,295 BPA CONSERVATION DISCOUNT | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287435 | DTA 105,154 SECTION 383 CAPITAL LOSS CAR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287437 | DTA Net Operating Loss Carryforward-State | SO | 67,063.01 | 1,449.83 | 18,772.29 | 5,225.92 | 8,731.52 | 29,193.32 | 3,672.26 |
| 1901000 | ACCUM DEF INC TAX | 287441 | DTA 605,100 Trojan Decom Cost-Regulatory | TROJD | 1,295.53 | 19.51 | 345.03 | 102.41 | 182.95 | 572.15 | 73.00 |
| 1901000 | ACCUM DEF INC TAX | 287442 | DTA 610,135 SB 1149 Costs | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287444 | DTA Mine Rescue Training Tax Credit | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287446 | DTA 205,100 Coal Pile Inventory Adjustme | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287449 | DTA Federal Detriment of State NOL | SO | (14,118.35) | (305.22) | (3,952.01) | (1,100.18) | (1,838.19) | (6,145.88) | (773.10) |
| 1901000 | ACCUM DEF INC TAX | 287450 | DTA 505,115 SALES & USE TAX | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287451 | DTA 425,380 ID CUST | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287452 | DTA 610,142 UT ENRGY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287454 | DTA 415,310 ENVN WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287455 | DTA 425,310 HYDRO RE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287456 | DTA 920,160 STOCK INCENTIVE PLAN | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287457 | DTA 920,170 EXEC STOCK OPTION PLAN | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287458 | DTA 920,180 LTIP PER | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287459 | DTA 415,802 Contra RTO Grid West N/R w/o | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287460 | DTA 720,800 FAS 158 Pension Liability | SO | 12,139.70 | 262.45 | 3,398.15 | 945.99 | 1,580.57 | 5,284.55 | 664.75 |
| 1901000 | ACCUM DEF INC TAX | 287461 | DTA 720,810 FAS 158 Post-Retirement Liab | SO | (5.01) | (0.11) | (1.40) | (0.39) | (0.65) | (2.18) | (0.27) |
| 1901000 | ACCUM DEF INC TAX | 287463 | DTA 605,300 Perco Environmental Liabilit | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287464 | DTA 425,300 Mead Phoenix Avail & Trans | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287465 | DTA 610,100N Amort NOPA's 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287466 | Account Reserved for Future Use | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287467 | DTA 210,105 Self Ins | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287468 | DTA 610,120N Conting | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287469 | DTA 610,211 Rever | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287471 | DTA 505,170 WV CONT | SSGCT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287472 | DTA 705,260 Mar06 | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287473 | DTA 705,270 Reg Liab | OTHER | 497.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 497.81 |
| 1901000 | ACCUM DEF INC TAX | 287474 | DTA 705,271 Reg Liab | OTHER | 140.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.74 |
| 1901000 | ACCUM DEF INC TAX | 287475 | DTA 705,272 Reg Liab | OTHER | 53.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53.13 |
| 1901000 | ACCUM DEF INC TAX | 287476 | DTA 705,273 Reg Liab | OTHER | 1,474.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,474.77 |
| 1901000 | ACCUM DEF INC TAX | 287477 | DTA 705,274 Reg Liab | OTHER | 32.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.24 |
| 1901000 | ACCUM DEF INC TAX | 287478 | DTA 705,275 Reg Liab | OTHER | 173.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173.14 |
| 1901000 | ACCUM DEF INC TAX | 287479 | DTA 105,221 Saf Har | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287482 | DTA 205,025 PMI Fuel Cost Adjustment | SE | 1,228.59 | 17.80 | 309.45 | 93.45 | 188.60 | 544.14 | 74.73 |
| 1901000 | ACCUM DEF INC TAX | 287483 | DTA 120,105 Willow Wind Account Receivab | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287486 | DTA 415,926 RL-Depreciation Decrease-OR | OTHER | 1,635.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,635.34 |
| 1901000 | ACCUM DEF INC TAX | 287487 | DTA 415,927 RL-Depreciation Decrease-WA | WA | (0.00) | 0.00 | 0.00 | (0.00) | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287491 | DTA - BETC CREDIT CARRYFORWARD | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287499 | DTA - PMI Def Tax | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287576 | DTL 430,110 Reg Asset Balance Reclass | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1901000 | ACCUM DEF INC TAX | 287584 | DTL 415,827 Reg Asset - FAS 158 Post - R | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287586 | DTL 415.829 Reg Asset - Post - Ret MMT UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287588 | DTL 415.831 Reg Asset - Post - Ret MMT CA | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287593 | DTL 415.874 DEFERRED NET POWER COSTS-WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287595 | DTL Federal Detriment of State NOL | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287681 | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | SE | 2,284.84 | 33.10 | 575.49 | 173.78 | 350.74 | 1,011.95 | 138.97 | | |
| 1901000 | ACCUM DEF INC TAX | 287693 | DTL 610.030N, 99-00 RAR - BCC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287706 | DTL 610.100 COAL MINE DEVT PMI | SE | (505.70) | (7.33) | (127.37) | (38.46) | (77.63) | (223.97) | (30.76) | | |
| 1901000 | ACCUM DEF INC TAX | 287718 | DTL 610.111 PMI Gain/Loss on Assets | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287719 | DTL 910.910 PMI Sec. 471 Inv Adj | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287720 | DTL 610.100 PMI DEVT COST AMORT | SE | (250.94) | (3.64) | (63.20) | (19.09) | (38.52) | (111.14) | (15.26) | | |
| 1901000 | ACCUM DEF INC TAX | 287721 | DTL 610.115 PMI OVERBURDEN REMOVAL | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287722 | DTL 505.510 PMI VAC ACCRUAL | SE | 216.94 | 3.14 | 54.64 | 16.50 | 33.30 | 96.08 | 13.19 | | |
| 1901000 | ACCUM DEF INC TAX | 287723 | DTL 205.411 PMI SEC. 263A | SE | (292.88) | (4.24) | (73.77) | (22.28) | (44.96) | (129.72) | (17.81) | | |
| 1901000 | ACCUM DEF INC TAX | 287726 | DTL PMI PP&E | SE | (6,724.20) | (97.42) | (1,693.63) | (511.44) | (1,032.21) | (2,978.14) | (408.98) | | |
| 1901000 | ACCUM DEF INC TAX | 287735 | DTL 910.905 PMI COST DEPLETION | SE | (468.10) | (6.78) | (117.90) | (35.60) | (71.86) | (207.32) | (28.47) | | |
| 1901000 | ACCUM DEF INC TAX | 287848 | DTL 320.281 RA Post-Ret Settlement Loss | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287933 | DTL 320.282-RA PostRet Sittmt Loss-CC-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287934 | DTL 320.283-RA PostRet Sittmt Loss-CC-WY | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287937 | DTA 505.601 PMI - Sick Leave Accrual | SE | 8.62 | 0.12 | 2.17 | 0.66 | 1.32 | 3.82 | 0.52 | | |
| 1901000 | ACCUM DEF INC TAX | 287938 | DTA 205.205 Inventory Reserve - PMI | SE | 633.75 | 9.18 | 159.62 | 48.20 | 97.29 | 280.69 | 38.55 | | |
| 1901000 | ACCUM DEF INC TAX | 287941 | DTL 430.111 Reg Asset - SB 1149 Balance | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 | ACCUM DEF INC TAX | 287970 | DTL 415.815 Insurance Rec Accruals | SO | (28,335.84) | (612.59) | (7,931.77) | (2,208.09) | (3,689.29) | (12,334.93) | (1,551.63) | | |
| 1901000 | ACCUM DEF INC TAX | 287981 | DTL 415.920 RA-Depreciation Increase-ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1901000 Total | | | | | 586,198.44 | 12,569.01 | 142,004.78 | 52,469.27 | 84,682.36 | 236,482.19 | 30,417.42 | 44.08 | 27,529.31 |
| 1901090 | FAS109 DEF TAX ASS | 287374 | DTA 100.105 FAS 109 Deferred Tax Liabili | WA | 731.17 | 0.00 | 0.00 | 731.17 | 0.00 | 0.00 | 0.00 | | |
| 1901090 Total | | | | | 731.17 | 0.00 | 0.00 | 731.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1902000 | ACC DIT-NON-DEBIT | 287203 | DTA for AMT Tax | SD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1902000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2811000 | AC DEF TAX-ACCL AM | 286601 | ACCUM DIT - PPL EMERGENCY FACILITIES | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2811000 | AC DEF TAX-ACCL AM | 286602 | ACCUM DIT-PPL EMERGENCY FACILITIES-STATE | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2811000 | AC DEF TAX-ACCL AM | 287612 | DTL Emergency Facility | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2811000 | AC DEF TAX-ACCL AM | 287960 | DTL 105.128 Accel Depr Pollution Cntrl F | SG | (148,106.15) | (2,249.48) | (39,910.04) | (11,803.60) | (20,518.97) | (65,367.64) | (8,201.14) | | |
| 2811000 Total | | | | | (148,106.15) | (2,249.48) | (39,910.04) | (11,803.60) | (20,518.97) | (65,367.64) | (8,201.14) | (55.27) | 0.00 |
| 2820000 | AC DEF INCTX-PROPT | 286500 | Accum Deferred Income Taxes-State | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2820000 | AC DEF INCTX-PROPT | 287704 | DTL 105.143/165 Basis Diff - Intangibles | SNP | (730.16) | (14.22) | (197.86) | (55.14) | (95.14) | (327.46) | (40.08) | | |
| 2820000 Total | | | | | (730.16) | (14.22) | (197.86) | (55.14) | (95.14) | (327.46) | (40.08) | (0.20) | (0.07) |
| 2821000 | AC DEF TAX-UTILITY | 286605 | DTL 105.136 PP&E | DITBAL | (383.92) | (8.47) | (94.83) | (24.26) | (56.09) | (170.70) | (22.58) | | |
| 2821000 | AC DEF TAX-UTILITY | 286693 | DTL Non-Prot PP&E EDIT - OR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287001 | ADIT - DEVELOPMENT 30% AMORT | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287002 | ADIT - DEVELOPMENT 30% AMORT - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287003 | ADIT AMORT LTD TERM PLT | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287004 | ADIT AMORT LTD TERM PLT - STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287005 | ADIT AMORT NUCLEAR FUEL - FED | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287006 | ADIT AMORT NUCLEAR FUEL - STATE | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287007 | ACCUM DEFERRED INC TAX - ADRLF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287008 | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287009 | ACCUM DEFERRED INC TAX - BASIS | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287010 | ACCUM DEFERRED INC TAX - GLLIF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287011 | ACCUM DEFERRED INC TAX - METHD | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287013 | ACCUM DEFERRED INC TAX - MTLF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287014 | ACCUM DEFERRED INC TAX - STATE - ADRLF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287015 | ADIT - STATE - PROPERTY, PLANT & EQUIPME | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287016 | ACCUM DEFERRED INC TAX - STATE - BASIS | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287017 | ACCUM DEFERRED INC TAX - STATE - METHD | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287018 | ACCUM DEFERRED INC TAX - STATE - MTLF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287019 | ACCUM DEFERRED INC TAX - STATE - GLLIF | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287020 | ACCUM DIT - SOGA UPL | FERC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287021 | ACCUM DIT - SOGA UPL - STATE | FERC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287022 | ACCUM DIT - EPUD | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287023 | ACCUM DIT - EPUD - STATE | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287024 | ACCUM DIT - REPAIR ALLOW | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287025 | ACCUM DIT - REPAIR ALLOW - STATE | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287026 | CHOLLA TAX BENEFITS AMORT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287027 | ACCUM DIT - SOGA PPL | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287028 | ACCUM DIT - SOGA PPL - STATE | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287029 | CHOLLA CONTRACT DISCOUNT AMORT | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287030 | PMI - SALE OF ASSETS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287031 | PMI - DEPRECIATION (TAX) | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287032 | PMI - DEPRECIATION (BOOK) | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2821000 | AC DEF TAX-UTILITY | 287033 | PMI - AMORT DEVELOP EXPENSE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287034 | PMI - REBUILD EQUIP EXPENSE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287035 | PMI - RECEDING FACE EXPENSE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287036 | PMI - DEVELOPMENT COSTS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287037 | PMI - REPAIRS & MAINTENANCE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287038 | PMI - DEPRECIATION (TAX) - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287039 | PMI - DEPRECIATION (BOOK) - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287040 | PMI - REBUILD EQUIP EXPENSE - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287221 | DTA 415.933 RL Contra-Carbon Decomm-ID | IDU | (298.25) | 0.00 | 0.00 | 0.00 | 0.00 | (298.25) | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287222 | DTA 415.934 RL Contra-Carbon Decomm-UT | UT | 2,096.43 | 0.00 | 0.00 | 0.00 | 2,096.43 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287223 | DTA 415.935 RL Contra-Carbon Decomm-WY | WYP | 187.62 | 0.00 | 0.00 | 187.62 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287301 | DTA 105.471 UT Klamath Relicensing | OTHER | 8,497.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,497.66 | |
| 2821000 | AC DEF TAX-UTILITY | 287469 | DTL 730.170 RA FAS133 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287602 | DTL EPUD | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287603 | DTL FERC SOGA-UPL | FERC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287604 | DTL FERC SOGA-PPL | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287605 | DTL PP&E Powertax | DITBAL | (2,754,302.17) | (60,763.79) | (680,290.33) | (174,009.63) | (402,366.65) | (1,224,602.28) | (161,999.85) | |
| 2821000 | AC DEF TAX-UTILITY | 287606 | DTL PP&E Adjustment | DITBAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,093.20) | |
| 2821000 | AC DEF TAX-UTILITY | 287607 | DTL PMI PP&E | SE | (2,545.58) | (36.88) | (641.16) | (193.62) | (390.76) | (1,127.43) | (154.83) | |
| 2821000 | AC DEF TAX-UTILITY | 287608 | DTL Safe Harbor Lease Cholla | SG | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.90) | |
| 2821000 | AC DEF TAX-UTILITY | 287611 | DTL Repair Allowances PPL | DGP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) | |
| 2821000 | AC DEF TAX-UTILITY | 287670 | DTL 330.100 POLLUTIONCONTROLFACILITY(BK/ | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287678 | DTL 320.210 R & E SEC. 174 DEDUCTION | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287692 | DTL 610.005N Sec 17 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287703 | DTL 610.110N, 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287740 | DTL 110.200 TAX PERCENTAGE DEPLETION | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287753 | DTL 110.100 BOOK DEPLETION | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287765 | DTL 610.095N Roll | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287766 | DTL 610.100N Amort | SO | 42.72 | 0.92 | 11.96 | 3.33 | 5.56 | 18.60 | 2.34 | |
| 2821000 | AC DEF TAX-UTILITY | 287767 | DTL 610.070N NOPA | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | |
| 2821000 | AC DEF TAX-UTILITY | 287768 | DTL 415.705 REG ASSET BPA OR BALANCING A | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287769 | DTL 425.385 REG ASSET BPA ID BALANCING A | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287771 | DTL 110.205 SRC tax depletion | SE | 116.39 | 1.69 | 29.31 | 8.85 | 17.87 | 51.55 | 7.08 | |
| 2821000 | AC DEF TAX-UTILITY | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.04 | |
| 2821000 | AC DEF TAX-UTILITY | 287773 | DTL 610.121N Contingency Tracking FERC 2 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287775 | DTL 610.210 IRS Audit Adj 95-00 Ppd Stea | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287776 | DTL 610.212 Reversal of 2001 IRS Audit A | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287777 | DTL 610.213 Proposed Audit Adj. (2002) (| OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287778 | DTL 610.214 Proposed Audit Adj. (2003) (| OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287785 | DTL 105.144 Sec 1031 Exchange - CWIP | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287788 | DTL 110.105 SRC BOOK DEPLETION | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287928 | DTL 425.310 Hydro Relicensing Obligation | OTHER | (3,209.14) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,209.14) | |
| 2821000 | AC DEF TAX-UTILITY | 287962 | DTL - Fixed Assets - State Modifications | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 | AC DEF TAX-UTILITY | 287963 | DTL - Fixed Assets - State Modif (Fed De | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2821000 Total | | | | | (2,749,798.25) | (60,806.53) | (680,985.04) | (174,215.32) | (402,602.45) | (1,223,733.85) | (162,466.10) | (6,094.89) |
| 2830000 | ACC DEF TAX-OTHER | 287936 | DTL 205.025 PMI Fuel Cost Adjustment | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2830000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137200 | DTL 430.117 Reg Asset Current - DSM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137201 | DTL 415.869 RA CA Def NPC - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137230 | DTL 425.104 RA-OR Asset Sale Gain GB-C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137302 | DTL 415.886 RA ID Def NPC - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137304 | DTL 415.888 RA UT Def NPC - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137306 | DTL 415.901 RA WY Def NPC - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137313 | DTL 415.905 RA OR RECs in Rate - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137314 | DTL 415.902 RA UT RECs in Rate - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137315 | DTL 415.903 RA WA RECs in Rate - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137316 | DTL 415.904 RA WY RECs in Rate - Current | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137321 | DTL 415.907 RA CA Solar Feed-in Tari - C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137323 | DTL 415.908 RA OR Solar Feed-in Tari - C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137328 | DTL 425.102 RA CA GHG Reg Assets - C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137329 | DTL 425.103 RA Other Reg Assets - C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137331 | DTL 205.100 Coal Pile Inventory Adjust | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137335 | DTL 505.125 Accrued Royalties | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137341 | DTL 705.240 RA-Alt Rate Energy Prgm CA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137500 | DTL 210.100 Prepaid Reg Fees - OR PUC | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137501 | DTL 210.120 Prepaid Reg Fees - UT PSC | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137502 | DTL 210.130 Prepaid Reg Fees - ID PUC | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137503 | DTL 210.140 Prepaid Reg Fees - WY PSC | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137504 | DTL 210.180 Prepaid Membership Fees | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137505 | DTL 210.200 Prepaid Property Taxes | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137506 | DTL 505.800 State Tax Ded on Fed TR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 137507 | DTL 210.185 Ppd Aircraft Maintenance | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287526 | ADIT - PREPAID TAXES - STATE | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287527 | ADIT - TRUST INC + EXP | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287528 | ADIT - TRUST INC + EXP - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287529 | ADIT - AGNEW ROYALTY PAYMENT - FED | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287530 | ADIT - AGNEW ROYALTY PAYMENT - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287531 | ADIT - ENVIRONMENTAL CLEANUP | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287532 | ADIT - ENVIRONMENTAL CLEANUP - STATE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287533 | ADIT - EXTRACTION TAX | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287534 | ADIT - EXTRACTION TAX - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287539 | INVENTORY ADJ. - GLENROCK - FED | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287540 | INVENTORY ADJ. - GLENROCK - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287541 | ADIT - MINE ROAD RELOCATION - FED | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287542 | ADIT - MINE ROAD RELOCATION - STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287543 | ADIT - SECTION 453A INSTALLMENT - FED | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287544 | ADIT - SECTION 453A INSTALLMENT - STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287545 | ADIT - POLLUTION CONTROL | SNP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287546 | ADIT - POLLUTION CONTROL - STATE | SNP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287547 | R&E - SOLAR II PROJECT - FED | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287548 | R&E - SOLAR II PROJECT - STATE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287549 | R&E - BSIP-SAP WRITE-OFF | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287550 | R&E - BSIP-SAP WRITE-OFF-STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287551 | PMI - AMORT SOFTWARE EXP | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287552 | PMI - MISC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287554 | PMI - ACCOUNTING CHANGE - INV. | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287555 | PMI - MISC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287556 | CMC - INVENTORY ADJ. - OVERBURDEN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287557 | CMC - INVENTORY ADJ. - OVERBURDEN STATE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287558 | GCC - PENSION EXPENSE | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287560 | GCC - BONUS LIABILITY | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287562 | ELECTRIC MUTUAL INS RECEIVABLE - STATE | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287569 | DTL 720.800 FAS 158 Pension Liability | SO | (4,244.35) | (91.76) | (1,188.08) | (330.74) | (552.61) | (1,847.62) | (232.41) |
| 2831000 | AC DEF IN TX UTIL | 287570 | DTL 415.701 CA Deferred Intervenor Fundi | OTHER | (55.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287571 | DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU | (176.39) | 0.00 | 0.00 | 0.00 | (176.39) | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287572 | DTL 415.872 Deferred Excess Net Power Co | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287574 | DTL 415.891 WY-2006 Transition Severance | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287575 | DTL 425.125 Deferred Coal Cost-Arch | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287576 | DTL 430.110 REG ASSET RECLASS | OTHER | (1,184.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287577 | DTL 415.820 Contra Pensn Reg Asset MMT & | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287578 | DTL 415.821 Contra Pensn Reg Asset MMT & | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287579 | DTL 415.822 Reg Asset - Pension MMT UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287580 | DTL 415.823 Contra Pensn Reg Asset CTG U | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287581 | DTL 415.824 Contra Pensn Reg Asset MMT & | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287582 | DTL 415.825 Contra Pensn Reg Asset CTG W | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287584 | DTL 415.827 Reg Asset - FAS 158 Post - R | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287585 | DTL 415.828 Reg Asset - FAS 158 Post - R | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287586 | DTL 415.829 Reg Asset - Post - Ret MMT U | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287587 | DTL 415.830 Reg Asset - Post - Ret MMT I | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287588 | DTL 415.831 Reg Asset - Post - Ret MMT C | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287590 | DTL 415.840 Reg Asset - Deferred OR Ind | OTHER | (9.41) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287591 | DTL 415.301 Environmental Clean-up Accr'l | WA | 617.39 | 0.00 | 0.00 | 617.39 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287592 | DTL 705.300 Reg Liab-Def Benefit-Arch Se | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287593 | DTL 415.874 Deferred Net Power Costs-WY | OTHER | (3,268.52) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287594 | DTL 720.830 Western Coal Carrier FAS 106 | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287596 | DTL 415.892 Deferred Net Power Costs - I | OTHER | (5,771.34) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287597 | DTL 415.703 Goodnoe Hills Liquidation Da | WYP | (65.31) | 0.00 | 0.00 | 0.00 | (65.31) | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287601 | DTL 415.677 RA Pref Stock Redemption WA | OTHER | (8.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287613 | DTL 605.100 Trojan Decommissioning Costs | TROJD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287614 | DTL 430.100 Weatherization | OTHER | (48,142.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287616 | DTL Interim provision reg assets/Liabil | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287617 | DTL 320.130 May 2000 Transition Plan Cos | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287618 | DTL 320.140 May 2000 Transition Plan Cos | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287619 | DTL 320.150 May 2000 Transition Plan Cos | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287620 | DTL 320.160 May 2000 Transition Plan Cos | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287621 | DTL 320.170 May 2000 Transition Plan Cos | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287622 | DTL 320.230 FAS 87/88 Pension Writeoff - | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287623 | DTL 320.180 Y2K Expense-OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287624 | DTL 320.220 Glenrock Excluding Reclamat | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287625 | DTL 320.195 97 Software WriteDown-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287626 | DTL 320.205 99 Software WriteDown-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287627 | DTL 320.110 Transition Team Costs-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287628 | DTL 415.660 Noell Kempf CAP - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287629 | DTL 415.670 P&M Strike Amortization - UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287630 | DTL 320.240 98 Early Retirement-OR rate | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287634 | DTL 415.300 Environmental Clean-up Accru | SO | (25,643.54) | (554.39) | (7,178.14) | (1,998.29) | (3,338.76) | (11,162.94) | (1,404.20) |
| 2831000 | AC DEF IN TX UTIL | 287635 | DTL 415.500 Cholla Pit Transact Costs-AP | SGCT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287636 | DTL 415.570 Trail Mountain Mine Closure | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287637 | DTL 415.580 Trail Mountain Unrecovered In | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287638 | DTL 415.640 IDAI Costs - direct access C | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287639 | DTL 415.510 WA Disallowed Colstrip 3-Wr | WA | (0.08) | 0.00 | 0.00 | (0.08) | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287640 | DTL 415.680 Deferred Intervener Funding | OTHER | (565.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287641 | DTL 415.650 SB 1149-Related Regulatory A | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287644 | DTL 415.690 Contra-reg assets - transit | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287645 | DTL 320.250 WA state Transition Costs | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287646 | DTL 145.010 Glenrock Reclamation - UT rat | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287647 | DTL 425.100 IDAHO DEFERRED REGULATORY EX | IDU | (23.46) | 0.00 | 0.00 | 0.00 | 0.00 | (23.46) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287650 | DTL 205.100 Coal Pile Inventory Adjustme | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287653 | DTL 425.250 TGS Buyout | SG | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| 2831000 | AC DEF IN TX UTIL | 287654 | DTL 425.260 Lakeview Buyout | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287655 | DTL 425.270 Buffalo Settlement | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287656 | DTL 425.280 Joseph Settlement | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287657 | DTL 425.290 TriState Firm Wheeling | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287658 | DTL 425.300 Mead Phoenix Availability&Tr | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287659 | DTL 425.340 Firth Cogen Settlement | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287660 | DTL 425.350 Option Purchases | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287661 | DTL 425.360 Hermiston Swap | SG | (636.72) | (9.67) | (171.58) | (50.74) | (88.21) | (281.02) | (35.26) |
| 2831000 | AC DEF IN TX UTIL | 287662 | DTL 210.100 Prepaid Taxes - OR PUC | OR | (691.06) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287664 | DTL 210.120 Prepaid Taxes - UT PUC | UT | (894.37) | 0.00 | 0.00 | 0.00 | (894.37) | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287665 | DTL 210.130 Prepaid Taxes - ID PUC | IDU | (58.65) | 0.00 | 0.00 | 0.00 | 0.00 | (58.65) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287666 | DTL 210.140 Prepaid Taxes - WY PSC | WYP | (36.19) | 0.00 | 0.00 | (36.19) | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287667 | DTL 210.150 Prepaid Taxes - CA Property | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287668 | DTL 210.160 Prepaid Taxes - OR Property | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287669 | DTL 210.180 PRE MEM | SO | (611.78) | (13.23) | (171.25) | (47.67) | (79.65) | (266.32) | (33.50) |
| 2831000 | AC DEF IN TX UTIL | 287670 | DTL 330.100 PollutionControlFacility(Bk/ | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287672 | DTL 900.210 YAKIMA H | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287675 | DTL 740.100 Post Merger Loss-Reacq Debt | SNP | (762.15) | (14.84) | (206.52) | (57.55) | (99.31) | (341.80) | (41.84) |
| 2831000 | AC DEF IN TX UTIL | 287678 | DTL 320.210 R & E - Sec.174 Deduction | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287681 | DTL 920.110 Bridger Extraction Taxes Pay | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287682 | DTL 705.190 Oregon Share of Hermiston | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287683 | DTL 205.200 Coal M&S Inventory Write-Off | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287685 | DTL 425.380 Idaho Customer Balancing Acc | OTHER | (0.58) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287686 | DTL 605.710 Reverse Accrued Final Reclam | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287689 | DTL 205.100N, 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287690 | DTL 610.112N, BCC 99-00 RAR | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287691 | DTL 610.065N, 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287692 | DTL 610.005N, SEC. 174 | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287693 | DTL 610.030N, 99-00 RAR - BCC | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287694 | DTL 610.095N, 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287695 | DTL 610.120, REG ASSET TRAIL MTN | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287697 | DTL 610.130, REG ASSET, SCH 781 INCENT | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287698 | DTL 610.135, REG ASSET, SB 1149 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287702 | DTL 610.057N, BCC 99-00 RAR | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287704 | DTL 415.585 Regulatory Liability | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287706 | DTL 610.100 COAL MINE DEVT PMI | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287707 | DTL 610.141 WA RATE REFUNDS | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287708 | DTL 210.200 PREPAID PROPERTY TAXES | GPS | (5,162.07) | (111.60) | (1,444.97) | (402.26) | (672.09) | (2,247.11) | (282.67) |
| 2831000 | AC DEF IN TX UTIL | 287711 | DTL 610.058N PMI FLOW-THRU 94.98 APPEALS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287718 | DTL 610.111 PMI GAIN/LOSS ON ASSETS | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287719 | DTL 910.910 PMI SEC. 471 INV ADJ | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287720 | DTL 610.100 PMI DEVT COST AMORT | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287721 | DTL 610.115 PMI OVERBURDEN REMOVAL | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287722 | DTL 505.510 PMI VAC ACCRUAL | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287723 | DTL 205.411 PMI SEC. 263A | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287724 | DTL PMI RENT EXPENSE (SAFE HARBOR LEASE) | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287726 | DTL PMI PP&E | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287727 | DTL PMI MISC TIMING DIFFERENCES | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287728 | DTL 415.800 GRID WST | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287729 | DTL 610.142 UT HOME | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287730 | DTL 610.143 WA LOW ENERGY PROGRAM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287731 | DTL 610.100N AMORT NOPAS 99-00 RAR | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287733 | DTL 210.000 PREPAID IBEW 57 MEDICAL | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287735 | DTL 910.905 PMI Cost Depletion | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287736 | DTL 415.555 WY Def Net Power Costs | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2021
 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 | 287737 | DTL 415.803 RTO Grid West N/R-W/O-WA | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287738 | DTL 320.270 Reg Asset FAS 158 Pension | SO | (93,640.40) | (2,024.41) | (26,211.84) | (7,296.98) | (12,191.87) | (40,762.77) | (5,127.60) |
| 2831000 | AC DEF IN TX UTIL | 287739 | DTL 320.280 Reg Asset FAS 158 Post-Ret | SO | 470.38 | 10.17 | 131.67 | 36.65 | 61.24 | 204.76 | 25.76 |
| 2831000 | AC DEF IN TX UTIL | 287747 | DTL 705.240 CA Energy Program | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287748 | DTL 705.251 A&G Credit - DR | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287749 | DTL 425.205 Misc Def Dr-Prop Damage Repa | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287750 | DTL 425.310 Hydro Relicensing Obligation | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287751 | DTL 605.710 Reverse Accrued Final Reclam | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287752 | DTL 910.240 Legal Reserve | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287753 | DTL 110.100 Book Depletion | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287760 | DTL 415.896 WA - Chehalis Plant Rev Req | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287762 | DTL 705.260 Reg Asset | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287763 | DTL 715.720 NW Power | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287764 | DTL 610.146 OR Reg | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287768 | DTL 415.700 REG ASST | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287770 | DTL 120.205 TRAPPER MINE-EQUITY EARNINGS | OTHER | (975.82) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287774 | DTL 610.122N Contingency Tracking FERC 2 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287779 | DTL 415.850 Unrec Pit | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287781 | DTL 415.870 Def CA | OTHER | (307.22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287782 | DTL 415.871 Def Wy | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287784 | DTL 415.900 OR SB RE | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287786 | DTL 415.890 ID MEHC 2006 TRANSITION COST | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287787 | DTL 415.895 OR RCAC SEP-DEC 07 | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287789 | DTL 415.804 RTO GW | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287790 | DTL 415.805 RTO Grid West N/R - WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287791 | DTL 415.806 RTO GW | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287792 | DTL 505.125 ACCRUED ROYALTIES | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287801 | ADIT INVESTMENTS - FED | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287802 | ADIT INVESTMENTS - STATE | GPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287840 | DTL 415.410 RA Energy West Mining | SE | (67,298.00) | (974.97) | (16,950.45) | (5,118.68) | (10,330.71) | (29,806.24) | (4,093.20) |
| 2831000 | AC DEF IN TX UTIL | 287841 | DTL 415.411 ContraRA DeerCreekAband CA | CA | 612.17 | 612.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287842 | DTL 415.412 ContraRA DeerCreekAband ID | IDU | 657.13 | 0.00 | 0.00 | 0.00 | 0.00 | 657.13 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287843 | DTL 415.413 ContraRA DeerCreekAband OR | OR | 2,336.65 | 0.00 | 2,336.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287844 | DTL 415.414 ContraRA DeerCreekAband UT | UT | 209.62 | 0.00 | 0.00 | 0.00 | 209.62 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287845 | DTL 415.415 ContraRA DeerCreekAband WA | WA | 2,411.28 | 0.00 | 2,411.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287846 | DTL 415.416 ContraRA DeerCreekAband WY | WYU | 805.49 | 0.00 | 0.00 | 805.49 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287847 | DTL 415.423 Contra PP&E Deer Creek | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287848 | DTL 320.281 RA Post-Ret Settlement Loss | SO | (594.95) | (12.86) | (166.54) | (46.36) | (77.46) | (258.99) | (32.58) |
| 2831000 | AC DEF IN TX UTIL | 287849 | DTL 415.424 ContraRA DeerCreekAband | SE | 28,483.15 | 412.65 | 7,174.09 | 2,166.43 | 4,372.36 | 12,615.17 | 1,732.40 |
| 2831000 | AC DEF IN TX UTIL | 287850 | DTL 415.425 Contra RA UMWA Pension | OTHER | 1,168.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287851 | DTL 415.417 Contra RA UMWA Pension CA | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287855 | DTL 415.421 Contra RA UMWA Pension WA | OTHER | 1,990.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287857 | DTL 415.545 Reg Asset WA Merwin Project | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287858 | DTL 415.676 RA Pref Stock Redemption-WY | OTHER | (18.94) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287860 | DTL 415.855 Reg Asset-CA-Jan10 Storm Cos | OTHER | (81.18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287861 | DTL 415.857 Reg Asset-ID-Def Overburden | OTHER | (120.10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287862 | DTL 415.893 OR MEHC Transition Service C | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287863 | DTL 415.851 Powerdale Decom Cost Amort-C | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU | (1.33) | 0.00 | 0.00 | 0.00 | 0.00 | (1.33) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287865 | DTL 415.853 Powerdale Decom Cost Amort-O | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287866 | DTL 415.854 Powerdale Decom Cost Amort-W | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287867 | DTL 415.856 Powerdale Decom Cost Amort-W | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287868 | DTL 415.858 Reg Asset-WY-Def Overburden | WYP | (330.38) | 0.00 | 0.00 | (330.38) | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287869 | DTL 415.859 Reg Asset-WY Def Advertising | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287870 | DTL 415.865 Reg Asset-UT Major Plant Add | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287871 | DTL 415.866 Reg Asset-OR Solar Feed-In T | OTHER | (1,274.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287872 | DTL 720.841 RA Tax Adj on PR Benefit-CA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287873 | DTL 720.842 RA Tax Adj on PR Benefit-ID | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287874 | DTL 720.843 RA Tax Adj on PR Benefit-OR | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287875 | DTL 720.844 RA Tax Adj on PR Benefit-UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287876 | DTL 720.845 RA Tax Adj on PR Benefit-WA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287877 | DTL 720.846 RA Tax Adj on PR Benefit-WY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287878 | DTL 415.406 RA Utah ECAM | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287879 | DTL 415.898 Deferred Coal Cost Naughton | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287880 | DTL 415.897 Transition Severance Cost CA | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287881 | DTL 415.705 RA - Tax Rev Req Adj-WY | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287882 | DTL 415.876 Deferred Net Power Costs-OR | OTHER | (194.95) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287883 | DTL 430.116 RA Fed Int Exp (ID) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287884 | DTL 415.867 Reg Asset - CA Solar Feed-in | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287887 | DTL 415.881 Def of Excess REC's UT | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
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 | 287888 | DTL 415,882 Def of Excess RECs WA | OTHER | (109.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (109.33) | |
| 2831000 | AC DEF IN TX UTIL | 287889 | DTL 415,883 Def of Excess RECs WY | OTHER | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) | |
| 2831000 | AC DEF IN TX UTIL | 287893 | DTL 415,910 Naughton Unit #3 Costs | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287894 | DTL 415,912 OR-Contra Reg A Naughton #3 | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287895 | DTL 415,913 WA-Contra Reg A Naughton #3 | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287896 | DTL 415,875 Def Net Power Cost - UT | OTHER | (18,720.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (18,720.31) | |
| 2831000 | AC DEF IN TX UTIL | 287897 | DTL 425,400 RA - UT Klamath Relicensing | OTHER | (1,515.95) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,515.95) | |
| 2831000 | AC DEF IN TX UTIL | 287899 | DTL 415,878 RA-UT Liq Damages | UT | (107.57) | 0.00 | 0.00 | 0.00 | (107.57) | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287903 | DTL 415,879 RA-Liq Damages N2-WY | WYP | (17.54) | 0.00 | 0.00 | (17.54) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287904 | DTL 415,845 RA-ORSch94 Dist SafetySurch | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287906 | DTL 415,863 RA-UT Subscriber Maint Prog | UT | (475.60) | 0.00 | 0.00 | 0.00 | (475.60) | 0.00 | 0.00 | 0.00 | |
| 2831000 | AC DEF IN TX UTIL | 287907 | DTL 210,185-Prepaid Aircraft Maint Cost | SG | (41.72) | (0.63) | (11.24) | (3.32) | (5.78) | (18.41) | (2.31) | (0.02) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287908 | DTL 210,190 - Prepaid Water Rights | SG | (128.94) | (1.96) | (34.74) | (10.28) | (17.86) | (56.91) | (7.14) | (0.05) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287909 | DTL 210,195 - Prepaid Surety Bond Costs | SO | (11.23) | (0.24) | (3.14) | (0.87) | (1.46) | (4.89) | (0.61) | (0.00) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287916 | DTL 705,455 RL - WY Property Ins Res | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287917 | DTL 705,451 - RL - OR Property Ins Res | OR | (4,990.59) | 0.00 | (4,990.59) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287918 | DTL 705,400 RL - OR Injury & Damage Res | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287919 | DTL 425,105 RA-OR Asset Sale Gain GB-NC | OTHER | (528.07) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (528.07) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287932 | DTL 415,894 -RA-REC Sales Deferral - CA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287933 | DTL 320,282-RA PostRet Sttmt Loss-CC-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287934 | DTL 320,283-RA PostRet Sttmt Loss-CC-WY | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287935 | DTL 415,936 RA - Carbon Pit Decom/Inv | SG | (444.04) | (6.74) | (119.66) | (35.39) | (61.52) | (195.98) | (24.59) | (0.17) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287939 | DTL 415,115 RA-UT STEP Pilot Program | OTHER | 3,999.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,999.58 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287941 | DTL 430,111 Reg Asset - SB 1149 Balance | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287942 | DTL 430,112 Reg Asset - Other - Balance | OTHER | (2,019.28) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,019.28) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287943 | DTL 430,113 Reg Asset - Def NPC Balance | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287944 | DTL - REG. ASSET FEDERAL INT EXP | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287945 | DTL 720,840 REG ASSET MEDICARE SUBSIDY | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287946 | DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287947 | DTL 415,501 Cholla Plant Transaction Cos | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287948 | DTL 415,502 Cholla Plant Transaction Cos | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287949 | DTL 415,503 Cholla Plant Transaction Cos | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287961 | DTL Reg Asset Federal Int Exp (WY) | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287967 | DTL LT Prepaid IBEW 57 Pension Contribut | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287968 | DTL 415,914 RA UT Naughton U3 Cost | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287969 | DTL 415,915 RA WY Naughton U3 Cost | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287970 | DTL 415,815 Insurance Rec Accruals | SO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287971 | DTL 415,868 RA UT Solar Incentive Prog | OTHER | (3,995.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,995.33) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287975 | DTL 415,655 RA - CA GHG Allowances | OTHER | (462.94) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (462.94) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287976 | DTL 415,884 RA - CURRENT RECLASS-OTHER | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287977 | DTL 415,885 RA-NONCURRENT RECLASS-OTHER | OTHER | (145.83) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (145.83) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287978 | DTL 415,906 RA OR RECs in Rate - NC | OTHER | (13.61) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13.61) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287979 | DTL 415,917 RA - Naughton U3 Costs - CA | OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287981 | DTL 415,920 RA-Depreciation Increase-ID | IDU | (1,550.02) | 0.00 | 0.00 | 0.00 | 0.00 | (1,550.02) | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287982 | DTL 415,921 RA-Depreciation Increase-UT | UT | (314.81) | 0.00 | 0.00 | 0.00 | (314.81) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287983 | DTL 415,922 RA-Depreciation Increase-WY | WYP | (1,087.19) | 0.00 | 0.00 | (1,087.19) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287984 | DTL 415,923 RA-Carbon Unrec Plant - ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287985 | DTL 415,924 RA-Carbon Unrec Plant - UT | UT | (596.20) | 0.00 | 0.00 | 0.00 | (596.20) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287986 | DTL 415,925 RA-Carbon Unrec Plant - WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287987 | DTL 415,930 RA-Carbon Decommission-ID | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287988 | DTL 415,931 RA-Carbon Decommission-UT | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287989 | DTL 415,932 RA-Carbon Decommission-WY | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287990 | DTL - PMI Def Tax | SE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287994 | DTL 415,929 RA-Carbon Decom-CO | CA | (134.65) | (134.65) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287996 | DTL 415,675 RA Pref Stock Redemption-UT | OTHER | (54.96) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (54.96) | 0.00 |
| 2831000 | AC DEF IN TX UTIL | 287997 | DTL 415,862 RA-CA Mobile Home Park Conv | OTHER | (53.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (53.75) | 0.00 |
| 2831000 Total | | | | | (288,195.80) | (4,172.01) | (52,276.62) | (10,911.70) | (35,273.38) | (79,984.80) | (10,941.70) | (51.19) | (94,584.41) |
| Grand Total | | | | | (2,573,348.77) | (54,084.27) | (631,364.53) | (140,233.90) | (364,997.41) | (1,121,282.17) | (149,279.76) | (6,157.47) | (61,766.65) |



Investment Tax Credit Balance (Actuals)
 13 Month Average: 12/2021
 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285603 | ACCUM DEF ITC - PPL - 1984 | ITC85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285604 | ACCUM DEF ITC - PPL - 1985 | ITC85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285605 | ACCUM DEF ITC - PPL - 1986 | ITC86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285606 | ACCUM DEF ITC - PPL - 1987 | ITC88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285607 | ACCUM DEF ITC - PPL - 1988 | ITC89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285608 | JIM BRIDGER RETROFIT ITC - PPL | ITC90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285609 | ACCUM DEFERRED ITC - UPL - 70 PRE | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285620 | Accum Def ITC - Solar Arrays - 2013 | SG | (114.96) | (1.75) | (30.98) | (9.16) | (15.93) | (50.74) | (6.37) | (0.04) | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285621 | Accum Def ITC - Solar Arrays - 2014 | SG | (78.18) | (1.19) | (21.07) | (6.23) | (10.83) | (34.51) | (4.33) | (0.03) | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285622 | Accum Def ITC - Solar Battery | UT | (1,392.05) | 0.00 | 0.00 | 0.00 | 0.00 | (1,392.05) | 0.00 | 0.00 | 0.00 |
| 2551000 | ACC DEF ITC - FED | 285623 | Accum Def ITC - Solar Facility | UT | (735.56) | 0.00 | 0.00 | 0.00 | 0.00 | (735.56) | 0.00 | 0.00 | 0.00 |
| 2551000 Total | | | | | (2,320.75) | (2.93) | (52.04) | (15.39) | (26.76) | (2,212.85) | (10.69) | (0.07) | 0.00 |
| 2552000 | ACC DEF ITC-IDAHO | 285612 | Acc Def Idaho ITC-ID situs ATL | IDU | (28.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (28.05) | 0.00 | 0.00 |
| 2552000 Total | | | | | (28.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (28.05) | 0.00 | 0.00 |
| Grand Total | | | | | (2,348.79) | (2.93) | (52.04) | (15.39) | (26.76) | (2,212.85) | (38.74) | (0.07) | 0.00 |

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)
 13 Month Average: 12/2021
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Customer Advances For Construction | Alloc | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|------------------------------------|--|-------|---------------------|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------|----------------|
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | OR | (8,185.63) | 0.00 | (8,185.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | SG | (29,051.06) | (441.24) | (7,828.36) | (2,315.28) | (4,024.80) | (12,821.88) | (1,608.66) | (10.84) |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | UT | (192.27) | 0.00 | 0.00 | 0.00 | 0.00 | (192.27) | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210552 | *Transm Payments Received-Studies, Other | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210553 | Transmission Payments Received - Capital | SG | (3,647.03) | (55.39) | (982.76) | (290.66) | (505.27) | (1,609.64) | (201.95) | (1.36) |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (203.92) | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | WA | (1.55) | 0.00 | 0.00 | (1.55) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 215438 | So. OR Solar Project | SG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2520000 | CUST ADV CONSTRUCT | 285460 | Transm Intercon Deposits - w/3rd Party | SG | (67,135.30) | (1,019.67) | (18,090.89) | (5,350.47) | (9,301.08) | (29,630.61) | (3,717.51) | (25.06) |
| 2520000 Total | | | | | (108,416.75) | (1,516.30) | (35,087.65) | (7,957.96) | (13,831.15) | (44,458.32) | (5,528.11) | (37.26) |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2521100 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | IDU | (203.92) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WYU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2523990 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | CA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | IDU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | UT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | WA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | WYP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2524000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2529000 | UNDT PAY NONREFUND | 0 | 2529000/0 | CN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2529000 Total | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | | | (108,416.75) | (1,516.30) | (35,087.65) | (7,957.96) | (13,831.15) | (44,458.32) | (5,528.11) | (37.26) |